



**OGBOMOSO SOUTH LOCAL GOVERNMENT**

**AROWOMOLE - OGBOMOSO, OYO STATE.**

**ANNUAL GENERAL PURPOSE FINANCIAL  
STATEMENT**

**AS AT DECEMBER, 2021**

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

**2021 GENERAL PURPOSE FINANCIAL STATEMENT**

**STATEMENT OF RESPONSIBILITY**

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

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




-----  
**ALH. SALAMI RASAKI ADESINA**  
*Treasurer*



-----  
DATE.

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

In our opinion these General Purpose financial statement fairly reflect the Financial Position and Performance of the Local Government as at 31<sup>st</sup> December, 2021 and its operations for the year ended on that date.




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



-----  
**HON. OYEDOKUN OYENIYE TIMOTHY**  
*Executive Chairman  
Ogbomoso South Local Government  
Arqwowmole-Ogbomoso*



-----  
Date



-----  
Date



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

**2021 GENERAL PURPOSE FINANCIAL STATEMENT**

**STATEMENT OF ACCOUNTING POLICIES**

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

**CAPITAL EXPENDITURE**

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

**ADVANCES**

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

**DEPOSIT**

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

# TABLE OF CONTENTS

## PAGES

1.	STATEMENT OF RESPONSIBILITY-----	i
2.	STATEMENT OF ACCOUNTING POLICIES-----	ii
3.	CONSOLIDATED CASH FLOW STATEMENT-----	1 - 4
4.	STATEMENT OF FINANCIAL POSITION-----	5
5.	STATEMENT OF CONSOLIDATED REVENUE FUND-----	6
6.	STATEMENT OF CAPITAL DEVELOPMENT-----	7
7.	NOTES TO THE ACCOUNT-----	8 - 42
8.	BANK RECONCILIATION STATEMENT -----	43 - 44



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

**2021 GENERAL PURPOSE FINANCIAL STATEMENT**

**CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

CASH FLOW FROM OPERATING ACTIVITIES RECEIPTS	NOTE	CURRENT YEAR	PREVIOUS YEAR
		2021 N	2020 N
Dependent Revenue	1	1,087,123,790.99	971,238,651.99
Independent Revenue	2	26,146,016.69	24,674,494.08
Total Receipts		<b>1,113,269,807.68</b>	<b>995,913,146.07</b>
<b>CASH OUTFLOW</b>			
Personnel Emolument	3	674,035,979.95	597,971,071.44
Overhead	4	182,554,314.48	111,661,459.38
LGSPB	6	53,292,404.77	57,871,466.15
Pension Allowance (Pry Sch. Teachers)	6	278,065,369.78	252,692,459.81
<b>TOTAL PAYMENTS</b>		1,187,949,185.98	1,020,196,456.78
Net Cash flow from Operating Activities		(74,679,378.30)	(24,283,310.71)
<b>Cash flow: Investing Activities</b>			
Purchase/Construction of Assets	5	143,811,982.50	226,045,025.00
Purchase of Financial Market Instrument		-	-
Net cashflow from Investing Activities		143,811,982.50	226,045,025.00
Cash flow from Financial Activities: Proceed from Loan and Other Borrowing Dividend Received		-	-
Proceed from loan & Other Borrowing Dividend Received		-	-
Net Cash flow from Financial Activities		-	-
Cash and its equivalent 1/1/21		31,894,132.25	38,614,996.82
Cash and its equivalent at 31/12/21		93,408,774.09	31,893,761.76

CASH AND ITS EQUIVALENT DETAILS:

Stabilization Main L/G		19,069,061.51
Stabilization South West (LCDA)		15,658,285.23
Interest on Stabilization:		
Main L/G	-	306,802.92
South West (LCDA)	-	57,878.20
Cash in hand & Bank	-(L/G & LCDA)	93,408,774.09
Total Reserve		<u>93,773,455.21</u>



**OGBOMOSO SOUTH LOCAL GOVERNMENT, ARWOMOLE - OGBOMOSO**  
**2021 GENERAL PURPOSE FINANCIAL STATEMENT**

**STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2021**

ASSET	NOTE	2021	
		2020 N	2021 N
<b>CURRENT ASSET</b>			
Cash and Cash Equivalent		66,680,617.85	93,773,455.21
Receivable		-	-
Prepayment		-	-
Inventories	9	-	-
Advances		16,365,000.00	23,465,184.90
A. Total Current Asset		83,045,617.85	117,238,640.11
Non Current Asset		-	-
Long Term Loans		-	-
Investment		896,319.00	896,319.00
Property		-	-
Investment Property		-	-
Intangible Asset		-	-
B. Total Non-Current Asset		896,319.00	896,319.00
A + B Total Assets		83,941,936.85	118,134,959.11
<b>CURRENT LIABILITY</b>			
Deposit	10	644,739,401.99	44,739,401.99
Short Term Loan		-	-
Payable		-	-
Total Current Liabilities		44,739,401.99	44,739,401.99
Non Current Liabilities		-	-
Long Terms Loan		-	-
Long Borrowings		-	-
Total Non-Current Liabilities		-	-

Total Liabilities		44,739,401.99	44,739,401.99
<b>NET ASSET/EQUITY</b>			
Reserve		39,202,534.86	73,395,557.12
Accumulated Surplus	10	40,979,120.92	141,005,914.54
Minority Interest		-	-
Total Net Asset		<b>39,202,534.86</b>	<b>73,395,557.12</b>



**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE - OGBOMOSO**  
**2021 GENERAL PURPOSE FINANCIAL STATEMENT**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2021**

<b>ASSETS</b>	<b>NOTES</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
Cash & Cash Equivalent		93,773,455.21	66,680,617.85
Investments		896,319.00	896,319.00
Receivables (Advances)	9	23,465,184.90	16,365,000.00
Others (Stabilization Accounts)		35,092,027.86	39,202,534.86
<b>Total</b>		<b>153,226,986.97</b>	<b>123,144,471.71</b>
<b>LIABILITIES</b>			
DEPOSIT	8	44,739,401.99	44,739,401.99
LOAN		-	-
RESERVES (GRB)		108,487,584.98	78,405,069.72
<b>TOTAL</b>		<b>153,226,986.97</b>	<b>123,144,471.71</b>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2021 GENERAL PURPOSE FINANCIAL STATEMENT**

**STATEMENT OF CONSOLIDATED REVENUE FUND AS AT 31<sup>ST</sup> DECEMBER, 2021**

Receipt	NOTE	APPROVED 2021	ACTUAL 2021	TOTAL
<b>A. DEPENDENT REVENUE</b>		N	N	
(i) Statutory Allocation FAAC	1	670,000,000.00	804,326,247.33	
(ii) 10% State IGR		20,000,000.00	-	
(iii) Reimbursement (LG Pension Staff)	6	-	4,732,173.88	
(iv) Teacher's Pension Fund (TPF)	6	-	278,065,369.78	
			<b>1,087,123,790.99</b>	<b>1,087,123,790.99</b>
<b>B. INDEPENDENT REVENUE</b>	2			
(i) Internally Generated Revenue		60,000,000.00	25,781,335.57	
(ii) Interest on Stab.		-	364,681.12	26,146,016.69
<b>TOTAL REVENUE</b>				<b>1,113,269,807.68</b>
<b>EXPENDITURE</b>				
Personal Emolument	3	470,000,000.00	727,328,384.72	
Overhead Cost	4	216,000,000.00	182,555,431.48	
Capital projects	5	615,000,000.00	143,811,982.50	1,053,695,798.70
Surplus/Deficit from Operating Activities.				<b>59,574,008.98</b>



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

**2021 GENERAL PURPOSE FINANCIAL STATEMENT**

**STATEMENT OF CAPITAL DEVELOPMENT FUND AS AT 31<sup>ST</sup> DECEMBER, 2021**

	NOTE	APPROVED 2021	ACTUAL 2021	TOTAL
Transfer from CRFA		N	N	N
Loan Aid and Grant			1,113,269,807.68	
Total Revenue Available		1,565,000,000.00	1,113,269,807.68	1,113,269,807.68
Less Capital Expenditure	5			
Main Local Government		-	121,020,802.50	-
LCDA			22,791,180.00	143,811,982.50
<b>Net Surplus/Deficit</b>				<b>969,457,825.18</b>

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

**2021 GENERAL PURPOSE FINANCIAL STATEMENT**

**NOTE TO THE ACCOUNTS**

<b>CLASSIFICATION</b>	<b>NOTE</b>	<b>ACTUAL 2021 ₦</b>
Dependent Revenue	1	1,087,123,790.99
Independent Revenue	2	25,781,335.57
Summation of Personnel Enrolment Cost	3	727,328,384.72
Summary of Overhead Cost	4	182,555,431.48
Aggregate Summation of Capital Cost	5	143,811,982.50
Local Government Retirees and Primary School Retirees	6	331,357,774.55
Summation of Total Expenditure	7	1,053,695,798.70
Summary of Deposit	8	44,739,401.99
Summary of Advance	9	23,465,184.90
Computation of Accumulated Surplus/Deficit	10	141,005,914.54
Dependent Revenue on Monthly Basis	11	804,326,247.33
Bank Reconciliation Statement	12	-



**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2021 GENERAL PURPOSE FINANCIAL STATEMENT**  
**SUPPLEMENTARY NOTES TO THE ACCOUNT**  
**FINANCE AND SUPPLIES DEPARTMENT**  
**ADMINISTRATIVE CODE – 022000100100**

**NOTE 1**  
**DEPENDENT REVENUE**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>2021 APPROVED ESTIMATE</b>	<b>ACTUAL REVENUE (JAN – DEC, 2021 LCDA</b>	<b>MAIN COUNCIL ACTUAL REVENUE (JAN - DEC, 2021)</b>	<b>TOTAL</b>
11010101	Statutory Allocation	670,000,000.00	31,138,715.01	455,298,364.37	486,437,079.38
11010201	FAAC Special Allocation	264,000,000.00	-	317,889,167.95	317,889,167.95
110104	State 10% IGR	20,000,000.00	-	-	-
110102	VAT	351,000,000.00	-	-	-
1202130	L/G Teachers Pension Reimbursement	-	-	278,065,369.78	278,065,369.78
110103	Govt. Share of Excess Crude Oil	200,000,000.00	-	-	-
-	LG Pension Staff Reimbursement	-	-	4,732,173.88	4,732,173.88
	<b>TOTAL DEPENDENT REVENUES</b>	<b>1,505,000,000.00</b>	<b>31,138,715.01</b>	<b>1,055,985,075.98</b>	<b>1,087,123,790.99</b>

**APPENDIXES TO NOTE 2 (A) DIRECT TAXES**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>2021 APPROVED ESTIMATE</b>	<b>2021 ACTUAL REVENUE JAN -</b>	<b>2021 ACTUAL REVENUE - MAIN</b>
12	INDEPENDENT REVENUE	-	-	-
1201	TAX REVENUE	-	-	-
120101	PERSONAL TAXES	-	-	-



**B NOTE 2 INDEPENDENT REVENUE**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>2021 APPROVED ESTIMATE</b>	<b>ACTUAL REVENUE LCDA (JAN - DEC, 2021)</b>	<b>ACTUAL REVENUE MAIN I/G (JAN - DEC, 21)</b>	<b>TOTAL</b>
12010101	Comm. Dev. Tax	315,000,000.00	-	4,580.00	4,580.00
12020137	Trade Permit Licence Fees	200,000.00	12,000.00	173,500.00	185,500.00
12020444	Burial Fees	100,000.00	-	117,000.00	117,000.00
12020120	Hawkers/Quarters Permit	150,000.00	10,000.00	200,500.00	210,500.00
12020466	Certificate of Indigenehip	10,000,000.00	1,091,000.00	5,100,000.00	6,191,000.00
12020138	Hackney Permit	150,000.00	130,300.00	96,200.00	226,500.00
12020449	Business/Trade Operation Fees	300,000.00	149,000.00	-	149,000.00
12020491	Parking Fees	200,000.00	-	-	-
12020442	Association Fees	50,000.09	42,500.00	135,000.00	177,500.00
12020705	Earning from the use of Government Hall	3,000,000.00	-	1,935,000.00	1,935,000.00
12020131	Liquor Licenses	100,000.00	-16,000.00	25,000.00	41,000.00
12020418	Marriage/Divorce Fees	5,000,000.00	115,000.00	-	115,000.00
12020419	Attestation of Bachelorhood/Spinsterhood	5,000,000.00	-	3,745,000.00	3,745,000.00
12020426	Court Summon Fees	200,000.00	-	-	-
12020478	Workshop Fees	-	20,000.00	-	20,000.00
12020493	Street Naming Fees	1,000,000.00	-	80,000.00	80,000.00
12020728	Earning from Affidavits and Oaths	1,000,000.00	-	6,160.00	6,160.00
12020806	Rent on Shop	500,000.00	-	850,050.00	850,050.00



12020901	Rent on Land	3,000,000.00	-	2,243,300.00	2,243,300.00
12020610	Proceeds from sales of Govt. vehicles	3,000,000.00	975,000.00	2,050,000	3,025,000.00
12020703	Earning from Hire of Plants & Equipment (Lowbed)	10,000,000.00	-	5,207,000.00	5,207,000.00
12020157	Other Reg. Quarry/Artisan	50,100.00	138,550.00	-	138,550.00
12020813	Rent on Govt. Building	500,000.00	265,100.00	10,500.00	275,600.00
12020616	Sales of Forms	-	-	55,000.00	55,000.00
12020711	Earning from commercial activities (Mobil Advert)	100,000.00	-	100,000.00	100,000.00
12020628	Sales of Tractors and Implements	13,983,000.00	-	500,000.00	500,000.00
12010106	Development Tax/Levy	-	-	50,000.00	50,000.00
12020492	Squatter fees	100,000.00	14,450.00	-	14,450.00
12021210	Interest on fixed Deposit	-	118,645.57	-	118,645.57
12021103	Interest on Stabilization	-	57,878.20	306,802.92	364,681.12
	<b>Total</b>	<b>374,783,100.00</b>	<b>3,155,423.77</b>	<b>22,990,592.92</b>	<b>26,146,016.69</b>



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

**2021 GENERAL PURPOSE FINANCIAL STATEMENT**

**SUPPLEMENTARY NOTES TO THE ACCOUNT**

**REVENUE DETAILS FOR THE YEAR 2021**

**INDEPENDENT REVENUE**

**ENVIRONMENTAL DEPARTMENT - ADMINISTRATIVE CODE - 022000100100**

ECONOMIC CODE	REVENUE ITEMS	2021 APPROVED ESTIMATE	LCDA ACTUAL REVENUE JAN - DEC, 21	MAIN COUNCIL ACTUAL REVENUE JAN - DEC, 21	TOTAL	REMAI
12020444	Burial Fees	100,000.00	-	-	117,000.00	
	Total	100,000.00	-	-	117,000.00	

**EDUCATION DEPARTMENT**

ECONOMIC CODE	REVENUE ITEMS	2021 APPROVED ESTIMATE	LCDA ACTUAL REVENUE JAN - DEC, 21	MAIN COUNCIL ACTUAL REVENUE JAN -	TOTAL	REMAI
12020442	Association Fees -	50,000.00	42,500.00	135,000.00	117,500.00	
12020466	Identification	10,000,000.00	1,091,000.00	5,100,000.00	6,191,000.00	
12020616	Sales of Forms	-	-	55,000.00	55,000.00	
	<b>TOTAL</b>	<b>10,050,000.00</b>	<b>1,133,500.00</b>	<b>5,290,000.00</b>	<b>6,423,500.00</b>	

**WORKS AND HOUSING DEPARTMENT**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>2021 APPROVED ESTIMATE</b>	<b>LCDA ACTUAL</b>	<b>MAIN COUNCIL ACTUAL</b>	<b>TOTAL</b>	<b>REMARKS</b>
12020806	Rent on Shop	500,000.00	-	850,050.00	850,050.00	
12020901	Rent on Land	3,000,000.00	-	2,243,300.00	2,243,300.00	
12020610	Proceeds from Sales of Government Vehicles	3,000,000.00	975,000.00	2,050,000.00	3,025,000.00	
12020703	Earning from Hire of Plants and Equipment (Lowbed)	10,000,000.00	-	5,207,000.00	5,207,000.00	
12020803	Rent on Government Building	-	265,100.00	10,500.00	275,600.00	
	<b>Total</b>	<b>16,500,000.00</b>	<b>1,240,100.00</b>	<b>10,360,850.00</b>	<b>11,600,950.00</b>	



**AGRIC DEPARTMENT**

ECONOMIC CODE	REVENUE ITEMS	2021 APPROVED ESTIMATE	LCDA ACTUAL REVENUE JAN - DEC, 21	MAIN COUNCIL ACTUAL REVENUE (JAN - DEC, 21)	TOTAL	REMARKS
12020628	Sales of Tractor and Implements	13,983,000.00	-	500,000.00	500,000.00	
	Total	13,983,000.00	-	-500,000.00	500,000.00	

**FINANCE & SUPPLIES DEPARTMENT**

ECONOMIC CODE	REVENUE ITEMS	2021 APPROVED ESTIMATE	LCDA ACTUAL REVENUE JAN - DEC, 21	MAIN COUNCIL ACTUAL REVENUE (JAN - DEC, 21)	TOTAL	REMARKS
12010101	Community Devt./Poll Tax	315,000	-	4,580.00	4,580.00	
12020120	Hawker/Squatters Permit/Food Stuff	150,000.00	10,000.00	200,500.00	210,500.00	
12020131	Liquor Licence	100,000.00	16,000.00	25,000.00	41,000.00	
12010106	Development Tax/Levy-	-	-	50,000.00	50,000.00	
12021210	Interest on Fixed Deposit	-	118,645.57	-	118,645.57	
12021103	Interest on Stabilization Account	-	57,878.20	306,802.92	364,681.12	
12020137	Trade Permit Licence Fees	200,000.00	12,000.00	173,500.00	185,500.00	
12020138	Hackney Permit	150,000.00	130,300.00	96,200.00	226,500.00	
12020711	Earning from Commercial Activities (Mobile Advert)	100,000.00	-	100,000.00	100,000.00	
12020449	Business/Trade Operating Fees	300,000.00	149,000.00	-	149,000.00	
12020491	Squatter Fees	100,000.00	14,450.00	-	14,450.00	
12020705	Earning from the Use of Government Hall	3,000,000.00	-	1,935,000.00	1,935,000.00	
12020157	Other Registration/Quarry/Artisan	50,100.00	138,550.00	-	138,550.00	
	Total	319,150,100.00	646,823.77	2,891,582.92	3,538,406.69	
			15			



ADMINISTRATIVE DEPARTMENT						
ECONOMIC CODE	REVENUE ITEMS	2021 APPROVED	ACTUAL REVENUE JAN -	MAIN COUNCIL ACTUAL REVENUE	TOTAL	REMARKS
12020418	Marriage/Divorce Fees	5,000,000.00	115,000.00	-	115,000.00	
12020419	Attestation of Bachelorhood/Spinsterhood Fees	5,000,000.00	-	3,745,000.00	3,745,000.00	
12020493	Street Naming Fees	1,000,000.00	-	80,000.00	80,000.00	
12020728	Earning from Affidavit & Oaths	1,000,000.00	-	6,160.00	6,160.00	
12020478	Workshop fees	-	20,000.00	-	20,000.00	
	<b>Total</b>	<b>12,200,000.00</b>	<b>135,000.00</b>	<b>3,831,160.00</b>	<b>3,966,160.00</b>	



**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2021 GENERAL PURPOSE FINANCIAL STATEMENT**  
**THE AGGREGATE SUMMATION OF PERSONNEL EMOLUMENT COST**

**NOTES 3**

DEPARTMENT/OF FICE	ADMIN CODE	2021 APPROVED ESTIMATE	2021 ACTUAL EXPENDITURE
Chairman	11100100100	33,907,656.00	17,080,379.98
Secretary	11101300100	4,040,000.00	1,152,161.30
Internal Auditor	11118300100	3,345,831.00	2,952,027.57
The Council	11200100100	14,400,000.00	10,093,959.59
HLGA	O12500100100A	4,920,000.00	4,994,463.60
Admin & General	O12500100100B	81,686,093.04	72,197,837.00
Education and Social Services	O51100300100	46,036,530.96	48,575,045.04
Finance & Supplies	O22000100100	54,176,189.32	44,662,572.59
PHC	O52100100100	103,001,374.72	96,650,417.11
Agric & Natural Resources	O21500100100	14,873,236.32	11,181,404.67
Works	O23400100100	34,078,610.00	30,884,638.51
BPR & S	O22000300100	3,091,992.30	2,820,117.91
Environmental Services	O53500100100	72,422,486.34	52,725,584.48
Social Benefit:	-	-	-
L/G Pensioners	O22000100100	-	53,292,404.77
Teachers Retiree	O55100300100	-	278,065,369.78
<b>Total</b>		<b>469,980,000.00</b>	<b>727,328,383.90</b>



**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOJE - OGBOMOSO**  
**2021 GENERAL PURPOSE FINANCIAL STATEMENT**  
**OVERHEAD DETAILS**

OFFICE OF THE CHAIRMAN- ADMIN CODE: 012300100100

ECONOMIC CODE	DETAILS	APPROVED 2021	ACTUAL 2021 LCDA	ACTUAL MAIN COUNCIL 2021	TOTAL ACTUAL
22020102	Local Travel & Transport Others	5,000,000.00	615,000.00	740,000.00	1,355,000.00
21020101	Non Regular Allowance (Several Allowance )	20,385,718.00	-	17,766,592.00	17,766,592.00
22021029	Other Expenses	4,000,000.00	-	2,080,000.00	2,080,000.00
	<b>TOTAL</b>	<b>29,385,718.00</b>	<b>615,000.00</b>	<b>20,586,592.00</b>	<b>21,201,592.00</b>



**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2021 GENERAL PURPOSE FINANCIAL STATEMENT**

**OVERHEAD DETAILS**

**OFFICE OF THE SECRETARY - ADMIN CODE- 012500100100**

ECONOMIC CODE	DETAILS	APPROVED 2021	ACTUAL 2021
22021001	Refreshment & Meal	1,800,000.00	-
22020102	Local travel & Transport	1,000,000.00	-
22020401	Maintenance of motor Vehicle/Transport Equipment	1,000,000.00	-
	<b>TOTAL</b>	<b>3,800,000.00</b>	<b>-</b>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2021 GENERAL PURPOSE FINANCIAL STATEMENT**

**OVERHEAD DETAILS**

**THE COUNCIL - ADMIN CODE-012500100100**

ECONOMIC CODE	DETAILS	APPROVED 2021	ACTUAL 2021
22020102	Local travel & Transport Others	1,000,000.00	56,000.00
22021001	Refreshment & Meal	1,400,000.00	1,350,000.00
	<b>TOTAL</b>	<b>2,400,000.00</b>	<b>1,406,000.00</b>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, ARROWMOLE – OGBOMOSO**  
**2021 GENERAL PURPOSE FINANCIAL STATEMENT**  
**OVERHEAD DETAILS**  
**HEAD OF LOCAL GOVERNMENT ADMINISTRATION**  
**- ADMIN CODE- 012500100100**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED 2021</b>	<b>ACTUAL 2021</b>	<b>MAIN COUNCIL</b>	<b>TOTAL</b>
22020102	Local Travel & Transport: Others	5,000,000.00	209,000.00	198,000.00	407,000.00
22020401	Maintenance of Vehicle & Transport	800,000.00	-	58,000.00	58,000.00
22020402	Maintenance of Office Furniture	200,000.00	-	30,000.00	30,000.00
	<b>Total</b>	<b>6,000,000.00</b>	<b>209,000.00</b>	<b>286,000.00</b>	<b>495,000.00</b>



**OGBOMOSO SOUTH LOCAL GOVERNMENT, ARROWOMOLE -- OGBOMOSO**  
**2021 GENERAL PURPOSE FINANCIAL STATEMENT**  
**OVERHEAD DETAILS**

ADMIN DEPARTMENT- ADMIN CODE- 012500100100B

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE 2021	SUPPLEMENTARY ESTIMATE	FINAL ESTIMATE	ACTUAL 2021 LCDA	ACTUAL 2021 MAIN COUNCIL	ACTUAL TOTAL
22020102	Local Travel & Transport Others	2,000,000.00	-	2,000,000.00	211,000.00	2,399,000.00	2,610,000.00
21020101	Non Regular Allowance	4,000,000.00	-	-	-	3,300,000.00	3,300,000.00
21020101	Local Training	200,000.00	-	-	-	150,000.00	150,000.00
21020101	Medical Expense Local	150,000.00	-	-	-	100,000.00	100,000.00
22020301	Office Stationeries/Computer	3,000,000.00	-	3,000,000.00	15,000.00	52,000.00	67,000.00
22020305	Printing of Non Security Document	2,000,000.00	-	2,000,000.00	-	338,000.00	338,000.00
22020306	Printing of Security Document	2,000,000.00	-	2,000,000.00	30,000.00	75,000.00	105,000.00
22020601	Security Services	18,000,000.00	31,000,000.00	49,000,000.00	2,500,000.00	46,356,000.00	48,856,000.00
22021001	Refreshment & Meal	2,000,000.00	37,400,000.00	39,400,000.00	2,331,300.00	37,066,000.00	39,397,300.00
22021029	Other Expenses	1,000,000.00	2,600,000.00	3,600,000.00	230,000.00	2,985,000.00	3,215,000.00
22020420	Maintenance of Motor Vehicle/Transport Equipment	500,000.00	-	500,000.00	-	177,000.00	177,000.00
21020101	Election Logistics Support	50,000.00	-	-	-	40,000.00	40,000.00
21020101	Maintenance of Plants/Generator	50,000.00	-	-	-	8,000.00	8,000.00
22020402	Maintenance of Office Furniture	169,718.00	-	169,718.00	-	45,000.00	45,000.00



22020602	Office Rent	1,394,000.00	1,000,000.00	2,394,000.00	-	160,000.00	160,000.
22020703	Legal Services	6,000,000.00	-	6,000,000.00	-	2,755,000.00	2,755,000
22020407	Imprest	6,000,000.00	-	-	135,000.00	-	135,000.
	Total	49,513,718.00	73,000,000.00	111,063,718.00	5,452,300.00	96,006,000.00	101,458,30



**OGBOMOSO SOUTH LOCAL GOVERNMENT, ARROWMOLE – OGBOMOSO**  
**2021 GENERAL PURPOSE FINANCIAL STATEMENT**  
**OVERHEAD DETAILS**  
**DEPARTMENT OF AGRICULTURE AND NATURAL RESOURCES**  
**- ADMIN CODE- 021500100100B**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL 2021 LCDA	MAIN COUNCIL	ACTUAL 2021 TOTAL
22020102	Local Travel & Transport Others	850,000.00	-	577,057.00	577,057.00
2202203	Office Stationeries and Computer Consumable	50,000.00	-	18,000.00	18,000.00
22021001	Refreshment and Meal	1,000,000.00	400,000.00	539,943.00	939,943.00
22020802	Other Transport Equipment Fuel Cost	500,000.00	400,000.00	-	400,000.00
	<b>Total</b>	<b>2,400,000.00</b>	<b>800,000.00</b>	<b>1,135,000.00</b>	<b>1,935,000.00</b>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, ARROWMOLE – OGBOMOSO**  
**2021 GENERAL PURPOSE FINANCIAL STATEMENT**  
**OVERHEAD DETAILS**

INTERNAL AUDIT- ADMIN CODE- 011118300100

ECONOMIC CODE	DETAILS	APPROVED 2021	ACTUAL 2021 LCDA	ACTUAL MAIN COUNCIL 2021	TOTAL
22020102	Local Travel & Transport: Others	400,000.00	-	84,000.00	84,000.00
22020301	Office Stationeries/Computer/Consumable	400,000.00	-	54,000.00	54,000.00
	<b>Total</b>	<b>800,000.00</b>		<b>138,000.00</b>	<b>138,000.00</b>



**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO  
2021 GENERAL PURPOSE FINANCIAL STATEMENT**

**OVERHEAD DETAILS**

**FINANCE & SUPPLIES DEPT.- ADMIN CODE- 022000100100**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED 2021</b>	<b>ACTUAL LCDA 2021</b>	<b>ACTUAL MAIN COUNCIL 2021</b>	<b>TOTAL</b>
22020301	Office Stationeries/Computer	500,000.00	-	5,500.00	5,500.00
22020305	Printing of Non-Security Document	700,000.00	-	164,500.00	164,500.00
22020312	Production, Publication & Circulation of AFS	300,000.00	-	100,000.00	100,000.00
22020306	Printing of Security Documents	700,000.00	266,000.00	258,000.00	524,000.00
22021001	Refreshment & Meal	1,000,000.00	-	108,000.00	108,000.00
22020901	Bank Charges	1,700,000.00	18,660.00	57,220.84	75,880.84
22020102	Local Travel & Transport: Others	1,000,000.00	228,000.00	380,000.00	608,000.00
22021029	Federal Inland Revenue Services	15,000,000.00	-	10,842,318.07	10,842,318.07
	Total	20,900,000.00	512,660.00	11,915,538.91	12,428,198.91



**OGBOMOSO SOUTH LOCAL GOVERNMENT, ARROWMOLE - OGBOMOSO**  
**2021 GENERAL PURPOSE FINANCIAL STATEMENT**  
**OVERHEAD DETAILS**  
**BUDGET, PLANNING, RESEARCH & STATISTICS**  
**- ADMIN CODE - 022000300100**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED 2021</b>	<b>ACTUAL 2021 LCDA</b>	<b>ACTUAL MAIN COUNCIL 2021</b>	<b>TOTAL</b>
22021033	Conduct of Survey	3,800,000.00	-	410,000.00	410,000.00
22021014	Annual Budget Expenses & Admin	1,000,000.00	-	450,000.00	450,000.00
22020102	Local Travel & Transport Others	1,000,000.00	-	10,000.00	10,000.00
22020306	Printing of Security Document	500,000.00	-	72,000.00	72,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	500,000.00	-	200,000.00	200,000.00
	<b>Total</b>	<b>6,800,000.00</b>	<b>-</b>	<b>1,142,000.00</b>	<b>1,142,000.00</b>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO  
2021 GENERAL PURPOSE FINANCIAL STATEMENT**

**OVERHEAD DETAILS**

**WORKS DEPARTMENT- ADMIN CODE- 023400100100**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED 2021</b>	<b>ACTUAL 2021 LCDA</b>	<b>ACTUAL MAIN COUNCIL 2021</b>	<b>TOTAL</b>
22020102	Local Travel & Transport Others	500,000.00	-	70,900.00	70,900
22020402	Non regular Allowance	1,000,000.00	-	218,515.57	218,515.57
22020803	Plant/Generator Fuel Cost	1,400,000.00	-	1,300,000.00	1,300,000.00
22020401	Maintenance of Motorcycle/Transport Equipment	3,100,000.00	711,700.00	2,333,650.00	3,045,350.00
22020405	Maintenance of Plants/Generator	200,000.00	-	98,000.00	98,000.00
22020402	Maintenance of Office Furniture	200,000.00	-	180,000.00	180,000.00
22020419	Maintenance of Borehole Schemes	1,700,000.00	-	660,000.00	660,000.00
22021001	Refreshment & Meal	200,000.00	-	200,000.00	200,000.00
	<b>* Total</b>	<b>8,300,000.00</b>	<b>711,700.00</b>	<b>5,061,065.57</b>	<b>5,772,765.57</b>



**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE - OGBOMOSO  
2021 GENERAL PURPOSE FINANCIAL STATEMENT**

**OVERHEAD DETAILS**

**COMMUNITY DEVELOPMENT DEPARTMENT- ADMIN CODE- 055100300100**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED 2021</b>	<b>ACTUAL 2021 LCDA</b>	<b>ACTUAL MAIN COUNCIL 2021</b>	<b>TOTAL</b>
22020102	Local Travel & Transport Others	2,000,000.00	-	1,075,000.00	1,075,000.00
22021003	Publicity & Advertisement	4,500,000.00	25,000.00	580,000.00	605,000.00
22050102	Special Days/Celebrations	25,000,000.00	-	23,891,375.00	23,891,375.00
22021001	Refreshment & Meals	5,000,000.00	100,000.00	1,280,000.00	1,380,000.00
22021020	Fair Festival, Expo and Summit	2,000,000.00	1,100,000.00	750,000.00	1,850,000.00
	<b>Total</b>	<b>38,500,000.00</b>	<b>1,225,000.00</b>	<b>27,576,375.00</b>	<b>28,801,375.00</b>



**OGBOMOSO SOUTH LOCAL GOVERNMENT, ARROWMOLE - OGBOMOSO**  
**2021 GENERAL PURPOSE FINANCIAL STATEMENT**  
**OVERHEAD DETAILS**

PRIMARY HEALTH CARE DEPT.- ADMIN CODE- 052100100100

ECONOMIC CODE	DETAILS	APPROVED 2021	ACTUAL 2021 LCDA	ACTUAL MAIN COUNCIL 2021	TOTAL
22020102	Local Travel & Transport: Others	500,000.00	-	410,000.00	410,000.00
21020101	Non Regular Allowance	6,000,000.00	-	5,900,000.00	5,900,000.00
22021001	Refreshment & Meals	1,500,000.00	-	887,200.00	887,200.00
22020708	Medical Consulting	150,000.00	-	100,000.00	100,000.00
	<b>Total</b>	<b>8,150,000.00</b>	<b>-</b>	<b>7,297,200.00</b>	<b>7,297,200.00</b>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, ARROWMOLE - OGBOMOSO**

2021 GENERAL PURPOSE FINANCIAL STATEMENT

OVERHEAD DETAILS

ENVIRONMENTAL HEALTH SERV. DEPT.- ADMIN CODE- 053500100100

ECONOMIC CODE	DETAILS	APPROVED 2021	ACTUAL 2021 LCDA	ACTUAL MAIN COUNCIL 2021	TOTAL
22020605	Clearing & Fumigation Services	2,680,000.00	-	480,000.00	480,000.00
	<b>Total</b>	<b>2,680,000.00</b>	<b>-</b>	<b>480,000.00</b>	<b>480,000.00</b>



**OVERHEAD NOTE 4**  
**SUMMARY AS AT 31<sup>ST</sup> DECEMBER, 2021**

DETAILS	APPROVE ESTIMATE 2021	ACTUAL LCDA 2021	ACTUAL MAIN COUNCIL 2021	TOTAL
OFFICE OF THE CHAIRMAN	39,385,718.00	615,000.00	20,586,592.00	21,201,592.00
OFFICER OF THE SECRETARY	-	-	-	-
COUNCIL	2,000,000.00	-	1,406,000.00	1,406,000.00
INTERNAL AUDIT	800,000.00	-	138,000.00	138,000.00
HEAD OF LOCAL GOVT. ADMIN.	6,000,000.00	209,000.00	286,000.00	495,000.00
ADMINISTRATIVE DEPARTMENT	111,063,718.00	5,452,300.00	96,006,000.00	101,458,300.00
AGRIC DEPARTMENT	2,700,000.00	800,000.00	1,135,000.00	1,935,000.00
FINANCE AND SUPPLIES DEPARTMENT	36,850,000.00	512,660.00	11,915,538.91	12,428,198.91
BPR & S DEPARTMENT	7,300,000.00	-	1,142,000.00	1,142,000.00
WORKS DEPARTMENT	8,400,000.00	711,700.00	5,061,065.57	5,772,765.57
COMMUNITY DEVELOPMENT DEPARTMENT	41,373,718.00	1,425,000.00	27,376,375.00	28,801,375.00
PRIMARY HEALTH CARE DEPARTMENT	8,150,000.00	-	7,297,200.00	7,297,200.00
ENVIRONMENTAL DEPARTMENT	2,680,000.00	-	480,000.00	480,000.00
TOTAL	266,703,154.00	9,725,660.00	172,829,771.48	182,555,431.48

**OGBOMOSO SOUTH LOCAL GOVERNMENT, ARROWMOLE – OGBOMOSO**

**2021 GENERAL PURPOSE FINANCIAL STATEMENT**

**DETAILS OF CAPITAL EXPENDITURE**

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

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVE ESTIMATE</b>	<b>ACTUAL LCDA 2021</b>	<b>MAIN COUNCIL 2021</b>	<b>TOTAL</b>
23050109	Special project and Assignment	25,000,000.00	840,000.00	13,793,000.00	14,633,000.00
23050117	Farm Development	6,500,000.00	380,000.00	-	380,000.00
23050113	Land Acquisition/Preparation	1,500,000.00	1,455,000.00	-	1,455,000.00
	<b>Total</b>	<b>33,000,000.00</b>	<b>2,675,000.00</b>	<b>13,793,000.00</b>	<b>16,468,000.00</b>



**CAPITAL EXPENDITURE**

**WORKS DEPARTMENT -ADMIN CODE 023400100100**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED ESTIMATE 2021</b>	<b>SUPPLEMENTARY ESTIMATE 2021</b>	<b>TOTAL ESTIMATE 2021</b>	<b>ACTUAL 2021 LCDA</b>	<b>ACTUAL 2021 MAIN COUNCIL</b>	<b>ACTUAL TOTAL</b>
23010106	Purchase of Motor vehicle	35,000,000.00	-	-	-	23,321,484.50	23,321,484.50
23020101	Construction/Provision of Office Building	10,000,000.00	-	10,000,000.00	-	1,280,000.00	1,280,000.00
23040107	Preparation/Execution of Master/Regional Plans	2,000,000.00	-	2,000,000.00	-	70,000.00	70,000.00
23020102	Construction/Provision of residential building	5,000,000.00	-	5,000,000.00	-	40,000.00	40,000.00
23020124	Construction of market motor park/garage	5,000,000.00	-	5,000,000.00	-	2,630,000.00	2,630,000.00
23020105	Construction /provision of water facilities	5,000,000.00	-	5,000,000.00	3,169,000.00	-	3,169,000.00
23030104	Rehab/Repairs -water facilities	5,000,000.00	-	5,000,000.00	-	5,000,000.00	5,000,000.00
23020114	Construction/Provision of Roads	115,000,000.00	300,000,000.00	415,000,000.00	10,447,180.00	430,000.00	10,877,180.00
23030113	Rehabilitation/Repair of Road	50,000,000.00	-	50,000,000.00	-	2,547,000.00	2,547,000.00
23050109	Special Project & Assignment	10,000,000.00	-	10,000,000.00	-	3,979,000.00	3,979,000.00
23030105	Repair of Health Centres	10,000,000.00	-	10,000,000.00	-	100,000.00	100,000.00
23030106	Rehab/repairs of Public School	10,000,000.00	-	10,000,000.00	-	2,500,000.00	2,500,000.00
	<b>Total</b>	<b>262,000,000.00</b>	<b>300,000,000.00</b>	<b>527,250,000.00</b>	<b>13,616,180.00</b>	<b>41,897,484.50</b>	<b>55,513,664.50</b>

EDUCATION DEPARTMENT -ADMIN CODE 055100300100

ECONOMIC CODE	DETAILS	APPROVED 2021	ACTUAL 2021 LCDA	ACTUAL MAIN COUNCIL 2021	TOTAL
23050111A	Constituency Project/Empowerment & Development Programmes	48,000,000.00	4,000,000.00	42,750,000.00	46,750,000.00
23010143	Purchase of Cameral	4,000,000.00	-	130,000.00	130,000.00
230501110/48	Purchase of books	10,000,000.00	2,500,000.00	-	2,500,000.00
23050111B	Enlightenment	8,000,000.00	-	4,405,475.00	4,405,475.00
23050110	Education Programme	10,000,000.00	-	10,000,000.00	-10,000,000.00
	Total	80,000,000.00	6,500,000.00	57,285,475.00	63,785,475.00



ENVIRONMENTAL DEPARTMENT -ADMIN CODE 053500100100

ECONOMIC CODE	DETAILS	APPROVED 2021	ACTUAL 2021 LCDA	ACTUAL MAIN COUNCIL 2021	TOTAL
23040104A	Waste Disposal & Management	10,000.00	-	280,000.00	280,000.00
23040104B	Pollution Control	5,000,000.00	-	30,000.00	30,000.00
23040105A	Chlorination	8,000,000.00	-	15,000.00	15,000.00
2304015B	Purchase of Chemical	7,000,000.00	-	165,000.00	165,000.00
23040103	Wildlife Conservation	5,000,000.00	-	1,890,000.00	1,890,000.00
	Total	35,000,000.00	-	2,380,000.00	2,380,000.00

PRIMARY HEALTH CARE DEPARTMENT -ADMIN CODE 052100100100

ECONOMIC CODE	DETAILS	APPROVED 2021	ACTUAL 2021 LCDA	ACTUAL MAIN COUNCIL	TOTAL
23010122A	Disease, Surveillance Control & Prevention	8,000,000.00	-	5,664,843.00	5,664,843.00
	Total	8,000,000.00	-	5,664,843.00	5,664,843.00



AGGREGATE SUMMATION OF CAPITAL PROJECT COST AS AT 31<sup>ST</sup> DECEMBER, 2021

DETAILS	APPROVED 2021	ACTUAL 2021 LCDA	ACTUAL 2021 MAIN COUNCIL	TOTAL
OFFICE OF THE CHAIRMAN	-	-	-	-
HEAD OF LOCAL GOVT. ADMIN.	-	-	-	-
ADMINISTRATIVE DEPARTMENT	-	-	-	-
AGRIC DEPARTMENT	33,000,000.00	2,675,000.00	13,793,000.00	16,468,000.00
INTERNAL AUDIT	-	-	-	-
FINANCE AND SUPPLIES DEPARTMENT	-	-	-	-
BPR & S DEPARTMENT	-	-	-	-
WORKS DEPARTMENT	527,250,000.00	13,616,180.00	41,897,484.50	55,513,664.50
COMMUNITY DEVELOPMENT DEPARTMENT	80,000,000.00	6,500,000.00	57,285,475.00	63,785,475.00
PRIMARY HEALTH CARE DEPARTMENT	8,000,000.00	-	5,664,843.00	5,664,843.00
ENVIRONMENTAL DEPARTMENT	35,000,000.00	-	2,380,000.00	2,380,000.00
TOTAL	683,250,000.00	22,791,180.00	121,020,802.50	143,811,982.50



**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE-OGBOMOSO  
NOTE 6 LOCAL GOVERNMENT RETIREES AND PRIMARY SCHOOL RETIREES**

A. ADMINISTRATIVE CODE	DEPARTMENTS	AMOUNT
	LOCAL GOVERNMENT PENSION ALLOWANCE	53,292,404.77
NIL	TEACHERS PENSION ALLOWANCE	278,065,369.78
	<b>Total Bal. c/d</b>	<b>331,357,774.55</b>

B.	MONTHS	GOVERNMENT RETIREES	SCHOOL RETIREES
	JANUARY	4,480,111.09	22,423,112.92
	FEBRUARY	4,595,398.15	22,808,744.91
	MARCH	4,467,725.99	22,978,102.28
	APRIL	4,649,725.99	23,180,914.52
	MAY	4,630,530.75	23,265,007.53
	JUNE	4,594,370.54	23,308,408.49
	JULY	4,594,370.54	23,234,550.32
	AUGUST	4,161,974.01	23,192,299.33
	SEPTEMBER	4,161,974.01	23,341,415.72
	OCTOBER	4,167,974.01	23,479,488.99
	NOVEMBER	4,167,974.01	23,367,018.21
	DECEMBER	4,620,275.68	23,486,306.77
	<b>TOTAL</b>	<b>53,292,404.77</b>	<b>278,065,369.78</b>



**OGBOMOSO SOUTH LOCAL GOVERNMENT, ARROWMOLE-OGBOMOSO**

**SUMMARY OF TOTAL EXPENDITURES AS AT 31<sup>ST</sup> DECEMBER, 2021**

**NOTE 7**

ADMINISTRATION CODE	DEPARTMENTS	PERSONNEL EMOLUMENTS COST N	SOCIAL BENEFIT COST N	OVERHEAD COST N	CAPITAL PROJECT N	AGGREGAT SUMMATIO N
11100100100	OFFICE OF THE CHAIRMAN	17,080,379.98	-	21,201,592.00	-	38,281,971.9
11101300100	SECRETARY TO THE LOCAL GOVERNMENT	1,152,161.30	-	-	-	1,152,161.30
11118300101	INTERNAL AUDIT	2,952,027.57	-	138,000.00	-	3,090,027.57
11200100100	THE COUNCIL	10,093,959.59	-	1,406,000.00	-	11,499,959.5
012500100100A	HEAD OF LOCAL GOVERNMENT ADMINISTRATION	4,994,463.60	-	495,000.00	-	5,489,463.60
012500100100B	DEPT. OF ADMIN & GENERAL SERVICES	72,197,837.82	-	101,458,300.00	-	173,656,137.82
12500100100	DEPT. OF AGRIC & NATURAL RESOURCES	11,181,404.67	-	1,935,000.00	16,468,000.00	29,584,404.67
22000100100	DEPT OF FINANCE AND SUPPLIES	44,662,572.59	53,292,404.77	12,428,198.91	-	110,383,176.27
22000300100	DEPT. OF BUDGET, PLANNING, RESEARCH & STATISTICS	2,820,117.91	-	1,142,000.00	-	3,962,117.91
23400100100	DEPT. OF WORKS & HOUSING	30,884,638.51	-	5,772,765.57	55,513,664.50	92,171,068.58
55100300100	DEPT. OF EDUCATION COMM. & CULTURE	48,575,045.04	278,065,369.78	28,801,375.00	63,785,475.00	419,227,264.82
52100100100	DEPT. OF PRIMARY HEALTH CARE	96,650,417.11	-	7,297,200.00	5,664,843.00	109,612,460.11
53500100100	DEPT. OF ENVIRONMENTAL HEALTH SERVICES	52,725,584.48	-	480,000.00	2,380,000.00	55,585,584.48
	<b>TOTAL</b>	<b>395,970,610.17</b>	<b>331,357,774.55</b>	<b>182,555,431.48</b>	<b>143,811,982.50</b>	<b>1,053,695,798.70</b>



**OGBOMOSO SOUTH LOCAL GOVERNMENT, ARROWMOLE-OGBOMOSO  
GENERAL PURPOSE FINANCIAL STATEMENT, 2021.**

**NOTE 8  
SUMMARY OF DEPOSITS**

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

**OGBOMOSO SOUTH LOCAL GOVERNMENT, ARWOMOLE**

**GENERAL PURPOSE FINANCIAL STATEMENT, 2021**

**SUMMARY OF ADVANCES**

**NOTE 9**

S/N	NAMES	AMOUNT
1	Ayinla Fatai	1,875.00
2	R.K. Salaudeen	24,182.00
3	Iyabo Olatunde	1,413.00
4	Oyegoke Oyeleke	7,600.00
5	Oluwole Olla	1,442.81
6	Rodah Jokotoye	2,365.00
7	Oladiran Azez	4,080.00
8	Ogunmoriyele M.A.	100
9	A.O. Micheal	812
10	Adefemi Adelowo	1,500.00
11	I.W. Ishola	1,333.20
12	R.O. Hammed	2,250.00
13	Adebowale J.L.	2,430.00
14	D.L. Aderonmu	15,161.02
15	S.O. Orodiji	13,812.36
16	Dotun Olayinka	35,412.00
17	Owonibi Yetunde	11,665.00
18	Toyin Alao	1,325.00
19	O.J. Gbadamosi	38,000.00
20	Ibikunle Yetunde	30,213.00
21	Olufumilayo E.A.	37,785.00
22	Sadiq K. Abiodun	18,882.00
23	Dickson Oyebode	37,766.58
24	Abegunrin T.P.	49,466.64
25	Okeniyi Sunday	27,206.57
26	David Akinsola	27,226.57
27	Badmus O. A.	300.00
28	Adewuyi E.A.	60,166.63
29	Afolabi R. Bosede	69,488.81
30	Adio A. Folorunso	136,033.33
31	Akanbge G. Adeteju	2,826.95
32	Adebowale J. Olusegun	120,486.65
33	Alao R. wale	153,700.00
34	Ayanlade G.O	7,503.22



35	Aderinto Moses	11,777.99
36	Adegboye C.A	7,768.22
37	Adeniyi Aderonke	66,073.27
38	Amao Onidundun	40,917.36
39	Akintola Bunmi	21,100.00
40	Adeyanju Sunday	57,280.61
41	Alabi J. Gbojubola	77,166.63
42	Adeyemo F. Ajibade	50,142.10
43	Alao S. Ezekiel	11,659.71
44	Aubina Victoria	28,266.60
45	Adetunji Micheal A.	46,526.60
46	Adewole E.O.G	79,500.00
47	Adeiran Gabriel	62,186.60
48	Adigun J.B	66,073.27
49	Ajadi Alice	26,499.93
50	Adeskan Victoria	31,746.66
51	Ajadi Awoniyi	182,555.76
52	Ayandare O.A	81,619.95
53	Akinola Sunday O.	180,000.00
54	Adebisi O.A	147,222.32
55	Alagbe Matthew A	81,619.95
56	Ajadi K. Moses	85,506.62
57	Adekola	106,000.00
58	Adeniyi Sunday	101,653.30
59	Affon Esther	89,395.29
60	Awoyemi S.O	93,279.96
61	Ajayi Adeyemo	85,506.62
62	Ajala Hezekiel	85,506.62
63	Babarinde Benson	62,186.63
64	C.O Oyeteru	1,585.20
65	C.O Jokotoye	50,526.59
66	Emmanuel Gbenga	47,459.93
67	Hon. Emmanuel Oladayo & Co	298,233.33
68	Hon. Taiwo Alagbe	200,000.00
69	Kolapo Morufu	15,200.00
70	Lawal Olusayo	50,585.55
71	Orodiran F.O	15,276.56
72	Olaleye Joel	88,331.08
73	Olayemi Olatunbosun	145,926.66



74	Omotunde Aleji	24,733.26
75	Oyelade Taiwo	88,582.58
76	Olanipekun Rasaq	46,639.92
77	Olapade Ologunde	18,569.97
78	Ojo T. Olugbenga	42,482.60
79	Oguntoye Nathaniel	3,886.67
80	Okeyemi Simeon	33,693.30
81	Oke Muyiwa	8,379.95
82	Oyekunle Bosede O.	920.00
83	Olatunji E.B.	29,433.60
84	Ogunlola Glory	35,505.62
85	Olakanni Olaniyi	47,346.63
86	Ojo Esther	71,920.00
87	Onadokun M.B.	190,000.00
88	Oyewale A.T.	82,444.44
89	Olatunbosun Olayemi	156,526.66
90	Oladele H.O.	90,100.00
91	Olabisi Janet O.	27,633.33
92	Oladeji A.M.	107,413.33
93	Oyadeji M.M.	58,299.93
94	Ogundeyi F.A.	164,300.00
95	Oyewola C.O.	62,186.60
96	Oje Bamigbe A.F.	58,299.90
97	Ojo G. Nike	143,100.00
98	Shittu Rasheed	111,300.00
99	Salawu Saka	111,300.00
100	Shittu F.A.	58,249.93
101	Gbodi J.O.	89,393.29
102	R.O. Oyedemi	159,000.00
103	Adedoyin S.A.	127,911.12
104	Mojoyinola O.O.	134,462.00
105	Oguntoye R.I.	159,000.00
106	Adewole Kemi	116,579.98
107	Adewuyi R.O.	159,000.00
108	Olaniyi A.K.	128,259.99
109	Oguntoye Nathaniel	159,000.00
110	Adedokun M.O.A.	164,300.00
111	Opatoyinbo Simeon	136,033.33
112	Oke G. Seun	128,259.99



1	Amos Oluwatemi M.	530,000.00
2	Ayanjobi Ayanisina	730,000.00
3	Oyewale Timothy	3,300,000.00
4	Adeniyi Taiwo S.	610,000.00
5	Iyanda Adewale	1,750,000.00
6	Akande O. Theophilus	580,000.00
7	Adeyanju A.Simeon	1,535,000.00
8	Adeyemo A. Abiodun	2,940,000.00
9	Sangoniyi Gabriel	3,370,000.00
		<b>15,345,000.00</b>
		<b>23,465,184.90</b>

**ADVANCE (TRACTOR) 2021**

113	Akangbe Taiwo	22,966.59
114	Ogundele Simeon	137,920.00
115	Ojo Fummilayo	128,259.99
116	D.O. Farorede	128,259.99
117	Isaac Orisateru	179,900.00
118	Imosun Moses	62,756.60
		<b>8,120,184.90</b>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE- OGBOMOSO**  
**GENERAL PURPOSE FINANCIAL STATEMENT, 2021**  
**COMPUTATION OF ACCUMULATED SURPLUS/DEFICIT**  
**NOTE 10**

ACCUMULATED SURPLUS/DEFICIT	N:	K	
Bal. B/F from preceeding year as Opening Bal. on 1/1/2020		1,931,830.08	
LCDA Bal. c/d		29,962,301.68	31,894,132.25
Main L/Govt. Bal. c/d			
Surplus during the year 31/12/2020			109,111,782.29
Bal. c/forward (31/12/2020)			<b>141,005,914.54</b>



NOTE 11

DEPENDENT REVENUE ON MONTHLY BASIS

MONTHS	DEPENDENT REVENUE LCDA (ALLOCATION)	DEPENDENT REVENUE MAIN COUNCIL (ALLOCATION)	TOTAL
JANUARY	5,000,000.00	54,654,513.79	59,654,513.79
FEBRUARY	4,930,000.00	36,487,553.59	417,553.59
MARCH	11,219,180.00	70,666,318.29	81,885,498.29
APRIL	5,343,000.00	37,165,839.81	42,508,839.81
MAY	3,319,000.00	40,780,786.91	44,099,786.91
JUNE	-	48,872,230.27	48,872,230.27
JULY	-	49,510,034.46	49,510,034.46
AUGUST	-	51,156,252.92	51,156,252.92
SEPTEMBER	-	107,002,034.03	107,002,034.03
OCTOBER	-	96,534,719.01	96,534,719.01
NOVEMBER	887,200.00	61,253,536.78	62,140,736.78
DECEMBER	440,335.01	119,103,712.46	119,544,047.47
<b>Total</b>	<b>31,138,715.01</b>	<b>773,187,532.32</b>	<b>804,326,247.33</b>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE - OGBOMOSO  
 BANK RECONCILIATION STATEMENT AS AT 31<sup>ST</sup> DECEMBER, 2021**

BANK	ACCOUNT NO	AMOUNT
		N: K
GT. BANK	0049371942	1,118,461.54
ZENITH BANK	1013598292	70,424,496.55
ZENITH BANK	1012775777	1,464,050.40
ZENITH BANK	1017120310	81,767.79
FCMB	5884066019	19,375,864.43

BALANCE AS PER BANK STATEMENT 92,464,599.67

**ADD:**

BANK CHARGES (A) 57,220.84

OTHER CHARGES (B) 140.20

DEBIT IN BANK STATEMENT NOT IN CASH BOOK (C) 1,129,000.00

DEBIT IN CASH BOOK NOT IN BANK STATEMENT (D) 10,000.00


1,187,361.04  
**93,651,960.71**

**LESS:**

CREDIT IN BANK STATEMENT NOT IN CASH BOOK (D)

CREDIT IN CASHBOOK NOT IN BANK STATEMENT (E) 1,187,361.04

1,187,361.04  
92,464,599.67



**ALH. SALAMI ADESINA RASAKI**  
 Director Of Finance & Suppltes  
 Ogbomoso South Local Government  
 Arowomole-Ogbomoso



**OGBOMOSO SOUTH WEST LOCAL COUNCIL DEVELOPMENT AREA  
AJEGUNLE - IBAPON**

**BANK RECONCILIATION STATEMENT AS AT 31<sup>ST</sup> DECEMBER, 2021  
BALANCE AS PER BANK STATEMENT**

<b>BANK</b>	<b>ACCOUNT NO</b>	<b>AMOUNT</b>
	<b>N:</b>	<b>K</b>
UBA	1020439832	887,583.77
UBA	1020459685	59,677.61

947,261.38

**ADD:**  
BANK CHARGES (A) 19,169.28


DEBIT IN BANK STATEMENT NOT IN CASH BOOK (B) -  
DEBIT IN CASH BOOK NOT IN BANK STATEMENT (C) -

19,169.28  
966,430.66

**LESS:**  
CREDIT IN BANK STATEMENT NOT IN CASH BOOK (D) 10,000.00  
CREDIT IN CASHBOOK NOT IN BANK STATEMENT (E) 18,660.00

28,660.00  
937,770.66

BALANCE AS PER CASH BOOK

  
**ALH. SALAMI ADESINA RASAKI**

Director Of Finance & Supplies  
Ogbomoso South Local Government  
Arowomole-Ogbomoso

January 13, 2022

OGBOMOSO SOUTH L/G STABILIZATION ACCOUNT  
OGBOMOSH SOUTH SECRETARIAT, SUNSUN OGBOMOSO

Dear Sir/Madam,

**INVESTMENT IN FIXED DEPOSIT - N 19,375,864.43**

With reference to your instruction on the above stated investment with Wema Bank Plc, please be informed that your funds have been invested as follows:

Principal Sum (N)	Tenor (in days)	Interest Rate (% p.a.)	Value Date	Maturity Date
19,375,864.43	90	7.25%	January 10, 2022	April 10, 2022

Please note that interest is payable at maturity less 10% Withholding Tax (WHT). However, in the event of liquidation before the maturity date, a 25% flat penalty fee will be applied to the net accrued interest on the investment.

In addition, please be informed that the principal sum and net accrued interest shall be re-invested for the same period at the prevailing market rate upon maturity if we do not receive your instruction before the stated maturity date.

Thank you for banking with us.

Yours Faithfully  
For: WEMA BANK PLC

Branch Service Manager

Business Development Manager