

New

# OYO EAST LOCAL GOVERNMENT

KOSOBO, OYO.



**GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS)**  
AS AT 31<sup>ST</sup> DECEMBER, 2021



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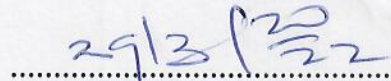
**2021 GENERAL PURPOSE FINANCIAL STATEMENTS**  
**OYO EAST LOCAL GOVERNMENT, KOSOBO, OYO**

These Financial Statements have been prepared by the Director of Finance and Supplies of **OYO LOCAL GOVERNMENT** 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.



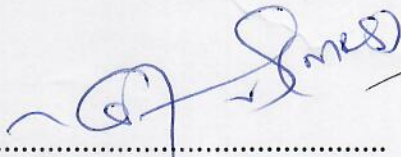
.....  
**Director of Finance and Supplies**



.....  
**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.

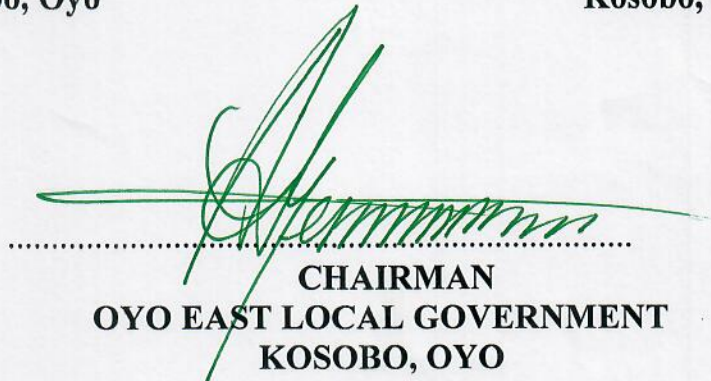
In our opinion, these financial statements fairly reflect the financial position of Local Government as at 31<sup>st</sup> December, 2020 and its operations for the year ended on that date.



.....  
**Director of Finance and Supplies**  
**Oyo East Local Government**  
**Kosobo, Oyo**



.....  
**Head of Local Government Administration**  
**Oyo East Local Government**  
**Kosobo, Oyo**



.....  
**CHAIRMAN**  
**OYO EAST LOCAL GOVERNMENT**  
**KOSOBO, OYO**



**GENERAL PURPOSE FINANCIAL STATEMENTS 2021  
OYO EAST LOCAL GOVERNMENT,  
KOSOBO, OYO.**

**STATEMENT OF ACCOUNTING POLICIES**

The financial statements were prepared in accordance with the provision of (control and management) Act 1958 and in compliance with IPAS, although it was just a model of IPSAS while cash basis was fully implemented in the course of preparing these financial statements.

- A. **BASIS OF ACCOUNTING:** IPSAS CASH BASIS was adopted for all the transactions recorded.
- B. **ASSETS** were represented by Bank Balance, Cash Balance, and stabilization saving A/C: Captioned under Current Assets. The Non-current ASSET comprises of LONG TERM ADVANCE and investment in quoted companies. The Liabilities for Current Liabilities comprise of Deposits and Payable A/C while Non-current Liability is Public Fund (**GENERAL REVENUE BALANCE**).
- C. Investment in various companies was stated at their face value,
- D. Advances were stated at their various outstanding balances as at 31/12/2021
- E. Deposits outstanding balances were stated as at 31/12/2021
- F. Taxes were recognized and charged accordingly most especially PAYE on salary, VAT on goods and services withholding tax and stamp duty taxes on government contract and social service.



**OYO EAST LOCAL GOVERNMENT,  
KOSOBO, OYO  
CONSOLIDATED STATEMENTS OF CASH FLOW FOR  
THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

Cash flow from operating Activities	Notes	year 2020	year 2021
<b>CASH INFLOWS:</b>			
Dependent Revenue	1	1,225,349,214.15	1,407,448,472.85
Independent Revenue	2	19,941,757.77	39,234,969.52
<b>Total Inflow</b>		<b>1,245,290,971.92</b>	<b>1,446,683,442.37</b>
<b>CASH OUTFLOWS:</b>			
Personnel Emolument	3	(404,011,497.75)	463,932,889.59
Overhead Cost	4	(81,400,909.05)	141,430,348.18
Pension Allowance (Primary School Teacher)	6	(197,871,837.69)	226,095,940.54
<b>TOTAL OUTFLOW</b>		<b>(683,284,244.49)</b>	<b>831,459,178.31</b>
Net Cash Flow: Operating Activities		562,006,727.43	615,224,264.06
Purchase /Construction of Assets	5	(523,910,052.65)	582,567,298.76
Net cash flow from investing activiites		32,688,003.70	32,688,003.07
Cash flow: Financial Activities			
Proceed from loan and other borrowing			
Add Divident Received	2	155,304.24	31,037.77
Net cashflow from finanical activities		<b>38,251,979.02</b>	32,688,003.07
Cash and its Equivalent (1/1/2021) :			
Cash and its Equivalent (31/12/2021)			



**STATEMENT NO. 2**  
**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**OYO EAST LOCAL GOVERNMENT KOSOBO, OYO**

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

<b>ASSETS:</b>	<b>NOTES</b>	<b>PREVIOUS YEAR 2020 (N)</b>	<b>CURRENT YEAR 2021 (N)</b>
<b>Current Assets</b>			
Cash and Cash Equivalents		33,295,329.66	65,983,332.73
Investment	7	1,398,327.50	1,398,327.50
Receivables (Advances)	10	333,960,824.71	363,808,403.82
Other Stablization Account	8	61,581,000.56	61,640,238.14
<b>Total Assets</b>		<b>430,235,482.43</b>	<b>492,830,302.19</b>
<b>LIABILITIES:</b>			
<b>Current Liabilities</b>			
Deposits	11	26,783,353.47	(21,165,818.94)
GRB		403,452,128.96	471,664,483.25

**MRS BABARIMISA T.Y**  
*Director of Finance & Supplies*  
*Oyo East Local Government*



**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.**

**CONSOLIDATED STATEMENT OF FINANCIAL**  
**PERFORMANCE FOR THE YEAR ENDED DECEMBER,**

**2021**

	Notes	year 2020	year 2021
Dependent Revenue	1	1,225,349,214.15	1,407,448,472.85
Independent Revenue	2	19,941,757.77	39,234,969.52
Dividend Received	2	155,304.24	31,037.77
<b>Total Receipt</b>		<b>1,245,290,971.92</b>	<b>1,446,714,480.14</b>
<b>CASH OUTFLOWS:</b>			
Personnel Emolument	3	(404,011,497.75)	463,932,889.59
Overhead Cost	4	(81,400,909.05)	141,430,348.18
Pension Allowance (Primary School Teacher)	6	(197,871,837.69)	226,095,940.54
<b>TOTAL PAYMENT</b>		<b>(683,284,244.49)</b>	<b>831,459,178.31</b>
Capital Project	5	(523,910,052.65)	582,567,298.76
<b>Add Divident Received</b>	2	<b>155,304.24</b>	<b>31,037.77</b>
<b>Net surplus /deficit</b>		<b>38,251,979.02</b>	<b>32,688,003.07</b>



**CONSOLIDATED STATEMENT OF CAPITAL DEVELOPMENT FUND  
FOR THE YEAR ENDED 31ST DECEMBER, 2021**

FUNCTION CODES	DETAILS	NOTE	2021 APPROVED	2021 ACTUAL
	ADD REVENUE: Transfer from consolidated fund			1,086,919,785.08
	Sub Total Capital Receipt		1,257,950,000.00	1,086,919,785.08
	Total Revenue Available		1,257,950,000.00	1,086,919,785.08
	Less Capital Expenditure:	5		235,000.00
70131	Administrtrtve Sector		210,000,000.00	7,380,339.60
70421	Political Sector		500,000.00	5,644,519.90
70421	Agric & Natural Resources		71,200,000.00	5,112,075.50
70451	Works & Housing		783,590,000.00	479,087,688.76
70620	Education		105,000,000.00	76,860,375.00
70440	Primary Health Care		62,000,000.00	2,836,800.00
70510	Environmental		25,000,000.00	2,478,000.00
	Finance & Supplies		500,000.00	322,500.00
	Budget & Planning		160,000.00	2,610,000.00
	Total Capital Expenditure			582,567,298.76
	Balance C/F			504,352,486.32



**OYO EAST LOCAL GOVERNMENT,  
KOSOBO, OYO  
CONSOLIDATED STATEMENTS OF REVENUE AND EXPENDITURE  
THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

DETAILS	Notes	APPROVED BUDGET 2021	CURRENT YEAR 2021
REVENUE	Notes	year 2020	year 2021
Dependent Revenue	1	1,225,349,214.15	1,407,448,472.85
Independent Revenue	2	19,941,757.77	39,234,969.52
Dividend Received	2	155,304.24	31,037.77
<b>Total Receipt</b>		<b>1,245,290,971.92</b>	<b>1,446,714,480.14</b>
<b>EXPENDITURE</b>			
Personnel Emolument	3	(404,011,497.75)	463,932,889.59
Overhead Cost	4	(81,400,909.05)	141,430,348.18
Pension Allowance (Primary School Teacher)	6	(197,871,837.69)	226,095,940.54
<b>SUB-EXPENDITURE</b>		<b>(683,284,244.49)</b>	<b>831,459,178.31</b>
Capital Project	5	(523,910,052.65)	582,567,298.76
<b>Net surplus /deficit</b>		<b>38,251,979.02</b>	<b>32,688,003.07</b>



12	<b>INDEPENDENT REVENUE</b>			
	<b>TAX REVENUE</b>			
120101	<b>PERSONAL TAXES</b>			
	Office of The Chairman		-	-
	Internal Auditor		-	-
	Office of The Secretary		-	-
	The Council		-	-
	Head of Local Government		-	-
	General Administration		-	-
	Agric& Natural Resources		-	-
	Finance & Supplies		-	105,070.75
	Budget, Planning, Research & Statistic		-	-
	Works & Housing		-	-
	Community Development & Culture		-	-
	Primary Health Care		-	-
	Environmental Health Services		-	-
	<b>Sub Total</b>		-	<b>105,070.75</b>
120201	<b>NON TAX REVENUE</b>			
	<b>LICENCES GENERAL</b>			
	Office of The Chairman		-	-
	Internal Auditor		-	-
	Office of The Secretary		-	-
	The Council		-	-
	Head of Local Government		-	-
	General Administration		-	-
	Agric& Natural Resources		-	-
	Finance & Supplies		-	639,900.00
	Budget, Planning, Research & Statistic		-	-
	Works & Housing		-	-
	Community Development & Culture		-	-
	Primary Health Care		-	-
	Environmental Health Services		-	-
<b>Sub Total</b>		-	<b>4,309,906.00</b>	
120204	<b>FEES GENERAL</b>			
	Office of The Chairman		-	-
	Internal Auditor		-	-
	Office of The Secretary		-	-
	The Council		-	-
	Head of Local Government		-	-
	General Administration		-	-
	Agric& Natural Resources		-	-
	Finance & Supplies		-	-
	Budget, Planning, Research & Statistic		-	-
	Works & Housing		-	-
	Community Development & Culture		-	-
	Primary Health Care		-	-
	Environmental Health Services		-	-
	<b>Sub Total</b>		-	<b>3,506,882.00</b>
120205	<b>FINES GENERAL</b>			
	Office of The Chairman		-	-
	Internal Auditor		-	-
	Office of The Secretary		-	-
	The Council		-	-
	Head of Local Government		-	-
	Administration		-	-
General Administration		-	-	



	Agric& Natural Resources		-	-
	Finance & Supplies		-	-
	Budget, Planning, Research & Statistic		-	-
	Works & Housing		-	-
	Community Development & Culture		-	-
	Primary Health Care		-	16,400.00
	Environmental Health Services		-	-
	<b>Sub Total</b>			-
	<b>SALES GENERAL</b>			
	Office of The Chairman		-	-
	Internal Auditor		-	-
	Office of The Secretary		-	-
	The Council		-	-
	Head of Local Government		-	-
	General Administration		-	-
120206	Agric& Natural Resources		-	2,643,600.00
	Finance & Supplies		-	-
	Budget, Planning, Research & Statistic		-	-
	Works & Housing		-	-
	Community Development & Culture		-	-
	Primary Health Care		-	-
	Environmental Health Services		-	-
	<b>Sub Total</b>			-
	<b>EARNINGS GENERAL</b>			
	Office of The Chairman		-	-
	Internal Auditor		-	-
	Office of The Secretary		-	-
	The Council		-	-
	Head of Local Government		-	-
	General Administration		-	-
120207	Agric& Natural Resources		-	-
	Finance & Supplies		-	-
	Budget, Planning, Research & Statistic		-	-
	Works & Housing		-	7,056,855.00
	Community Development & Culture		-	-
	Primary Health Care		-	-
	Environmental Health Services		-	-
	<b>Sub Total</b>			-
	<b>RENT ON GOVT BUILDINGS</b>			
	Office of The Chairman		-	-
	Internal Auditor		-	-
	Office of The Secretary		-	-
	The Council		-	-
	Head of Local Government		-	-
	General Administration		-	-
120208	Agric& Natural Resources		-	-
	Finance & Supplies		-	-
	Budget, Planning, Research & Statistic		-	-
	Works & Housing		-	24,122,200.00
	Community Development & Culture		-	-
	Primary Health Care		-	-
	Environmental Health Services		-	-
	<b>Sub Total</b>			-
				24,122,200.00



	<b>RENT ON LAND &amp; OTHERS GENERAL</b>			
	Office of The Chairman		-	-
	Internal Auditor		-	-
	Office of The Secretary		-	-
	The Council		-	-
	Head of Local Government Administration		-	-
	General Administration		-	-
<b>120209</b>	Agric& Natural Resources		-	-
	Finance & Supplies		-	170,000.00
	Budget, Planning, Research & Statistic		-	-
	Works & Housing		-	-
	Community Development & Culture		-	-
	Primary Health Care		-	-
	Environmental Health Services		-	-
	<b>Sub Total</b>		-	-
	<b>INVESTMENT INCOME/DIVIDENT RECEIVED</b>			
	Office of The Chairman		-	-
	Internal Auditor		-	-
	Office of The Secretary		-	-
	The Council		-	-
	Head of Local Government Administration		-	-
	General Administration		-	-
<b>120211</b>	Agric& Natural Resources		-	-
	Finance & Supplies		-	31,037.77
	Budget, Planning, Research & Statistic		-	-
	Works & Housing		-	-
	Community Development & Culture		-	-
	Primary Health Care		-	-
	Environmental Health Services		-	-
	<b>Sub Total</b>		-	-
	<b>INTEREST EARNED/</b>			
	Office of The Chairman		-	-
	Internal Auditor		-	-
	Office of The Secretary		-	-
	The Council		-	-
	Head of Local Government Administration		-	-
	General Administration		-	-
<b>120212</b>	Agric& Natural Resources		-	-
	Finance & Supplies		-	140,000.00
	Budget, Planning, Research & Statistic		-	-
	Works & Housing		-	-
	Community Development & Culture		-	-
	Primary Health Care		-	-
	Environmental Health Services		-	-
	<b>Sub Total</b>		-	-
<b>130203</b>	DOMESTIC GRANTS		-	-
<b>130101</b>	DOMESTIC AIDS (Other Receipt)		-	-
	<b>TOTAL INDEPENDENT REVENUE</b>			<b>39,234,969.52</b>



**GENERAL PURPOSE FINANCIAL STATEMENTS 2020**  
**OYO EAST LOCAL GOVERNMENT,**  
**KOSOBO, OYO**  
**RECURRENT REVENUE BUDGET**  
**AGRICULTURE AND NATURAL RESOURCES**  
**ADMINISTRATIVE CODE---012500100100**

ECONOMIC CODE	REVENUE ITEMS	APPROVED ESTIMATE 2021	MAIN COUNCIL	L.C.D.A	TOTAL
		2,019.00			
<b>1</b>	<b>REVENUE</b>				
<b>12</b>	<b>INDEPENDENT REVENUE</b>				
<b>1202</b>	<b>NON TAX REVENUE</b>				
<b>120201</b>	<b>LICENCES—GENERAL</b>				
12020126	TRACTOR HIRING SERVICES				
	<b>SUB TOTAL</b>				
<b>120206</b>	<b>SALES GENERAL</b>				
12020608	SALES OF IMPROVED SEED/CHEMICAL.	-			
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,000,000.00		100,500.00	100,500.00
12020617	SALES OF POULTRY AND ANIMALS				
12020618	SALES OF FISHERY PRODUCTS	3,000,000.00	409,400.00		409,400.00
12020628	SALES OF TRACTORS & IMPLEMENTS				
	<b>SUB TOTAL</b>				
<b>120207</b>	<b>EARNINGS GENERAL</b>				
12020726	EARNING FROM AGRICULTURAL SERVICES				
12020717	EARNING FROM PLANTATION SCHEME				
	<b>SUB TOTAL</b>				
	<b>TOTAL REVENUE</b>				509,900.00



**GENERAL PURPOSE FINANCIAL STATEMENTS 2020**  
**0Y0 EAST LOCAL GOVERNMENT,**  
**KOSOBO, OYO**  
**RECURRENT REVENUE BUDGET**  
**FINANCE AND SUPPLIES**  
**ADMINISTRATIVE CODE---012500100100**

ECONOMIC CODE	REVENUE ITEMS	APPROVED ESTIMATES 2021	MAIN COUNCIL	L.C.D.A	TOTAL
<b>1</b>	<b>REVENUE</b>				
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>				
<b>110101</b>	<b>GOVERNMENT SHARE OF FAAC</b>				
11010101	STATUTORY ALLOCATION	980,000,000.00	433,324,679.77	22,527,426.94	465,852,106.71
11010105	RECEIPT OF SHARE OF STATE IGR				
<b>110102</b>	<b>GOVERNMENT SHARE OF VAT</b>				
11010201	SHARE OF VAT				
<b>110103</b>	<b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>				
11010303	EXCESS CRUDE				
<b>110104</b>	<b>GOVT SHARE OF BAILOUT</b>				
11010401	BAILOUT FUND				
	PENSION REBURSMENT		4,111,716.24		4,111,716.24
	LOCAL GOVT. STAFF TEACHERS PENSION ALLOWANCE		226,095,940.54		226,095,940.54
	<b>TOTAL DEPENDENT REVENUE</b>				
<b>12</b>	<b>INDEPENDENT REVENUE</b>				
<b>1201</b>	<b>TAX REVENUE</b>				
<b>120101</b>	<b>PERSONAL TAXES</b>				
12010101	COMMUNITY DEVELOPMENT/ POLL TAX	15,000.00	53,800.00		
12010102	ARREARS OF COMMUNITY/ POLL TAX	100,000.00	6,470.00		
12010104	STAMP DUTY	-	44,800.00		44,800.00
12010106	DEVELOPMENT TAX/ LEVIES	-	-		
12010109	OTHER SERVICES TAX	100,000.00	-		
130203	GRANT & SUBVENTION FROM STATE	-	711,388,709.00		711,388,709.00
	<b>TOTAL TAX REVENUE</b>				
<b>1202</b>	<b>NON- TAX REVENUE</b>				
<b>120201</b>	<b>LICENCES- GENERAL</b>				
12020105	RADIO/ TELEVISION LICENCES	75,000.00	48,100.00	3,400.00	8,200.00
12020111	BAKE HOUSE LICENCES		-		
12020113	BRICK MAKING ETC LICENCE		-		
12020120	HAWKER'S / SQUARTERS PERMIT				
12020122	PRODUCE BUYING LICENCES	160,000.00	6,000.00	79,800.00	85,800.00
12020124	ABBATOIR/ SLAUGHTER LICENCES	-	-		
12020128	BOREHOLE DRILLING LICENCES	-	-		
12020131	LIQUOR LICENCES	100,000.00	77,000.00	-	77,000.00
12020132	MOTORCYCLE LICENCES		1,000,000.00		
12020137	TRADE PERMIT LICENCES		402,000.00	40,000.00	442,000.00
12020137	REGISTRATION OF HOTELS/RESTAURANTS ETC		-		
12020138	HACKNEY PERMIT		-		



12020140	LOTTER PERMIT				
12020141	SAWMILL LICENCE				
12020150	COLD ROOM LICENCE				
12020156	OTHER REGISTRATION (Quary, Artisans, Others )				
	<b>TOTAL LICENCES GENERAL</b>				
<b>120204</b>	<b>FEES GENERAL</b>				
12020417	CONTRACTOR REGISTRATION FEES	100,000.00	15,000.00	-	15,000.00
12020427	TENDER FEES		-	-	
12020428	MARRIAGE CEREMONY	251,140.00	10,000.00		
12020436	BILL BOARD ADVERTISEMENT FEES		-	-	
12020442	ASSOCIATION FEES		16,500.00		16,500.00
12020443	BIRTH & DEATH REGISRATION FEES		3,400.00	-	3,400.00
12020448	DEVELOPMENT LEVIES		-		-
12020449	BUSSINESS/ TRADE OPERATING FEES		600,000.00	-	600,000.00
12020454	PARKING FEES		-	-	
12020491	MOTER PARK FEES	500,000.00	500,000.00	99,100.00	99,100.00
12020492	SQUARDER FEES				
12020494	IDENTIFICATION AND OATH FEES			70,200.00	70,200.00
12020474	OTHER CONTRACT FEES		20,000.00		
	<b>TOTAL FEES GENERAL</b>				
<b>120207</b>	<b>EARNING – GENERAL</b>				
12020721	EARNING FROM COMMERCIAL ACTIVITIES		428,150.00		428,150.00
	<b>TOTAL EARNING GENERAL</b>				
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDING GENERAL</b>				
12020801	RENT ON GOVT QUARTERS		-	-	
	<b>TOTAL RENT GENERAL</b>		-	-	
<b>120211</b>	<b>INVESTMENT INCOME</b>				
12021102	DIVIDEND RECEIVED	250,000.00	31,037.77		31,037.77
12021102	OTHER INVESTMENT INCOME				
	<b>TOTAL INVESTMENT INCOME</b>				
<b>120212</b>	<b>INTEREST EARNED</b>				
12021101	MOTOR VEHICLE ADVANCE LOAN		-	-	
12021203	REFURBLISHING LOAN			-	
12021210	BANK INTEREST	-	-	140,000.00	140,000.00
	<b>TOTAL INTEREST EARNED</b>				
	<b>TOTAL REVENUE</b>				



**GENERAL PURPOSE FINANCIAL STATEMENTS 2020**  
**OYO EAST LOCAL GOVERNMENT,**  
**KOSOBO, OYO**  
**RECURRENT REVENUE BUDGET**  
**WORKS AND HOUSING**  
**ADMINISTRATIVE CODE---023400100100**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>APPROVED ESTIMATES 2021</b>	<b>MAIN COUNCIL</b>	<b>L.C.D.A</b>	<b>TOTAL</b>
<b>12</b>	<b>INDEPENDENT REVENUE</b>				
<b>120204</b>	<b>FEES- GENERAL</b>				
12020437	DEED PREPARATION/ REGISTRATION FEES		-	-	
12020438	SURVEY/ PLANNING/ BUILDING FEES			-	
12020445	CHANGE OF OWNERSHIP FEES			-	
12020453	APPLICATIONS FEES			-	
12020458	FORM FEES			-	
12020461	TITLE TRANSFER FEES				
12020490	TENEMENT RATES			-	
12020493	STREET NAMING FEES			-	
	<b>SUB TOTAL</b>			-	
<b>120206</b>	<b>SALES- GENERAL</b>				
12020614	PROCEED FROM SALES OF GOVT BUILDINGS / PROPERTY	-	2,133,700.00	-	2,133,700.00
	<b>SUB TOTAL</b>		-	-	
<b>120207</b>	<b>EARNINGS- GENERAL</b>				
12020701	EARNINGS FROM CONSULTANCY SERVICES		-	-	
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	5,000,000.00	6,100,000.00	528,705.00	6,628,705.00
12020721	EARNINGS FROM ADVERTS AND RIGHTS	-	-		
12020729	EARNING FROM BUSINESS COMPLEX		--		
12020730	PROCEED FROM REVOLVING SCHEME		-	-	
12020731	PROCEED FROM TENEMENT RATE/ LAND USE CHARGES		-	-	
12020732	EARNINGS FROM DRILLING OF BOREHOLES				
	<b>SUB TOTAL</b>				
<b>120208</b>	<b>RENT ON GOVT BUILDINGS GENERAL</b>				
12020806	RENT ON SHOPS	30,000,000.00	24,122,200.00	-	24,122,200.00
	<b>SUB TOTAL</b>		-	-	
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS GENERAL</b>				
12020901	RENT ON GOVT LAND			-	
12020903	RENT & PREMIUM ON THE ALLOCATION OF LAND			-	
12020906	RENTS ON GOVT PROPERTIES	-	-	170,000.00	170,000.00
	<b>SUB TOTAL</b>			-	
	<b>TOTAL REVENUE</b>			-	



**GENERAL PURPOSE FINANCIAL STATEMENTS 2020**  
**OYO EAST LOCAL GOVERNMENT,**  
**KOSOBO, OYO**  
**RECURRENT REVENUE BUDGET**  
**COMMUNITY DEVELOPMENT AND CULTURE**  
**ADMINISTRATIVE CODE---055100300100**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>APPROVED ESTIMATES 2021</b>	<b>MAIN COUNCIL</b>	<b>L.C.D.A</b>	<b>TOTAL</b>
<b>1</b>	<b>REVENUE</b>				
<b>12</b>	<b>INDEPENDENT REVENUE</b>				
<b>1202</b>	<b>NON TAX REVENUE</b>				
<b>120201</b>	<b>LICENCES GENERAL</b>				
12020109	REGISTRATION OF VOLUNTARY ORGANIZATION				
	<b>SUB TOTAL</b>				
<b>120204</b>	<b>FEES - GENERAL</b>				
12020466	CERTIFICATE OF INDIGENESHIP	7,000,000.00	288,400.00	-	288,400.00
	<b>SUB TOTAL</b>		<b>288,400.00</b>	-	<b>288,400.00</b>
	<b>TOTAL REVENUE</b>		<b>288,400.00</b>	-	<b>288,400.00</b>



**GENERAL PURPOSE FINANCIAL STATEMENTS 2020**  
**OYO EAST LOCAL GOVERNMENT,**  
**KOSOBO, OYO**  
**RECURRENT REVENUE BUDGET**  
**PRIMARY HEALTHCARE**  
**ADMINISTRATIVE CODE---052100100100**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>APPROVED ESTIMATES 2021</b>	<b>MAIN COUNCIL</b>	<b>L.C.D.A</b>	<b>TOTAL</b>
<b>1</b>	<b>REVENUE</b>				
<b>12</b>	<b>INDEPENDENT REVENUE</b>				
<b>1202</b>	<b>NON TAX REVENUE</b>				
<b>120204</b>	<b>FINES GENERAL</b>				
	<b>SUB TOTAL</b>				
<b>120206</b>	<b>SALES-GENERAL</b>				
<b>12020612</b>	<b>PROCEEDS FROM SALES OF DRUGS AND MEDICATION</b>				
<b>12020605</b>	<b>SALES OF VACCINES</b>				
<b>12020618</b>	<b>SALES OF REAGENTS &amp; CHEMICALS</b>				
	<b>SUB TOTAL</b>				
<b>120207</b>	<b>EARNINGS – GENERAL</b>				
<b>12020702</b>	<b>EARNINGS FROM LABORATORY SERVICES</b>		1,000,000.00	35,100.00	1,035,100.00
<b>12020707</b>	<b>EARNINGS FROM MEDICAL SERVICES (medical certificate &amp; reports</b>				
	<b>SUB TOTAL</b>		1,000,000.00	35,100.00	1,035,100.00
	<b>TOTAL REVENUE</b>		1,000,000.00	35,100.00	1,035,100.00



**OYO EAST LOCAL GOVERNMENT,  
KOSOBO, OYO  
SUMMARY STATEMENT OF EXPENDITURE  
PERSONNEL ENMOLUMENTS, OVERHEADCOST AND CAPITAL EXPENDITURES  
FOR THE YEAR 2020**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>NOTE TO ACCOUNT</b>		
<b>21010101</b>				
	<b>SALARIES(PERSONNEL EMOLUMENTS)</b>			
	Office of The Chairman		13,175,881.80	
	Internal Auditor		2,083,131.37	
	Office of The Secretary		748,000.00	
	The Council		10,661,030.10	
	Head of Local Government Administration		5,258,255.95	
	General Administration		79,872,904.04	
	Agric& Natural Resources		12,275,048.65	
	Finance & Supplies		28,362,592.25	
	Budget, Planning, Research & Statistic		4,058,188.37	
	Works & Housing		43,030,599.69	
	Community Development & Culture		58,759,390.40	
	Primary Health Care		123,272,477.80	
	Environmental Health Services		28,707,659.94	
	<b>Sub Total</b>		<b>410,265,160.36</b>	
	<b>SOCIAL BENEFITS</b>			
	<b>ALLOWANCES AND CONTRIBUTION(Severance allow., Adhoc staff, Leave bonus)</b>			
	Office of The Chairman (Severance Allowance)			
	Internal Auditor		<b>983,602.90</b>	
	Office of The Secretary			
	The Council			
	Head of Local Government Administration (Adhoc)		31,769,000.00	
	General Administration			
	Agric& Natural Resources		-	
	Finance & Supplies (Leave Bonus)		-	
	Budget, Planning, Research & Statistic		-	
	Works & Housing		-	
	Community Development & Culture		3,539,188.00	
	Primary Health Care		-	
	Environmental Health Services		-	
	<b>SUB TOTAL</b>		<b>-</b>	
	<b>PENSIONERS</b>			
	JANUARY		3,977,151.49	
	FEBRUARY		4,144,971.29	
	MARCH		4,144,971.29	
	APRIL		4,438,369.63	
	MAY		4,531,876.96	



	JUNE		4,548,656.82	-
	JULY		4,611,736.91	-
	AUGUST		4,681,986.07	-
	SEPTEMBER		4,681,986.07	-
	OCTOBER		4,658,579.54	-
	NOVEMBER		4,658,579.54	-
	DECEMBER		4,588,863.62	-
	<b>SUB TOTAL</b>		<b>53,667,729.23</b>	-
	<b>L G TEACHERS PENSION ALLOWANCES</b>			-
	JANUARY		18242607.72	-
	FEBRUARY		18,673,785.10	-
	MARCH		18,834,678.64	-
	APRIL		19,131,656.34	-
	MAY		18,939,923.69	-
	JUNE		19,054,666.82	-
	JULY		18,954,697.69	-
	AUGUST		18,714,536.63	-
	SEPTEMBER		18,730,838.48	-
	OCTOBER		18,935,715.34	-
	NOVEMBER		18,857,583.37	-
	DECEMBER		19,025,250.74	-
	<b>SUB TOTAL</b>		<b>226,095,940.56</b>	-
				-
<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>		<b>NOTES TO THE ACCOUNT</b>	<b>ACTUAL 20120</b>
<b>220201</b>	<b>Overheads</b>			
	Office of The Chairman			3,871,000.00
	Internal Auditor			35,000.00
	Office of The Secretary			180,000.00
	The Council			365,000.00
	Head of Local Government Administration			862,300.00
	General Administration			86,879,500.00
	Agric & Natural Resources			1,453,750.00
	Finance & Supplies			14,540,821.78
	Budget, Planning, Research & Statistic			1,896,750.00
	Works & Housing			5,395,341.72
	Community Development & Culture			10,301,418.75
	Primary Health Care			4,613,200.00
	Environmental Health Services			11,036,265.93
	<b>Sub Total</b>			<b>141,430,348.18</b>
<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>			
<b>23</b>	<b>CAPITAL EXPENDITURES</b>			
	<b>ADMINISTRATION SECTOR</b>			
	<b>GENERAL PERSONNEL SERVICES</b>			
	Office of The Chairman		-	5,644,519.90
	Internal Auditor		-	-
	Office of The Secretary		-	-



18				
70131	The Council		-	
	Head of Local Government Administration		235,000.00	
	General Administration		7,380,339.60	
	Agric& Natural Resources		-	
	Finance & Supplies			
	Budget, Planning, Research & Statistic			
	Works & Housing			
	Community Development & Culture		-	
	Primary Health Care		-	
	Environmental Health Services		-	
	Sub Total		-	
	<b>ECONOMIC SECTOR</b>			
	Office of The Chairman		-	
Internal Auditor		-		
Office of The Secretary		-		
The Council		-		
Head of Local Government Administration		-		
General Administration		-		
Agric& Natural Resources		5,112,075.50		
Finance & Supplies		322,500.00		
Budget, Planning, Research & Statistic		2,610,000.00		
Works & Housing		479,087,688.00		
Community Development & Culture		-		
Primary Health Care		-		
Environmental Health Services		-		
Sub Total		-		
<b>SOCIAL SECTOR/ MINING, MANUFACTURING CONSTRUCTIONS &amp; OTHERS</b>				
Office of The Chairman		-		
Internal Auditor		-		
Office of The Secretary		-		
The Council		-		
Head of Local Government Administration		-		
General Administration		-		
Agric& Natural Resources		-		
Finance & Supplies		-		
Budget, Planning, Research & Statistic		-		
Works & Housing		-		
Community Development & Culture		76,860,375.00		
Primary Health Care		2,836,800.00		
Environmental Health Services		2,478,000.00		
Sub Total				
<b>TOTAL CAPITAL EXPENDITURE</b>				



**GENERAL PURPOSE FINANCIAL STATEMENTS 2021+A153**  
**OYO EAST LOCAL GOVERNMENT,**  
**KOSOBO, OYO**  
**OFFICE OF THE CHAIRMAN**  
**(ADMINISTRATIVE CODE 011100100100)**

MIC CODE	DETAILS OF EXPENDITURE	APPROVED 2021	COUNCIL) ACTUAL	L.C.D.A	TOTAL
210101	SALARIES AND WAGES	23,500.00	13,175,881.80		13,175,881.80
21010103	FUND CHARGES – SALARIES				
	<b>SUB TOTAL</b>				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES (SEVERANCE ALLOWANCE, UP KEEP)	6,500,000.00			
	<b>SUB TOTAL</b>				
	<b>TOTAL PERSONNEL COSTS</b>				
2202	OVERHEARD COST				
220201	TRAVEL & TRANSPORT – GENERAL	6,000,000.00	-	169,000.00	169,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		992,000.00		992,000.00
	STATIONARY			10,000.00	10,000.00
	<b>SUB TOTAL</b>				
220204	MAINTENANCE SERVICE – GENERAL				
22020401	VEHICLE/TRANSPORT EQUIPMENT	1,500,000.00			
22020402	MAINTENANCE OF OFFICE FURNITURE	400,000.00			
22020406	OTHER MAINTENANCE SERVICES				
22020407	IMPRESTS	2,200,000.00			
22020409	UPKEEP ALLOWANCE	3,000,000.00	400,000.00	-	400,000.00
	<b>SUB TOTAL</b>	<b>7,100,000.00</b>	<b>400,000.00</b>	<b>179,000.00</b>	<b>2,670,000.00</b>
220206	OTHER SERVICES – GENERAL				
22020601	SECURITY SERVICES	25,000,000.00	800,000.00	1,500,000.00	2,300,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	5,300,000.00			
	<b>SUB TOTAL</b>				



220208	FUEL & LUBRICANT GENERAL				
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00			
	<b>SUB TOTAL</b>				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021007	WELFARE PACKAGES (FIANCIAL ASSISTANCE)				
22021029	OTHER EXPENSES				
	<b>SUB TOTAL</b>				
	<b>GRAND TOTAL OVERHEAD</b>		<b>2,192,000.00</b>	<b>1,679,000.00</b>	<b>3,871,000.00</b>
23	CAPITAL EXPENDITURES				
23010113	PURCHASE OF COMPUTER (LAPTOP)	350,000.00	4,504,519.90	-	4,504,519.90
23010114	PURCHASE OF COMPUTER PRINTER	200,000.00			
23010120	KITCHEN EQUIPMENT/UTENSILS				
23010146	PURCHASE OF OTHER EQUIPMENT				
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	3,000,000.00	1,140,000.00	-	1,140,000.00
23010105	PURCHASE OF MOTOR VEHICLES	6,000,000.00			
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>13,000,000.00</b>	<b>5,644,519.90</b>	<b>-</b>	<b>5,644,519.90</b>



**GENERAL PURPOSE FINANCIAL STATEMENTS 2020**  
**OYO EAST LOCAL GOVERNMENT,**  
**KOSOBO, OYO**  
**INTERNAL AUDIT**  
**(ADMINISTRATIVE CODE 011118300101)**

MIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2020	COUNCIL) ACTUAL	L.C.D.A	TOTAL
210101	SALARIES AND WAGES				
21010101	SALARY	2,700,000.00	2,083,131.37	-	2,083,131.37
	SUB TOTAL				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
	(LEAVE ALLOWANCE)				
	SUB TOTAL				
	TOTAL PERSONNEL COSTS				
2202	OVERHEARD COSTS				
220201	TRAVEL & TRANSPORT - GENERAL				
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHER	400,000.00	-	35,000.00	35,000.00
	SUB TOTAL				
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	STATIONERIES/COMPUTER CONSUMABLES		-	-	
22020305	PRINTING OF NON SECURITY DOCUMENTS		-	-	
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES		-	-	
	SUB TOTAL				
220204	MAINTENANCE SERVICE - GENERAL				
22020401	VEHICLE/TRANSPORT EQUIPMENT	200,000.00			
22020402	MAINTENANCE OF OFFICE FURNITURE		-	-	



22020404	MAINTENANCE OF OFFICE/ IT EQUIPMENT		-	-	
22020407	IMPRESTS	550,000.00			
	<b>SUB TOTAL</b>				
220208	FUEL & LUBRICANTS – GENERAL				
22020801	MOTOR VEHICLE FUEL COSTS				
	<b>SUB TOTAL</b>				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS	250,000.00			
	<b>SUB TOTAL</b>				
	<b>GRAND TOTAL OVERHEAD</b>			<b>35,000.00</b>	<b>35,000.00</b>
	GENERAL PERSONNEL SERVICES				
23	CAPITAL EXPENDITURES				
23010113	PURCHASE OF COMPUTERS (LAPTOP)				
23010114	PURCHASE OF COMPUTERS PRINTERS				
23010115	PURCHASE OF PHOTOCOPYING MACHINES				
23010140	PURCHASE OF UPS/INVERTER				
23010141	PURCHASE OF COMPUTER STORAGE DEVICES				
23010143	PURCHASE OF OTHER EQUIPMENT				
23050102	COMPUTER SOFTWARE ACQUISITION				
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS				
23010104	PURCHASE OF MOTORCYCLES				
	<b>TOTAL CAPITAL EXPENDITURE</b>				



**GENERAL PURPOSE FINANCIAL STATEMENTS 2020**  
**OYO EAST LOCAL GOVERNMENT,**  
**KOSOBO, OYO**  
**OFFICE OF THE SECRETARY**  
**(ADMINISTRATIVE CODE 011101300100)**

MIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2020	COUNCIL) ACTUAL	L.C.D.A	TOTAL
21	PERSONNEL COST				
210101	SALARIES AND WAGES	4,080,000.00	748,000.00	-	748,000.00
21010103	FUND CHARGES – SALARIES				
	SUB TOTAL				
210201	ALLOWANCES				
21020101	ALLOWANCES (SEVERANCE ALLOWANCE				
	SUB TOTAL				
	TOTAL PERSONNEL COSTS				
2202	OVERHEAD COSTS				
220201	TRAVEL & TRANSPORT – GENERAL				
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
	SUB TOTAL				
220204	MAINTENANCE SERVICES – GENERAL				
22020401	VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020407	IMPRESTS				
22020409	UPKEEP ALLOWANCE				
	SUB TOTAL				
220208	FUEL AND LUBRICANT GENERAL				
22020801	MOTOR VEHICLE FUEL COST				



	<b>SUB TOTAL</b>				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT AND MEALS		-		-
22021007	WEFARE PACKAGES	300,000.00	-	180,000.00	180,000.00
	<b>SUB TOTAL</b>				
	<b>GRAND TOTAL OVERHEARD</b>				
23	CAPITAL EXPENDITURE				
23010120	KITCHEN EQUIPMENT/UTENCILS				
23010146	PURCHASE OF OTHER EQUIPMENT				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS				
23010105	PURCHASE OF MOTOR VEHICLES				
	<b>TOTAL CAPITAL EXPENDITURE</b>				



**GENERAL PURPOSE FINANCIAL STATEMENTS 2021**  
**OYO EAST LOCAL GOVERNMENT,**  
**KOSOBO, OYO**  
**THE COUNCIL**  
**(ADMINISTRATIVE CODE 011200100100)**

MIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2020	COUNCIL) ACTUAL	L.C.D.A	TOTAL
210101	SALARIES AND WAGES	22,730,000.00	10,661,030.10	-	10,661,030.10
21010103	FUND CHARGES – SALARIES				
	<b>SUB TOTAL</b>				
210201	ALLOWANCES				
21020101	ALLOWANCES (SEVERANCE/FURNITURE)		-	-	
	<b>SUB TOTAL</b>	<b>22,730,000.00</b>			
	<b>TOTAL PERSONNEL COSTS</b>				
2202	<b>OVERHEAD COSTS</b>				
220201	TRAVEL & TRANSPORT – GENERAL	1,970,000.00	365,000.00	-	365,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
	<b>SUB TOTAL</b>				
220204	MAINTENANCE SERVICE – GENERAL				
22020401	VEHICLE/TRANSPORT EQUIPMENT	500,000.00			
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00			
22020404	MAINTENANCE OF OFFICE EQUIPMENTS				
22020407	IMPRESTS	1,500,000.00			
22020409	UPKEEP ALLOWANCE	1,000,000.00			
	<b>SUB TOTAL</b>				
220206	OTHER SERVICES-GENERAL				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	600,000.00			
	<b>SUB TOTAL</b>				
220208	FUEL AND LUBRICANT GENERAL				



22020801	MOTOR VEHICLE FUEL COST				
	<b>SUB TOTAL</b>		-	-	
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS		-	-	
22021002	HONORARIUM AND SITTING ALLOWANCE				
22021007	WELFARE PACKAGES		-	-	
22021029	OTHER EXPENSES(UP KEEP)		-	-	
	<b>SUB TOTAL</b>			-	-
	<b>GRAND TOTAL OVERHEAD</b>			-	-
23	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS				
23010108	PURCHASE OF OFFICE BUSES			-	
	<b>TOTAL CAPITAL EXPENDITURE</b>			-	



**GENERAL PURPOSE FINANCIAL STATEMENTS 2020**  
**OYO EAST LOCAL GOVERNMENT,**  
**KOSOBO, OYO**  
**HEAD OF LOCAL GOVERNMENT ADMINISTRATION**  
**(ADMINISTRATIVE CODE 021500100100)**

MIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2020	COUNCIL) ACTUAL	L.C.D.A	TOTAL
210101	SALARIES AND WAGES	5,600,000.00	5,258,255.92	-	5,258,255.92
21010101	SALARY				
	<b>SUB TOTAL</b>				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES			-	
	(LEAVE ALLOWANCES)				
	<b>SUB TOTAL</b>	5,600,000.00	5,258,255.92	-	4,906,263.24
	<b>TOTAL PERSONNEL COSTS</b>				
2202	OVERHEAD COSTS				
220201	TRAVEL & TRANSPORT – GENERAL				
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	800,000.00	268,800.00	-	268,800.00
	<b>SUB TOTAL</b>	800,000.00	268,800.00	-	268,800.00
220203	MATERIALS & SUPPLIES GENERAL				
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	100,000.00	68,500.00	-	68,500.00
22020305	PRINTING OF NON SECURITY DOCUMENT				
	<b>SUB TOTAL</b>				
220204	MAINTENANCE SERVICE – GENERAL			-	
22020401	VEHICLE/TRANSPORT EQUIPMENT	1,000,000.00	100,000.00	-	100,000.00
22020404	MAINT. OF OFFICE EQUIPMENT	-	25,000.00	-	25,000.00
22020406	OTHER MAINTENANCE SERVICES			-	



22020407	IMPRESTS	800,000.00			
	<b>SUB TOTAL</b>				
220208	FUEL & LUBRICANTS – GENERAL				
22020801	LEAVE ALLOWANCE				
22020803	PLANTS/GENERATOR FUEL COST	300,000.00			
	<b>SUB TOTAL</b>				
220210	MISCELLANEOUS EXPENSES– GENERAL				
22021001	REFERESHMENT & MEALS	400,000.00	400,000.00	-	400,000.00
	<b>SUB TOTAL</b>	400,000.00	862,300.00	-	862,300.00
	<b>GRAND TOTAL OVERHEAD</b>				
	SERVICES (FUNCTIONAL CODE 70131)				
230101	CAPITAL EXPENDITURE				
23010114	PURCHASE OF COMPUTERS (LAPTOP/DESKTOP)			-	
23010115	PURCHASE OF PHOTOCOPYING MACHINES			-	
23010120	CANTEEN/KITCHEN EQUIPMENT/UTENSILS				
23010141	PRINTERS		-	-	
23010146	EQUIPMENT		-	-	
23010112	FURNITURE AND FITTINGS	-	235,000.00	-	235,000.00
	<b>EXPENDITURE</b>			-	



**GENERAL PURPOSE FINANCIAL STATEMENTS 2020**  
**OYO EAST LOCAL GOVERNMENT,**  
**KOSOBO, OYO**  
**GENERAL ADMINISTRATION**  
**(ADMINISTRATIVE CODE 021500100100)**

MIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2020	COUNCIL) ACTUAL	L.C.D.A	TOTAL
210101	SALARIES AND WAGES				
21010101	SALARY	57,890,000.00	48,103,904.04		48,103,904.04
	<b>SUBTOTAL</b>				
210201	ALLOWANCES				
21020101	ALLOWANCES (Ad-Hoc Staff-Drivers, Security guards, NDE,	42,000,000.00	31,769,000.00		31,769,000.00
	<b>SUB TOTAL</b>				
	<b>TOTAL PERSONNEL COSTS</b>		<b>79,872,904.04</b>		<b>79,872,904.04</b>
2202	OVERHEAD COSTS				
220201	TRAVEL & TRANSPORT – GENERAL				
22020101	LOCAL TRAVEL & TRANSPORT: TRAINIG				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	628,000.00	-	628,000.00
	<b>SUB TOTAL</b>				
220202	UTILITIES – GENERAL				
22020201	ELECTRICITY CHARGES				
	<b>SUB TOTAL</b>				
220203	MATERIALS & SUPPLIES – GENERAL				
22020301	STATIONARIES/COMPUTER CONSUMABLES	3,000,000.00	481,500.00	-	481,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,200,000.00	557,000.00	30,500.00	587,500.00
22020311	PRINTING OF NON SECURITY DOCUMENTS				
	<b>SUB TOTAL</b>				
220204	MAINTENANCE SERVICE – GENERAL				



22020401	VEHICLE/TRANSPORT EQUIPMENT	1,000,000.00	522,500.00	65,000.00	587,500 58,750.00
22020402	MAINTENANCE OF OFFICE FURNITURE	600,000.00			
22020404	MAINTANANCE OF OFFICE/IT EQUIPMENT	500,000.00	95,000.00	50,000.00	145,000.00
22020405	MAINTENANCE OF PLANTS/GENERATOR	500,000.00	31,500.00	-	31,500.00
22020406	OTHER MAINTENANCE SERVICES				
22020407	IMPRESTS	2,500,000.00	273,000.00	60,750.00	333,750.00
22020408	LEAVE ALLOWANCE		20,250.00		20,250.00
	<b>SUB TOTAL</b>				
220205	TRAINING - GENERAL				
22020503	SERVICE COMM TRAINING FUND				
	<b>SUB TOTAL</b>				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICE	2,000,000.00	65,131,500.00	-	65,131,500.00
22020602	OFFICE RENT	500,000.00			
22020603	RESIDENTAL RENT	800,000.00	70,000.00	-	70,000.00
	<b>SUB TOTAL</b>				
220207	PROFESSIONAL SERVICE - GENERAL				
22020703	LEGAL SERVICES	1,000,000.00	200,000.00		200,000.00
	<b>SUB TOTAL</b>				
220208	FUEL & LUBRICANTS - GENERAL				
22020801	MOTOR VEHICLE FUEL COSTS	800,000.00			
22020803	PLANTS / GENERATOR FUEL COST	400,000.00			
	<b>SUB TOTAL</b>				
220209	FINANCIAL CHARGES - GENERAL				
22020902	INSURANCE PREMIUM				



	<b>SUB TOTAL</b>					
220210	MISCELLANEOUS EXPENSES GENERAL					13,715,000.00
22021001	REFRESHMENT & MEALS	11,000,000.00	13,715,000.00	-		
22021002	HONORARIUM AND SITTING ALLOWANCE					
22021006	POSTAGES & COURIER SERVICES	300,000.00				
22021007	WELFARE PACKAGES	700,000.00	3,488,000.00	-		3,488,000.00
22021020	ELECTION - LOGISTICS SUPPORT	2,500,000.00				
22021024	PILGRIMAGE AND RELIGIOUS FESTIVALS					
22021027	DISASTER MANAGEMENT					
22021029	OTHER EXPENSES	1,000,000.00	-	-	-	
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	2,000,000.00	800,000.00	660,000.00		1,460,000.00
22021032	FAIR, FESTIVAL, EXPO, AND SUMMIT					
	<b>SUB TOTAL</b>					
	<b>GRAND TOTAL OVERHEAD</b>		86,013,250.00	866,250.00		86,879,500.00
	<b>SERVICES (FUNCTIONAL CODE 70131)</b>					
23	<b>CAPITAL EXPENDITURES</b>					
23010113	PURCHASE OF COMPUTERS	800,000.00				
23010114	PURCHASE OF COMPUTER PRINTERS	500,000.00	-	11,000.00		11,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINE	500,000.00				
23010118	PURCHASE OF SCANNERS					
23010120	CANTEEN/KITCHEN EQUIPMENT/UTENSILS					
23010140	PURCHASE OF UPS/INVERTERS	250,000.00				
	PURCHASE OF COMPUTER SERVICES	400,000.00	83,000.00	-		83,000.00



23010146	PURCHASE OF OTHER EQUIPMENT	200,000.00	731,964.00		731,964.00
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	2,000,000.00			
23010104	CYCLES	5,000,000.00	2,032,375.00		2,032,375.00
23010105	PURCHASE OF MOTOR VEHICLE	36,000,000.00	2,500,000.00	-	2,500,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	600,000.00			
23010115	CUSTOMARY/MAGISTRATE COURTS	500,000.00			
	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>7,369,339.00</b>	<b>11,000.00</b>	<b>7,380,339.00</b>



**GENERAL PURPOSE FINANCIAL STATEMENTS 2020**

**OYO EAST LOCAL GOVERNMENT,  
KOSOBO, OYO**

**AGRICULTURE AND NATURAL RESOURCES  
(ADMINISTRATIVE CODE 021500100100)**

MIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2020	COUNCIL) ACTUAL	L.C.D.A	TOTAL
210101	SALARIES AND WAGES				
21010101	SALARY	18,000,000.00	12,275,048.00		12,275,048.00
	<b>SUB TOTAL</b>				
210201	ALLOWANCES				
21020101	ALLOWANCE (LEAVE ALLOWANCE)				
	<b>SUB TOTAL</b>				
	<b>TOTAL PERSONNEL COSTS</b>				
2202	OVERHEAD COSTS				
220201	TRAVEL & TRANSPORT - GENERAL				
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	656,000.00	-	656,000.00
	<b>SUB TOTAL</b>				
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				
22020301	STATIONERIES/COMPUTER CONSUMABLES	200,000.00	10,000.00	-	10,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00	10,000.00	-	10,000.00
	<b>SUB TOTAL</b>				
220204	<b>MAINTENANCE SERVICE - GENERAL</b>				
22020401	VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020406	OTHER MAINTENANCE SERVICES (Tractors)				



2202S040 7	IMPRESTS	1,000,000.00	202,720.00	-	202,750.00
22020408	LEAVES ALLOWANCE				
22020415	PLANTATION AND PASTURE				
	<b>SUB TOTAL</b>				
220207	<b>PROFESSIONAL SERVICE – GENERAL</b>				
22020707	AGRICULTURAL CONSULTING				
	<b>SUB TOTAL</b>				
220208	<b>FUEL &amp; LUBRICANTS – GENERAL</b>				
22020801	MOTOR VEHICLE FUEL COSTS				
22020802	COST (TRACTOR)				
22020803	<b>PLANT/GENERATOR FUEL COST</b>				
	<b>SUB TOTAL</b>				
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22021001	REFREHMENT & MEALS	900,000.00	575,000.00	-	575,000.00
22021021	SPECIAL DAYS/CELEBRATION				
22021027	DISASTER MANAGEMENT				
22021029	OTHER EXPENSES				
22021030	PUBLIC ENLIGHTENMENT PROGRAMME				
22021032	FAIR, FESTIVAL, EXPO AND SUMMIT				
22021033	CONTINGENCIES – OTHER RECURRENT COST				
	<b>SUB TOTAL</b>				
	<b>GRAND TOTAL OVERHEAD</b>				
	<b>SERVICES (FUNCTIONAL CODE 70131)</b>				
23	<b>CAPITAL EXPENDITURES</b>				
23010113	PURCHASE OF COMPUTER				



23010114	PURCHASE OF COMPUTER PRINTERS				
23010140	PURCHASE OF UPS/INVERTERS				
23010142	NETWORKING DEVICES /PERIPHERALS				
23010104	PURCHASE OF MOTOR CYCLES				
	<b>TOTAL</b>				
	<b>ECONOMIC SECTOR</b>				
	<b>AGRICULTURE (FUNCTIONAL CODE 70421)</b>				
<b>MIC CODE</b>	<b>EXPENDITURE DETAILS (FUNCTIONAL CODE 70421)</b>				
23	<b>CAPITAL EXPENDITURES</b>				
23010127	AGRICULTURAL EQUIPMENT/MACHINES	2,500,000.00	905,075.00	-	905,075.00
2304101	TREE PLANTING				
23050108	PRODUCTION OF FARM SEEDLINGS				
23050109	SPECIAL PROJECTS AND ASSIGNMENTS	7,000,000.00	562,000.00	-	562,000.00
	- Education/Training				
	- Youth farmer's Programmed				
	- Youth Empowerment through Agriculture (I-YES)				
	- Farmer's Association Support Programmed				
	- Construction of Storage facilities (Cribs)				
	- Agric Shows/World Food Day				
	- Avian Influenza Control Programmed				
	- Animal Vaccination Programmed				
	- One Crop/Enterprise Support Programmed				
	- Cottage industry				
23050113	LAND PREPARATION/FENCING				



23050116	MICRO CREDIT SCHEME				
	<b>SUB TOTAL</b>				
23050117	FARM DEVELOPMENT	10,000,000.00	3,645,000.00	-	3,645,000.00
	· Crop Division				
	- Arable Crop cultivation				
	- Vegetable production				
	· Livestock Division				
	- Poultry				
	- Piggery				
	- Snailery				
	- Cattle Rearing				
	- Bee Keeping				
	*Fisheries				
23040101	FORESTRY				
	Tree Planting				
	-Teak Plantation				
	-Melina Plantation				
	-Cashew Plantation				
	-Cocoa Plantation				
23040118	AGRICULTURAL INPUTS				
	<b>SUB TOTAL</b>				
	<b>SECTOR</b>				
	<b>EXPENDITURE</b>		5,112,075.00		5,112,075.00



**GENERAL PURPOSE FINANCIAL STATEMENTS 2020**  
**OYO EAST LOCAL GOVERNMENT,**  
**KOSOBO, OYO**  
**FINANCE AND SUPPLIES**  
**(ADMINISTRATIVE CODE 02200100100)**

MIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2020	COUNCIL) ACTUAL	L.C.D.A	TOTAL
210101	SALARIES AND WAGES	32,500,000.00	28,362,592.25		28,362,592.25
21010101	SALARY	4,000,000.00			
	<b>SUB TOTAL</b>				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
	(LEAVE ALLOWANCE)				
	<b>SUB TOTAL</b>				
210202	SOCIAL CONTRIBUTION				
21020201	NHIS CONTRIBUTION				
21020202	CONTRIBUTORY PENSION (EMPLOYERS)				
	<b>SUB TOTAL</b>				
2103	SOCIAL BENEFITS				
210103	SOCIAL BENEFITS				
21030102	PENSION	50,000,000.00	53,667,729.23		53,667,729.23
21030103	DEATH BENEFITS				
	<b>SUB TOTAL</b>				
2202	OVERHEAD COSTS				
220201	TRAVEL & TRANSPORT GENERAL				
22020101	LOCAL TRAVEL & TRANSPORT TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	412,900.00	5,000.00	417,900.00
	<b>SUB TOTAL</b>				



220203	<b>MATERIALS &amp; SUPPLIES- GENERAL</b>				
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	900,000.00	100,000.00	200,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,500,000.00	382,500.00	91,620.00	474,120.00
22020306	PRINTING OF SECURITY DOCUMENTS	800,000.00	253,000.00	-	253,000.00
22020312	PROD. PUBL. & CIR. OF ANNUAL FIN. STM (AFS)	700,000.00	460,000.00	-	460,000.00
	<b>SUB TOTAL</b>				
220204	<b>MAINTENANCE SERVICES- GRNERAL</b>				
22020401	VEHICLE/TRANSPORT EQUIPMENT	600,000.00	-	-	-
22020402	MAINT. OF OFFICE FURNITURE	800,000.00	45,000.00		45,000.00
22020403	BUILDING/ RESIDENTIAL QTRS/ ZONAL OFFICES	-	-		-
22020404	MAINT. OF OFFICE/IT EQUIPMENTS	500,000.00	122,000.00	-	122,000.00
22020405	MAINT. OF PLANT/GENERATORS	2,000,000.00			
22020406	OTHER MAINT. SERVICES				
22020407	IMPRESTS	15,000,000.00	350,000.00	-	350,000.00
22020408	LEAVE ALLOWANCE				
	<b>SUB TOTAL</b>				
220207	<b>PROFESSIONAL SERVICES- GENERAL</b>				
22020709	AUDITING OF ACCOUNTS	5,000,000.00	10,066,333.71	-	10,066,333.71
	<b>SUB TOTAL</b>				
220208	<b>FUEL &amp; LUBRICANT GENERAL</b>				
22020801	MOTOR VEHICLE FUEL COST	600,000.00	300.00		300.00
22020803	PLANT/GENERATOR FUEL COST	400,000.00	1,000.00		1,000.00
	<b>SUB TOTAL</b>				
220209	<b>FINANCIAL CHARGES- GENERAL</b>				



22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000,000.00	247,104.57	10,163.50	257,268.07
22020902	INSURANCE PREMIUM	2,000,000.00			
	<b>SUB TOTAL</b>				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFREHMENT & MEALS	7,500,000.00	1,497,000.00	-	1,497,000.00
22021029	OTHER EXPENSES	600,000.00	206,900.00	25,000.00	231,900.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	400,000.00	-	65,000.00	65,000.00
	<b>SUB TOTAL</b>				
2203	STAFF LOANS AND ADVANCES				
22050305	REFURBISHING (LOAN) ADVANCES				
22021006	REFUNDS (DEPOSITS AND ADVANCES)	600,000.00			
	TOTAL STAFF LOAN AND ADVANCE				
2204	GRANTS & CONTRIBUTION-GENERAL				
22040111	TRADITIONAL COUNCIL(5% OF STATUTORY				
	<b>SUB TOTAL</b>				
2207	TRANSFER TO OTHER FUND				
22070102	WEALTH FUND (STABILIZATION ACCT)				
	<b>SUB TOTAL</b>				
	<b>GRAND TOTAL OVERHEAD</b>		<b>14,144,038.28</b>	<b>396,783.50</b>	<b>14,540,821.78</b>
	SERVICES (FUNCTIONAL CODE 70131)				
<b>23</b>	<b>CAPITAL EXPENDITURES</b>				
23010113	PURCHASE OF COMPUTERS	800,000.00	133,500.00	-	133,500.00
23010114	PURCHASE OF COMPUTER PRINTERS	400,000.00			
23010115	PURCHASE OF PHOTOCOPYING MACHINES	600,000.00			
23010140	PURCHASE OF UPS/INVERTERS	200,000.00	74,000.00		74,000.00



23010146	PURCHASE OF OTHER EQUIPMENT	300,000.00	-	20,000.00	20,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	200,000.00			
23010108	PURCHASE OF BUSES				
23010112	PURCHASE OF OFFICE FURNITURES & FITTINGS	2,500,000.00	95,000.00		95,000.00
23010104	MOTORCYCLES				
	<b>SUB TOTAL</b>				
	<b>AFFAIRS (FUNCTIONAL</b>				
23050120	ACQUISITION OF SHARES				
	<b>EXPENDITURE</b>		302,000.00	20,000.00	322,500.00



**GENERAL PURPOSE FINANCIAL STATEMENTS 2020**  
**OYO EAST LOCAL GOVERNMENT,**  
**KOSOBO, OYO**  
**BUDGET, PLANNING, RESEARCH & STATISTICS**  
**(ADMINISTRATIVE CODE 022000300100)**

MIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2020	COUNCIL) ACTUAL	L.C.D.A	TOTAL
210101	SALARIES & WAGES				
21010101	SALARY	8,700,000.00	4,058,188.37		4,058,188.37
	<b>SUB TOTAL</b>				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
	(LEAVE ALLOWANCES)				
	<b>SUB TOTAL</b>				
	<b>TOTAL PERSONNEL COST</b>				
	<b>ADMINISTRATIVE CODE-022000300100</b>				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT-GENERAL				
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	386,000.00	20,000.00	406,000.00
	<b>SUB TOTAL</b>				
220203	MATERIALS & SUPPLIES-GENERAL				
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	500,000.00	170,000.00	-	170,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	84,500.00	-	84,500.00
22020305	<b>SUB TOTAL</b>				
220204	MAINTENANCE SERVICES GENERAL				
22020401	VEHICLE/TRANSPORT EQUIPMENT	150,000.00			
22020402	MAINT. OF OFFICE FURNITURE				



22020404	LEAVE BONUS				
22020407	IMPRESTS	800,000.00	50,250.00	-	50,250.00
	<b>SUB TOTAL</b>				
220207	&PROFESSIONAL SERVICES- GENERAL				
22020702	TECHNOLOGY CONSULTING				
	<b>SUB TOTAL</b>				
220208	FUEL & LUBRICANT- GENERAL				
2202080 1	MOTOR VEHICLE FUEL COST	300,000.00			
	<b>SUB TOTAL</b>				
220210	MISCELLANEOUS EXPENCES GENERAL				
22021001	REFRESHMENT & MEALS	5,000,000.00	25,000.00	207,000.00	232,000.00
22021014	EXPENSES ADMINISTRATION	900,000.00	550,000.00	-	550,000.00
22021022	PLANNING, MONITORING & EVALUATION	500,000.00			
22021023	RESEARCH AND DOCUMENTATION	200,000.00	-	20,000.00	20,000.00
22021029	OTHER EXPENSES	500,000.00			
22021031	CONDUCT OF SURVEY	4,000,000.00	44,000.00	-	44,000.00
22021033	CONTIGENCIES / OTHER RECURRENT COSTS	500,000.00	340,000.00	-	340,000.00
	<b>SUB TOTAL</b>				
	<b>TOTAL OVERHEAD</b>		1,649,750.00	247,000.00	1,896,750.00
23	<b>SERVICES (FUNCTIONAL CODE 70131)</b>				
	<b>CAPITAL EXPENDITURES</b>				
23010113	PURCHASE OF COMPUTERS				
23010114	PURCHASE OF COMPUTER PRINTERS				
23010140	PURCHASE OF UPS/ INVERTERS				
23010141	PURCHASE OF COMPUTER STORAGE DEVICES				



23010146	PURCHASE OF OTHER EQUIPMENT				
23050102	COMPUTER SOFTWARE ACQUISITION				
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	1,000,000.00	2,610,000.00	-	2,610,000.00
23010104	PURCHASE OF MOTOR CYCLES				
23010105	VEHICLES				
	<b>EXPENDITURE</b>		<b>2,610,000.00</b>		<b>2,610,000.00</b>



**GENERAL PURPOSE FINANCIAL STATEMENTS 2020**  
**OYO EAST LOCAL GOVERNMENT,**  
**KOSOBO, OYO**  
**WORKS AND HOUSING**  
**ADMINISTRATIVE CODE 023400100100**

MIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2020	COUNCIL) ACTUAL	L.C.D.A	TOTAL
210101	SALARIES AND WAGES				
21010101	SALARY	50,050,000.00	43,030,599.69		43,030,599.69
	<b>SUB TOTAL</b>				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
	( LEAVE ALLOWANCE, NON ACCIDENT BONUS)				
	<b>SUB TOTAL</b>				
	<b>TOTAL PERSONNEL COSTS</b>				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT GENERAL				
22020101	LOCAL TRAVEL & TRANSPORT TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	92,000.00	-	92,000.00
	<b>SUB TOTAL</b>				
220202	UTILITIES GENERAL				
22020201	ELECTRICITY CHARGES	1,500,000.00	131,541.72	-	131,541.72
	<b>SUB TOTAL</b>				
220203	MATERIALS & SUPPLIES GENERAL				
22020301	OFFICES STATIONERIES/COMPUTER CONSUMABLES				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				



	<b>SUB TOTAL</b>				
220204	MAINTENANCE SERVICES- GENERAL				
22020401	VEHICLES/TRANSPORT EQUIPMENT	4,000,000.00	1,263,000.00	-	1,263,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	BUILDING/RESIDENTIAL QTRS	4,000,000.00	70,000.00	-	70,000.00
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/ GENERATORS	1,200,000.00	500,000.00	-	500,000.00
22020406	SERVICES ( GRADER, BOREHOLE		635,000.00		635,000.00
22020407	IMPRESTS	1,200,000.00	100,000.00	-	100,000.00
22020408	LEAVE ALLOWANCE				
22020412	MAINTENANCE OF MARKET/PUBLIC PLACES	1,000,000.00			
22020413	MINOR ROAD MAINTENANCE	9,000,000.00	113,000.00	-	113,000.00
22020414	MAINTENANCE OF RISING AND DISTRIBUTION MAINS				
22020417	MAINTENANCE OF BOREHOLE SCHEME	6,500,000.00	162,000.00	-	162,000.00
	<b>SUB TOTAL</b>				
220206	OTHER SERVICES GENERAL				
22020606	LAND USE CHARGES				
	<b>SUB TOTAL</b>				
220207	PROFESSIONAL SERVICEES- GENERAL				
22020706	SURVEYING SERVICES				
	<b>SUB TOTAL</b>				
220208	FUEL & LUBRICANT GENERAL				
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	20,000.00	-	20,000.00
22020802	EQUIPMENT FUEL COST (GRADER)	2,500,000.00			
22020803	PLANT/GENERATOR FUEL COST	3,000,000.00	1,578,800.00		1,578,800.00



	<b>SUB TOTAL</b>				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS	1,000,000.00	510,000.00	-	510,000.00
22021029	OTHER EXPENSES	600,000.00	220,000.00	-	220,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME				
	<b>SUB TOTAL</b>				
	<b>GRAND TOTAL OVERHEAD</b>		<b>5,395,341.72</b>		<b>5,395,341.72</b>
23	<b>SERVICES (FUNCTIONAL CODE 70131)</b>				
	<b>CAPITAL EXPENDITURES</b>				
23010113	PURCHASE OF COMPUTERS				
23010114	PURCHASE OF COMPUTER PRINTERS				
23010140	PURCHASE OF UPS/ INVERTERS				
23010141	PURCHASE OF COMPUTER STORAGE DEVICES				
23010146	PURCHASE OF OTHER EQUIPMENT	1,500,000.00			
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,500,000.00	498,000.00	-	498,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE				
	<b>SUB TOTAL</b>				
230101	<b>OTHER PURCHASES GENERAL</b>				
23010101	PURCHASE/ACQUISITION OF LAND	10,000,000.00			
23010103	PURCHASE/ MOTOCYCLES	-	47,561,000.00	-	47,561,000.00
23010105	PURCHASE OF MOTOR VEHICLES				
23010119	GENERATING SET				
23010133	PURCHASE OF SURVEYING EQUIPMENT				
23010144	PURCHASE OF ELETRONICS/ ELECTRICAL EQUIPMENT				



23010150	PURCHASE OF ROAD EQUIPMENT/ TOOLS	1,000,000.00	1,800,000.00		1,800,000.00
	<b>SUB TOTAL</b>			-	
<b>23</b>	<b>CAPITAL EXPENDITURES</b>				
23020105	(FUNCTIONAL CODE—70443)				
23020107	CONSTRUCTIONS/BUILDINGS—GENERAL	-	2,709,000.00	-	2,709,000.00
23020118	OF WATER FACILITIES---BOREHOLES				
23020124	CONSTRUCTION/PROVISION OF PUBLICS SCHOOLS	405,000,000.00	369,661,986.56	-	369,661,986.56
23020125	CONSTRUCTION/PROVISION OF INFRASTRUCTURES				
23020128	CONSTRUCTION OF ROAD SIGNS AND FURNITURES		31,955,794.87		31,955,794.87
	-OTHERS: EVENT CENTER				
	CONSTRUCTION OF MARKETS & MOTOR PARK				
	CONSTRUCTION OF POWER GENERATING PLANTS				
23020114	CONSTRUCTION / PROVISION FR ROADS	185,000,000.00	1,750,000.00	4,340,500.00	6,090,500.00
	CONSTRUCTION/BUILDINGS- GENERAL				
	TRANSPORT—(FUNCTIONAL CODE---70451)				
	CONSTRUCTION/PROVISION OF ROADS				
	<b>TOTAL ROAD TRANSPORT</b>				
23020103	ELECTRICITY---(FUNCTIONAL CODE---70435)	2,590,000.00	850,000.00	-	850,000.00
23030102	CONSTRUCTION/ PROVISION OF ELETRICITY	1,500,000.00	50,000.00	-	50,000.00
	REHABILITATION/REPAIRS —ELECTRICITY				
	<b>TOTAL ELECTRICITY</b>				
	REHABILITATION—GENERAL			-	



23030101	REHABILITATION/REPAIRS OF RESIDENTIAL BUILDING				
23030104	REHABILITATION/REPAIRS OF -WATER FACILITIES	8,000,000.00	4,500,000.00	-	4,500,000.00
23030105	OF -HOSPITAL/HEALTH CENTERS				
23030106	REHABILITATION/REPAIRS OF -PUBLIC SCHOOLS				
23030109	OF-FIRE FIGHTING STATIONS				
23030113	REHABILITATION/REPAIRS OF - ROADS (EARTH ROAD)	70,000,000.00	4,840,000.00	10,470,000.00	15,310,000.00
23030121	REHABILITATION/REPAIRS OFFICE BUILDINGS	8,000,000.00	34,950.00	-	34,950.00
23030122	REHABILITATION/REPAIRS - BOUNDARIES				
23030124	REHABILITATION/REPAIRS -MARKETS/PARKS				
23030125	- POWER GENERATING PLANTS				
	REHABILITATION -GENERAL				
	<b>23 CAPITAL EXPENDITURES</b>				
23040106	BEAUTIFICATION & LANDSCRAPING				
23040107	OF MASTER/REGIONAL PLANS				
	- Valuation list preparation				
	- PRODUCTION OF BASE MAPS				
	- ENGINEERING DRAWINGS				
	- HOUSE NUMBERING				
	- Demarcation of Local Government Jurisdiction				
	- Erection of Sing Point for Local Government Properties				
23050109	SPECIAL PROJECTS AND ASSIGNMENTS	2,000,000.00	550,000.00	-	550,000.00
23050113	LAND ACQUISITION PREPARATION				
23050114	ACQUIRED LANDED				
23050115	CONTINGENCIES-CAPIAL				
	<b>SUB TOTAL</b>				
	<b>SECTOR</b>			-	
	<b>EXPENDITURE</b>				
		466,760,731.43	14,810,500.00		481,571,231.43



**GENERAL PURPOSE FINANCIAL STATEMENTS 2020**  
**OYO EAST LOCAL GOVERNMENT,**  
**KOSOBO, OYO**  
**COMMUNITY DEVELOPMENT & CULTURE**  
**ADMINISTRATIVE CODE 055100300100**

MIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2020	COUNCIL) ACTUAL	L.C.D.A	TOTAL
210101	SALARIES & WAGES	57,710,000.00			
21010101	SALARY		55,220,202.40		55,220,202.40
	<b>SUB TOTAL</b>				
210201	ALLOWANCES				
21010101	ALLOWANCES (AD-HOC STAFF, VLGILLANTE, NYSC)	6,000,000.00	3,539,188.00		3,539,188.00
	<b>SUB TOTAL</b>		58,759,390.40		58,759,390.40
	<b>TOTAL PERSSONEL COST</b>				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT-GENERAL				
22020101	LOCAL TRAVEL & TRANSPORT TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	76,000.00	31,000.00	107,000.00
	<b>SUB TOTAL</b>				
220202	UTILITIES—GENERAL				
22020201	ELECTRICITY CHARGES				
	<b>SUB TOTAL</b>				
220203	MATERIALS & SUPPLIES—GENERAL				
22020301	STATIONERIES/COMPUTER CONSUMABLES	250,000.00	15,000.00	-	15,000.00
22020302	BOOKS				
22020303	FOOD STUFF & CATERING MATERIAL				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS		28,500.00		28,500.00



22020309	UNIFORMS & CLOTHING	400,000.00			
22020310	TEACHING AIDS/ INSTRUCTIONS MATERIALS	800,000.00			
22020311	FOOD STUFF/CATERING MATERIALS	500,000.00			
	<b>SUB TOTAL</b>				
220204	<b>MAINTENANCE SERVICES- GENERAL</b>				
22020401	VEHICLES/TRANSPORT EQUIPMENT	500,000.00			
22020402	MAINTENANCE OF OFFICE FURNITURE	700,000.00			
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT				
22020407	IMPRESTS	1,200,000.00			
22020408	LEAVE ALLOWANCE				
22020411	COMMUNICATION EQUIPMENT	300,000.00			
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
	<b>SUB TOTAL</b>				
220206	<b>OTHER SERVICES- GENERAL</b>				
22020601	SECURITY SERVICES	1,000,000.00	75,000.00	-	75,000.00
	<b>SUB TOTAL</b>				
220208	<b>FUEL &amp; LUBRICANT GENERAL</b>				
22020801	MOTOR VEHICLE FUEL COST				
	<b>SUB TOTAL</b>				
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22021001	REFRESHMENT & MEALS	7,000,000.00	2,455,000.00	-	2,455,000.00
22021003	PUBLICITY & ADVERTISEMENTS	4,000,000.00	2,666,718.75	-	2,666,718.75
22021007	WELFARE PACKAGES	500,000.00	100,000.00	-	100,000.00
22021008	PROFESSIONAL BODIESPORTING				
22021009	ELECTION—LOGISTICS SUPPORT	500,000.00			



22021020	SPECIAL DAYS/ CELEBRATIONS	1,000,000.00	-		
22021021	PILGRIMAGE & RELIGIOUS FESTIVALS	700,000.00	30,000.00	-	30,000.00
22021024	SUBSCRIPTION TO EDUCATIONAL BODIES				
22021025	EXAMINATION EXPENSES	800,000.00			
22021027	DISASTER MANAGEMENT	2,000,000.00			
22021027	(FINANCIAL ASS./ DONATION)	-	-	-	-
22021029	OTHER EXPENSES	1,000,000.00	330,200.00	-	330,200.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	3,000,000.00	549,000.00	3,200,000.00	3,749,000.00
22021032	FAIR, FESTIVAL, EXPO & SUMMIT	2,500,000.00	700,000.00	-	700,000.00
22021033	CONTINGENCIES – OTHER RECURRENT COSTS	1,000,000.00	45,000.00	-	45,000.00
	<b>SUB TOTAL</b>				
2204	<b>CONTRIBUTION – GENERAL</b>				
220401	LOCAL GRANTS & CONTRIBUTION				
22040109	GRANT TO COMMUNITIES/ NGOs/CDA's				
	<b>SUB TOTAL</b>				
2205	<b>SUBSIDIES GENERAL</b>				
220501	PUBLIC/PUBLIC INSTITUTION				
22050102	MEAL SUBSIDY				
22050105	EDUCATION SUBSIDY				
	<b>SUB TOTAL</b>				
	<b>GRAND TOTAL OVERHEAD</b>		-	-	
23	<b>SERVICES (FUNCTIONAL CODE 70131)</b>		7,070,418.75	3,231,000.00	10,301,418.75
23010113	CAPITAL EXPENDITURES				
23010114	PURCHASE OF COMPUTERS				



23010115	PURCHASE OF COMPUTER PRINTERS				
23010116	PURCHASE OF PHOTOCOPYING MACHINES				
23010116	PURCHASE OF TYPEWRITERS				
23010118	PURCHASE OF SCANNERS				
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS				
23010105	PURCHASE OF MOTOR VEH (AMOTEKUN)				
23010104	PURCHASE OF MOTOR CYCLES				
	<b>TOTAL</b>	2,000,000.00	330,000.00	-	330,000.00
	<b>SOCIAL SECTOR COMMUNICATION--(FUNCTIONAL CODE--70460)</b>				
23010143	PURCHASE OF CAMERAS				
23010145	PURCHASE OF PROJECTORS				
23010148	PURCHASE OF BOOKS--News & Newspaper Publication				
	<b>SUB TOTAL</b>				
	<b>DEVELOPMENT(FUNCTIONAL CODE --70620)</b>				
23010124	TEACHING/LEARNING AID EQUIPMENT				
23050110	PROGRAMMES (ANFE PROGRAMMES, CHILDREN	30,000,000.00	23,850,375.00	-	23,850,375.00
23050111	PROJECTS/EMPOWERMENT PROGRAMMES:	20,000,000.00	230,000.00	2,500,000.00	2,730,000.00
	Women Development Programmes				
	LEMA				
	Advocacy/Enlightenment Programmes Projects for the physically				
	Widowhood & Aged programmes				
	Poverty Alleviation Programmes				



	Support to YESSO, CSDP and SCTU				
	<b>SUB TOTAL</b>				
	YOUTHS, SPORTS & RECREATION				
23010126	PURCHASE OF SPORTING/ GAMING EQUIPMENT				
	Sporting programmes/activities				
23010130	PURCHASE OF RECREATIONAL FACILITIES				
	Programmes				
	Tourism Development Activities				
	<b>SUB TOTAL</b>				
	<b>EXPENDITURE</b>		<b>24,410,375.00</b>	<b>2,500,000.00</b>	<b>26,910,375.00</b>



**GENERAL PURPOSE FINANCIAL STATEMENTS 2020**  
**OYO EAST LOCAL GOVERNMENT,**  
**KOSOBO, OYO**  
**PRIMARY HEALTH CARE**  
**ADMINISTRATIVE CODE -- 052100100100**

MIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2020	COUNCIL) ACTUAL	L.C.D.A	TOTAL
210101	SALARIES & WAGES	100,000,000.00			
21010101	SALARY		93,516,336.14		93,516,336.14
21010102	OVERTIME PAYMENT				
	<b>SUB TOTAL</b>	-	93,516,336.14	-	8,690,027.43
210201	ALLOWANCES				
21010101	NON REGULAR ALLOWANCES	2,000,000.00			
21020201	(AD-HOC STAFF, MID-WIVES) LEAVE BONUS				
	OYHS CONTRIBUTION				
	<b>SUB TOTAL</b>				
	<b>TOTAL PERSONNEL COST</b>				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT-GENERAL				
22020101	LOCAL TRAVEL & TRANSPORT TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	13,200.00	-	13,200.00
	<b>SUB TOTAL</b>				
220202	UTILITIES—GENERAL				
22020201	ELECTRICITY CHARGES				
	<b>SUB TOTAL</b>				
220203	MATERIALS & SUPPLIES—GENERAL				
22020301	STATIONERIES/COMPUTER CONSUMABLES	1,000,000.00			



22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	6,000,000.00	-		
22020309	UNIFORM / OTHER CLOTHING			1,500,000.00	1,500,000.00
22020310	AIDS/INSTRUCTIONS MATERIALS		100,000.00	-	100,000.00
	<b>SUB TOTAL</b>				
220204	MAINTENANCE SERVICES-GENERAL				
22020401	VEHICLES/TRANSPORT EQUIPMENT	600,000.00	50,000.00	-	
22020402	MAINTENANCE OF OFFICE FURNITURE				50,000.00
22020411	MAINTENANCE OF OFFICE/IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATOR				
22020406	OTHER MAINTENANCE SERVICES				
22020407	IMPRESTS	600,000.00	2,350,000.00	-	
	<b>SUB TOTAL</b>				2,350,000.00
220207	PROFESSIONAL SERVICES GENERAL				
22020708	MEDICAL CONSULTING				
220208	<b>SUB TOTAL</b>				
22020801	FUEL & LUBRICANT GENERAL	500,000.00			
22020802	MOTOR VEHICLE FUEL COST	400,000.00			
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000.00			
	PLANT/GENERATOR FUEL COST				
	<b>SUB TOTAL</b>				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS	400,000.00	425,000.00	-	
22021004	MEDICAL EXPENSES—LOCAL	200,000.00			425,000.00



22021005	PHS PROGRAMMES	1,000,000.00			
22021021	SPECIAL DAYS CELEBRATIONS	400,000.00	150,000.00	-	150,000.00
22021022	PLANNING, MONITORING AND EVALUATION	400,000.00			
22021023	RESEARCH AND DOCUMENTATION				
22021027	DISASTER MANAGEMENT	600,000.00			
22021029	OTHER EXPENSES	400,000.00	25,000.00	-	25,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	800,000.00			
22021031	CONDUCT OF SURVEY				
	<b>SUB TOTAL</b>				
	<b>GRAND TOTAL OVERHEAD</b>		3,113,700.00	1,500,000.00	4,613,200.00
	<b>SERVICES (FUNCTIONAL CODE 70131)</b>				
	<b>23 CAPITAL EXPENDITURES</b>				
23010113	PURCHASE OF COMPUTERS				
23010114	PURCHASE OF COMPUTER PRINTERS				
23010115	PURCHASE OF PHOTOCOPYING MACHINES				
23010104	PURCHASE OF MOTOR CYCLES				
	<b>TOTAL</b>				
	<b>SOCIAL SECTOR PUBLIC HEALTH SERVICES (FUNCTIONAL CODE-- 70740)</b>				
23010122	HEALTH/MEDICAL EQUIPMENT:	12,000,000.00	2,836,800.00	-	2,836,800.00
	(Family Planning, Malaria Control etc.)				
	-Drugs Supplies.				
	-Disease surveillance, Control & prevention				
	-LACA				



	-Public Enlightenment Campaigns				
	-immunization programmes				
	-Monitoring & evaluation				
	Aged, Widows & Under five children				
	-FAMILY Planning Programmes				
	-Malaria Programmes				
	<b>TOTAL SOCIAL SECTOR</b>				
23050115	FUNDED				
	<b>SUB TOTAL</b>				
	<b>EXPENDITURE</b>		2,836,800.00		2,836,800.00



**GENERAL PURPOSE FINANCIAL STATEMENTS 2020  
OYO EAST LOCAL GOVERNMENT,  
KOSOBO, OYO  
ENVIROMENTAL SANITATION  
ADMINISTRATIVE CODE --053500100100**

MIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2020	COUNCIL) ACTUAL	L.C.D.A	TOTAL
210101	SALARIES & WAGES	40,000,000.00	28,707,659.94	-	28,707,659.94
21010101	SALARY				
21010102	OVERTIME PAYMENT	900,000.00			
	<b>SUB TOTAL</b>	<b>40,000,000.00</b>	<b>28,707,659.94</b>	<b>-</b>	<b>28,707,659.94</b>
210201	ALLOWANCES				
21010101	ALLOWANCES (AD-HOC STAFF, HEALTH WORKERS)				
	<b>SUB TOTAL</b>				
	<b>TOTAL PERSSONEL COST</b>				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT- GENERAL				
22020101	LOCAL TRAVEL & TRANSPORT TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
	<b>SUB TOTAL</b>				
220206	OTHER SERVICES—GENERAL				
22020605	CLEARING & FUMIGATION SERVICES				
	<b>SUB TOTAL</b>				
220203	MATERIALS & SUPPLIES—GENERAL				
22020301	STATIONERIES/COMPUTER CONSUMABLES				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
	<b>SUB TOTAL</b>				
220204	MAINTENANCE SERVICES- GENERAL				



22020401	VEHICLES/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020411	MAINTENANCE OF OFFICE/IT EQUIPMENTS				
22020407	IMPRESTS				
22020406	OTHER MAINTENANCE SERVICES	500,000.00	-	50,000.00	50,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
	<b>SUB TOTAL</b>				
220208	FUEL & LUBRICANT GENERAL				
22020801	MOTOR VEHICLE FUEL COST	50,000.00			
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	700,000.00	160,000.00	-	160,000.00
	<b>SUB TOTAL</b>				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS	1,000,000.00	50,000.00	-	50,000.00
22021003	PUBLICITY & ADVERTISEMENTS				
22021027	DISASTER MANAGEMENT	1,500,000.00			
22021029	OTHER EXPENSES	800,000.00			
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	2,000,000.00			
22021033	CONTINGENCIES-OTHER RECURRENT COSTS	500,000.00			
	<b>SUB TOTAL</b>				
	<b>TOTAL OVERHEAD COST</b>		<b>210,000.00</b>	<b>50,000.00</b>	<b>260,000.00</b>
23	<b>SERVICES (FUNCTIONAL CODE 70131)</b>				
	<b>CAPITAL EXPENDITURES</b>				
23010113	PURCHASE OF COMPUTERS				
23010114	PURCHASE OF COMPUTER PRINTERS				
23010140	PURCHASE OF UPS/ INVERTERS				



23010112	PURCHASE OF OFFICE FURNITURES & FITTINGS	80,000.00			
23010105	PURCHASE OF MOTOR VEHICLE				
	<b>TOTAL</b>				
	MANAGEMENT FUNCTIONAL CODE--70510				
23040102	CONTROL -DESILTING, CLEARING OF REFUSE	4,000,000.00	974,000.00	-	974,000.00
23040104	PREVENTION & CONTROL/ ENVIROMENTAL	12,000,000.00	1,409,000.00	4,500,000.00	1,454,000.00
	-Waste Disposal &: management				
	POLLUTION CONTROL		-		
23040105	WATER POLLUTION PREVENTION & CONTROL	4,000,000.00	50,000.00	-	50,000.00
	--CHLORINATION				
	-- PURCHASE OF CHEMICALS				
	<b>SUB TOTAL</b>				
	<b>TOTAL CAPITAL EXPENDITURE</b>		2,433,000.00	45,000.00	2,478,000.00



**NOTE 1: DEPENDENT REVENUES 2021**

<b>MONTHS</b>	<b>MAIN COUNCIL</b>	<b>LCDA</b>	<b>TOTAL</b>
January 2021	49,377,460.41	3,862,500.00	53,239,960.41
February 2021	33,547,149.71	4,743,000.00	38,290,149.71
March 2021	33,584,131.78	4,427,000.00	38,011,131.78
April 2021	32,722,394.67	4,178,000.00	36,900,394.67
May 2021	31,378,558.26	150,000.00	31,528,558.26
June 2021	33,892,518.50	-	33,892,518.50
July 2021	32,575,463.56	-	32,575,463.56
August 2021	33,644,558.61	479,726.94	34,124,285.55
September 2021	35,098,046.21	-	35,098,046.21
October 2021	36,280,106.09	-	36,280,106.09
November 2021	37,102,952.57	887,200.00	37,990,152.57
December 2021	54,121,339.40	3,800,000.00	57,921,339.40
<b>Total Statutory Allocation</b>	<b>443,324,679.77</b>	<b>22,527,426.94</b>	<b>465,852,106.71</b>
Aids & Grants	-	-	-
Other Receipts	711,388,709.36		711,388,709.36
Reimbursement	4,111,716.24		4,111,716.24
<b>Sub Total</b>	<b>1,158,825,105.37</b>	<b>22,527,426.94</b>	<b>1,181,352,532.31</b>
Primary school Teacher	226,095,940.54	-	226,095,940.54
<b>Total</b>	<b>1,384,921,045.91</b>	<b>22,527,426.94</b>	<b>1,407,448,472.85</b>

**NOTE: OTHER RECEIPTS**

13020303	Endowment Income	220,112,939.86
13020304	Grant and Subvention from state (Capital))	491,275,769.50
<b>TOTAL</b>	-	<b>711,388,709.36</b>



**NOTE 2: INDEPENDENT REVENUES**

<b>Economic Cod</b>	<b>Details</b>	<b>MAIN COUNCIL</b>	<b>LCDA</b>	<b>TOTAL</b>
120101	Taxes	105,070.75	-	105,070.75
120201	Licences	516,700.00	123,200.00	639,900.00
120204	Fees	4,130,606.00	179,300.00	4,309,906.00
120205	Fine	16,400.00		16,400.00
120206	General Sales	2,543,100.00	100,500.00	2,643,600.00
120207	General Earnings	6,528,150.00	528,705.00	7,056,855.00
120208	Rent on Government Building	24,122,200.00		24,122,200.00
120209	Rent on Land and		170,000.00	170,000.00
120211	(2B) Other General investment/Income	31,037.77		31,037.77
120212	Interest Earn		140,000.00	140,000.00
		<b>37,993,264.52</b>	<b>1,241,705.00</b>	<b>39,234,969.52</b>



**NOTE 3A: SUMMARY OF PERSONAL EMOLUMENT JANUARY TO  
DECEMBER 2021**

<b>Economic Code</b>	<b>Details</b>	<b>Amount</b>
2100101	Chairman	13,175,881.80
	Internal Audit	2,083,131.37
	Secretary	748,000.00
	The Council	10,661,030.10
	HLGA	5,258,255.95
	Admin & General	79,872,904.04
	Agri & Natural Resources	12,275,048.65
	Finance & Supplies	28,362,592.25
	Budget and Planning	4,058,188.37
	Works	43,030,599.69
	Education	58,759,390.40
	Primary Health Care	93,516,336.14
	Environmental	28,707,659.94
	<b>Total</b>	<b>376,969,830.70</b>
	LG Pensioners Allowance (3B)	53,667,729.23
	<b>Total</b>	<b>430,637,559.93</b>



**NOTE 4: ANALYSIS OF THE OVERHEAD COST**

Economic Code	Department	MAIN COUNCIL	LCDA	TOTAL
220201	Office of the Chairman	2,192,000.00	1,679,000.00	3,871,000.00
	Internal Audit		35,000.00	35,000.00
	Political Secretary		180,000.00	180,000.00
	The Council	365,000.00	-	365,000.00
	HLGA	862,300.00	-	862,300.00
	Admin & General	86,013,250.00	866,250.00	86,879,500.00
	Finance & Supplies	14,144,038.28	396,783.90	14,540,821.78
	Budget and Planning	1,649,750.00	247,000.00	1,896,750.00
	Agri & Natural Resources	1,453,750.00	-	1,453,750.00
	Works	5,395,341.72	-	5,395,341.72
	Education	7,070,418.75	3,231,000.00	10,301,418.75
	Primary Health Care	3,113,200.00	1,500,000.00	4,613,200.00
	Environmental	10,986,265.93	50,000.00	11,036,265.93
	<b>Total</b>	<b>133,245,314.68</b>	<b>8,185,033.90</b>	<b>141,430,348.18</b>



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**NOTE 6:**

Month	Primary Shool Teacher	Local Govt Pensioner
January 2021	18,242,607.72	3,977,151.49
February 2021	18,673,785.10	4,144,971.29
March 2021	18,834,678.64	4,144,971.29
April 2021	19,131,656.34	4,438,369.63
May 2021	18,939,923.69	4,531,876.96
June 2021	19,054,666.82	4,548,656.82
July 2021	18,954,697.69	4,611,736.91
August 2021	18,714,536.63	4,681,986.07
September 2021	18,730,838.46	4,681,986.07
Ocotber 2021	18,935,715.34	4,658,579.54
November 2021	18,857,583.37	4,658,579.54
December 2021	19,025,250.74	4,588,863.62
<b>Total</b>	226,095,940.54	53,667,729.23

✓

*to be separated*



**NOTE 6A: SUMMARY OF PRIMARY SCHOOL  
TEACHERS ALLOWANCE**

<b>Month</b>	<b>Primary Shool Teacher</b>
January 2021	18,242,607.72
February 2021	18,673,785.10
March 2021	18,834,678.64
April 2021	19,131,656.34
May 2021	18,939,923.69
June 2021	19,054,666.82
July 2021	18,954,697.69
August 2021	18,714,536.63
September 2021	18,730,838.46
Ocotber 2021	18,935,715.34
November 2021	18,857,583.37
December 2021	19,025,250.74
<b>Total</b>	<b>226,095,940.54</b>



**NOTE 6B: SUMMARY OF LOCAL GOVERNMENT  
PENSIONERS ALLOWANCE**

<b>Month</b>	<b>Local Govt Pensioner</b>
January 2021	3,977,151.49
February 2021	4,144,971.29
March 2021	4,144,971.29
April 2021	4,438,369.63
May 2021	4,531,876.96
June 2021	4,548,656.82
July 2021	4,611,736.91
August 2021	4,681,986.07
September 2021	4,681,986.07
October 2021	4,658,579.54
November 2021	4,658,579.54
December 2021	4,588,863.62
<b>Total</b>	<b>53,667,729.23</b>



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**NOTE 7: ANALYSIS OF INVESTMENT HOLDING 2021**

SN	PARTICULAR	UNITS OF HOLDING	NOMINAL VALUE	TOTAL VALUE	REMARKS
	United Bank for Africa Plc.	7,455.00	0.50	3,727.50	Bonus Old
	Fidelity Bank Plc.	39,666.00	0.50	19,833.00	Ordinary Old
	FSB Internationa Bank Plc.	23,800.00	0.50	11,900.00	Bonus Old
	West Africa Portland Cement	5,450.00	0.50	2,725.00	Bonus Old
	United Bank for Africa Plc.	1,575.00	0.50	787.00	Bonus Old
	United Bank for Africa Plc.	11,183.00	0.50	5,591.50	Bonus Old
	United Bank for Africa Plc.	2,852.00	0.50	1,426.00	Bonus Old
	UAC of Nigeria Plc.	38,670.00	0.50	19,335.00	Ordinary Old
	Polaris Bank Plc.	222,222.00	0.50	111,111.00	Ordinary Old
	Others	2,443,782.00	0.50	1,221,891.00	Combined
	<b>TOTAL</b>	<b>2,796,655.00</b>	<b>0.50</b>	<b>1,398,327.50</b>	



**NOTE 8: CASH & ITS EQUIVALENTS**

**CLOSING BALANCE AS AT 31ST DECEMBER 2021**

	<b>BANK</b>	<b>CASH</b>	<b>BALANCE</b>
OYO EAST L.G	59,920,426.80	3,258.37	59,923,685.17
OYO SOUTH EAST I	1,113,354.75	4,126.62	1,117,481.37
<b>TOTAL</b>	<b>61,033,781.55</b>	<b>7,384.99</b>	<b>61,041,166.54</b>

**OPENING BALANCE AS AT 31ST DECEMBER 2021**

	<b>BANK</b>	<b>CASH</b>	<b>BALANCE</b>
OYO EAST L.G	30,696,340.90	2,978.76	30,699,319.66
OYO SOUTH EAST I	2,593,988.31	2,021.69	2,596,010.00
<b>TOTAL</b>	<b>33,290,329.21</b>	<b>5,000.45</b>	<b>33,295,329.66</b>

**NOTE 8: STABLIZATION ACCOUNT BANK BALANCE AS AT 31ST DECEMBER, 2021**

OYO EAST LG	33,924,151.58	Cr
OYO SOUTH EAST I	27,716,086.56	Cr
	61,640,238.14	



**NOTE 9: STATUTORY ALLOCATION 2021**

<b>MONTHS</b>	<b>MAIN COUNCIL</b>	<b>LCDA</b>	<b>TOTAL</b>
January 2021	49,377,460.41	3,862,500.00	53,239,960.41
February 2021	33,547,149.71	4,743,000.00	38,290,149.71
March 2021	33,584,131.78	4,427,000.00	38,011,131.78
April 2021	32,722,394.67	4,178,000.00	36,900,394.67
May 2021	31,378,558.26	150,000.00	31,528,558.26
June 2021	33,892,518.50	-	33,892,518.50
July 2021	32,575,463.56	-	32,575,463.56
August 2021	33,644,558.61	479,726.94	34,124,285.55
September 2021	35,098,046.21	-	35,098,046.21
Ocotber 2021	36,280,106.09	-	36,280,106.09
November 2021	37,102,952.57	887,200.00	37,990,152.57
December 2021	54,121,339.40	3,800,000.00	57,921,339.40
<b>Total Statutory</b>	<b>443,324,679.77</b>	<b>22,527,426.94</b>	<b>465,852,106.71</b>



**NOTE 5: ANALYSIS OF PURCHASE / CONSTRUCTION OF  
ASSETS CAPITAL EXPENDITURE**

Department	MAIN COUNCIL	LCDA	TOTAL
Office of the Chairman	5,644,519.90	-	5,644,519.90
Internal Audit	-	-	-
Political Secreta	-	-	-
The Council	-	-	-
HLGA	235,000.00	-	235,000.00
Admin & Gener	7,369,339.60	11,000.00	7,380,339.60
Finance & Supp	302,500.00	20,000.00	322,500.00
Budget and Plan	2,610,000.00		2,610,000.00
Agri & Natural	5,112,075.50		5,112,075.50
Works	464,277,188.43	14,810,500.00	479,087,688.43
Education	74,360,375.00	2,500,000.00	76,860,375.00
Primary Health	2,836,800.00	-	2,836,800.00
Environmental	2,433,000.00	45,000.00	2,478,000.00
<b>Total</b>	<b>565,180,798.43</b>	<b>17,386,500.00</b>	<b>582,567,298.43</b>



**NOTE 10**

	LGPB B/F	296,476,395.03
	Add Current Pension Allowance 2021	53,667,729.23
	<b>Net LGPB 2021</b>	<b>350,144,124.26</b>
	Less Reimbursement	4,111,716.24
		<b>346,032,408.02</b>
	Refurbishing Loan Outstanding	17,775,995.80
		<b>363,808,403.82</b>
<b>SUMMARY ADVANCE FOR THE YEAR 2021</b>		
S/N	PARTICULAR	N K
1	LGSPB	346,032,408.02
2	ADEGBITE BOLA	159,799.98
3	ADEGOKE KAFILAT	62,400.00
4	LATEEF FAKUNLE	54,600.00
5	ADISA MOJI	153,000.00
6	AWUJoola RAFIU	3,740.00
7	GBADAMOSI AMUDA	52,700.00
8	KAREEM AJALA SULIYAT	168,300.00
9	ADEWUSI MUTIU A	114,860.00
10	OLUOKUN VICTORIA	127,480.00
11	SHITTU LAWAL	73,900.00
12	OLAGBENRO O O	59,220.00
13	OLADIMEJI	132,600.00
14	YAHAYA M O	33,899.51
15	ADEYEYE F M	77,203.00
16	OJO JOHN	45,980.00
17	OJO DURO FATAI	112,126.62
18	WAHEED MUIDEEN	14,100.00
19	HAMZAT ARAMIDE	131,740.00
20	OGUNDIYA SUNDAY	12,320.00



21	ADENEKAN G A	78,886.00
22	AFOLABI OYEWALE	16,386.70
23	V. I. ALADE	180,533.33
24	ADEKUNLE O PHILIPS	32,700.83
25	ADEYANJU BOLA	24,646.44
26	SANGODARE PETER	11,220.00
27	BOLARINWA D B	145,645.64
28	OLADEJO G A	18,271.00
29	AKINTOLA K S	127,160.00
30	AKINWUMI ISHOLA	69,483.29
31	OLADEJO O A	152,999.97
32	ODUYOYE ADELEKAN FOLUSO	63,580.00
33	OWOADE TAIWO	14,960.00
34	J O ADEDIRAN	10,200.00
35	OYEKUNLE O T	16,275.32
36	OLADOYIN D O	5,665.55
37	MUSTAPHA HALIMAT	6,600.00
38	OYELAMI AYANSOLA	198,333.00
39	ODEBIYI AMUDALAT	59,500.00
40	LANLOKUN MONSURAT	136,840.00
41	AYANTUNJI MODINAT	8,500.00
42	AFOLABI OYEWALE	16,886.70
43	C O AYODELE	204,000.00
44	S B ADELAKUN	5,100.00
45	J M ADEMOLA	85,326.68
46	OKE M O	11,333.07
47	HAMMED OLAIDE	30,000.00
48	ASHAYE OLANLOKUN A J	173,833.33
49	BILEWUMI A O	58,166.74
50	OLADOKUN OLUSOLA D	58,700.00
51	ALH ALEEM A.F.	19,720.00



52	SALAMI J.A.	7,819.00
53	ADEBAYO TAIWO	33,660.00
54	BADMUS R O	45,333.24
55	AKANBI M.O.	67,999.92
56	OJEDOKUN KEMI	44,880.00
57	OJO ABIGEAL	123,420.00
58	BABATUNDE I A	33,999.97
59	OLADOKUN S.A	39,099.99
60	OLUADE FEMI	50,900.00
61	OGUNYEMI O.A	40,800.00
62	ALABI F.A.	29,920.00
63	SANGOKUNLE M.A.	22,440.00
64	AJANI FELICIA	7,819.00
65	TIJANI AYOOLA	34,000.00
66	AYOADE AJADI	34,200.00
67	LAMIDI ISIAKA	40,800.00
68	BASIRU M.O	51,000.00
69	YUSUFF O.I	97,240.00
70	BELAWU BUKOLA	40,800.00
71	ADEGBITE BASIRAT	27,000.00
72	OGUNKUNLE WALE	35,700.00
73	WAHAD AKEEM	45,333.22
74	ADELABU N.A.	56,100.00
75	RAFIU SINA PETER	17,000.00
76	LAMIDI ADETUNJI	54,400.00
77	BUKOLA OLADAPO	50,660.00
78	OYINLOLA A.O.	48,620.00
79	SANGODARE RACHEL	36,833.18
80	ADEGBEMIGA L.A.	61,200.00
81	RAJI ADERONMU	39,100.00
82	F.A. ADELEKE	79,332.83



83	F.O. SULAIMON	
84	F.O. TELLA	21,760.00
85	OMOTOSHO TOYIN	20,420.02
86	G.M. OWOLABI	89,980.00
87	OYELEKE SEGUN	57,940.00
88	FOLARIN AKEEM	6,800.00
89	ADENIRAN ADEWUMI	41,140.00
90	MUSTAPHA ADESINA	100,980.00
91	AMOO A.J.	39,100.00
92	ADELAKUN S.A.	42,499.90
93	AKERELE A.T.	89,760.00
94	ADEBAYO T.A.	178,500.00
95	ADEGBITE S.A.	93,500.00
96	AMUSAT NURUDEN	48,166.73
97	OJO C.B.	48,166.73
98	ADEAGBO S.A.	96,900.00
99	AJUWON E.S.	44,880.00
100	AWUJOLA K.S.	123,420.00
101	HAMZAT S.A.	56,100.00
102	HAMMED YUSUFF	56,100.00
103	WAHAB MUSLIM	45,900.00
104	OLADOJI MONSURAT	37,966.00
105	OLADOSUN OMOLARA	76,500.00
106	OJO E.A.	85,566.64
107	ADEDEJI ISIAKA	76,500.00
108	AJUWON E.O.	16,500.00
109	ADEBIMPE FUNMI	123,400.00
110	AFOLABI RASAKI	86,700.00
111	AKANDE IBIDAPO	56,100.00
112	SALAMI ALABI	147,900.00
113	ADEBAYO AKEEM	117,300.00
		88,060.00



114	BABATUNDE S.T.	118,999.93
115	AFOLABI KAZEEM	72,540.00
116	ADEAGBO ISAU	118,900.00
117	BUKOLA BELAWU	6,800.00
118	ADEYEMO KUDIRAT	107,666.61
119	ADEDEJI KOWIYU	91,800.00
120	GBADAMOSI AKINADE	54,400.00
121	ADEYEYE TEMITOPE	239,700.00
122	ABDULKAREEM AMINAT	71,060.00
123	OPELOYERU A.A.	112,200.00
124	AKEE ADEMOLA	71,060.00
125	AYANSIJI S.A.	107,100.00
126	OYINLOLA J. O.	239,700.00
127	OLANIRAN ELIZABETH	108,460.00
128	GBADEGESIN KEHINDE	82,280.00
129	OJEDELE SEGUN	6,800.00
130	OLAYINKA TOYIN	82,280.00
131	AJAYI ADEOLA	82,200.00
132	AGBOOLA TIJANI	97,798.67
133	HAMMED SEKINAT	86,020.00
134	ADELEKE D.O.	127,500.00
135	KAREEM M.B	127,500.00
136	ADESOLA R.T.	93,500.00
137	OGUNMAKINDE RISIKAT	93,500.00
138	SALAMI ELIZABETH	93,500.00
139	AKINYEMI O.M.	141,666.63
140	OJELEKE FUNKE S.	130,900.00
141	TIAMIYU ODUOLA	59,500.00
142	OLANIYAN AGBOOLA	45,084.00
143	AMUSAT RASAKI	11,131.00
144	AYANDELE T.O.	117,300.00



145	AKINYEMI S.O.	147,333.00
146	OYEDELE IYABO O.	25,720.00
147	HAMZAT L.T.	193,500.00
148	OLANIYAN KEHINDE	94,960.00
149	FETUSA ADEDAPO A.	51,000.00
150	AZEEZ RAFIU	13,260.00
151	SALAMI ROFIYAT	49,300.00
152	SANGOTOWO DEBORAH	158,100.00
153	M.A. ADELEKE	80,681.00
154	TITILOYE OJO	10,104.74
155	ATIBA LOCAL GOVERNMENT	180,257.00
156	ADEYEMO K. MOJIRADE	100,980.00
157	OYO WEST LOCAL GOVERNMENT	170,830.03
158	K.B. ALABI	10,130.00
159	SALAWU ROFIAT O.	49,300.00
160	TELLA S. OLAWALE	158,100.00
161	DEFUNCT OYO	255,693.89
162	B.O. AYODELE	211,202.00
163	ODEBIYI AMUDALAT	59,500.00
164	OLAWALE E.O.	147,900.00
165	TIJANI FOLASADE	147,900.00
166	ADEODOKUN AYOADE	27,200.00
167	P.O. JOSHUA	128,250.00
168	S.O. OLADOKUN	163,633.32
169	T.A. ODUOLA	118,800.00
170	SHITTU AYINDE	42,933.26
171	M.A. ALABI	11,000.69
172	GANIYU AKINTOLA	15,940.00
173	I.M. AKANDE	104,060.00
174	O.T. SALAWU	19,360.00
175	K.L. ADEOYE	66,028.00



176	A.O. ADEYEMI	
177	DR. J.M.O OSOKO	66,028.00
178	KOFOWOROLA R. BOSEDE	44,032.00
179	ALAAFIN ANNIVERSARY	71,060.00
180	NAPEP	100,000.00
181	OKEDOKUN G.O.	2,399,244.00
182	SHITTU ASIMIYU	49,998.98
183	ADENIKE YEMI	50,000.00
184	AKINYELE NIKE	50,000.00
185	BELLO RAHAMAN	50,000.00
186	HON. GARUBA	50,000.00
187	MAKINDE OWOADE A.	50,000.00
188	ADEOYE PETER	158,664.00
189	ADESIJI OYEBOLA	60,466.00
190	AMUSAT A.M.	100,000.00
191	AKINTOLA GANIYU	116,400.00
192	ADELAKUN ADEPOJU	115,940.00
193	ANIMASAHUN MUIDEEN	130,900.00
194	YEKINNI MUKAILA	153,000.00
195	OGUNMOLE PATRICIA O.	37,400.00
196	OLANIYI KEMI	40,780.00
197	SULE MUIDEEN	10,681.00
198	ADEJUM OLUKOLA	14,960.00
199	AKINYOMI O.M.	135,996.00
200	ADENIYI F.O.	141,666.63
201	FASOLA SIMEON	158,100.00
202	ADEDEJI SAMSON	138,666.60
	<b>TOTAL</b>	<b>183,600.00</b>
		<b>363,965,134.07</b>



**SUMMARY OF DEPOSIT FOR THE YER 2021**

S/N	PARTICULAR	N	K
1	PAYE		
2	NULGE	3,976,292.93	
3	CICS	5,877.76	
4	ASHIBUNALLAHI COOP	133,231.15	
5	VAT	37,196.17	
6	TAX	5,761,457.87	
7	MHW	594,713.41	
8	CHEW	37,892.18	
9	TRACTOR	54,008.46	
10	STAMP DUTY	30,000.00	
11	NHIS	414,013.74	
12	NURSING	388,199.98	
13	FUNMILAYO E	26,441.29	
14	OWOLABI BEATRICE	25,749.99	
15	YAYA BALOGUN	31,015.74	
16	AMAO OLAWUWO	152,980.00	
17	ADEGBITE T	57,140.00	
18	SANDA OLUWATOYIN	89,100.00	
19	KEKEREKUN R A	31,460.00	
20	OGUNNIYI IDAYA	93,280.68	
21	ABDUQUADRI TAWA	133,947.00	
22	OLADIPO MODINA	19,800.00	
23	OLAYIWOLA ADEBUNMI	9,450.00	
24	AKEE RAMOTA A	11,550.00	
25	KILANKO S O	75,240.00	
26	OGUNFAYO A S	116,600.00	
27	YUSUFF ADETOKUN	22,040.00	
28	ADEWUYI OLUSEYI	31,500.00	
29	OLAYIWOLA SAIDAT	112,700.00	
		72,670.00	



30	LAWAL OLAIDE Y	53,240.00
31	MUSTAPHA F A	104,060.00
32	DUROSIMI B B	20,790.00
33	ABODERIN IDAYA	21,780.00
34	ADENIRAN RASAQ	62,980.00
35	BELLO MUSA O	60,060.00
36	BELLO ROFIYAT A	53,350.00
37	SHITTU SIFIYAT	101,560.00
38	SANUSI M O	107,030.00
39	A/RAHEEM A/RAMON	26,620.00
40	GAFAR BOLANLE	57,750.00
41	MUSTAPHA ALIMOT	6,300.00
42	KAREEM BILIKISU	77,440.00
43	ONIRETI DAVID	130,400.00
44	OJO ADEBIMPE	34,550.00
45	AJANI KEHINDE	30,030.00
46	AJAYI DELE	100,100.00
47	GANIYU WAHEED	19,360.00
48	AJANI ADEDOYIN	46,640.00
49	SALAWU FATAI	40,700.00
50	OLATUNDE IYABO	31,500.00
51	AKANO JULIANA	16,500.00
52	OJO SUNDAY	42,900.00
53	OGUNKUNLE RACHEAL	6,260.00
54	BELLO LATEEFAT	159,600.00
55	ADEYEMO O O	137,800.00
56	MURAINO W A	165,000.00
57	SALAWU SARAF A	55,660.00
58	YUSUFF FOLUSO E O	84,700.00
59	OYELAMI YEMISI	71,610.00
60	FADOYIN BOLANLE	171,600.00



61	ALAKITAN S O	46,200.00
62	OKE E T	34,650.00
63	TAIWO C YEMISI	35,950.00
64	ODELEYE I A	65,894.02
65	ABUBAKAR R A	61,446.00
66	OGUNBODE MARUY O	47,634.00
67	SHITTU RASAQ	7,554.00
68	AKINOLA OLATUNDE	62,920.00
69	AYINLA OMOTAYO	92,400.00
70	YUSUFF RHODA	87,120.00
71	ABIOYE OLUSOLA	108,900.00
72	EGUNDINA ABIOLA	30,030.00
73	ALEEM RASHIDA B	60,500.00
74	BELLO FATAI	197,643.00
75	AYANNIYI J A	69,858.05
76	AKINTONDE BOSEDE	18,480.00
77	BUSARI NIKE ABIBAT	113,740.00
78	OYETAYO OLUSEGUN	122,430.00
79	ADELEYE MARIA T	5,500.00
80	DAUDA MODINAT	21,000.00
81	AKINDOLAMU DA	22,060.00
82	ODEKUNLE OLUSEYI	19,800.00
83	AJAYI RACHEAL	52,186.72
84	ADETUNJI SUNDAY	151,800.00
85	OYENIJI SAUDAT	16,500.00
86	S T AKANGBE	47,250.00
87	ADEGOKE TEMITOPE	133,416.00
88	OGUNTUNJI PHILIPS	13,860.00
89	RAJI ROFIYAT	66,990.00
90	LAWAL FATIMO L	97,650.00
91	SANUSI FOLASADE	90,090.00



92	AKANJI N O	28,880.00
93	OMOTOSHO DAVID	56,100.00
94	AMUDA TO	6,600.00
95	GANIYU FOLARIN M	11,550.00
96	OKEDOYIN FEMI B	149,966.80
97	OLAOSUN C A	148,400.00
98	MUSTAPHA A FOLAKE	92,650.00
99	RABIU POPOOLA H	152,250.00
100	MUSTPHA AKEEM O	158,400.00
101	LAWAL GANIYAT A	153,700.00
102	KHINDE V T	127,200.00
103	AKINPELU REBECCA O	72,600.00
104	JAYEOBA A JANET	22,880.00
105	OLADIPO ABIODUN A	39,270.00
106	AYILARA TAIWO	2,310.00
107	OLADOKUN SAKIRAT	9,680.00
108	OBADARA FOLASADE	137,940.00
109	YUSUFF FATIMOH	45,980.00
110	AFEEZ MODINAT	14,484.00
111	GESINDE BUSAYO	112,723.00
112	COKER GANIYAT	104,060.00
113	ADISA O O	5,889.39
114	AGBOLUAJE FAUSAT	18,333.35
115	AJAPE A O	64,777.53
116	P O OGUNMOLA	19,360.00
117	OKUNLOLA R O	67,155.00
118	AMUSA ADEBOLA	135,450.00
119	ADEDEJI L O	149,655.00
120	ALAWODE M O	91,980.00
121	KOLADE F A	73,846.73
122	ENGR. OMIRINDE	110,500.00



123	TITOLoyE OYEDELE	126,000.00
124	MUSTPHA FATAI	23,100.00
125	ADEROGBA ELIZABETH	101,900.00
126	A K AKINADE	117,046.00
127	MUSTPHA MOJEED	125,840.00
128	AJAYI SUNDAY	34,980.00
129	TAIWO B T	105,600.00
130	SALAMI RASAKI	94,380.00
131	ADAEWALE WASIU	25,740.00
132	ADEWUYI RAIMOT	26,620.00
133	ADEYEMI TAIWO F	108,900.00
134	OLADEPO OLUWATOYIN	113,740.00
135	ASHAMU OYERINDE	16,170.00
136	ARIORI RACHEAL	29,328.00
137	MURAINA OMOBONIKE	12,270.00
138	ADEREMI ADEJARE	36,300.00
139	IGE VICTORIA	55,660.00
140	SHITTU WASIU	90,090.00
141	OLAGUNJU M AKINKUNMI	60,500.00
142	TAIWO OYELEYE	174,900.00
143	HAMMED T LUKUMAN	116,160.00
144	ADEJUMO J A	137,800.00
145	SOSANJA J O	45,980.00
146	ABDUL WASIU RAHEEM	58,305.00
147	OLAoba DORCAS A	22,050.00
148	DAEWALE ADEBUNMI	29,444.45
149	ADEGBODU BASIRAT	3,886.67
150	OJO OLUWOLE A	44,160.00
151	AWOJOBI HEZEKIAH	33,264.00
152	ADEWUYI MARRY	3,300.00
153	ADEJOKE ELIZABETH	2,420.00



154	FAJINMI SERIFAT	2,420.00
155	OLAYIWOLA F O	116,663.88
156	OYELEYE S A	31,460.00
<b>TOTAL</b>		<b>21,165,818.94</b>



**NOTE 12: SUMMARY OF P/E & OVERHEAD COST**

<b>Department</b>	<b>P/E</b>	<b>O/H</b>	<b>TOTAL</b>
Office of the Chairman	13,175,881.80	3,871,000.00	17,046,881.80
Internal Audit	2,083,131.37	35,000.00	2,118,131.37
Secretary	748,000.00	180,000.00	928,000.00
Finance & Supplies	28,362,592.25	14,652,622.24	43,015,214.49
Budget and Planning	4,058,188.37	1,955,250.00	6,013,438.37
Agri & Natural Resources	12,275,048.65	813,350.00	13,088,398.65
Works	43,030,599.69	5,347,341.72	48,377,941.41
Education	58,719,390.85	10,301,418.15	69,020,809.00
Primary Health Care	93,516,336.14	4,613,200.00	98,129,536.14
Environmental	28,707,659.97	260,000.00	28,967,659.97
<b>Sub Total</b>	<b>380,469,019.15</b>	<b>42,029,182.11</b>	<b>326,706,011.20</b>
LG Pensioners	53,667,729.23		53,667,729.23
<b>Total</b>	<b>434,136,748.38</b>	<b>138,411,982.11</b>	<b>380,373,740.43</b>



Oyo II Branch  
Owode Junction, Oyo/Ibadan Express Road, P.M.B. 1005, Oyo Oyo State, Nigeria  
Telephone: 02-8775232  
Web: www.firstbanknigeria.com

March 25, 2022

The Chairman  
Oyo East Local Government Area  
Oyo Town,  
Oyo State.

Dear Sir,

**BANK CERTIFICATE**

With reference to your letter dated 23/03/2022 requesting for the balance of your account number 2036219096 as at 31/12/2021.


Below is the balance as requested.

S/N	ACCOUNT NAME	ACCOUNT NUMBER	AVAILABLE BALANCE	DATE
1	OYO EAST LOCAL GOVERNMENT INTERNALLY GENERATED REVENUE ACCOUNT	2036219096	3,461,318.51	31-12-2021

Thank you for your patronage.

Yours faithfully  
For: FIRST BANK NIGERIA LTD

  
RELATIONSHIP MANAGER

  
BUSINESS MANAGER



OYO/CSU/0348/20220324/001

**Oyo East Local Government,  
Kosobo, Oyo town  
Oyo State.**

Attn:  
HGLA  
DF & S  
DAGS

Dear Sir/Ma,

**RE: CERTIFICATE OF BALANCE.**


We refer to your request dated March 23, 2022 on the above subject and hereby confirm that the total balance in your IGR account as at December 31, 2021 to be **₦1,139,062.11k.**

The above information is given in strict confidence, and in the course of business without any liability on the part of the Bank or any of its officials.

Yours faithfully,

For: **UNITED BANK FOR AFRICA PLC**

  
Osungbohun Ademola  
**Relationship Manager**

  
Adekunle Alabi  
**Business Manager**



# ZENITH BANK PLC

RC: 150224

## OYO TOWN BRANCH

Akunlemu Area, Awe Junction,

Ogbomoso Road, Oyo, Oyo State.

Tel: 0704 000 0680, 0806 694 2773.

www.zenithbank.com | SWIFT: ZEIBNGLA



P.M.B 1008  
Kosobo, Oyo,  
Oyo State  
24<sup>th</sup> March, 2022

Dear Sir,

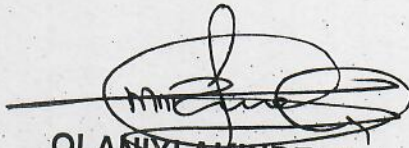
### BANK CERTIFICATE


With reference to your letter dated March 23<sup>rd</sup> 2022, we write to advise the balance on the below stated account as requested as at 31<sup>st</sup> December 2021.

S / N	ACCOUNT NAME	ACCOUNT NUMBER	AVAILABLE BALANCE	DATE	UNCLEARED EFFECT
1	Stabilization Account II Oyo East	1015197761	N 33,924,151.58CR	31/12/2021	NIL
2	Oyo East LG Statutory Allocation Account	1014484435	N 48,627,398.26CR	31/12/2021	NIL
3	Vat Account Oyo East LG	1014220439	N 10,910.90 CR	31/12/2021	NIL

Thank you for your patronage.

Yours faithfully,  
For: ZENITH BANK PLC

  
OLANIYI LAKINDELE  
[BRANCH OPERATIONS]

  
HENRY ETUONU  
[HEAD OF OPERATIONS]



# OYO EAST LOCAL GOVERNMENT, KOSOBO, OYO.

## BANK RECONCILIATION STATEMENT AS AT 31<sup>ST</sup> DECEMBER, 2021

Balance as per bank Statement as at 31<sup>ST</sup> DECEMBER 2021

U. B. A. Account No	1000305458	1,139,062.11	
Zenith Bank Account No.	1014220439	10,910.90	
Zenith Bank Account No .	101448445	48,627,398.26	
First Bank Account No.	2036219096	<u>3,461,318.51</u>	


53,238,689.78

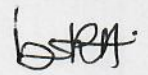
Add:

Bank Charge	404,587.05		
Uncredited Lodgement	6,660,468.54		
Debit Bank not in Cash Book	471,262.55	<u>7,536,318.14</u>	
		<u>60,775,007.92</u>	

LESS:

Unpresented cheques	234,055.00		
Credit in Bank not in Cash Book	<u>620,526.12</u>	<u>854,581.12</u>	
Balance as per cash book		<u>59,920,426.80</u>	

  
Mrs. Babarimisa T. Y.  
Director of Finance and Supplies,  
Oyo East Local Government,  
Kosobo, Oyo.

  
Bello Rofiat A.  
Senior Accountant,  
Bank Reconciliation Officer,  
Kosobo, Oyo.



**BANK CHARGES AS AT 31<sup>ST</sup> DECEMBER, 2021**

B/F		320,488.02
U.B.A.	100305458	30,247.26
ZENITH	1014220439	25.50
	1014484435	50,786.17
First Bank	2036219096	<u>3,040.10</u>
		<b><u>404,587.05</u></b>

**UNCREDITED LODGEMENTS AT 31<sup>ST</sup> DECEMBER, 2021**

S/N	NAME	DETAILS	AMOUNT
1.	June 2020	Oyo State Joint Local Government Account	4,950,000.00
2.	September 2021	Oyo State Joint Local Government Account	1,710,468.54
		<b>TOTAL</b>	<b>6,660,468.54</b>



**DEBIT IN BANK NOT IN CASH BOOK AS AT 31<sup>ST</sup> DECEMBER, 2021**

S/N	DATE	NAME	CHEQUES	AMOUNT
1.	21/10/2021	Akinrinade Mobolaji		30,000.00
2.	21/10/2021	Akinrinade Mobolaji		30,000.00
3.	31/12/2021	Saidat Olayiwola	74589683	411,262.55
		<b>TOTAL</b>		<b>471,262.55</b>

**UNPRESENTED CHEQUES AS AT 31<sup>ST</sup> DECEMBER, 2021**

S/N	DETAILS	CHEQUES	AMOUNT
1.	Itesiwaju Local Government	1308	30,000.00
2.	Itesiwaju Local Government	637	30,000.00
3.	Itesiwaju Local Government	660	30,000.00
4.	Igangan Microfin. Bank	953	14,055.00
5.	Mrs. Yahaya M. O.	74389589	25,000.00
6.	Abodunrin Ismail Ojewande	-	17,000.00
7.	Okedoyin O. B.	-	46,000.00
8.	Abodunrin Ismail Ojewande	-	17,000.00
9.	Raji Tajudeen	74589534	25,000.00
	<b>TOTAL</b>		<b>234,055.00</b>



**CREBIT IN BANK NOT IN CASHBOOK AS AT 31<sup>ST</sup> DECEMBER, 2021**

S/N	DATE	DETAILS	AMOUNT
1.	04/11/2020	Tescom	59,900.00
2.	02/12/2020	Tescom	60,000.00
3.	07/12/2020	SUBEB	30,000.00
4.	31/05/2021	Jelili Olanlokun Olabamiji	20,000.00
5.	07/06/2021	Adedeji Ayodele	15,000.00
6.	12/08/2021	Busari Amidu	64,000.00
7.	16/08/2021	Ibrahim Olatunji	40,000.00
8.	06/09/2021	Abdulganiy & Co.	53,000.00
9.	29/10/2021	OlofunlahanSamuel & Co.	28,000.00
10.	01/10/2021	Dividend U. B. A.	10,266.12
11.	09/08/2021	Adebayo Ademola	160,000.00
12.	16/11/2021	Adedeji A. F.	15,000.00
13.	10/12/2021	Free Reader	10,000.00
14.	22/12/2021	Oladokun Rasaki	10,120.00
15.	16/12/2021	Adedeji A.	15,000.00
16.	22/12/2021	Oladokun Rasaki	10,120.00
17.	22/12/2021	Oladokun Rasaki	10,120.00
18.	10/12/2021	Free Reader	10,000.00
	<b>TOTAL</b>		<b>620,526.12</b>



**OYO SOUTH EAST LOCAL COUNCIL DEVELOPMENT AREA,  
APAARA, OYO.**

**BANK RECONCILIATION STATEMENT FOR THE MONTH  
OF DECEMBER, 2021**

Balance as Per Bank Statement:

Zenith Bank.Account Number (1015424818)	-	1,034,173.93
UBA Account Number (1021355186)	-	<u>79,180.82</u>
		<b>1,113,354.75</b>

Add:

Bank Charges (Note 1)	-	
Uncredited Cheques (Note 2)	-	
Debit in Bank not in Cash Book (Note 3)	-	

Less:

Credit in Bank not in Cash Book (Note 4)	-	
Unpresented Cheques	-	

**Balance as Per Cash Book** **₦1,113,354.75**

**Prepared by:**  
Bank Reconciliation Officer  
Oyo South East LCDA,  
Apaara, Oyo.

**Signed by:**  
Director of Finance and Supplies,  
Oyo South East LCDA,  
Apaara, Oyo.



**Note 1**

**Bank Charges**

**Zenith Bank**

27/12/2021 SMS Notification Charges	-	₦12.000
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**UBA**

19/12/2021 Stamp duty	-	50.00	
20/12/2021 SMS Charges	-	240.00	
26/12/2021 Stamp duty	-	<u>50.00</u>	<u>140.00</u>
			<b><u>₦152.00</u></b>



# ZENITH BANK PLC

RC: 150224



**OYO TOWN BRANCH**

Akunlemu Area, Awe Junction,  
Ogbomoso Road, Oyo, Oyo State.

Tel: 0704 000 0680, 0806 694 2773.

www.zenithbank.com | SWIFT: ZEIBNGLA

**January 13, 2022**

The Director of Finance and Supplies,  
Oyo South East LCDA  
Apaara,  
Oyo  
Oyo State.

Dear Sir,


**BANK CERTIFICATION**

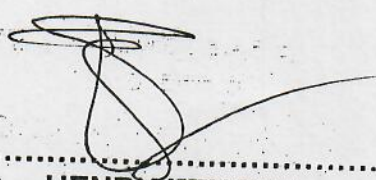
With reference to your letter dated January 10th 2022, we write to advise the balance on 1 below stated account as requested, as at 31<sup>st</sup> December 2021.

S/N	ACCOUNT NAME	ACCOUNT NUMBER	AVAILABLE BALANCE	DATE	UNCLEARED EFFECT
1	Oyo South East LCDA	1015424818	N 1,034,173.93CR	31/12/2021	NIL

Thank you for your patronage.

Yours faithfully  
For: ZENITH BANK PLC

  
.....  
**OLANIYI AKINDELE**  
Branch Operations

  
.....  
**HENRY ETUONU**  
Head of Operations



OYO/CSU/0348/20220114/001

Oyo South East LCDA,  
Apaara, Oyo State.

Attn:  
Chm  
HGLA  
DF & S  
DAGS

Dear Sir/Ma,


RE: CERTIFICATE OF BALANCE.

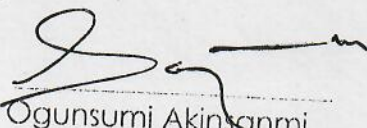
We refer to your request dated January 10, 2022 on the above subject and hereby confirm that your total Stabilization account balance as at December 31, 2021 to be **N27,716, 086.56k.**

The above information is given in strict confidence, and in the course of business without any liability on the part of the Bank or any of its officials.

Yours faithfully,

FOR UNITED BANK FOR AFRICA PLC

  
Osungbohun Ademola  
Relationship Manager

  
Ogunsumi Akinsanmi  
Business Manager

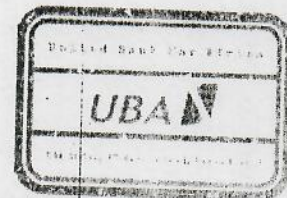


**ÓYO SOUTH EAST LCDA -IGR ACCT**  
**ACCOUNT STATEMENT (Dec 01, 2021 - Dec 31, 2021)**



Hello Oyo South East Lcda -Igr Acct  
 Oyo South East Lcda Apaara, Oyo Address Line2

ORIGINAL SIGHTED  
 BY ME



*Account No:*  
**1021355186**

Account Type:	CURRENT
Currency:	NGN
Opening Balance:	7,120.82
Total Debit:	140.00
Total Credit:	72,200.00
Closing Balance:	79,180.82

TRANS DATE	VALUE DATE	NARRATION	CHQ. NO	DEBIT	CREDIT	BALANCE
01-Dec-2021	01-Dec-2021	Opening Balance		0.00	0.00	7,120.82
15-Dec-2021	15-Dec-2021	BWY:IBG/UTU/COR/Local Govt Levy/ANIMAL BOO/OYO			40,000.00	47,120.82
19-Dec-2021	19-Dec-2021	FGN STAMPDUTY FOR: 1 TRANSACTIONS ON 15-DEC-21		50.00		47,070.82
20-Dec-2021	20-Dec-2021	SMS/SMS CHARGES NOV 16TH - DEC 15TH 2021		40.00		47,030.82
22-Dec-2021	22-Dec-2021	CASH DEP:SANUSI M O CNR/348743410847			3,200.00	50,230.82
23-Dec-2021	23-Dec-2021	CASH DEP: ADERIBIGBE RUKA CNR/348712911434			7,500.00	57,730.82
23-Dec-2021	23-Dec-2021	CASH DEP: ADERIBIGBE RUKA CNR/348799854818			10,000.00	67,730.82
23-Dec-2021	23-Dec-2021	CASH DEP: ADERIBIGBE RUKA CNR/348793734329			6,300.00	74,030.82
23-Dec-2021	23-Dec-2021	CDB ADEKUNLE IBRAHIM			1,900.00	75,930.82





LAGOS SOUTH EAST LCDA - IGR ACCT

STATEMENT (Dec 01, 2021 - Dec 31, 2021)



102xxxxx86-(CURRENT ACCOUNT - CORPORATE) - NGN

TRANS DATE	VALUE DATE	NARRATION	CHQ. NO	DEBIT	CREDIT	BALANCE
26-Dec-2021	26-Dec-2021	FGN STAMP DUTY FOR: 1 TRANSACTIONS ON 23-DEC- 21		50.00		75,880.8
29-Dec-2021	29-Dec-2021	CASH DEP: ADERIBIGBE RUKA CNR/348707312028			3,300.00	79,180.8

