



**KAJOLA LOCAL GOVERNMENT
OKEHO**

2018

ANNUAL FINANCIAL STATEMENTS

**KAJOLA LOCAL GOVERNMENT
2018 ANNUAL FINANCIAL STATEMENTS**


This Financial Statements is in compliance with:

- ❖ The Finance (Control and Management) Act 1958 as amended;
 - ❖ The Financial Regulation 2000 as amended and;
 - ❖ The Professional Accounting Standards and IFAC guidelines;
- (ii) The cash basis policy is also applied in preparation of this Financial Statements.

STATEMENT NO 1
KAJOLA LOCAL GOVERNMENT
2018 ANNUAL FINANCIAL STATEMENTS
STATEMENTS OF FINANCIAL RESPONSIBILITY

These Financial Statements have been prepared by the Treasurer of Kajola Local Government Council in accordance with the provision of the Finance (Control and management act 1958) as amended. The Financial Statements comply with Generally Accepted Accounting Practice.

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



.....
Awobode Adebayo O.
Director of Finance and Supplies

18/09/19

.....
Date

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

In our opinion, these financial statements fairly reflect the financial position of Local Government as at 31st December, 2018 and its operations for the year ended on that date.



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Awobode Adebayo O.
Director of Finance and Supplies

18/09/19

.....
Date



.....
Gbenga Adediji
Head of Local Government Administration

18/9/19

.....
Date

STATEMENT NO 2
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER, 2018

ASSETS	NOTES	CURRENT YEAR N	PREVIOUS YEAR N
Cash	1	105,088.96 /	6,089.99
Bank Balance	1	35,457,307.88 /	69,292,901.63
Investments	2	1,580,696.50 /	1,580,696.50
Advances	3	17,618,308.49 /	17,618,308.49
Others (Stabilization Accounts)	4	100,068,415.47 /	56,324,582.52
TOTAL		154,829,817.30 /	144,822,579.13
LIABILITIES			
Deposits	5	66,337,126.90 46,212,683.48 /	89,967,635.27
Loan		108,617,133.82 /	-
General Revenue Balance	6	88,429,690.30	54,854,943.86
TOTAL		154,829,817.30 /	144,822,579.13

I certify that the above statement represents the true and accurate Statement of Assets and Liabilities of Kajola Local Government, Okeho as at 31st December, 2018.

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Awobode Adebayo O.
Director of Finance and Supplies

STATEMENT NO 4
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

Cash Flow from Operating Activities	NOTE	CURRENT YEAR 2018 N	PREVIOUS YEAR 2017 N
Receipts			
Internally Generated Revenue	8-11, 13-15	9,222,702.59 9,224,042.59	19,313,918.63
Grants/Subventions (Excess Crude Oil)	-	150,000,000.00 ✓	91,726,262.47
VAT	7	378,442,922.54 ✓	323,836,187.66
Statutory Allocations	7	421,605,580.29 ✓	187,597,968.82
Miscellaneous (10% State IGR)	7	32,122,082.19 ✓	37,969,557.78
Total Receipts		991,394,627.61 991,393,287.61	660,443,895.36
Personal Emoluments	17	345,478,547.97 ✓ 345,007,547.97	456,881,025.00
Education	18	36,179,029.56 ✓ 36,199,179.56	10,192,807.42
Transport Services	18	20,490,835.83 ✓ 20,131,085.83	9,371,190.11
Health & Environmental Services	18	9,033,000. ✓ 9,036,000.00	3,880,400.00
Mining & Petro-Chemical Services	-	-	-
Agriculture Services	18	7,058,761.79 ✓	1,402,710.06
Other of General Nature	19	231,318,017.24 ✓ 173,419,508.37	44,582,336.37
Total Payment		649,658,192.39 ✓ 590,852,083.66	(526,310,468.96)
Net Cash Flow from Operating Activities		341,736,435.22 ✓ 341,736,435.22	134,133,426.40
Cash Flow from Investment Activities		233,119,301.43	
Purchase/Construction of Assets	25	316,469,523.19	(24,493,355.63)
Purchase of Financial Market Instrument	-	-	-
Proceed from sales of Assets	12	(3,524,500.00)	12,203,700.00
Net Cash Flow from Investing Activities		229,594,801.43 ✓ (312,945,023.19)	(12,289,655.63)
Cash Flow from Financial Activities			
Proceed from Loan & Other Borrowing	-	-	-
Dividend Received	16	-	7,097.00
Repayment of Loans	-	-	-
Net Cash Flow from Financial Activities		-	7,097.00
Cash & Its Equivalent at 1/1/2018		69,289,991.62 ✓	55,500.00
Cash & Its Equivalent at 31/12/2018		35,562,396.84 ✓	69,289,991.62

STATEMENT NO 5
STATEMENT OF REVENUE AND EXPENDITURE
AS AT 31ST DECEMBER, 2018

RECURRENT	DEPARTMENTS	EXPENDITURE	CODES	REVENUE
		87021028581		N
011100100101	OFFICE OF THE CHAIRMAN	(82,638,092.23)	110101	471,605,580.29 ✓
011101200101	THE SECRETARY	3,612,152.64 ✓	110102	378,442,922.54 ✓
011101300101	THE COUNCIL	15,805,220.31 ✓	110103	150,000,000.00 ✓
012500100101	HEAD OF LOCAL GVT. ADMNL.	(50,233,568.14)	110104	32,122,082.19 ✓
012500500101	ADMIN. AND GEN. SERVICES	(3,232,228.55)	120101	(290,720.00) 286,060.00 ✓
021500100101	AGRIC. AND RURAL DEVT.	14,581,710.17 ✓	120201	(1,217,100.00) 121,960.00 ✓
022000100101	FINANCE AND SUPPLIES 142,128,731.88	(88,361,059.06)	120204	(2,120,392.59) 212,089,257.00 ✓
022000300101	BUDGET, PLANNING & STAST.	4,892,210.96 ✓	120205	-
023400100101	WORKS, HOUSING & LAND 53,167,752,756,994.65	(7,152,756,994.65)	120206	3,524,500.00 ✓
051400300101	EDUCATION & SOCIAL SERV.	(9,158,870.13)	120207	(723,960.00) 830,960.00 ✓
052100100101	MEDICAL SERVICES 123,462,520.40	(23,465,520.40)	120208	(504,900.00) 507,900.00 ✓
053500100101	ENVIRON. HEALTH SERV.	27,414,456.46 ✓	120209	733,200.00 ✓
CAPITAL			120211	- 930.00 ✓
	OFFICE OF THE CHAIRMAN & AUDIT	7,950,000.00 ✓	120212	-
	THE SECRETARY 30,000 ✓	(350,000.00)		
	THE COUNCIL 350,000 ✓	(30,000.00)		
	HEAD OF LOCAL GOVT. ADMIN BPRS	(1,98,000.00) ✓		
	ADMIN. AND GEN. SERVICES 58,220.00	(1,582,200.00)		
021500100101	FINANCE AND SUPPLIES 307,000 ✓	(1,98,000.00)		
023400100101	AGRIC. AND RURAL DEVT 179,815,000 ✓	(8,412,130.00)		
051400300101	WORKS, HOUSING & LAND	(234,620,193.19) 151,700,601.49		
053500100101	EDUCATION & SOCIAL SERV.	11,198,500.00 ✓		
052100100101	ENVIRON. HEALTH SERV.	30,934,300.00 ✓		
	MEDICAL SERVICES	10,887,200.00 ✓		
	Surplus Balance 108,677,135.82	(84,071,680.76)		
TOTAL		(991,393,287.61)	TOTAL	(991,393,287.61)
		991,394,627.61 ✓		991,394,627.61 ✓

STATEMENT NO 6
STATEMENT OF ACTUAL REVENUE
FOR THE YEAR ENDED 31ST DECEMBER, 2018

CODES		AMOUNT	MONTH	AMOUNT
		N		N
I10101	STATUTORY ALLOCATN	421,605,580.29	JANUARY	2,275,170.00
I10102	SHARE OF VAT	378,442,922.54	FEBRUARY	210,553,964.96
I10103	Paris Club Refund	150,000,000.00	MARCH	66,118,285.32
I10104	10% STATE GOVERT. IGR	32,122,082.19	APRIL	829,530.00
I20101	PERSONAL TAXES	290,720.00	MAY	81,032,713.66
I20201	LICENCE – GENERAL	1,217,100.00	JUNE	126,996,769.26
I20204	FEES – GENERAL	2,120,392.59	JULY	434,350.00
I20205	FINES – GENERAL	-	AUGUST	88,597,820.48
I20206	SALES OF ASSETS	3,524,500.00	SEPTEMBER	168,298,031.06
I20207	EARNINGS: COMMERCIAL	723,960.00	OCTOBER	88,515,341.94
I20208	RENT OF ASSETS	604,900.00	NOVEMBER	71,605,250.89
I20209	Rent on Land & Others	733,200.00	DECEMBER	86,136,060.04
I20211	INVESTMENT INCOME	-		
I20212	INTEREST EARN	-		
TOTAL		991,393,287.61		991,393,287.61

I certify that the above statement represents true and accurate Statement of Revenue of Kajola Local Government, Okeho as at 31ST December, 2018.

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Awobode Adebayo O.
Director of Finance and Supplies

STATEMENT NO 7

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 2018

CODES	DEPARTMENTS OVERHEAD & P. E.	AMOUNT N	MONTH	AMOUNT N
011100100101	OFFICE OF THE CHAIRMAN & AUDIT	82,638,092.23	JANUARY	19,969,782.73
011101200101	THE SECRETARY	3,612,152.64	FEBRUARY	125,821,636.31
011101300101	THE COUNCIL	15,805,220.31	MARCH	80,959,393.44
012500100101	HEAD OF LOCAL GVT. ADMNI.	4,933,568.14	APRIL	13,659,542.00
012500500101	ADMIN. AND GEN. SERVICES	93,232,228.53	MAY	100,213,703.96
021500100101	AGRIC. AND RURAL DEVT.	14,581,710.17	JUNE	113,368,111.39
022000100101	FINANCE AND SUPPLIES	88,361,059.06	JULY	13,867,100.00
022000300101	BUDGET, PLANNING & STAST.	4,892,210.96	AUGUST	104,913,741.13
023400100101	WORKS, HOUSING & LAND	52,756,994.65	SEPTEMBER	75,518,129.73
051400300101	EDUCATION & SOCIAL SERV.	79,158,870.11	OCTOBER	73,639,279.70
052100100101	MEDICAL SERVICES	123,465,520.40	NOVEMBER	96,785,958.45
053500100101	ENVIRON. HEALTH SERV.	27,414,456.46	DECEMBER	88,605,228.01
	CAPITAL EXPENDITURE			
	OFFICE OF THE CHAIRMAN & AUDIT	7,950,000.00		
	THE SECRETARY	350,000.00		
	THE COUNCIL	30,000.00		
	ADMIN. AND GEN. SERVICES	1,582,200.00		
	FINANCE AND SUPPLIES	307,000.00		
	BUDGET, PLANNING & STAST.	198,000.00		
021500100101	AGRIC. AND RURAL DEVT.	18,412,130.00		
023400100101	WORKS, HOUSING & LAND	234,620,193.19		
051400300101	EDUCATION & SOCIAL SERV.	11,198,500.00		
053500100101	ENVIRON. HEALTH SERV.	30,934,300.00		
052100100101	MEDICAL SERVICES	10,887,200.00		
TOTAL		907,321,606.85		907,321,606.85

I certify that the above statement represents true and accurate Statement of Expenditures of Kajola Local Government, Okeho as at 31st December, 2018.

Awobode Adebayo O.
Director of Finance and Supplies

**KAJOLA LOCAL GOVERNMENT, OKEHO.
2018 ANNUAL FINANCIAL STATEMENTS**

NOTES TO THE ACCOUNTS

NOTES 1

Cash and Bank Balances as at 31st December, 2018. (NOTE 29)

N		
Bank Balances	=	35,457,307.88
Cash Balance	=	105,088.96

NOTE 2: ANALYSIS OF INVESTMENT

S/N	NAME OF COMPANY	NO OF SHARES	UNIT PRICE	TOTAL AMOUNTS(N)	REMARKS
1	WAPCO	15,000	42.99	644,850.00	
2	SCOA	545	13.00	7,098.00	
3	WEMA BANK	1,785,714	0.5	892,857.00	
4	LEVENTIS	2000	13.00	26,000.00	
5	JOHN HOLT LTD	1000	0.63	630.00	
6	FLOUR MILLS	500	17.80	8,900.00	
7	AFRICAN PETROLEUM	150	2.41	361.50	
8	AFRICANA BREWERIES	16,000	-	-	NOT LISTED
9	UNION TRADING	2,000	-	-	NOT LISTED
	TOTAL			1,580,696.50	

NOTE 3

ADVANCES AS AT 31ST DECEMBER, 2018.

N		
1. Pensioners (LGSPB)	(NOTE 27A)	296,042,319.45
2. Staff Refurbishing Loan	(NOTE 27A)	10,277,082.38
3. NAPEP	(NOTE 27B)	478,307.11
4. Motorcycle	(NOTE 27C)	6,862,919.00
Total		17,618,308.49

NOTE 4

Stabilization Account of **Main Local Government and LCDA** with the **First Bank Plc and Polaris Bank** stood at **N100,068,415.47** as at 31st December, 2018.

NOTE 5

Deposit Account of the Local Government as at 31st December 2018 was **N66,337,126.96** (**NOTE 28**).

NOTE 6

The Local Government General Revenue Balance (G.R.B.) was **N88,429,690.34** as at 31st December 2018.

NOTE 7: ANALYSIS OF STATUTORY ALLOCATION REVENUE

ECONOMIC CODE	REVENUE ITEMS	REMARK	2018 APPROVED ESTIMATES	2018 ACTUAL REVENUE
1	REVENUE	ACCOUNT TYPE		
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	SAT	0.00	
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACCOUNT CLASS	0.00	
110101	GOVERNMENT SHARE OF FAAC		0.00	
11010101	STATUTORY ALLOCATION	LINE ITEM	200,000,000.00	421,605,580.29
110102	GOVERNMENT SHARE OF VAT			
11010201	SHARE OF VAT		350,000,000.00	378,442,922.54
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT			
11010303	EXCESS CRUDE/PARIS CLUB REFUND		300,000,000.00	150,000,000.00
110104	10% STATE GOVERNMENT IGR			
11010401	SHARE OF 10% STATE GOVERNMENT IGR		40,000,000.00	32,122,082.19
NOTE 7	SUB-TOTAL		890,000,000.00	982,170,585.02

NOTE 8: TAXES

ECONOMIC CODE	REVENUE ITEMS	REMARK	2018 APPROVED ESTIMATES	2018 ACTUAL REVENUE
12	INDEPENDENT REVENUE			
1201	TAX REVENUE			
120101	PERSONAL TAXES			
12010101	COMMUNITY DEVELOPMENT/POLL TAX		500,000.00	286,060.00
12010102	ARREARS OF COMMUNITY/POLL TAX		10,000.00	
NOTE 8	SUB-TOTAL		510,000.00	286,060.00

NOTE 9: LICENCES-GENERAL

ECONOMIC CODE	REVENUE ITEMS	REMARK	2018 APPROVED ESTIMATES	2018 ACTUAL REVENUE
12020105	RADIO/TELEVISION LICENCES		2,000,000.00	417,700.00
12020109	REGISTRATION OF VOLUNTARY ORGANIZATION		100,000.00	270,000.00
12020111	BAKE HOUSE LICENCE		50,000.00	
12020119	FISHING PERMIT		100,000.00	
12020120	HAWKER'S/SQUARTERS PERMIT		100,000.00	11,680.00
12020124	ABBATOIR/SLAUGHTER LICENCES		400,000.00	13,150.00
12020126	TRACTOR HIRING SERVICES		2,000,000.00	455,510.00
12020131	LIQUOR LICENSES		50,000.00	34,850.00
12020132	MOTORCYCLE LICENCE		10,000.00	
12020137	TRADE PERMIT LICENSES		0.00	9,000.00
12020138	HACKNEY PERMIT		50,000.00	5,210.00
12020141	SAWMILL LICENCE		0.00	
12020150	COLD ROOM LICENCE		10,000.00	
12020157	OTHER REGISTRATIONS		0.00	
NOTE 9	SUB-TOTAL		2,745,000.00	1,217,100.00

NOTE 10: FEES – GENERAL

ECONOMIC CODE	REVENUE ITEMS	REMARK	2018 APPROVED ESTIMATES	2018 ACTUAL REVENUE
120204	FEES – GENERAL			
12020418	MARRIAGE/DIVORCE FEES		650,000.00	462,620.00
12020426	COURT SUMMONS FEES		50,000.00	14,400.00
12020443	BIRTH & DEATH REGISTRATION FEES		250,000.00	64,250.00
12020448	DEVELOPMENT LEVIES		0.00	36,700.00
12020449	BUSINESS/TRADE OPERATING FEES		150,000.00	125,900.00
12020451	TIMBER AND FOREST FEES		2,000.00	4,880.00
12020453	APPLICATIONS FEES		100,000.00	
12020455	ADMINISTRATION FEES/CHARGES		500,000.00	15,992.59
12020467	HAULAGE/SAND FEES		1,500,000.00	176,400.00
12020476	CERTIFICATE OF INDIGENESHIP		4,000,000.00	1,153,000.00
12020479	PENAL FEES		0.00	
12020480	RENEWAL FEES		0.00	
12020481	PLOT ALLOCATION & LAYOUT FEES		500,000.00	
12020486	CUSTOMARY COURT PROBATE FEES		0.00	
12020491	MOTOR PARK FEES		100,000.00	66,250.00
NOTE 10	SUB-TOTAL		3,450,000.00	2,120,392.59

NOTE 11: FINES – GENERAL

ECONOMIC CODE	REVENUE ITEMS	REMARK	2018 APPROVED ESTIMATES	2018 ACTUAL REVENUE
120205	FINES – GENERAL			
12020501	COURT FINES	SUNDRY FINES	20,000.00	
12020504	OTHER FINES		0.00	
12020505	FINES FOR CONTRAVENTION OF ENVIRONMENTAL LAWS		0.00	
NOTE 11	SUB-TOTAL		20,000.00	

NOTE 12: SALES – GENERAL

ECONOMIC CODE	REVENUE ITEMS	REMARK	2018 APPROVED ESTIMATES	2018 ACTUAL REVENUE
120206	SALES – GENERAL			
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS		50,000.00	-
12020609				94,500.00
12020618	SALE OF FISHERY PRODUCTS		50,000.00	45,000.00
12020620	SALES FERTILIZERS		0.00	-
12020628	SALES OF TRACTORS AND EQUIPMENTS		10,000,000.00	3,385,000.00
NOTE 12	SUB-TOTAL		3,520,000.00	3,524,500.00

NOTE 13: EARNINGS – GENERAL

ECONOMIC CODE	REVENUE ITEMS	REMARK	2018 APPROVED ESTIMATES	2018 ACTUAL REVENUE
12020702	EARNINGS FROM LABORATORY SERVICES		0.00	107,000.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT		1,000,000.00	655,000.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES		0.00	-
12020707				30,000.00
12020710	EARNINGS FROM GUEST HOUSES		10,000.00	-
12020711	EARNING FROM COMM. ACTIVITIES		1,300,000.00	38,960.00
12020734	EARNINGS FROM SHARES AND STOCK		0.00	-
NOTE 13	SUB-TOTAL		5,060,000.00	723,960.00

NOTE 14: RENT ON GOVERNMENT BUILDINGS

ECONOMIC CODE	REVENUE ITEMS	REMARK	2018 APPROVED ESTIMATES	2018 ACTUAL REVENUE
12020801	RENT ON GOVT. QUARTERS		110,000.00	39,000.00
12020803	RENT ON GOVT BUILDINGS		100,000.00	131,900.00
12020806	RENT ON SHOPS		350,000.00	334,000.00
	SUB-TOTAL		550,000.00	504,900.00

NOTE 15: RENT ON LAND & OTHERS

ECONOMIC CODE	REVENUE ITEMS	REMARK	2018 APPROVED ESTIMATES	2018 ACTUAL REVENUE
12020901	RENT ON GOVT. LAND		0.00	234,500.00
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND		0.00	266,500.00
12020905	LEASE RENTAL		400,000.00	
12020906	RENTS ON GOVT. PROPERTIES.		100,000.00	232,200.00
NOTE 14	SUB-TOTAL		500,000.00	733,200.00

NOTE 16: INVESTMENT INCOME

ECONOMIC CODE	REVENUE ITEMS	REMARK	2018 APPROVED ESTIMATES	2018 ACTUAL REVENUE
12021101	OPERATING SURPLUS		0.00	-
12021102	DIVIDEND RECEIVED		50,000.00	-
12021103	OTHER INVESTMENTS INCOME		0.00	-
NOTE 16	SUB-TOTAL		50,000.00	-
14070103	RECOVERY STOLEN ITEMS			930.00
	GROUND TOTAL		962,630,000.00	991,388,627.61

NOTE 17: ANALYSIS OF PERSONAL EMOLUMENTS

ADMINISTRATIVE CODE	DEPARTMENTS	AMOUNTS (N)
011100100101	OFFICE OF THE CHAIRMAN	11,608,493.72
	INTERNAL AUDIT UNIT	1,371,860.49
011101200101	OFFICE OF THE SECRETARY TO THE LOCAL GOVT.	3,033,152.64
011101300101	THE COUNCIL	15,507,220.31
012500100101	HEAD OF LOCAL GOVERNMENT ADMINISTRATION	2,100,307.16
012500500101	DEPARTMENT OF ADMINISTRATION AND GENERAL SERVICES	52,905,952.22
021500100101	DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT	7,522,948.38
		32,355,134.64
022000100101	DEPARTMENT OF FINANCE AND SUPPLIES	
	DEPARTMENT OF BUDGET, PLANNING, RESEARCH AND STATISTICS	2,625,695.62
022000300101		
023400100101	DEPARTMENT OF WORKS, HOUSING, LAND AND SURVEY	32,625,908.82
051400300101	DEPARTMENT OF EDUCATION AND SOCIAL SERVICES	36,236,765.17
	INFORMATION UNIT	6,722,925.38
052100100101	DEPARTMENT OF MEDICAL SERVICES	121,219,020.40
053500100101	DEPARTMENT OF ENVIRONMENTAL HEALTH SERVICES	20,624,956.46
	TOTAL	346,460,341.41

NOTE 18: ANALYSIS OF OVERHEAD

ADMINISTRATIVE CODE	DEPARTMENTS	AMOUNTS (N)
021500100101	DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT	7,058,761.79 ✓
023400100101	DEPARTMENT OF WORKS, HOUSING, LAND AND SURVEY	20,131,085.83 20,490,835.83 ✓
051400300101	DEPARTMENT OF EDUCATION AND SOCIAL SERVICES	36,199,179.56 36,279,029.56 ✓
052100100101	DEPARTMENT OF MEDICAL SERVICES	2,246,500.00 2,248,500.00 ✓
053500100101	DEPARTMENT OF ENVIRONMENTAL HEALTH SERVICES	6,789,500.00 ✓
	TOTAL	72,861,627.18 72,425,027.18

NOTE 19: ANALYSIS OF OVERHEAD (GENERAL NATURE)

ADMINISTRATIVE CODE	DEPARTMENTS	AMOUNTS (N)
011100100101	OFFICE OF THE CHAIRMAN	68,293,634.86 75,412,534.86 ✓
	INTERNAL AUDIT UNIT	1,364,103.16 1,612,103.16 ✓
011101200101	OFFICE OF THE SECRETARY TO THE LOCAL GOVT.	579,000.00 ✓
011101300101	THE COUNCIL	298,000.00 ✓
012500100101	HEAD OF LOCAL GOVERNMENT ADMINISTRATION	2,833,260.98 2,952,260.98 ✓
012500500101	DEPARTMENT OF ADMINISTRATION AND GENERAL SERVICES	41,779,069.73 44,407,969.75 ✓
022000100101	DEPARTMENT OF FINANCE AND SUPPLIES	6,005,924.42 6,633,315.15 ✓
022000300101	DEPARTMENT OF BUDGET, PLANNING, RESEARCH AND STATISTICS	2,266,515.34 ✓
	TOTAL	173,419,508.51 231,318,017.24

NOTE 20: GENERAL ADMINISTRATION

DEPARTMENTS	P.E. & OVERHEAD	AMOUNT
Administration and General Services	60806744.53 32525384.00 51,453,158.78	93,232,228.53 93,332,128.53
Finance & Supplies and Audit	90670766.52 51,457,964.92 32,825,373.23 67,370,027.58	10,195,400.85 142,128.73
Budget, Planning and Statistics	2,625,695.62 ↗ 2,266,515.34 ↗	4,892,210.96 ↗
Head of Local Government Administration	2,100,307.16 ↗ 2952260.98 2,833,260.98	4,933,568.14 505,256.81
Total		193,253,408.38 245,405,639.07

NOTE 21: HEALTH AND ENVIRONMENTAL SERVICES

Departments	P.E. & OVERHEAD	Amount
Primary Health Care Services	121,219,020.40 ↗ 2248500 2,246,500.00	123,465,520.40 123,462,520.40
Environmental Health Services	20,624,956.46 ↗ 6,789,500.00 ↗	27,414,456.46 ↗ 150,876,976.86
Total		150,879,976.86

NOTE 22: WORKS AND HOUSING

Departments	P.E. & OVERHEAD	Amount
Works and Housing	32,625,908.82 ↗ 20,490,835.83 20,131,085.83	52,756,994.65 53,116,744.65
TOTAL		52,756,994.65 53,116,744.65

NOTE 23: EDUCATION

Departments	P.E. & OVERHEAD	Amount
Education and Information Units	41959670.521 36,279,029.56 48,349,965.24 10,192,807.43	
TOTAL		

NOTE 24: AGRICULTURE AND NATURAL RESOURCES

Departments	P.E. & OVERHEAD	Amount
Agriculture And Natural Resources	9,042,029.47	
	1,402,710.06	
TOTAL		

NOTE 25: ANALYSIS OF CAPITAL PROJECTS

DEPARTMENTS	AMOUNTS (N)
Politicians	8,330,000.00
Administration and General Services	1,582,200.00
Agriculture and Natural Resources	18,412,130.00
Works and Housing	234,620,193.19
Finance and Supplies	307,000.00
Budget and Planning	198,000.00
Education	11,198,500.00
Primary Health Care Services	10,887,200.00
Environmental Health Services	30,934,300.00
Total	316,469,523.19

NOTE 26: ANALYSIS MISCELLANEOUS (POLITICIANS)

DEPARTMENTS	P.E. & OVERHEAD	AMOUNTS (N)
Office of the Chairman	11,608,493.72	79,902,128.58
Secretary to the Local Government	68,293,634.86	3,612,152.64
	579,000.00	
Legislative House	15,507,220.31	16,155,220.31
	298,000.00	
Total		99,669,501.53

2018 ANNUAL FINANCIAL STATEMENTS
 ORGANIZATIONAL CODE 63021900
 OFFICE OF THE CHAIRMAN

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL EXPENDITURES	REMARKS
011100100101	70111	2	EXPENDITURES			
		21	PERSONNEL COST			
		2101	SALARY			
		210101	SALARIES AND WAGES			
		21010101	SALARY	0.00	-	
		21010102	OVERTIME PAYMENTS	0.00	-	
		21010103	CRF – SALARIES	21,000,000.00	11,608,493.72	
			GRAND TOTAL PERSONNEL EMOLUMENT	21,000,000.00	11,608,493.72	
		210201	ALLOWANCES			
		21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE)	10,000,000.00	22,835,320.86	
		21020102			6,930,400.00	
			SUB-TOTAL	10,000,000.00	29,765,720.86	

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL EXPENDITURES	REMARKS
		2202	OVERHEAD COST			
		220201	TRAVEL & TRANSPORT – GENERAL			
		22020101	LOCAL TRAVEL & TRANSPORT: TRAINING			
		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	1,049,000.00 2,193,000.00	
		22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
		22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		104,000.00 2,193,000.00	
			SUB-TOTAL	2,000,000.00	2,193,000.00	
		22020301	OFFICE STATIONERIES		24,650.00	

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL EXPENDITURES	REMARKS
		22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	1,000,000.00	1,102,000.00	
		22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	23,000.00	
		22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QTRS	300,000.00	448,000.00	
		22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	0.00		
			SUB-TOTAL	1,500,000.00	1,573,000.00	

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL EXPENDITURES	REMARKS
		220206	OTHER SERVICES – GENERAL			
		22020601	SECURITY SERVICES	4,000,000.00	9,765,150.00	
		22020602	OFFICE RENT	0.00		
		22020603	RESIDENTIAL RENT	0.00		
		22020604	SECURITY VOTE (INCLUDING OPERATIONS)	3,600,000.00	5,036,614.00	
			SUB-TOTAL	7,600,000.00	14,801,764.00	
		220208	FUEL AND LUBRICATION			
		22020801	MOTOR VEH. FUEL COST	700,000.00	-	
		22020803	PLANT AND GEN. FUEL COST	300,000.00	225,000.00	
				1,000,000.00	225,000.00	
ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL EXPENDITURES	REMARKS
		220210	MISCELLANEOUS EXPENSES GENERAL			
		22021001	REFRESHMENT & MEALS/ ENTERTAINMENT & HOSPITALITY	500,000.00	3,850,000.00	
		22021002	HONORARIUM & SITTING ALLOWANCE	-	-	
		22021003	PUBLICITY & ADVERTISEMENTS	0.00	-	
		22021004	MEDICAL EXPENSES – LOCAL	-	-	
		22021006	POSTAGES & COURIER SERVICES	0.00	-	
		22021007	WELFARE PACKAGES	500,000.00	-	
		22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	-	
		22021020	ELECTION LOGISTICS	1,000,000.00	1,090,000.00	
		22021029	OTHER EXPENSES	1,000,000.00	7,525,500.00	

OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT
ORGANIZATIONAL CODE 63021900
2016 ANNUAL FINANCIAL STATEMENTS

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ESTIMATES	REMARKS
011101200101	70111	2	EXPENDITURES			
		21	PERSONNEL COST			
		2101	SALARY			
		210101	SALARIES AND WAGES			
		21010101	SALARY	0.00	-	
		21010102	OVERTIME PAYMENTS	0.00	-	
		21010103	CRF – SALARIES	2,500,000.00	3,033,152.64	
			GRAND TOTAL PERSONNEL EMOLUMENT	2,500,000.00	3,033,152.64	
		2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
		210201	ALLOWANCES			
		21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE)	1,000,000.00	-	
		21020102	LEAVE ALLOWANCE	0.00	-	
		21020103	WARDROBE/OUTFIT ALLOWANCE	-	-	
		21020104	FURNITURE ALLOWANCE	-	-	
			SUB-TOTAL	3,500,000.00		

OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL ESTIMATES	REMARKS
		2202	OVERHEAD COST			
		220201	TRAVEL & TRANSPORT – GENERAL			
		22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	40,000.00	
		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	539,000.00	
		22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	
		22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	
			SUB-TOTAL	300,000.00	579,000.00	
		220204	MAINTENANCE SERVICES – GENERAL			
		22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	300,000.00	-	
		22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	-	
		22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QTRS	100,000.00	-	
			SUB-TOTAL	600,000.00	-	

OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL ESTIMATES	REMARKS
		220205	TRAINING - GENERAL			
		22020501	LOCAL TRAINING	500,000.00	-	
		22020502	INTERNATIONAL TRAINING	500,000.00	-	
			SUB-TOTAL	1,000,000.00	-	
		220208	FUEL & LUBRICANTS - GENERAL			
		22020801	MOTOR VEHICLE FUEL COST	500,000.00	-	
			OTHER TRANSPORT			
		22020802	EQUIPMENT FUEL COST	500,000.00	-	
			PLANT / GENERATOR FUEL COST			
		22020803	COST	0.00	-	
			SUB-TOTAL	1,000,000.00	-	
		220210	MISCELLANEOUS EXPENSES GENERAL			
			REFRESHMENT & MEALS /			
		22021001	ENTERTAINMENT & HOSPITALITY	500,000.00	-	
		23010146	PURCHASE OF OTHER EQUIP.	300,000.00	30,000.00	
			SUB-TOTAL	1,000,000.00	30,000.00	
			GRAND TOTAL OVERHEAD COST	17,000,000.00	30,000.00	

**INTERNAL AUDIT
ORGANIZATIONAL CODE 63021900
2016 ANNUAL FINANCIAL STATEMENTS**

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL ESTIMATES	REMARKS
011200300101	70111	2	EXPENDITURES			
		21	PERSONNEL COST			
		2101	SALARY			
		210101	SALARIES AND WAGES			
		21010101	SALARY	0.00		
		21010102	OVERTIME PAYMENTS	0.00		
		21010103	CRF – SALARIES	4,000,000.00	1,371,860.00	
			GRAND TOTAL PERSONNEL EMOLUMENT	4,000,000.00	1,371,860.00	
		2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
		210201	ALLOWANCES			
		21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE)	130,000.00	331,103.16	
		21020102	LEAVE ALLOWANCE	0.00	504,000.00	
		21020103	WARDROBE/OUTFIT ALLOWANCE			
		21020104	FURNITURE ALLOWANCE			
			SUB-TOTAL	130,000.00	835,103.16	

INTERNAL AUDIT

011200300101	70111	2202	OVERHEAD COST	2018 APPROVED ESTIMATES	2018ACTUAL EXPENDITURES	REMARKS
			TRAVEL & TRANSPORT –			
		220201	GENERAL			
		22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-		
		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	235,000.00	
		22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-		
		22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-		
			SUB-TOTAL	300,000.00		
		220203	MAINTENANCE SERVICES –			
			GENERAL			
		22020301	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	50,000.00	6,000.00	
		22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	188,000.00	
		22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QTRS	00		
		22020401	MAINTENANCE OF OFFICE/OTHERS	200,000.00		
			SUB-TOTAL	750,000.00	1,264,103.16	

INTERNAL AUDIT

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL ESTIMATES	REMARKS
		220208	FUEL AND LUBRICANT			
		220208				
		22020801	MOTOR VEH. FUEL COST	200,000.00	100,000.00	
		22020803	PLANT FUEL COST			
			SUB- TOTAL	200,000.00	100,000.00	
			GRAND TOTAL OVERHEAD COST	950,000.00		
			DETAILS OF CAPITAL EXPENDITURES			
		23	CAPITAL EXPENDITURES			
		23010104	PURCHASE OF MOTOR BIKE			
		23010105	PURCHASE OF MOTOR VEH.	2,000,000.00		
			SUB-TOTAL	2,000,000.00		

**2018 ANNUAL FINANCIAL STATEMENTS
ORGANIZATIONAL CODE 63021900
THE COUNCIL**

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL EXPENDITURES	REMARKS
012500100101	70111	2	EXPENDITURES			
		21	PERSONNEL COST			
		2101	SALARY			
		210101	SALARIES AND WAGES			
		21010101	SALARY	18,800,000.00	15,507,220.31	
		21010102	OVERTIME PAYMENTS	0.00	-	
		21010103	CRF – SALARIES	0.00	-	
			TOTAL PERSONNEL EMOLUMENT	18,800,000.00	15,507,220.31	
		2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
		210201	ALLOWANCES			
		21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE)	5,500,000.00	20,000.00	
		21020102	LEAVE ALLOWANCE		-	
		21020103	WARDROBE/OUTFIT ALLOWANCE	0.00	-	
		21020104	FURNITURE ALLOWANCE	0.00	-	
			SUB-TOTAL	5,500,000.00	20,000.00	

THE COUNCIL

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018ACTUAL ESTIMATES	REMARKS
		2202	OVERHEAD COST			
		220201	TRAVEL & TRANSPORT – GENERAL			
		22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	00		
		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	-	
		22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-		
		22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00		
			SUB-TOTAL	500,000.00	-	
		220203	MATERIALS & SUPPLIES – GENERAL			
		22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	-	155,000.00	
		22020302	BOOKS	0.00		
		22020303	NEWSPAPERS	0.00		
			SUB-TOTAL	500,000.00	155,000.00	

THE COUNCIL

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018ACTUAL ESTIMATES	REMARKS
		220204	MAINTENANCE SERVICES – GENERAL			
		22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	300,000.00	93,000.00	
		22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	-	
		22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QTRS	0.00		
			SUB-TOTAL	500,000.00	93,000.00	
		220205	TRANING - GENERAL			
		22020501	LOCAL TRAINING	-	-	
		22020502	INTERNATIONAL TRAINING	-	-	
			SUB-TOTAL	-	-	
		220208	FUEL & LUBRICANTS – GENERAL			
		22020801	MOTOR VEHICLE FUEL COST	-	-	
			SUB-TOTAL	500,000.00	-	

THE COUNCIL

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018ACTUAL ESTIMATES	REMARKS
		220210	MISCELLANEOUS EXPENSES GENERAL			
		22021001	REFRESHMENT & MEALS / ENTERTAINMENT & HOSPITALITY	500,000.00	30,000.00	
		22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	-	
		22021007	WELFARE PACKAGES	0.00	-	
		22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	-	
		22021010	DIRECT TEACHING & LABORATORY COST	0.00	-	
		22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	-	
		23010146	PURCHASE OF OTHER EQUIP	1,000,000.00	350,000.00	
			SUB-TOTAL	2,000,000.00	330,000.00	
			GRAND TOTAL OVERHEAD COST	2,000,000.00	648,000.00	

2018 ANNUAL FINANCIAL STATEMENTS
ORGANIZATIONAL CODE 63621900
HEAD OF LOCAL GOVERNMENT ADMINISTRATION

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL EXPENDITURES	REMARKS
012500500101	70111	2	EXPENDITURES			
		21	PERSONNEL COST			
		2101	SALARY			
		210101	SALARIES AND WAGES			
		21010101	SALARY	2,500,000.00	2,100,307.16	
		21010102	OVERTIME PAYMENTS	0.00	-	
		21010103	CRF – SALARIES	0.00	-	
			GRAND TOTAL PERSONNEL EMOLUMENT	2,500,000.00	2,100,307.16	
		2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
		210201	ALLOWANCES			
		21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE), (CASUAL STAFF)& (IT)	200,000.00	756,110.98	
		21020102	LEAVE ALLOWANCE	-		
		21020103	WARDROBE/OUTFIT ALLOWANCE	0.00		
		21020104	FURNITURE ALLOWANCE	0.00		
			SUB-TOTAL	200,000.00	756,110.98	

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**2018 ANNUAL FINANCIAL STATEMENTS
 ORGANIZATIONAL CODE 63021900
 HEAD OF LOCAL GOVERNMENT ADMINISTRATION**

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL ESTIMATES	REMARKS
		2202	OVERHEAD COST			
		220201	TRAVEL & TRANSPORT – GENERAL			
		22020101	LOCAL TRAVEL & TRANSPORT: TRAINING			
		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	1,555,400.00	
		22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	
		22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00		
			SUB-TOTAL	500,000.00	1,555,400.00	
		220204	MAINTENANCE SERVICES			
		22020401	MAINT. OF MOTOR VEH.	400,000.00	191,250.00	
		22020402	MAINT. OF FURNITURE	200,000.00	130,500.00	
		22020406	OTHER MAINTENANCE			
		22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	-	-	
		22020302	BOOKS	0.00		
		22020803	MOTOR VEH. FUEL COST	100,000.00	200,000.00	
			SUB-TOTAL	600,000.00	2,833,260.98	
			GRAND-TOTAL	1,500,000.00		

DEPARTMENT OF ADMINISTRATION AND GENERAL SERVICES

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018ACTUAL ESTIMATES	REMARKS
		2202	OVERHEAD COST			
		220201	TRAVEL & TRANSPORT – GENERAL			
		22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	
		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	750,000.00	4,111,600.00	
		22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	
			SUB-TOTAL	750,000.00	4,111,600.00	
ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018ACTUAL ESTIMATES	REMARKS
		220203	MATERIALS & SUPPLIES – GENERAL			
		22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	750,000.00	1,638,300.00	
		22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	1,213,570.00	
			SUB-TOTAL	1,250,000.00	2,851,870.00	

DEPARTMENT OF ADMINISTRATION AND GENERAL SERVICES

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018ACTUAL ESTIMATES	REMARKS
		220204	MAINTENANCE SERVICES – GENERAL			
		22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	500,000.00	841,200.00	
		22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	304,200.00	
			SUB-TOTAL	800,000.00	1,145,400.00	
ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018ACTUAL ESTIMATES	REMARKS
		220207	CONSULTING & PROFESSIONAL SERVICES – GENERAL			
		22020702	INFORMATION TECHNOLOGY CONSULTING	0.00		
		22020703	LEGAL SERVICES	1,000,000.00		
			SUB-TOTAL	1,000,000.00		
		220208	FUEL & LUBRICANTS – GENERAL			
		22020801	MOTOR VEHICLE FUEL COST		220,000.00	
		22020802	OTHER TRANSP. EQUIP.	300,000.00	125,000.00	
		22020803	PLANT & GEN. FUEL COST	300,000.00	200,000.00	
			SUB-TOTAL	600,000.00	545,000.00	

DEPARTMENT OF ADMINISTRATION AND GENERAL SERVICES

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018ACTUAL ESTIMATES	REMARKS
		220209	FINANCIAL CHARGES – GENERAL			
		22020902	INSURANCE PREMIUM	500,000.00	150,000.00	
			SUB-TOTAL	500,000.00	150,000.00	
		220210	MISCELLANEOUS EXPENSES GENERAL			
		22021001	REFRESHMENT & MEALS/ENTERTAINMENT & HOSPITALITY	1,000,000.00	9,952,850.00	
		22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00		
		22021007	WELFARE PACKAGE		120,000.00	
		22021020			1,420,700.00	
		22021030	PUBLIC ENLIGHTENMENT PROGRAMME	1,000,000.00	11,233,100.00	
			SUB-TOTAL	3,500,000.00	22,726,650.00	
		22040104	GRANT TO OTHER LOCAL GOVERNMENT - CAPITAL	0.00		
		22040109	GRANT TO COMMUNITIES/NGOs/CDAs/INTER-GOVT' RELATION	1,000,000.00	894,964.00	
			SUB-TOTAL	1,000,000.00		
			GRAND TOTAL OVERHEAD COST	6,300,000.00	41,779,069.00	

2017 ANNUAL FINANCIAL STATEMENTS
ORGANIZATIONAL CODE 63021900
DEPARTMENT OF ADMINISTRATION AND GENERAL SERVICES
CAPITAL EXPENDITURES

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL EXPENDITURES	REMARKS
021500100101			ADMINISTRATION AND GENERAL SERVICES DEPARTMENT		-	
		23010113	PURCHASE OF COMPUTERS	200,000.00	-	
		23010114	PURCHASE OF COMPUTER PRINTERS	100,000.00	-	
		23010115	PURCHASE OF PHOTOCOPYING MACHINES	100,000.00	-	
		23010146	PURCHASE OF OTHER EQUIPMENT	400,000.00	942,950.00	
			PURCHASE OF OFFICE FURNITURES	500,000.00	-	
			PURCHASE OF MOTOR CYCLES	200,000.00	-	
		23010105	PURCHASE OF MOTOR VEHICLE	1,800,000.00	639,250.00	
			SUB- TOTAL	3,300,000.00	1,582,200.00	

2018 ANNUAL FINANCIAL STATEMENTS
ORGANIZATIONAL CODE 63021900
DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL ESTIMATES	REMARKS
0215000100101	70111	2	EXPENDITURES			
		210101	SALARIES AND WAGES			
		21010101	SALARY	14,000,000.00	7,522,948.38	
		21010103	CRF – SALARIES	0.00		
			SUB-TOTAL	14,000,000.00	7,522,948.38	
		2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
		210201	ALLOWANCES			
		21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE), CASUAL STAFF	1,600,000.00	1,527,161.79	
		21020102	LEAVE ALLOWANCE			
			SUB-TOTAL	1,600,000.00	1,527,161.79	
			TOTAL PERSONNEL COSTS	15,600,000.00	9,050,110.17	
MINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVD EST.	2018ACTUAL ESTIMATES	REMARKS
		2202	OVERHEAD COST			
		220201	TRAVEL & TRAN – GENERAL			
		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	1,687,100.00	
			SUB-TOTAL	500,000.00	1,687,100.00	

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018ACTUAL ESTIMATES	REMARKS
		220204	MAINTENANCE SERVICES – GENERAL			
		22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	1,000,000.00	469,500.00	
		22020405	MAINTENANCE OF PLANTS/GENERATORS		-	
			SUB-TOTAL	4,000,000.00	469,500.00	
		220210	MISCELLANEOUS EXPENSES GENERAL			
		22021001	REFRESHMENT & MEALS/ENTERTAINMENT HOSPITALITY	500,000.00	2,125,000.00	
		22021021	SPECIAL DAY/CELEBRATION	-	350,000.00	
		22021030	PUBLIC ENLIGHTENMENT PROGRAMME (ON AGRIC PROGRAMME)	500,000.00	900,000.00	
		22021033	FAIR, FESTIVAL, EXPO	300,000.00		
			SUB-TOTAL	1,300,000.00	3,375,761.79	
			GRAND TOTAL OVERHEAD COST	3,000,000.00	7,058,761.79	

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2018 ANNUAL FINANCIAL STATEMENTS
ORGANIZATIONAL CODE 63021900
AGRICULTURE AND RURAL DEVELOPMENT
CAPITAL EXPENDITURE

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL ESTIMATES	REMARKS
021500100101			Dept of Agriculture and Rural Development			
		23010113	PURCHASE OF COMPUTER PRODUCTION OF FARM	200,000.00	-	
		23050108	SEEDLINGS	1,000,000.00	141,000.00	
		23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	16,166,130.00	
			- Education/Training	3,000,000.00		
			- Young Farmer's Programme	0.00		
			- Youth Empowerment through Agriculture (I-YES)	5,000,000.00	285,000.00	
			- Farmer's Association Support Programme	5,000,000.00		
			- Construction of Storage facilities (Cribs)	2,000,000.00		
		23050117	* Crop Division	3,000,000.00	905,000.00	
			- Arable Crop cultivation		420,000.00	
			- Vegetable production			
			SUB-TOTAL	31,000,000.00	17,776,130.00	

**2018 ANNUAL FINANCIAL STATEMENTS
ORGANIZATIONAL CODE 63021900**

DEPARTMENT OF FINANCE AND SUPPLIES

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE	2018 APPROVED ESTIMATES	2018 ACTUAL EXPENDITURES	REMARKS
022000100101	70111	2			
		EXPENDITURES			
		SALARIES AND WAGES			
		210101	45,000,000.00 ✓	32,355,134.64 ✓	
		21010101			
		SALARY			
		21010102	0.00		
		OVERTIME PAYMENTS			
		GRAND TOTAL PERSONNEL			
		EMOLUMENT	45,000,000.00 ✓	32,355,134.64 ✓	
		ALLOWANCES AND SOCIAL			
		CONTRIBUTION			
		2102			
		210201			
		ALLOWANCES			
		NON REGULAR ALLOWANCES			
		(E.G SEVERANCE)CASUAL			
		STAFF	00	337,856.76 ✓	
		21020101			
		LEAVE ALLOWANCE	4,000,000.00 ✓	1,983,959.92 ✓	
		21020102			
		SUB-TOTAL	4,000,000.00 ✓	37,339,094.56 ✓	35,726,991.40 ✓
		PENSION	5,000,000.00 ✓	52,736,811.47 ✓	
		TOTAL PERSONNEL COST	54,000,000.00 ✓	90,075,906.03 ✓	88,463,802.87 ✓
		21030102			
		2202			
		220201			
		OVER HEAD COST			
		TRAVEL & TRANSPORT -			
		GENERAL			
		22020102	500,000.00 ✓	2,564,500.00 ✓	
		LOCAL TRAVEL & TRANSPORT:	500,000.00 ✓		
		OTHERS			
		SUB-TOTAL	500,000.00 ✓	2,564,500.00 ✓	
		220203			
		MATERIALS & SUPPLIES -			
		GENERAL			
		22020301	500,000.00 ✓	411,180.00 ✓	
		OFFICE			

			STATIONERIES/COMPUTER CONSUMABLES		
		22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	1,212,000.00
		22020306	PRINTING OF SECURITY DOCUMENTS	500,000.00	113,000.00
		22020312	PRODUCTION OF AFS	300,000.00	250,000.00
			SUB-TOTAL	2,000,000.00	1,986,180.00
		22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	500,000.00	276,000.00
		22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	7,000.00
		22020403	MAINTENANCE OF OFFICE BUILDING/RES.		22,000.00
			SUB-TOTAL	800,000.00	305,000.00
			FUEL & LUBRICANTS		
			MOTOR VEH FUEL COST	200,000.00	-
			GEN/PLANT FUEL COST	300,000.00	-
			SUB TOTAL	500,000.00	-
		22020901	BANK CHARGES (OTHER THAN INTEREST)	500,000.00	
		22020902	INSURANCE PREMIUM	0.00	
		22020905	LOAN INTEREST	0.00	
			SUB-TOTAL	500,000.00	
		22021001	REFRESH & MEALS/ENTERT.& HOSPITALITY	500,000.00	1,940,000.00
		22021030	PUBLIC ENLIGHTENMENT PROGRAMME ON FIN MAT.	750,000.00	2,595,000.00
			SUB-TOTAL	1,250,000.00	4,535,000.00

DEPARTMENT OF FINANCE AND SUPPLIES

TRATIVE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018ACTUAL ESTIMATES EXPENDITURE	REMARKS
		220701	TRANSFER TO OTHER FUND			
		22070101	TRANSFER TO CDF / STABLIZATION FUND	7,000,000.00 ✓	41,256,284.92 ✓	
		22070102	TRANSFER TO SOVERIEGN WEALTH FUND	0.00	-	
		22070103	TRANSFER TO SINKING FUND	0.00	-	
			SUB-TOTAL	7,000,000.00 ✓	41,256,284.92 ✓	
			GRAND TOTAL OVERHEAD COST	14,550,000.00 ✓	50,680,964.92 ✓ <u>56,005,924.42</u>	

CAPITAL EXPENDITURES

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL EXPENDITURES	REMARKS
021500100101			FINANCE AND SUPPLIES DEPARTMENT			
		23010113	PURCHASE OF COMPUTERS	200,000.00 ✓	77,000.00 ✓	
		23010142	PURCHASE OF NETWORK DEVISE	100,000.00 ✓	230,000.00 ✓	
			SUB-TOTAL	300,000.00	307,000.00 ✓	

2018 ANNUAL FINANCIAL STATEMENTS

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DEPARTMENT OF BUDGET, PLANNING, RESEARCH AND STATISTICS

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL EXPENDITURES	REMARKS
022000300101	70111	2	EXPENDITURES			
		210101	SALARIES AND WAGES			
		21010101	SALARY	5,000,000.00/	2,625,695.62	
			GRAND TOTAL PERSONNEL EMOLUMENT	5,000,000.00/	2,625,595.62	
		210201	ALLOWANCES			
		21020101	LEAVE ALLOWANCE	350,000.00	328,015.34	
		21020104	FURNITURE ALLOWANCE	0.00	1,350,815.34	
			SUB-TOTAL	150,000.00	1,350,815.34	
			LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00/	-	
		22020102	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	
			SUB-TOTAL	600,000.00/		
		220203	MATERIALS & SUPPLIES – GENERAL			
		22020301	OFFICE STATIONERIES/ COMPUTER.	200,000.00	-	
			SUB-TOTAL	200,000.00		

22020305	PRINTING OF NON SEC	100,000.00	35,000.00 ✓
22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIP.	300,000.00	-

DEPARTMENT OF BUDGET, PLANNING, RESEARCH AND STATISTICS 35,000 ✓

ADMINISTRATIVE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL ESTIMATES	REMARKS
		22021001	REFRESHMENT/MEALS	600,000.00	292,700.00 ✓	
		22021014	ANNUAL BUDGET EXPENSES & ADMIN.	500,000.00	360,000.00 ✓	
		22021023	PUBLIC ENLIGHTENMENT PROGRAMME	100,000.00	20,000.00 ✓	
		22021031	CONDUCT OF SURVEY	500,000.00	208,000.00 ✓	
			SUB-TOTAL	2,400,000.00	880,700.00 ✓	
		2204	GRANTS AND CONTRIBUTION – GENERAL			
		23010113	PURCHASE OF COMPUTER	150,000.00	198,000.00 ✓	
		22040109	GRANT TO COMMUNITIES/NGOs/CDAs/MDGs	-	-	
			SUB-TOTAL	-	198,000.00 ✓	
			GRANT TOTAL OVERHEAD COST	4,200,000.00	2,464,515.34 ✓	

2266515.34 ✓

2018 ANNUAL FINANCIAL STATEMENTS
ORGANIZATIONAL CODE 63021900
DEPARTMENT OF WORKS, HOUSING, LAND AND SURVEY

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL EXPENDITURES	REMARKS
023400100101	70111	2	EXPENDITURES			
		210101	SALARIES AND WAGES			
		21010101	SALARY	47,300,000.00	32,625,908.82	
			GRAND TOTAL PERSONNEL EMOLUMENT	47,300,000.00	32,625,908.82	
		21020101	LEAVE ALLOWANCE	5,000,000.00	4,042,349.70	
			SUB-TOTAL	5,000,000.00	4,042,349.70	
		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	1,701,786.13	
		22020201	ELECTRICITY CHARGES	2,000,000.00	1,740,800.00	
		22020603	RESIDENTIAL RENT	500,000.00	296,000.00	
			SUB-TOTAL	3,000,000.00	3,738,586.13	
		22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	2,000,000.00	6,738,000.00	
		22020402	MAINT. OF OFFICE		93,000.00	
		22020403	MAINT. OF OFF BUILD.	100,000.00	222,200.00	
		22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	242,700.00	
		22020412	MAINTENANCE OF PUBLIC	800,000.00	490,000.00	

			TOILETS		
		22020413	MINOR ROAD MAINTEN.	1,000,000.00	1,975,000.00
		22020419	MAINT. OF BOREHOLES	500,000.00	590,000.00
			SUB-TOTAL	4,900,000.00	10,351,150.00

DEPARTMENT OF WORKS, HOUSING, LAND AND SURVEY

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018ACTUAL ESTIMATES	REMARKS
		220207	CONSULTING & PROFESSIONAL SERVICES – GENERAL			
		22020704	ENGINEERING SERVICES	1,000,000.00	-	
		22020705	ARCHITECTURAL SERVICES	1,000,000.00		
		22020706	SURVEYING SERVICES	500,000.00	1,412,000.00	
			SUB-TOTAL	2,500,000.00	1,412,000.00	
		220208	FUEL & LUBRICANTS – GENERAL			
		22020801	MOTOR VEHICLE FUEL COST	500,000.00	362,000.00	
		22020803	PLANT / GEN. FUEL COST	500,000.00	225,000.00	
			SUB-TOTAL	1,000,000.00	587,000.00	
		220210	MISCEL EXPENSES GENERAL			
			REFRESHMENT & MEALS/ENTERT. &HOSP.	00	-	
		22021001		00	-	
			SUB-TOTAL	00	-	
			GRAND TOTAL OVERHEAD COST	9,300,000.00	20,131,085.83	

2018 ANNUAL FINANCIAL STATEMENTS
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DEPARTMENT OF WORKS, HOUSING, LAND AND SURVEY
CAPITAL EXPENDITURE

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL ESTIMATES	REMARKS
021500100101			DEPT OF WORKS & HOUSING			
		23010101	PURCHASE & ACQUIST. OF LAND	2,000,000.00	130,000.00	
		23010133	PURCHASE OF SURVEY EQUIP.	1,000,000.00	370,000.00	
		23010144	PURCHASE OF ELECTRONIC EQUIPMENTS	500,000.00	45,000.00	
		23010146	PURCHASE OF GEO. EQUIP.	1,000,000.00	240,000.00	
		23010123	PURCHASE OF FIRE EQUIP.	20,000.00	40,000.00	
		23020103	CONSTRUCTION / PROVISION OF WATER FACILITIES	17,000,000.00	-	
		23020104	PROVISION OF HOUSING	10,000,000.00	223,000.00	
		23020114	CONSTRUCTION OF ROADS	30,000,000.00	-	
		23020105	PROVISION OF WATER FACILITIES	4,000,000.00	2,347,000.00	
		23030102	REPAIRS OF ELECTRICITY	1,000,000.00	225,000.00	
		23030103	REHABILITATION OF HOUSING	5,000,000.00	3,767,500.00	
		23030104	REHABILITATION OF WATER FACILITIES	2,500,000.00	1,600,000.00	
		23030113	REHABILITATION OF ROADS	10,000,000.00	40,838,299.00	
		23040107	PREPARATION MASTER PLANS	3,000,000.00	-	
		23020114	CONSTRUCTION/ PROVISION OF ROADS	300,000,000.00	179,296,357.24	
		23020124	CONSTR. OF MOTOR PARKS	8,000,000.00	135,410.52	
			Tarring/Paving	20,000,000.00	-	

		23010149	PURCHASE OF GEOPHY. EQUIP	1,000,000.00	-
		23030121	REPAIRS OF OFFICE BUILDING	1,000,000.00	1,941,550.00
		23030124	REPAIRS OF MARKET/PARKS	1,000,000.00	1,043,296.43
		23030125	REPAIRS OF GEN. PLANT	500,000.00	20,000.00
		23040107	PREP. OF REGIONAL PLAN	3,000,000.00	2,357,780.00
			GRAND-TOTAL	362,520,000.00	234,620,193.19

2018 ANNUAL FINANCIAL STATEMENTS
ORGANIZATIONAL CODE 63021900
DEPARTMENT OF EDUCATION AND SOCIAL SERVICES

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL EXPENDITURES	REMARKS
051400300101	70111	2	EXPENDITURES			
		210101	SALARIES AND WAGES			
		21010101	SALARY	54,300,000.00	42,959,690.52	
			GRAND TOTAL PERSONNEL EMOLUMENT	54,300,000.00	42,959,690.52	
		21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE) (NYSC)	8,000,000.00	4,848,901.56	
		21020102	LEAVE ALLOWANCE		1,686,900.00	
			SUB-TOTAL	62,300,000.00	49,495,492.08	
		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	585,000.00	
			SUB-TOTAL	500,000.00	585,000.00	
		22020203	INTERNET ACCESS CHARGES/DSTV	500,000.00	443,950.00	
		22020305	PRINTING OF NON SECURITY	250,000.00	250,000.00	
			SUB-TOTAL	750,000.00	693,750.00	
					693,950.00	
		22020309	UNIFORMS & OTHER CLOTHING	50,000.00		
		220204	MAINTENANCE SERVICES – GENERAL			
		22020401	MAINTENANCE OF MOTOR	250,000.00	171,600.00	

			VEHICLE /TRANSPORT EQUIPMENT		
		22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	143,000.00
		22020411	MAINTENANCE OF COMMUNICATION EQUIP	50,000.00	-
			SUB-TOTAL	500,000.00	314,600.00
		22020601	SECURITY SERVICES	2,300,000.00	934,000.00
					105,000.00
			SUB-TOTAL	-	1,339,000.00
		220210	MISCELLANEOUS EXPENSES GENERAL		
		22021001	REFRESHMENT & MEALS/ENTERTAINMENT&HOSP ITALITY	750,000.00	5,587,700.00
		22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	8,999,478.00
		22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	
		22021007	WELFARE PACKAGES/LEADERSHIP TRAINING	-	-
		22021009	SPORTING ACTIVITIES	100,000.00	575,000.00
		22021020	ELECTION-LOGISTICS SUPPORT	-	560,000.00
		22021021	SPECIAL DAYS/CELEBRATIONS	1,500,000.00	1,430,000.00
		22021024			773,000.00
		22021026	EXAMINATION EXPENSES	-	-
		22021027	DISASTER MANAGEMENT	1,500,000.00	-
		22021029			897,000.00
		22021030	PUBLIC ENLIGHTENMENT	500,000.00	7,573,200.00

			PROGRAMME		
		22021032	FAIR, FESTIVAL EXPO & SUM.	200,000.00	447,500.00
		22040109	DONATION/FIN. ASSISTANCE	200,000.00	300,000.00
		22050102	MEAL SUBSIDY	1,000,000.00	115,000.00
		22050105	EDUCATION SUBSIDY	2,000,000.00	1,472,500.00
			SUB-TOTAL	3,000,000.00	26,730,828.00
			GRAND TOTAL OVERHEAD COST	9,800,000.00	36,199,179.56

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

			COMMUNITY DEVELOPMENT SECTION		
		23050110	EDUCATIONAL PROGRAMMES (ANFEE)(COACHING)	500,000.00	409,000.00
		23050111	CONSTITUENCY PROJECTS/EMPOWERMENT PROGRAMMES	8,000,000.00	7,981,500.00
		23010104	PURCHASE OF MOTOR CYCLES	600,000.00	478,000.00
		23010124	PURCHASE OF TEACHING AIDS	200,000.00	710,000.00
		23010125	PURCHASE OF BOOKS	500,000.00	600,000.00
		23010130	PURCHASE OF RECREATION FACILITIES	1,000,000.00	810,000.00
			SUB-TOTAL	10,200,000.00	10,988,500.00
			YOUTH, SPORTS AND RECREATION		
		23010126	PURCHASE OF SPORTS EQUIPMENTS	500,000.00	
		23010148	PURCHASE OF BOOKS	500,000.00	210,000.00
			SUB-TOTAL	10,200,000.00	210,000.00
			GRAND TOTAL CAPITAL COST	13,500,000.00	11,985,500.00

**2018 ANNUAL FINANCIAL STATEMENTS
 ORGANIZATIONAL CODE 63021900
 DEPARTMENT OF MEDICAL SERVICES**

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018ACTUAL ESTIMATES	REMARKS
052100100101	70111	2	EXPENDITURES			
		210101	SALARIES AND WAGES			
		21010101	SALARY	200,000,000.00	121,219,020.40	
			GRAND TOTAL PERSONNEL EMOLUMENT	200,000,000.00	121,219,020.40	

		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	1,476,500.00	
			SUB-TOTAL	500,000.00	1,476,500.00	
		220204	MAINTENANCE SERVICES – GENERAL			
		22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	300,000.00	162,000.00	
			SUB-TOTAL	300,000.00	162,000.00	
		22020803	PLANT / GENERATOR FUEL COST	150,000.00	-	
			SUB-TOTAL	650,000.00	-	
		220210	MISCELLANEOUS EXPENSES GENERAL			
		22021001	REFRESHMENT & MEALS/ENTERTAINMENT&HO	300,000.00	50,000.00	

			SPITALITY		
		22021030	PUBLIC ENLIGHTENMENT PROGRAMME ON HEALTH MATTERS	500,000.00	550,000.00
		22020801	MOTOR VEHINCLE FUEL	-	8,000.00
			SUB-TOTAL	1,000,000.00	608,000.00
			GRAND TOTAL OVERHEAD COST	5,250,000.00	2,246,500.00

**DEPARTMENT OF MEDICAL SERVICES
CAPITAL EXPENDITURE**

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018ACTUAL ESTIMATES	REMARKS
021500100101			Dept of Primary Health Care (PHC)			
		23010113	* PURCHASE OF HEALTH / MEDICAL EQUIPMENT	10,000,000.00	270,000.00	
		23010122	* Medical/Maternity Services (Family Planning, Malaria Control etc)		10,617,200.00	
			* Drug Supplies		-	
			* Disease surveillance, Control and prevention		-	
			* LACA HIV/AIDS PROGRAMME		-	
			* Public Enlightenment Campaigns & Training		-	
			* Immunization programmes		-	
			* Monitoring and evaluation		-	
			SUB-TOTAL	10,100,000.00	10,887,200.00	

ORGANIZATIONAL CODE 63021900
DEPARTMENT OF ENVIRONMENTAL HEALTH SERVICES

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL EXPENDITURES	REMARKS
053500100101	70111	2	EXPENDITURES			
		210101	SALARIES AND WAGES			
		21010101	SALARY	36,800,000.00	20,624,756.46	
			GRAND TOTAL PERSONNEL EMOLUMENT	36,800,000.00	20,624,756.46	
			NON REGULAR ALLOWANCES (E.G SEVERANCE) CASUAL STAFF			
		21020101		2,500,000.00	1,989,000.00	
		21020102	<i>Leave Allowance</i>		632,000.00	
			SUB-TOTAL	2,500,000.00	2,621,000.00	
			LOCAL TRAVEL & TRANSPORT: OTHERS			
		22020102		500,000.00	365,000.00	
			SUB-TOTAL	500,000.00	365,000.00	
			MAINTENANCE SERVICES -- GENERAL			
		22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIP.	500,000.00		
		22020412	MAINTENANCE OF MARKET	400,000.00	154,000.00	
			SUB-TOTAL	960,000.00	154,000.00	
		22020501			140,000.00	
		220206	OTHER SERVICES -- GENERAL			
			CLEANING & FUMIGATION SERVICES			
		22020605		500,000.00	3,387,500.00	
			SUB-TOTAL	500,000.00	3,387,500.00	

DEPARTMENT OF ENVIRONMENTAL HEALTH SERVICES

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL ESTIMATES	REMARKS
		220208	FUEL & LUBRICANTS – GENERAL			
		22020801	MOTOR VEHICLE FUEL COST	100,000.00		
			SUB-TOTAL	100,000.00		
		220210	MISCELLANEOUS EXPENSES GENERAL			
		22021029	OTHER EXPENSES	500,000.00	50,000.00	
			PUBLIC ENLIGHTENMENT PROGRAMME /TRAINING ON ENV.	500,000.00	152,000.00	
		22021030				
			SUB-TOTAL	1,000,000.00	202,000.00	
			GRAND TOTAL OVERHEAD COST	3,100,000.00	6,789,500.00	

CAPITAL EXPENDITURE

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES	2018 ACTUAL ESTIMATES	REMARKS
021500100101			WASTE MANAGEMENT			
			Dept of Environmental Health Services			
			ENVIRONMENTAL CONSERVATION			
		23040102	EROSION AND FLOOD CONTROL	1,750,000.00	6,848,000.00	
			INDUSTRIAL POLLUTION PREVENTION & CONTROL / ENVIRONMENTAL SANIT.	6,234,000.00	22,712,100.00	
		23040104				
		23040105	WATER POLLUTION PREVENTION AND CONTROL	1,650,000.00	974,200.00	
		23040106	BEAUTIFICATION & LANDSCAPING	1,500,000.00	400,000.00	
			SUB-TOTAL	11,134,000.00	30,934,300.00	

NOTES TO THE ACCOUNTS
2018 PERSONNEL EMOLUMENT
HEAD 2001A OFFICE OF THE CHAIRMAN

HEAD	TITLE AND GRADE LEVEL	APPROVED 2018 ESTIMATE	ACTUAL 2018	REMARKS
SUBHEAD				
1.	Chairman	1,000,000.00	1,684,000.00	
2.	Vice-Chairman	900,000.00	860,000.00	
3.	Supervisors	20,000,000.00	-	
4.	Chief of Staff	800,000.00	-	
5.	Special Asst. to the Chairmn	9,000,000.00	450,000.00	
6.	Special Asst. to Vice Chair.	0.00	-	
7.	Sub-Total	31,700,000.00	-	
8.	Dom. Servant to the Chair.	300,000.00	-	
9.	Domestic Servant to V. Chair.	250,000.00	608,286.98	
10.	Personal Assistant to Chair.	400,000.00	-	
11.	Personal Assistant to V.C	350,000.00	7,730,925.68	
	Allowances	3,000,000.00	275,281.06	
NOTE 26		36,000,000.00	11,608,493.72	

**2018 PERSONNEL EMOLUMENT
HEAD 2001B
INTERNAL AUDIT**

HEAD	TITLE AND GRADE LEVEL	APPROVED 2018 ESTIMATE	2018 ACTUAL	REMARKS
SUB-HEAD				
1.	Chief Accountant GL 14	0.00	-	
2.	Assistant Chief Accountant GL 13	650,000.00	808,903.44	
3.	Principal Accountant GL 12	550,000.00		
4.	Senior Accountant GL 10	450,000.00	-	
5.	Snr. Execut. Officer (Accts) GL 09	0.00	-	
6.	Higher Execut. Off. (Accts) GL 08	0.00	-	
7.	Executive Officer (Accts) GL 07	0.00	75,741.45	
8.	Assist Executive Officer (Accts)GL06	0.00	-	
	Sub-Total	1,650,000.00		
9.	Allowances	950,000.00	487,215.60	
NOTE 27		2,600,000.00	1,371,860.49	

NOTES TO THE ACCOUNTS
2018 PERSONNEL EMOLUMENT
HEAD 2002
SECRETARY TO THE LOCAL GOVERNMENT

HEAD	TITLE AND GRADE LEVEL	APPROVED 2018 ESTIMATE	2018 ACTUAL	REMARKS
SUB-HEAD				
1.	Secretary	800,000.00	2,343,152.64	
2.	Confidential Sec. Grade III GL 07	-	690,000.00	
3.	Motor Drive Mechanic GL 06	-	-	
	Sub-Total	800,000.00	-	
4.	Personal Assistant	200,000.00	-	
5.	Domestic Servant	-	-	
6.	Allowances	1,900,000.00	-	
NOTE 28	TOTAL	2,900,000.00	3,033,152.64	

NOTES TO THE ACCOUNTS

**2018 PERSONNEL EMOLUMENT
HEAD 2003
OFFICE OF THE LEGISLATURE**

HEAD	TITLE AND GRADE LEVEL	APPROVED 2018 ESTIMATE	2018 ACTUAL	REMARKS
SUB- HEAD				
1.	Council Leader	800,000.00	15,507,220.31	
2.	Deputy Leader	800,000.00	-	
3.	Majority Leader	800,000.00	-	
4.	Chief Whip	800,000.00	-	
5.	Other Councillors	800,000.00	-	
6.	Clerical Officer Grade II Gl. 04	4,800,000.00	-	
7.	Typist Grade III Gl. 04	-	-	
8.	Motor Driver Gl. 04	-	-	
9.	Messenger Gl. 02	-	-	
	Sub-Total	-	-	
11.	Personal Assistant	8,800,000.00	-	
12.	Domestic Servant	-	-	
13.	Legislative Assistant	-	-	
	Allowances	10,000,000.00	-	
	TOTAL	18,000,000.00		

NOTES TO THE ACCOUNTS
2018 PERSONNEL EMOLUMENT
HEAD 2004
ADMINISTRATION AND GENERAL SERVICES DEPARTMENT

HEAD	TITLE AND GRADE LEVEL	APPROVED 2018 ESTIMATE	2018 ACTUAL	REMARKS
SUB-HEAD				
1.	Dir. Admin and Gen. Serv. GL 16	900,000.00	72,786.79	
2.	Deputy Dir. Admin / Gen. Serv. GL 15	800,000.00	665,202.81	
3.	Chief Admin Officer GL 14	1,200,000.00	749,387.35	
4.	Assist. Chief Admin Officer GL 13	1,000,000.00	659,071.41	
5.	Principal Admin Officer GL 12	1,500,000.00	675,232.44	
6.	Senior Admin Officer GL 10	1,200,000.00	1,899,775.36	
7.	Admin Officer I GL 09	600,000.00	838,081.24	
8.	Admin Officer II GL 08	500,000.00	-	
9.	Chief Executive Officer, GL 14	1,200,000.00	-	
10.	Assist. Chief Exec. Off, GL 13	1,800,000.00	-	
11.	Principal Executive Off. I GL 12	800,000.00	603,299.52	

12.	Principal Executive Off. II GL 10	1,100,000.00	893,081.24	
13.	Senior Executive Officer, GL 09	1,600,000.00	806,925.34	
14.	Higher Executive Officer, GL 08	1,500,000.00	1,228,705.12	
15.	Executive Officer, GL 07	1,000,000.00	1,228,705.12	
16.	Assist. Executive Officer, GL 06	600,000.00	242,478.47	
17.	Chief Secretarial Assist. GL 12	1,000,000.00	470,954.10	
18.	Principal Sect Assist. I GL 10	800,000.00	2,171,274.80	
19.	Principal Sect Assist. II GL 09	4,300,000.00	1,426,702.12	
20.	Snr. Secretarial Assist. I GL 08	900,000.00	-	
21.	Snr. Sect. Assist. GL 07	500,000.00	-	
22.	Secretarial Assit. I GL 06	400,000.00	-	
23.	Secretarial Assist. II GL 05	300,000.00	-	
24.	Secretarial III GL 04	300,000.00	-	
25.	Secretarial Assist. IV GL 03	250,000.00	275,945.23	
26.	Chief Clerical Officer GL 07	5,750,000.00	5,714,830.90	
27.	Assist. Chief Clerical Off., GL 06	400,000.00	421,314.75	
28.	Senior Clerical Officer, GL 05	600,000.00	28,804.10	
29.	Clerical Officer, GL 04	500,000.00	-	
30.	Clerical Asssist. GL 03	400,000.00	-	
31.	Head Cleaner, GL 03	300,000.00	-	
33.	Head Messenger, GL 04	400,000.00	-	

34.	Senior Messenger, GL 03	350,000.00	-
35.	Messenger, GL 02	300,000.00	179,546.04
36.	Chief Motor Driver/Mechanic, GL 07	1,750,000.00	1,519,294.06
37.	Senior Motor Driver/Mechanic, Grade I GL 06	600,000.00	1,300,555.15
38.	Senior Motor Driver/Mechanic, Grade II GL 05	1,350,000.00	196,359.00
39.	Motor Driver/Mechanic, GL 04	300,000.00	166,638.91
40.	Heavy Lorry Driver, GL 04	200,000.00	513,540.72
41.	Motor Driver, GL 03 / 02	650,000.00	647,543.72
42.	Head Security Guard, GL 05	500,000.00	980,740.74
43.	Senior Security Guard, GL 04	650,000.00	1,291,031.40
44.	Security Guard, GL 03	400,000.00	101,562.20
45.	Head Watchman, GL 03	900,000.00	422,222.25
46.	Senior Watchman, GL 02	1,000,000.00	
	Sub - Total	43,700,000.00	29,885,142.85
47	Allowances	12,000,000.00	23,020,809.37
	TOTAL	55,700,000.00	52,905,952.22

NOTES TO THE ACCOUNTS

**2018 ANNUAL FINANCIAL STATEMENTS
HEAD 2005
FINANCE AND SUPPLIES**

HEAD	TITLE AND GRADE LEVEL	APPROVED 2018 ESTIMATE	2018 ACTUAL	REMARKS
SUB- HEAD				
1.	Dir.offinance and Supplies GL 16	900,000.00	-	
2.	Dep. Dir.of Fin & Sup.GL 15(HAP)	800,000.00	-	
3.	Chief Accountant GL 14	600,000.00	117,904.82	
4.	Assist. Chief Accountant GL 13	550,000.00	977,246.41	
5.	Principal Accountant, GL 12	2,000,000.00	629,325.97	
6.	Senior Accountant, GL 10	1,100,000.00	2,664,034.92	
7.	Accountant Grade I, GL 09	1,000,000.00	2,243,112.70	
8.	Accountant Grade II, GL 08	900,000.00	558,729.74	
9.	Chief Executive Officer (Accounts)GL 14	1,500,000.00	-	
10.	Assist. Chf. Ex Off(Accts) GL 13	1,100,000.00	-	
11.	Prin Ex Offi Grade I (Accts) GL 12	1,400,000.00	624,170.58	
12.	Prin Ex. Off Grd II (Accts) GL 10	1,350,000.00	1,037,168.91	
13.	Snr Ex Officer (Accounts) GL 09	2,100,000.00	1,902,342.91	
14.	Hig. Ex Officer (Accounts) GL 08	4,200,000.00	1,780,585.18	

15.	Executive Off (Accounts) GL 07	3,750,000.00	5,366,999.72	
16.	Assist. Executive Officer (Acct.)GL 06	600,000.00	-	
17.	Chief Rev. Assistant, GL 07	300,000.00	-	
18.	Senior Rev Assist. Grade I GL 06	200,000.00	-	
19.	Senior Rev. Assist. Grd II GL 05	150,000.00	-	
20.	Higher Revenue Assist. GL 04	150,000.00	-	
21.	Revenue Assist., GL 03	0.00	-	
22.	Chief Stores Officer, GL 14	0.00	-	
23.	Assist. Chief Stores Off., GL 13	0.00	-	
24.	Prin. Stores Off Grade I, GL 12	0.00	-	
25.	Princ Stores Off Grade II, GL 10	0.00	-	
26.	Senior Stores Officer, GL 09	0.00	-	
27.	Higher Stores Officer, GL 08	0.00	-	
28.	Stores Office, GL 07	0.00	-	
29.	Assist. Stores Officer, GL 06	300,000.00	-	
	Sub- Total	24,950,000.00	17,901,621.86	
30	Allowances	10,050,000.00	14,453,512.78	
	TOTAL	35,000,000.00	32,355,134.64	

NOTES TO THE ACCOUNTS
2018 PERSONNEL EMOLUMENT
HEAD 2006A
COMMUNITY DEVELOPMENT

HEAD SUB- HEAD	TITLE AND GRADE LEVEL	APPROVED 2018 ESTIMATE	2018 ACTUAL	REMARKS
1.	Director of Education Community Dev., GL 16 (HAP)	900,000.00	-	
2.	Deputy Director of Education Community Dev., GL 15	800,000.00	-	
3.	Chief of Education Community Dev., Officer GL 14	750,000.00	55,333.34	
4.	Asst. Chief of Education Community Dev., Officer GL 13	700,000.00	536,584.40	
5.	Principal Education Community Dev., Officer GL 12	1,000,000.00	674,181.32	
6.	Snr. Education Comm. Dev. Officer, GL 10	2,250,000.00	2,509,968.09	
7.	Education Community Dev. Officer Grade I, GL 09	2,500,000.00	4,107,919.90	
8.	Education Community Dev. Officer Grade II, GL 08	1,300,000.00	340,926.02	
9.	Chief Community Dev. Inspector GL 14	600,000.00	-	
10.	Assist. Chief Community Dev. Inspector GL 13	550,000.00	-	
11.	Principal Community Dev. Inspector Grade I GL 12	1,000,000.00	-	
12.	Principal Community Dev. Inspector Grade II GL 10	2,700,000.00	2,057,780.51	

13.	Snr. Comm. Dev. Inspector GL 09	3,200,000.00	3,792,767.25	✓
14.	Higher Comm. Dev. Inspect. GL 08	3,100,000.00	3,291,043.05	✓
15.	Community Dev. Inspector GL 07	5,500,000.00	4,994,993.58	✓
16.	Assist. Comm. Dev. Inspect. GL 06	400,000.00	-	
17.	Chief Comm. Dev. Assistant GL 07	600,000.00	276,886.80	✓
18.	Snr. Comm. Dev. AsstGrd I GL 06	400,000.00	-	
19.	Snr. Comm. Dev. Asst. Grd II GL 05	300,000.00	-	
20.	Chief Co-operative Inspect. GL 07	300,000.00	-	
21.	Senior Co-op. Inspector GL 06	200,000.00	-	
22.	Co-operative Inspector. GL 05	150,000.00	-	
23.	Co-op Inspector-in-Training, GL 04	150,000.00	-	
	Sub- Total	29,350,000.00	22,638,384.26	✓
	Allowances	9,150,000.00	13,598,380.91	✓
	TOTAL	38,500,000.00	36,236,765.17	✓

PERSONNEL EMOLUMENT 2018

HEAD 2006B

INFORMATION UNIT

HEAD	TITLE AND GRADE LEVEL	APPROVED 2018 ESTIMATE	2018 ACTUAL	REMARKS
SUB- HEAD				
1.	Director of Information Officer, GL 16	900,000.00	655,082.91	
2.	Dep. Dir. of Information Officer, GL 15	800,000.00	133,440.60	
3.	Chief Information Officer, GL 14	750,000.00	-	
4.	Assist. Chief Inform. Officer, GL 13	550,000.00	-	
5.	Principal Information Officer, GL 12	500,000.00	276,213.34	
6.	Senior Information Officer, GL 10	450,000.00	272,474.10	
7.	Information Officer Grade I GL 09	400,000.00	98,076.54	
8.	Information Officer Grade II GL 08	700,000.00	523,107.06	
14.	Chief Information Assist., GL 07	300,000.00	53,810.22	
18.	Snr. Information Assist. Grade I, GL 06	250,000.00	375,293.58	
19.	Snr. Inform. Assist. Grade II, GL 05	200,000.00	-	
20.	Information Assist., GL 04	-	-	
	Sub- Total	7,950,000.00	6,722,925.38	
	Allowances	2,250,000.00	4,335,427.03	
	Total	10,200,000.00	6,722,925.38	

NOTES TO THE ACCOUNTS
PERSONNEL EMOLUMENT 2018
HEAD 2007A

PRIMARY HEALTH CARE DEPARTMENT

HEAD	TITLE AND GRADE LEVEL	APROVED 2018 ESTIMATE	2018 ACTUAL	REMARKS
SUB- HEAD				
1.	Dir. PHCC CONMESS GL16 (HAP)	3,500,000.00	-	
2.	Deputy Dir. PHCC CONMESS GL15	2,800,000.00	-	
3.	Prin. Medical Off. CONMESS GL 14	0.00	-	
4.	Senior Med. Off. I CONMESS GL 13	0.00	-	
5.	Snr. Medical Off. II CONMESS GL 12	0.00	-	
6.	Medical Officer I CONMESS GL 10	0.00	-	
7.	Deputy Director of Nursing, GL 15	0.00	-	
8.	Chief Nursing Officer, GL 14	2,200,000.00	2,118,750.00	
9.	Assist. Chief Nursing Officer, GL 13	0.00	377,172.84	
10.	Principal Nursing Officer, GL 12	0.00	2,905,880.11	
11.	Snr. Nursing Officer, GL 10	0.00	-	
12.	Nursing Officer Grade I GL 09	2,300,000.00	-	
13.	Nursing Officer Grade II GL 08	1,900,000.00	241,316.34	

14.	Chief Matron/Chief Nur Supr. GL 14	3,000,000.00	129,468.42	
15.	Snr. Matr/Ass. Chief Nur.Sup.GL 13	1,800,000.00	404,357.00	
16.	Matr/Prin Nursing Superint. GL 12	2,500,000.00	6,105,698.35	
17.	Snr. Nurs.Sis /Snr. Nurs Sup. GL 10	4,500,000.00	1,431,198.76	
18.	Nur/Mid-Wify. Sis/Snr.N.Sup.GL 09	3,300,000.00	358,779.67	
19.	Staff Nurse / Mid-Wife. GL 08	1,900,000.00	1,630,257.86	
20.	Staff Nurse / Mid-Wife, GL 07	700,000.00	-	
21.	Student Nurse/Mid-Wife. GL 04	300,000.00	-	
22.	Chief Med. (Scien.)Lab Tech GL 14	0.00	-	
23.	Asst. Chief Med(Sci)Lab.Tech GL 13	0.00	-	
24.	Principal Med(Sci)Lab. Tech GL 12	0.00	-	
25.	Snr. Medical (Sci) Lab Tech GL 10	0.00	-	
26.	Med.(Sci)Lab. Tech Grade I GL 09	0.00	-	
27.	Med. (Sci)Lab.Tech Grade II GL08	1,200,000.00	1,488,157.37	
28.	Chief Med. Records Tech., GL 14	1,700,000.00	2,073,310.05	
29.	Asst. Chief Med Rec Tech, GL 13	1,100,000.00	-	
33.	Higher Med. Records Tech GL 08	1,200,000.00	1,339,959.10	
34.	Medical Records Tech., GL 07	700,000.00	2,034,901.90	
	Sub Total	37,900,000.00	12,850,602.61	
	Allowances	13,900,000.00	12,261,394.84	
	Total	51,800,000.00	34,850,602.61	

**NOTES TO THE ACCOUNTS
PERSONNEL EMOLUMENT 2018
HEAD 2007B**

PRIMARY HEALTH CARE DEPARTMENT

HEAD	TITLE AND GRADE LEVEL	APPROVED 2018 ESTIMATE	2018 ACTUAL	REMARKS
SUB- HEAD				
1.	Director, Pharmacist, GL 16	0.00	-	
2.	Deputy Director of Pharmacist GL 15	0.00	-	
3.	Chief Pharmacist, GL 14	0.00	-	
4.	Assist. Chief Pharmacist, GL 13	0.00	-	
5.	Principal Pharmacist, GL 12	0.00	-	
6.	Senior Pharmacist, GL 10	0.00	-	
7.	Pharmacist I, GL 09	0.00	-	
8.	Pharmacist II, GL 08	0.00	-	
9.	Chief Pharmacy Techn, GL 14	0.00	-	
14.	Higher Pharmacy Techn, GL 08	900,000.00	-	
15.	Pharmacy Technician GL 07	700,000.00	-	
16.	Pharm. Tech.-in-Training, GL 04	300,000.00	-	
	Sub Total	1,900,000.00	-	
	Allowances	3,300,000.00	-	
	TOTAL	5,200,000.00	-	

PERSONNEL EMOLUMENT 2018
HEAD 2007C
PRIMARY HEALTH CARE DEPARTMENT
MATERNAL & CHILD HEALTH/FAMILY PLANNING DIVISION

SUB HEAD	TITLE AND GRADE LEVEL	APPROVED 2018 ESTIMATE	2018 ACTUAL	REMARKS
1.	Director Comm. Health Officer, GL 16	0.00	-	
2.	Deputy Dir. Comm. Health Off., GL 15	0.00	-	
3.	Chief Community Health Officer, GL 14	1,300,000.00	2,782,710.88	
4.	Assist. Community Health Officer, GL 13	0.00	-	
5.	Principal Community Health Off. GL 12	1,200,000.00	4,973,343.21	
6.	Senior Community Health Officer, GL 10	1,200,000.00	1,995,760.96	
7.	Community Health Off. Grade I, GL 09	1,200,000.00	-	
8.	Community Health Off. Grade II, GL 08	900,000.00	-	
9.	Chief Comm. Health Ext. Worker, GL 14	6,600,000.00	5,809,627.23	
10.	Assist. Chief Comm. H. Ext. Wk, GL 13	1,400,000.00	5,390,127.23	
11.	Principal Comm. Health Ext. Wk I, GL 12	6,300,000.00	2,371,066.70	
12.	Principal Comm. H. Exts. Wk. II, GL 10	2,500,000.00	4,229,135.20	
13.	Snr. Comm. Health Ext. Worker, GL 09	4,300,000.00	4,229,135.20	
14.	Higher Comm. Health Ext. Wker, GL 08	2,900,000.00	4,226,333.58	
15.	Comm. Health Extens. Worker, GL 07	1,400,000.00	-	
16.	Jnr. Comm. Health Exts. Wker I, GL 08	4,800,000.00	4,216,886.82	
17.	Jnr Comm. Health Exts. Wker II, GL 07	700,000.00	681,193.30	
18.	Jnr Comm. Health Exts. Wk III, GL 06	600,000.00	1,053,974.67	
19.	Jnr. Comm. Health Exts. Wk IV, GL 05	400,000.00	1,184,128.10	
20.	Jnr. Comm. Health Exts. Wk V, GL 04	300,000.00	-	
21.	Chief Health Assistant, GL 08	15,600,000.00	12,127,434.18	
22.	Principal Health Assistant, GL 07	2,600,000.00	2,365,138.33	
23.	Senior Health Assistant, GL 06	3,800,000.00	2,365,138.33	

24.	Higher Health Assistant, GI. 05	600,000.00	901,098.93
25	Health Assistant, GI. 04	3,400,000.00	3,478,833.33
26	Head Health Attendant, GI. 04	300,000.00	-
27	Senior Health Attendant, GI. 03	250,000.00	-
28	Health Attendant, GI. 02	250,000.00	-
	Sub Total	64,800,000.00	4,179,932.26
	Allowances	20,400,000.00	21,992,165.76
	TOTAL	85,200,000.00	121,219,020.40

PERSONNEL EMOLUMENT 2018

HEAD 2008

DEPARTMENT OF AGRIC AND NATURAL RESOURCES

SUB-HEAD	TITLE AND GRADE LEVEL	APPROVED 2018 ESTIMATE	2018 ACTUAL	REMARKS
1.	Dir of Agric GL 16(HAP)	900,000.00	-	
2.	Deputy Dir of Agric GL 15(HAP)	800,000.00	-	
3.	Chief Agric Officer GL 14	600,000.00	684,241.56	
4.	Assist. Chief Agric. Officer GL 13	1,100,000.00	-	
5.	Principal Agric. Officer GL 12	1,000,000.00	584,222.28	
6.	Senior Agric. Officer GL 10	800,000.00	445,675.86	
7.	Agric. Officer I, GL 09	1,000,000.00	451,391.54	
13	Senior Agric. Superintendent, GL 09	700,000.00	67,230.79	
14.	Higher Agric. Superintend, GL 08	900,000.00	698,909.54	
15.	Agric. Superintendent, GL 07	750,000.00	844,991.66	
20.	Senior Health Technologist GL 10	0.00	-	
21.	Animal Health Technolog. I GL 09	0.00	-	
22.	Animal Health Technologist II 08	0.00	-	
23	Chief Agric. Field Overseer, GL 07	300,000.00	299,035.32	
29	Senior Agric. Attendant, GL 02	150,000.00	-	
	Sub Total	13,100,000.00		
	Allowances	5,600,000.00	3,201,599.77	
	TOTAL	18,700,000.00	7,522,948.38	

NOTES TO THE ACCOUNTS
PERSONNEL EMOLUMENT 2018
HEAD 2009A

WORKS, LAND, HOUSING AND SURVEY DEPARTMENT (OFFICE OF THE ENGINEER)

SUB- HEAD	TITLE AND GRADE LEVEL	APPROVED 2018 ESTIMATE	2018 ACTUAL	REMARKS
1.	Director of Works GL 16 (HAP)	900,000.00	-	
2.	Deputy Director of Works GL 15	800,000.00	-	
3.	Chief Engineer, GL 14	750,000.00	615,192.20	
4.	Assist. Chief Engineer, GL 13	700,000.00	-	
5.	Principal Engineer, GL 12	600,000.00	480,191.52	
6.	Senior Engineer, GL 10	900,000.00	480,191.52	
7.	Engineer Grade I, GL 09	800,000.00	458,776.92	
8.	Engineer Grade II, GL 08	750,000.00	-	
9.	Chief Technical Officer, GL 14	600,000.00	-	
10.	Assist. Chief Technical Officer, GL 13	550,000.00	-	
11.	Principal Technical Off. Grade I, GL 12	500,000.00	1,547,509.58	
12.	Principal Technical Off. Grade II, GL 10	900,000.00	1,045,064.95	
13.	Senior Technical Officer, GL 09	2,400,000.00	579,628.97	
14.	Higher Technical Officer, GL 08	2,800,000.00	602,998.97	
15.	Technical Officer, GL 07	900,000.00	2,013,523.74	
16.	Assist. Technical Officer, GL 06	800,000.00	249,276.44	21.2
	Sub Total	15,650,000.00		
	Allowances	10,350,000.00	6,736,880.09	
	TOTAL	26,000,000.00	14,809,184.88	

NOTES TO THE ACCOUNTS

2018 ANNUAL FINANCIAL STATEMENTS
HEAD 2009B

WORKS, LAND, HOUSING AND SURVEY DEPARTMENT (WORKS DIVISION)

SUB-HEAD	TITLE AND GRADE LEVEL	APPROVED 2018 ESTIMATE	2018 ACTUAL	REMARKS
1.	Director of Building, GL 16	800,000.00	-	
9.	Chief Works Suprintendent, GL 14	1,800,000.00	111,285.76	
10.	Assist. Chief Works Suprint., GL 13	2,200,000.00	543,307.76	
11.	Principal WorksSuprint., GradeI GL12	2,000,000.00	-	
12.	Prin. Works Superint., Grade II, 10	2,250,000.00	-	
13.	Senior Works Superintend., GL 09	800,000.00	276,856.42	
14.	Higher Works Superintend., GL 08	2,450,000.00	1,469,311.87	
15.	Works Superintendent, GL 07	3,600,000.00	1,094,353.20	
16.	Assist. Works Superintend, GL 06	1,600,000.00	1,282,300.72	
17.	Senior Foreman, GL 07	300,000.00	2,060,034.46	
18.	Foreman, GL 06	250,000.00	-	
19.	Senior Craftman, GL 05	200,000.00	-	
20.	Craftman, GL 04	150,000.00	-	
21.	Assist. Craftman, GL 03	150,000.00	-	
22.	Chief Works Assist., GL 07	600,000.00	873,654.60	
23.	Assist. Chief Works Assist., GL 06	500,000.00	-	
24.	Senior Works Assist., GL 05	300,000.00	640,277.01	
25.	Works Assist. Grade I, GL 04	1,200,000.00	338,100.12	
26.	Works Assist. Grade II, GL 03	150,000.00	232,437.02	
33.	TraDri/Mec, Snr. Heavy P.Oper, GL04	150,000.00	-	
34.	Tractor Dri/Light Plant Operator, GL 03	150,000.00	-	
	Sub Total	26,350,000.00	8,924,918.89	
	Allowance	10,650,000.00	7,295,369.07	
	Total	37,000,000.00	16,220,287.96	

PERSONNEL EMOLUMENT 2018
HEAD 2009C
WORKS, LAND, HOUSING AND SURVEY DEPARTMENT
(ESTATE & VALUATION DIVISION)

SUB-HEAD	TITLE AND GRADE LEVEL	APPROVED 2018 ESTIMATE	2018 ACTUAL	REMARKS
1.	Director Land Officer, GL 16	0.00	45,505.43	
2.	Dep Director Land Officer, GL 15	0.00	-	
3.	Chief Lands Officer, GL 14	0.00	-	
4.	Assist. Chief Lands Officer, GL 13	0.00	-	
5.	Principal Lands Officer, GL 12	500,000.00	403,191.59	
6.	Senior Lands Officer, GL 10	450,000.00	78,000.82	
15	Estate Valuation Officer, GL 07	800,000.00	-	
16	Assist. Estate Valuation Off, GL 06	600,000.00	-	
	Sub Total	4,800,000.00	526,697.84	
	Allowance	2,200,000.00	373,581.82	
	Total	7,000,000.00	900,279.66	

NOTES TO THE ACCOUNTS
PERSONNEL EMOLUMENT 2018
HEAD2009D

WORKS, LAND, HOUSING AND SURVEY DEPARTMENT (SURVEY DIVISION)

SUB- HEAD	TITLE AND GRADE LEVEL	APPROVED 2018 ESTIMATE	2018 ACTUAL	REMARKS
1.	Director of Survey, GL 16	-	-	
2.	Deputy Director GL 15	-	-	
3.	Chief Surveyor GL 14	600,000.00	-	
4.	Assist. Chief Surveyor GL 13	550,000.00	-	
5.	Principal Surveyor GL 12	500,000.00	-	
6.	Senior Surveyor GL 10	450,000.00	-	
7.	Surveyor Grade I GL 09	400,000.00	394,554.25	
8.	Surveyor Grade II GL 08	350,000.00	-	
9.	Director (Survey) GL 15	-	-	
10.	Chief Quantity Surveyor, GL 14	-	-	
11.	Assist. Chief Quantity Surveyor, GL 13	-	-	
12.	Prin. Quantity Surveyor, GL 12	-	-	
13.	Senior Quantity Surveyor, GL 10	-	-	
14.	Quantity Surveyor I, GL 09	-	-	
15.	Quantity Surveyor II, GL 08	-	-	
16.	Chief Surveyor Assist. GL 07	-	-	
17.	Senior Surveyor Assistant, GL 06	400,000.00	-	
18.	Survey Assistant, GL 05	300,000.00	-	
19.	Survey Assist. -in-Training GL 04	150,000.00	-	
	Sub Total	3,700,000.00	394,554.25	
	Allowances	1,300,000.00	301,602.07	
	TOTAL	5,000,000.00	696,156.32	

**NOTES TO THE ACCOUNTS
PERSONNEL EMOLUMENT 2018
HEAD 2014A**

BUDGET, PLANNING, RESEARCH AND STATISTICS

SUB- HEAD	TITLE AND GRADE LEVEL	APPROVED 2018 ESTIMATE	2018 ACTUAL	REMARKS
1.	Director of Planning GL 16 (HAP)	0.00	-	
2.	Deputy Dir. of Planning GL 15 (HAP)	0.00	-	
3.	Chief Planning Officer GL 14	0.00	-	
4.	Assist. Chf Planning Officer GL 13	550,000.00	-	
5.	Principal Planning Officer GL 12	500,000.00	-	
6.	Senior Planning Officer GL 10	450,000.00	-	
7.	Planning Officer I GL 09	400,000.00	415,880.12	
8.	Planning Officer II GL 08	350,000.00	-	
9.	Chief Field Assistant GL 07	300,000.00	-	
10.	Senior Field Assist Grade I, GL 06	0.00	-	
11.	Senior Field Assist Grade II, GL 05	0.00	-	
12.	Enumerator/Field Assistant, GL 04	0.00	-	
13.	Assistant Enumerator, GL 03	0.00	-	
14.	Sub Total	2,550,000.00	415,880.12	
15.	Allowances	1,450,000.00	278,734.63	
16.	Total	4,000,000.00	694,614.75	

PERSONNEL EMOLUMENT 2018
HEAD 2014B
BUDGET, PLANNING, RESEARCH AND STATISTICS

SUB-HEAD	TITLE AND GRADE LEVEL	APPROVED 2018 ESTIMATE	2018 ACTUAL	REMARKS
1.	Dir. Programme Analyst GL 16 (HAP)	-	-	
2.	Dep.Dir.Program Analyst GL 15 (HAP)	-	-	
3.	Chief Programme Analyst GL 14	-	-	
4.	Assist. Chief ProgrammeAnalys. GL 13	-	-	
5.	Principal Programme Analyst, GL 12	500,000.00	-	
6.	Senior Programme Analyst, GL 10	450,000.00	-	
7.	Programme Analyst Grade I, GL 09	400,000.00	-	
8.	Programme Analyst Grade II, GL 08	-	-	
9.	Chief Computer Asist. GL 14	-	-	
15	Higher Computer Assist., GL 07	-	-	
16	Computer Assistant, GL 06	250,000.00	-	
17	Chief Data Processing Officer, GL 14	-	-	
21	Senior Data Processing Officer, GL 09	-	458,776.92	
22	Higher Data Processing Officer GL 08	350,000.00	410,991.36	
23	Data Processing Officer, GL 07	-	-	
24	Assistant Data Processing Officer, GL 06	250,000.00	-	
	Sub Total	2,200,000.00	869,768.28	
	Allowances	800,000.00	577,163.38	
	TOTAL	3,000,000.00	1,446,931.66	

NOTES TO THE ACCOUNTS

PERSONNEL EMOLUMENT 2018

HEAD 2014C

BUDGET, PLANNING, RESEARCH AND STATISTICS

SUB-HEAD	TITLE AND GRADE LEVEL	APPROVED 2018 ESTIMATE	2018 ACTUAL	REMARKS
1.	Director GL 16 (HAP)	0.00	-	
2.	Deputy Director GL 15 (HAP)	0.00	-	
3.	Chief Statistician GL 14	700,000.00	-	
10.	Assist. Chief Statistical Officer, GL 13	0.00	-	
11	Principal Statistical Officer I, GL 12	0.00	-	
12	Principal Statistical Officer II, GL 10	0.00	-	
13	Senior Statistical Officer, GL 09	0.00	-	
14	Higher Statistical Officer, GL 08	0.00	-	
15	Statistical Officer, GL 07	300,000.00	216,790.09	
16	Senior Statistical Assist. Grade I, GL 06	250,000.00	-	
17	Senior Statistical Assist. Grade II, GL 05	200,000.00	-	
18	Statistical Assistant, GL 04	200,000.00	267,359.12	
	Sub Total	4,000,000.00	484,149.21	
	Allowances	1,500,000.00	-	
	TOTAL	5,500,000.00	484,149.21	

**2018 ANNUAL FINANCIAL STATEMENT
PERSONNEL EMOLUMENT
2015 ENVIRONMENTAL AND HEALTH SERVICES**

SUB-HEAD	TITLE AND GRADE LEVEL	APPROVED 2018 ESTIMATE	2018 ACTUAL	REMARKS
1.	Dir. of Environmental Health Off. GL 16	3,500,000.00		
2.	Deputy Dir of Env. Health Off., GL 15	5,600,000.00	4,637,106.19	
3.	Chief Envir Health Officer, GL 14	2,200,000.00	-	
4.	Asst. Chief Envir Health Officer, GL 13	1,500,000.00	-	
5.	Principal Envir Health Officer GL 12	1,330,000.00	1,793,708.13	
6.	Senior Envir Health Officer GL 10	2,500,000.00	-	
7.	Higher Envir Health Officer GL 09	2,300,000.00	1,881,729.12	
8.	Environmental Health Officer GL 08	950,000.00	1,095,508.26	
9.	Chief Envir Health Technician, GL 14	-	-	
10.	Asst. Chief Envir Health Tech., GL 13	1,800,000.00	-	
11.	Principal Envir Health Tech. I GL 12	-	-	
12.	Principal Envir. Health Tech II, GL 10	2,520,000.00	-	
13.	Snr. Envir. Health Technician, GL 09	2,200,000.00	1,629,482.29	
14.	Higher Envir Health Technician GL 08	950,000.00	1,404,171.02	
15.	Environmental Health Technic. GL 07	-	-	
16.	Env. Health Tech-in-Training, GL 04	950,000.00	-	
17.	Chief Environmental Health Assit, GL 08	-	-	
18.	Principal Envir. Health Assist. GL 07	-	-	
19.	Senior Envir Health Assist. GL 06	800,000.00	353,893.35	
20.	Higher Envir. Health Assist. GL 05	-	399,045.15	302,952.23
21.	Environmental Health Assistant, GL 04	-	3,725.18	
	Sub Total	29,100,000.00	13,556,938.79	
	Allowance	10,900,000.00	7,068,017.67	
	TOTAL	40,000,000.00	20,624,956.46	

PERSONNEL EMOLUMENT 2018
HEAD 2015
HEAD OF LOCAL GOVERNMENT ADMINISTRATION

SUB-HEAD	TITLE AND GRADE LEVEL	APPROVED 2018 ESTIMATE	2018 ACTUAL	REMARKS
1.	Head of Local Govt Admin GL 17	900,000.00	914,854.44	
2.	Prin Admin Officer GL 12	-	-	
3.	Confidential Secretary GRD I GL 08	-	-	
4.	Asst Executive GL 06	-	-	
5.	Clerical Officer GL 04	-	-	
6.	Messenger GL 02	-	-	
7.	Sub-Total	900,000.00	914,854.44	
8.	Allowances	1,000,000.00	1,185,452.72	
	Total	1,900,000.00	2,100,307.16	

NOTE 27A
STAFF REFURBISHING LOAN
BALANCE AS AT 31ST DECEMBER, 2017.

S/NO	NAMES	BALANCES (N)
1.	Pensioners (LGSPB)	296,042,319.45
2	Abubakar Tesleem	21,658.38
3.	Oniosun Joseph	14,450.00
4.	Ajayi R.A. Nike	3,300.00
5.	T.A. Folarin	109,200.00
6.	Busari Olaibi	35,400.00
7.	I.Y. Olowoyo	34,000.00
8.	M.A. Balogun	162,180.00
9.	A.O. Adisa	4,460.00
10	K.F. Fajimi	106,638.00
11	S.A. Akinwale	119,000.00
12	Ogunniyi G.T.	20,400.00
13	S.A. Shittu	110,640.00
14	D.A. Ajayi	111,520.00
15	Sulola D.O.	86,840.00
16	Adeogun A.O.	71,140.00
17	G.A. Nasiru	132,600.00
18	Gbadegesin Salau	32,300.00
19	Folorunso B.O.	127,160.00
20	Ayoola A.R.	85,635.00
21	Yeken Ojelere	34,000.00
22	Rafiu Olalekan	42,500.00
23	Soliu Ogungbenro	23,800.00
24	Joseph Adeniyi	16,700.00
25	Gbenga Adedeji	67,600.00
26	A.Y. Adewale	147,900.00
27	Gbadamosi L.A.	108,460.00
28	L.E. Jekanola	59,500.00
29	Ajibike Ademola	61,200.00
30	D. O. Olayiwola	17,000.00

30	Gbadamosi Sulaimon	3,740.00
31	Ogunlade Sunday	37,400.00
32	Oguntola M. O.	26,180.00
33	Deacon Adewale T. A.	163,200.00
34	Okeseni V. O.	82,280.00
35	Salami Oyebanji	18,700.00
36	Ganiyu Agbaje Tijani	6,290.00
37	Isaac Ayanlowo	44,880.00
38	Akano G. Arowolo	10,200.00
39	M. M. Salami	64,600.00
40	Rasidat Fasasi	134,640.00
41	Mustapha K. T.	7,480.00
42	Hon Kayode Ige	251,531.00
43	Akeusola Toyin	16,920.00
44	Ogundare G. N.	22,440.00
45	Ogungbenro Tijani	25,500.00
46	Awolola J. O.	-
47	Amusa A. B.	22,440.00
48	Tajudeen Adeniran	-
49	Olatunji Rebecca	850.00
50	Bolaji Ojo	25,500.00
51	Ogunjimi A. F.	61,200.00
52	Ismail Mufadil	41,140.00
53	Adeleke D. A.	20,400.00
54	Ogunyemi R. O.	72,930.00
55	Badmus W. O.	16,830.00
56	Salau S. A.	3,740.00
57	Olukokun Sunday	3,740.00
58	Muili Aderonmu	-
59	Ruth Bankole	95,370.00
60	Adesina Akinyemi	23,800.00

61	Alh. Ganiyu Amuda	24,000.00
62	Sunday Folaranmi	15,300.00
63	Fatai Lamidi	6,590.00
64	Igbayilola Isiaq	72,930.00
65	Alhaja Mustapha Saratu	17,000.00
66	Salami Afusat	5,610.00
67	Fatai Ogundipe	5,050.00
68	Fatai Ogundipe	5,050.00
69	Akinwumi Bosede	2,550.00
70	Olayanju Adeniyi	61,200.00
70	Hamzat Ismail	5,100.00
71	Aborode Elizabeth	89,760.00
72	Oladele James	-
73	Raji Lateefat	2,550.00
74	Adebayo Stephen D.	25,500.00
75	Adekunle Richard	16,830.00
76	Eyinade Felicia	20,400.00
77	Adewoyin Bosede	5,610.00
78	Owolabi Folashade	22,440.00
79	Gbadegehin Joshua	-
80	Ogundokun Victoria	-
81	Adebisi Olalekan.	28,050.00
82	Peter Ojadiran	-
83	Kehinde Leah B.	16,830.00
84	Azeez Serifat	44,880.00
85	Adeniji Lateef	39,270.00
86	Durodola Peter	15,300.00
87	Adedeji Lateef	-
88	Rafiu Waheed	13,200.00
89	Olanrewaju Emmanuel	33,660.00
90	Bamidele Sikiru	45,900.00

91	JimohLateef B.	40,600.00
92	Oni Felicia	50,490.00
93	Yusuf B.O.	68,850.00
SUB TOTAL		4,071,602.38
1	Ayoola J.M.	114,750.00
2	Okesiji V.A.	89,760.00
3	Olutegbe R. F.	50,490.00
4.	Ojewale M.O.	40.00
5	Olalekan A.O.	11,220.00
6	FasasiAdetunji H.	6,150.00
7	Mustapha Akeem	89,800.00
8.	Adewumi O.O.	102,200.00
9.	Saheed A. Wahab	96,140.00
10	DurojayeWasiu O.	132,140.00
11	AjiferukeYekeen	45,900.00
12	MoshoodSangodare	67,320.00
13	Salami WasiuAdebare	117,810.00
14	Makinde Monday A.	15,300.00
15	IsmailaFalilat O.	93,500.00
16	Salam I.T.	33,150.00
17	EniolaMonsurat	67,320.00
18	OladepoBashiru O.	78,540.00
19	Adegoke Sunday	78,540.00
20	Adekunle Solomon	6,090.00
21	Adegoke Mary	35,700.00
22	KazeemAzeez	89,760.00
23	Adeagbo S.B.	78,540.00
24	Adejare Sunday	5,100.00
25	OmitadeTaiwo	20,400.00
26	OlalereTaibat	7,650.00

27	Olatunde Ramot	68,640.00
28	Ojo Samson	78,540.00
29	Eyinade Emmanuel	78,540.00
30	Olowosoke Kazeem	122,400.00
31	Sanni Ayanwale	39,270.00
32	Oladepo O.T.	178,500.00
33	Owonikoko M.D.	136,000.00
34	Jolasun Sunday	170,000.00
35	Fasasi F. Bamidele	72,930.00
36	Adeniran Elizabeth	17,850.00
37	Awojobi C.A.	10,200.00
38	Jokanola Busayo	137,700.00
39	Ogundeji Bunmi	45,900.00
40	Olu Olowolabi	27,940.00
SUB-TOTAL		N2,717,720.00
1	Ganiyu Jinadu	Nil
2	Ayegboyin Bosede	Nil
3	Adejo O.O.	78,540.00
4	Simeon Adekunle	89,520.00
5	Olagoke Julius	126,610.00
6	Olabiyi Kazeem O.	62,320.00
7	Mr Jacob Adunola	28,050.00
8	Mr Adekanbi Sola	160,650.00
9	Mrs F O Ayoola	112,200.00
10	Mr Akintola Isaac	17,850.00
11	Raji Mistura	112,200.00
12	Idowu Rasheed	178,500.00
13	Mr Salawu Adenekan	17,730.00
14	Adesokan Bosede	56,100.00
15	Akinwumi Bosede	20,850.00

16	Adeleke Simeon	160,650.00
17	Sunday Awolola	39,200.00
18	MrsOkeseni S I	89,760.00
19	AderentiBukola T	100,980.00
20	OyeboadeAdefunke	153,000.00
21	MuhammedFolorunso	106,650.00
22	MrsAyantola Gladys N	161,500.00
23	MrEyinadeAderemi	72,500.00
24	Eng. OmirindeSalimon	153,500.00
25	Mrs Janet Olanrewaju	106,590.00
26	Oyebisi Elizabeth	410,500.00
27	MrOmosho Emmanuel	61,710.00
28	Hassan Felicia	106,590.00
29	Adewoyin Jacob	20,400.00
30	Adebayo Surajudeen	132,280.00
31	Wale Odeyale	109,000.00
32	MrSodiqKabir A.	208,000.00
33	MrsKaseemRodiat	74,880.00
34	FasasiSimbiat M	74,360.00
35	Badmus M.A	51,400.00
36	F. B. Tijani	109,230.00
37	Eyinade A O	114,840.00
38	OjedokunSakirat	109,120.00
SUB-TOTAL		3,487,760.00

100,500.00

NOTE 27B
SUMMARY OF ADVANCES
NAPEP STAFF

S/NO	NAME	BALANCE (N)
1	Sanni Ayanwale	3,925.00
2	Adebayo Felicia	3,925.00
3	Olalere Afeez	1,500.00
4	Timothy Awoyemi	47,000.00
5	Olarenwaju Kazeem	2,500.00
6	Busarilsmoil	2,000.00
7	Tijani Najeem	32,000.00
8	Ojediran John	18,000.00
9	Kazeem Moyosore	36,000.00
10	A. T. Toogun	11,000.00
11	Ojediran Seyi	31,000.00
12	O.O. Taiwo	8,000.00
13	Odedara J.A.	18,000.00
14	Yekeen Rufai	29,000.00
15	Raheem Ayoola Ganiyu	12,100.00
16	Afolabi S.O.	1,884.00
17	Olalekan Abraham	25,600.00
18	Mojisola C.F.	22,000.00
19	Igbayiwola I.A.	13,922.22
20	Aderoju J.P.	15,285.89
21	Omosho Emmanuel	6,500.00
22	Olusesan Sunday	11,000.00
23	Eyinade Victoria	6,500.00
24	Azeez Kazeem M.A.	6,500.00

25	Owonikoko M.A	6,500.00
26	Akeusola Toyin	2,400.00
27	Ogundare G.N.	16,000.00
28	Salau Rasidat	18,000.00
29	Bankole Fatimoh	6,200.00
30	Salau Fatimoh	16,000.00
31	Azeez Tawa	11,331.00
32	Ojerinde Simoen	10,809.00
33	Adejo Abiodun	18,000.00
34	Olatunji Rebecca	1,000.00
35	Olowosoke Kazeem	3,925.00
36	Raji Sulaimon	1,500.00
37	Alawode Serifa	1,500.00
	TOTAL B	478,307.11

NOTE 27C
SUMMARY OF ADVANCES
MOTORCYCLE

S/N	Name	Balance
1	MoshoodAmusat	29,100.00
2	Aderonmu Hammed	13,000.00
3	RaheemSirajudeen	55,000.00
4	AzeezKazeem	29,500.00
5	OwonikokoSaka	56,000.00
6	AdesokanMuritala	28,000.00
7	Hammed Babalola	49,000.00
8	AmusatMufutau	6,000.00
9	Dauda Mustapha	19,000.00
10	WahabKazeem	10,000.00
11	Ezekiel Abolaji	31,800.00
12	YekeenOgundokun	41,200.00
13	SalaudeenWaheed	16,000.00
14	OgunniyiMufutau	2,000.00
15	Isaac Oguntegbe	50,000.00
16	Samuel Fakunle	18,000.00
17	JimohAwosolore	50,000.00
18	Samson Alawode	23,000.00
19	Hammed Hakeem	11,300.00
20	HamsatIyola	45,000.00
21	Oniosun John	8,000.00
22	MoshoodSalaudeen	4,000.00
23	TaiwoAdepoju	11,000.00
24	MichealOyebamiji	7,000.00
25	IsiakaAlagbado	35,000.00
26	AyubaJiromi	32,000.00
27	SakariyauRasaq	49,000.00
28	MoshoodIdowu	19,000.00
29	OyeboadelIdowu	15,500.00
30	TijaniWasiu	40,000.00
31	MufutauAlagbado	58,000.00

32	Emmanuel Adesokan	43,000.00
33	Shittu/Akeem	59,000.00
34	Solomon Alaba	14,000.00
35	Olatodun Simeon	27,000.00
36	Moshood Amusat	30,700.00
37	Adunola J. O.	40,000.00
38	Akeem Salami	40,000.00
39	Olayide Ademola	58,000.00
40	Awolola Gabriel Oyetunji	37,000.00
41	Olajide Atanda	28,000.00
42	Ajibade Adeseun	48,000.00
43	Kazeem Najeem	59,000.00
44	Saminu Olatunji	46,000.00
45	Salami Waheed	46,000.00
46	Isaac Iyiola	40,000.00
47	Ayo Olagbenro & Others	1,656,159.00
48	PDP Teachers Forum	174,260.00
49	Dauda Sulaimon	10,000.00
50	Moyosade Taiwolsreal	28,000.00
51	Saminu A.	55,000.00
52	Rafiu Olaiya	42,000.00
53	Aborode Johnson	51,000.00
54	Peter Adedokun	41,000.00
55	Samuel Gbadegesin	55,000.00
56	Nureni Salami	84,000.00
57	Oladeji Moses	24,000.00
58	Sikiru Tiamiyu	90,000.00
59	Ezekiel Abolaji	85,000.00
60	Yekini Salau	5,000.00
61	Rasheed Shittu	88,000.00
62	Ganiyu Shittu Ohusola	84,000.00
63	Amusat Asimiyu	23,000.00
64	Salami Alowolodu	28,750.00
65	Petrick Olalere	45,000.00
66	Olawale Sikiru	58,000.00
67	John Fadiran	48,750.00
68	Isau Ajewumi	2,000.00

70	MolikRaji	41,000.00
71	OlanrewajuWaliu	5,000.00
72	Samson Taiwo	65,000.00
73	AbiolaOgunsola	90,000.00
74	AliuJimoh	82,000.00
75	AzeezAjekunle	6,000.00
76	RafiuTaiwo	85,000.00
77	Adewale Adigun	90,000.00
78	KehindeOlagbenro	90,000.00
79	NurudeenRafiu	90,000.00
80	Johnson Oladoja	84,000.00
81	Samson Okeowo	53,000.00
82	BabatundeRufai	90,000.00
83	SaliuRaji	90,000.00
84	RasheedOlakunle T.	90,000.00
85	SakirudeenWaheed	64,500.00
86	Johnson Adesola	90,000.00
87	BasiruBolante	90,000.00
88	Alh. GaniyuOseni	40,000.00
89	Isaac Oguntoyinbo	80,000.00
90	TaiwoJejenewa	60,000.00
91	RafiuAyinde	70,900.00
92	DepoEgunjobi	90,000.00
93	Gabriel Ogunleke	55,000.00
94	OkunadeOlusola	90,000.00
69	BilaminuJimoh	75,000.00

95	Abimbola Johnson	90,000.00
96	Raheem Surajudeen	90,000.00
97	Fijabi Luqman	90,000.00
98	Tijani Rasaq	81,000.00
99	Ayan Joseph	90,000.00
100	Folalu Ayanniyi	90,000.00
101	Dauda Opeloyenu	90,000.00
102	Sangoleye Ope	90,000.00
103	Raheem Sikiru	90,000.00
	Total C	6,897,949.00

NOTE 28
SUMMARY OF DEPOSIT
AS AT 31ST DECEMBER 2017

S/N	Name	Amount
1.	Payee	9,648,283.65
2.	NULGE	462,586.75
3.	C.T.C.S.	-
4.	Check off (pensioners)	-
5.	N.U.P.	114,540.00
6.	K.I.G. S.P.B. (TEACHER)	-
7.	Christian Staff Fellowship Contributions.	-
8.	Muslim Community Contributions FBL	534,720.00
9.	10% Political Party Deduction	-
10.	PDP N.S	-
11.	Canteen Building	-
12.	Development Levy	-
13.	Muslim Coop (Al- Fruquan)	-
14.	1% Stamp Duty	-
15.	MAHWUN	194,733.36
	NANNM	31,298.78
16.	NACPIIN	61,501.05
17.	Withholding Tax	23,597,499.00
18.	Value Added Tax (VAT)	23,927,190.13
19.	Al-Ameen	6,190,648.95
20.	Adedeji E. A.	57,220.00

21	Ayandokun Elizabeth	34,082.00
22	Adetunji Riskat	
23	Ariyehun Deborah	
24	Ademola Fokunbo	
25	Kareem Soliu	42,753.37
26	Babatunde Olaniran	
27	Ojewole S. O	
28	Akanji R. A.	70,200.00
29	Alabi M. O.	11,001.00
30	Adepoju O. O.	
31	Akinleye Temilade	
32	Adesina Foluke	12,019.00
33	Folarin Kudirat	41,265.00
34	Amuda Ismaila	11,331.00
35	Ogunkola Peter	51,498.00
36	Saka Hammed	
37	Ojebisi Peter	
38	Azeez Rasidat	51,800.00
39	Alimi Tajudeen	61,800.00
40	Yabi Grace Olatona	68,900.00
41	Adegboye A. Adegbola	5,163.00
42	Hammed Sakirat	41,535.00
43	Olojede R. O.	42,751.17
44	Ojedokun Victoria	
45	Basiru Simiat	41,535.00

46	Daudal Iussain	11,660.01
47	Okumola Lydia	61,800.00
48	Babatunde S. A.	8,900.00

49	Ogunronbi Funmi	
50	Akinteye F. O.	15,546.56
51	Ayantade P. Dapo	37,758.00
52	Imran Folasade	
53	Folaranmi O. T.	58,300.00
54	Opadotun L. O.	58,300.00
55	Bamigbade Segun	64,777.79
56	Sangolade Sarah	3,996.55
57	Badmus F. O	37,758.00
58	Olanrewaju F. O	
59	Ayandokun S. O.	
60	Hamzat Rasaq	
61	Akorede Wasilat	
62	Alh. Ganiyu R. O.	33,981.00
63	Asiru Bilikisu F.	42,753.37
64	Eyinafe Ayanwumi M	
65	Olawoore T Y	
66	Olugbade Shittu	15,546.56
67	Busari Ibraheem	21,780.00
68	Hammed Jimoh	30,204.00

69	DaudaMutiuOlawale	36,300.00
70	Solomon Adedoyin	-
71	Oguntona Benjamin	14,825.65
72	Ojebisi Ezekiel	42,753.25
73	Omotayo E O	-
74	Azeez R. O	3,886.67
75	AdeyemoYekeem	-
76	FabiyiOlawale	-
77	Gbadegesin Wale	-
78	Fadeyi Sunday	52,866.00
79	Ojeleye Johnson	-
80	GbadegesinBosede	41,535.00
81	DoyinFasola	33,981.00
82	IrokoGaniyat	19,433.23
83	AdenijiJulianah	-
84	AlawodeKazeem	33,660.00
85	Azeez T. O	42,752.63
86	AdedoyinJulianah	37,750.00
87	Oyatowo J T	-
88	Atunwa Sunday	58,300.00
89	TijaniFatimoAbiodun	42,753.19
90	AladeOlawaleAkinwumi	4,500.00
91	OyedokunAbiodun A	3,666.66
	Total	66,337,126.96

NO 29
KAJOLA LOCAL GOVERNMENT, OKEHO
BANK RECONCILIATION STATEMENTS FOR THE MONTH OF DECEMBER
2018

BANKS BALANCES		N
First Bank	2031456403	11,183,320.62
First Bank	2011548186	11,308,059.57
First Bank	2029462102	7,803,337.19
First Bank	2029461930	50,587.00
Polaris Bank	1750041812	5,382.08
Polaris Bank	1750029120	<u>11,397.56</u>
		30,362,083.56
 ADD:		
Bank Charges	79,890.70	
Debit in Bank not in Cashbook	34,502,700.42	
Un-credited Lodgement	757,050.00	
		<u>35,339,641.12</u>
		65,701,724.68
 LESS:		
Un presented Cheques	25,487,391.84	
Cheque issued but outstanding from previous month	138,622.59	
Credit in bank not in cashbook	4,494,877.09	
Credit in cashbook but still Outstanding from previous month	123,525.28	
		<u>30,244,416.80</u>
Balance as per Cash Book		<u>35,457,307.88</u>

Bank Charges

First Bank

79.890.70

DEBIT IN BANK NOT IN CASHBOOK

S/N	CHEQUE	AMOUNT
1	00305205	150,000.00
2	00308692	150,000.00
3	00306018	30,000.00
4	00306019	120,000.00
5	00305279	110,000.00
6	00305686	187,000.00
7	00305785	113,000.00
8	00305316	10,000.00
9	00295315	74,000.00
10	00305470	110,000.00
11	005444	454,546.11
12	00517	30,000.00
13	00296172	600,000.00
14	00296173	1,672,031.57
15	00305536	276,835.00
16	00305627	60,000.00
17	00305580	110,000.00
18	00305528	50,000.00
19	00305790	312,000.00
20	00305795	77,000.00
21	00305794	77,000.00

22	00305805	200,000.00
23	00305815	140,000.00
24	00305816	100,000.00
25	00305548	350,000.00
26	0030880	180,000.00
27	00305853	160,000.00
28	00306886	250,000.00
29	00305856	115,000.00
30	00305929	20,000.00
31	00305749	60,000.00
32	00305888	300,000.00
33	00305979	410,000.00
34	00305975	330,000.00
35	00296195	270,000.00
36	00306119	32,000.00

37	00306120	42,000.00
38	00306117	45,000.00
39	00306118	34,000.00
40	00306116	150,000.00
41	00306115	60,000.00
42	00306114	322,000.00
43	00306113	200,000.00
45	00306121	38,533.00
46	00006092	26,638.38
47	006164	55,000.00
48	006161	20,000.00

49	00296245	44,000.00
50	00306167	537,500.00
51	00306986	100,000.00
52	00306171	20,000.00
53	00306840	3,000.00
54	00306102	3,000.00
55	00306009	357,000.00
56	00306095	9,816.67
57	00306010	4,800.00
58	00306055	264,936.00
59	00306075	100,000.00
60	00306023	289,000.00
61	00306071	400,000.00
62	00296248	20,000.00
63	006336	328,000.00
64	00296239	300,000.00
65	00333274	480,000.00
66	006240	50,000.00
67	00333267	50,000.00
68	00333279	170,000.00
69	00333280	25,000.00
70	00333273	370,000.00
71	00333274	2,075,565.33
72	00333276	200,000.00
73	00333277	1,698,189.81
74	00333285	170,000.00
75	00328819	547,500.00

76	00306177	100,000.00
77	00306039	9,186.67
78	00306035	278,562.77

79	00328839	55,000.00
80	00328825	300,000.00
81	00338844	133,650.00
82	00338866	60,000.00
83	0338869	100,000.00
84	00338870	20,000.00
85	00338851	60,000.00
86	00338875	450,000.00
87	00338876	96,000.00
88	00328914	55,000.00
89	00328635	300,000.00
90	00328907	150,000.00
91	00328913	81,000.00
92	00328910	55,000.00
93	00328911	55,000.00
94	00328912	55,000.00
95	00328868	35,000.00
96	00306054	1,485,497.08
97	003063	1,383,000.00
98	003074	350,000.00

99	003061	450,000.00
100	003027	459,000.00

101	00305996	80,000.00
102	003097	80,000.00
103	00328688	155,000.00
104	0032889	2,000,000.00
105	00328682	622,500.00
106	00328680	1,180,000.00
107	00333296	45,000.00
108	00333290	135,000.00
109	00333206	53,000.00
110	00333217	190,000.00
111	00333370	90,174.00
112	00333351	180,000.00
113	00333368	150,000.00
114	00333354	55,000.00
115	00333334	331,485.00
116	00333350	537,000.00
117	00333367	400,000.00
		34,502,700.42

Unpresented Cheques

S/N	CHEQUE	AMOUNT N
1	00333381	190,000.00
2	00323680	829,482.41
3	00333324	1,142,884.16
4	00333325	6,913,586.00
5	00333326	279,213.19
6	00333327	93,077.06
7	00333328	50,865.25
8	00333329	12,716.31
9	00333332	2,216,486.25
10	00333333	28,734.21
11	00333336	1,809,246.22
12	00333337	30,000.00
13	00333338	89,236.77
14	00333340	12,000.00
15	00333341	40,000.00
16	00333343	46,701.00
17	00333330	18,373.34
18	00333331	142,146.33
19	00333334	3,996.21
20	00333342	3,000.00
21	00328829	75,937.50
22	00328672	100,000.00
		25,487,391.84

CREDIT IN BANK NOT IN CASHBOOK

S/N	NAME	AMOUNT
	B/F	3,837,277.09
1	Obeisun Bimbola	46,800.00
2	Obeisun Bimbola	10,800.00
3	Salam Ismail A	600,000.00
		657,600.00
	TOTAL	4,494,877.09

UNCREDITED LODGEMENTS

S/N	NAME	AMOUNT
	B/F	649,890.00
1	Mrs Bimbo Obeisun	61,200.00
2	Mr Raji Mistura	44,880.00
3	Mr. Akintola Isaac	1,080.00
	Total	757,050.00

17/09/2019

HLGA,
Kajola Local Government,
Okeho,
Oyo State.

Dear Sir,

BANK BALANCE CERTIFICATE

The following are the balances of your accounts with us as at 31st of December, 2018

S/N	ACCOUNT NAMES	ACCOUNT NUMBERS	AMOUNT AS AT 31st DECEMBER, 2018 (CR) N
1.	KAJOLA LOCAL GOVT TRADITIONAL COUNCIL ACCOUNT	2029584220	11,606,022.66
2.	KAJOLA LOCAL GOVT -VAT ACCOUNT	2011548186	11,308,059.57
3.	KAJOLA LOCAL GOVT -STATUTORY ALLOCATION ACCOUNT	2029462102	7,803,337.19
4.	KAJOLA LOCAL GOVERNMENT IGR ACCOUNT	2031456403	11,177,790.62

Thanks for your patronage.

Yours faithfully,



Authorized Signatory



Authorized Signatory