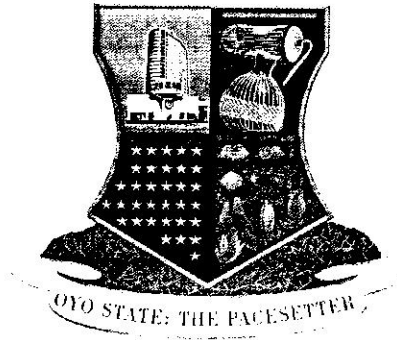


**OYO EAST LOCAL GOVERNMENT**

**KOSOBO, OYO.**



**GENERAL PURPOSE FINANCIAL STATEMENTS**

**AS AT 31<sup>ST</sup> DECEMBER, 2019**

**GENERAL PURPOSE FINANCIAL STATEMENTS 2019  
OYO EAST LOCAL GOVERNMENT,  
KOSOBO, OYO  
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**GENERAL PURPOSE FINANCIAL STATEMENTS 2019  
OYO EAST LOCAL GOVERNMENT,  
KOSOBO, OYO  
STATEMENT OF FINANCIAL RESPONSIBILITY**

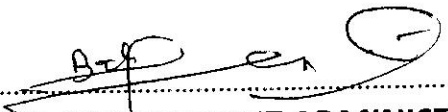
Financial statements have been prepared by the Director of Finance and Supplies of OYO EAST LOCAL GOVERNMENT in accordance with the provision of the Finance (Control and Management) Act 1958 as amended. The financial statements are prepared with generally accepted account practice.

The Director of Finance and Supplies is responsible for establishing and maintaining a system of internal controls designed to provide assurance that the transactions recorded are within statutory authority and properly record the use of all public funds of the Local Government Council. To the best of my knowledge, this system of internal control has operated adequately during the reporting period.

I accept full responsibility for integrity of these financial statements, the information they contain and their compliance with the provisions of the Finance (Control and Management) Act 1958 as amended.

Therefore, these financial statements fairly reflect the financial position of Local Government as at 31<sup>st</sup> December, 2019 and for the year ended on that date.

  
.....  
**DIRECTOR OF FINANCE AND SUPPLIES**

  
.....  
**HEAD, LOCAL GOVERNMENT ADMINISTRATION**

  
.....  
**CHAIRMAN**

**GENERAL PURPOSE FINANCIAL STATEMENTS 2019**  
**OYO EAST LOCAL GOVERNMENT,**  
**KOSOBO, OYO**  
**STATEMENT OF ACCOUNTING POLICIES**

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

- A. **BASIS OF ACCOUNTING:** **IPSAS CASH BASIS** was adopted for all the transactions recorded.
- B. **ASSETS** were represented by Bank Balance, Cash Balance, and stabilization saving A/C: captioned under Current Assets. The Non-current ASSET comprises of LONG TERMS ADVANCE and investment in quoted companies. The liabilities for current liability comprise of Deposit and Payable A/C while non-current liability is Public Fund.(GENERAL REVENUE BALANCE)
- C. Investment in various companies was stated at their face value.
- D. Advances were stated at their various outstanding balances as at 31/12/2019
- E. Deposits outstanding balances were stated as at 31/12/2019.
- F. Taxes were recognized and charged accordingly most especially PAYE on salary, VAT on goods and services withholding tax and stamp duty taxes on government contract and social service.

**GENERAL PURPOSE FINANCIAL STATEMENTS  
 OYO EAST LOCAL GOVERNMENT,  
 KOSOBO, OYO  
 CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
 AS AT 31<sup>ST</sup> DECEMBER 2019**

	2018		2019	
	#	#	#	#
<b>ASSETS</b>				
Cash and Bank equivalent	82,706,378.78		70,604,723.50	
Bank			-	
Receivable	304,289,892.04		286,570,302.36	
Prepayment			-	
Inventories			-	
Advances				
<b>A. Total Current Asset</b>		<b>386,996,270.82</b>		<b>357,175,025.86</b>
Long Term Loans				
Investment	1,398,327.50		1,398,327.50	
Property plant & Equipment				
Investment property				
Intangible Assets				
<b>B. Total Non-Current Assets</b>		<b>1,398,327.50</b>		<b>1,398,327.50</b>
<b>C. TOTAL ASSET (A+B)</b>		<b>388,394,598.32</b>		<b>358,573,353.36</b>
<b>LIABILITIES</b>				
Current Liabilities				
Deposit	20,455,161.82		22,027,734.49	
Short term loan				
Payables				
Current portion of borrowing				
<b>D. TOTAL CURRET LIABILITIES</b>		<b>20,455,161.82</b>		<b>22,027,734.49</b>
Non-Current Liabilities				
Long term Loan				

Long Term Borrowing				
<b>E. TOTAL NON CURRENT LIABILITIES</b>				
<b>F. TOTAL LIABILITIES (D+E)</b>			<b>20,455,161.82</b>	<b>22,027,734.49</b>
<b>G. NET ASSET/EQUITY (C-F)</b>			<b>367,939,436.50</b>	<b>336,545,618.93</b>
<b>NET ASSET/EQUITY</b>				
Reserves				
Accumulated (GENERAL REVENUE BALANCE)		367,939,436.50		336,545,618.87
Minority Interest				
Total Net Asset H=G			<b>367,939,436.50</b>	<b>336,545,618.87</b>

**GENERAL PURPOSE FINANCIAL STATEMENTS  
OYO EAST LOCAL GOVERNMENT,  
KOSOBO, OYO  
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER, 2019**

Actual 2018	Title	Notes	Actual 2019	Final Budget 2019	Variance
#	REVENUE		#	#	
340,627,760.33	Gov't share of Statutory Allocation	1	362,801,860.39	410,000,000.00	( 47,198,139.61)
	Special Allocation	2			-
25,952,391.19	10% Share of State IGR	3	11,796,541.45	50,000,000.00	(38,203,458.55)
305,755,358.08	Government Share of VAT	4	153,984,674.04	400,000,000.00	(246,015,325.96)
150,000,000	Gov't Share of Excess Crude Account	5	125,000,000.00	400,000,000.00	(275,000,000.00)
<b>822,335,509.60</b>	<b>A. TOTAL STATUTORY REVENUE</b>		<b>653,583,075.88</b>	<b>1,260,000,000.00</b>	<b>(606,416,924.12)</b>
	<b>INDEPENDENT REVENUE</b>				
77,350.69	Tax Revenue	6	51,340.00	330,000.00	278,660.00
7,525,538.00	Non Tax Revenue	7	770,950.00	4,820,000.00	4,049,050.00
-	Fees	8	3,299,086.00	10,950,000.00	7,650,914.00
-	Fines	9	15,000.00	200,000.00	185,000.00
-	Sales	10	1,256,900.00	11,600,000.00	10,343,100.00
-	Earnings	11	1,217,100.00	3,000,000.00	1,782,900.00
-	Rent on gov't building general	12A	1,691,900.00	2,500,000.00	808,100.00
-	Rent on land and others	12B	-	70,850,000.00	70,850,000.00
-	Investment Income/Dividend Received	13	99,955.06	250,000.00	(150,044.94)
-	Interest Earned	14	522,610.29	500,000.00	22,610.29
<b>7,602,888.69</b>	<b>B. TOTAL INDEPENDENT REVENUE</b>		<b>8,924,841.35</b>	<b>105,000,000.00</b>	<b>(96,075,158.65)</b>

	<b>Other Revenue</b>				
	Bail Out	15	9,625,977.81		9,625,977.81
-	Aids & Grants	16	-		-
-	Capital Dev. Fund Receipt	17	-		-
	<b>PENSION REBUISMENT</b>		2,210,473.63		2,210,473.63
	L G Teachers Pensioners Allowances		81,684,204.75		81,684,204.75
-	Other Receipts	18			
	<b>C. TOTAL OTHER REVENUE</b>		<b>93,520,656.19</b>	-	<b>93,520,658.19</b>
<b>829,938,398.29</b>	<b>GRAND TOTAL REVENUE (A+B+C)</b>		<b>756,028,573.42</b>	<b>1,365,000,000.00</b>	<b>(608,971,426.58)</b>
	<b>EXPENDITURE</b>				
305,385,017.89	Personal Cost (Salaries & wages)	19	341,754,081.46	410,500,000.00	68,745,918.54
-	Social Benefits	20	-	-	-
-	Allowances (Severance allowance, Adhoc staff, Leave bonus.)	20A	-	-	-
-	Pensioners	20B	46,782,143.62	-	(46,782,143.62)
-	L G Teachers Pensioners Allowances	20C	81,684,204.75	-	(81,684,204.75)
142,416,978.89	Overhead	21	42,748,195.56	295,000,000.00	252,251,804.44
355,382,663.85	Capital	22	209,203,791.10	659,500,000.00	450,296,208.90
<b>803,184,660.63</b>	<b>TOTAL EXPENDITURE</b>		<b>722,172,416.49</b>	<b>1,365,000,000.00</b>	<b>642,827,583.51</b>
<b>26,753,737.66</b>	<b>TRANSFER TO CAPITAL DEV. FUND</b>				<b>33,856,156.93</b>

**GENERAL PURPOSE FINANCIAL STATEMENTS  
OYO EAST LOCAL GOVERNMENT,  
KOSOBO, OYO  
CONSOLIDATED STATEMENTS OF CASH FLOW FOR  
THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019**

Economic code	Cash flow from operating Activities	Notes	Year 2018	Year 2018	Year 2019	Year 2019
	<b>CASH INFLOWS:</b>					
110101	Statutory Allocation(NET)		340,627,760.33		362,801,860.39	
110102	Value Added Tax (VAT)		305,755,358.08		153,984,674.04	
110103	Excess Crude Oil		150,000,000.00		125,000,000.00	
	Bailout/Intervention fund		-		9,625,977.81	
110104	10% state IGR		25,952,391.19		11,796,541.45	
	Reimbursements				2,210,473.63	
	L G Teachers Pensioners Allowances				81,684,204.75	
	<b>TOTAL DEPENDENT REVENUE</b>			<b>822,335,509.60</b>		<b>747,103,732.07</b>
130101	Domestic Aids		-		-	
130203	Domestic Grants		-		-	
130204	Foreign Grants		-		-	
140201	Other Capital receipts		-		-	
140301	Domestic Loan/ Borrowing		-		-	
140302	International Loan/ Borrowing		-		-	
120101	Direct tax		77,350.69		5,1340.00	
120201	Non Tax Revenue	c	7,525,538.00		770,950.00	
120204	Fees				3,299,086.00	
120205	Fines				15,000.00	
120206	Sales				1,256,900.00	
120207	Earnings				1,217,100.00	
120208	Sales/Rent of Gov't Building				1,691,900.00	

120209	Sales/Rent of Lands & others				622,565.35	
120210	Repayment				0.00	
120211	Investment Income/Dividend Received				99,955.06	
120212	Interest Earned				522,610.29	
120213	Reimbursements				0.00	
	<b>Independent Revenue</b>					
	<b>GRAND TOTAL REVENUE</b>			<b>7,602,888.69</b>	-	<b>8,924,841.35</b>
	<b>CASH OUTFLOW</b>			<b>829,938,398.29</b>	-	<b>756,028,573.42</b>
210101	Personal Costs					
220201	Social Benefits Pensioners L G Teachers Pensioners Allowances	(305,385,017.89)			(341,754,081.46)	
		(39,924,114.98)			(46,782,143.62)	
					(81,684,204.75)	
220101	Overhead					
210201	Allowances & Contribution Allowances (Severance allowance, Adhoc staff, Leave bonus.)	(142,416,978.89)			(42,748,195.56)	
	Grants & Transfer payment					
	<b>Total Out flow from operating activities</b>					
	<b>Net Cash flow from operating activities</b>			<b>(487,726,111.76)</b>		<b>(512,968,625.39)</b>
	<b>Cash flow from investing activities</b>			<b>325,919,219.79</b>		<b>243,059,948.03</b>
	Purchases/Construction of Assets					
	Gain/Loss on disposal	(355,382,663.85)	(355,382,663.85)	(209,203,791.10)		(209,203,791.10)
	Investments					
	Loans/Advance granted					
	Dividend received					
	Proceeds from the sale of fixed assets					
	<b>Net Cash flow from investing activities</b>					
	Cash flow from financing activities					
	Domestic/Foreign/other borrowings					
	Interest payments					



	Repayment of loans		-		-	
	Capital Grant		-		-	
	Net Cash flow from financing activities		-		-	
	<b>Net Cash flow from all activities</b>			<b>(29,463,444.06)</b>		<b>33,856,156.93</b>
	Cash and its equivalent as at 1/1/19		112,169,822.92	<b>112,169,822.92</b>	-	
	Oyo East (Cast and Bank)				30,800,267.70	
	Oyo South East (Cast and Bank)				464,167.20	<b>31,264,434.90</b>
	Cash and its equivalent as at 31/12/19		<b>82,706,378.79</b>	<b>82,706,378.79</b>		
	Oyo East (Cast and Bank)				8,668,114.06	
	Oyo South East (Cast and Bank)				379,742.91	
	Oyo east (stabilization)				33,864,913.80	
	Oyo South East (stabilization)				27,691,952.73	<b>70,604,723.50</b>

**GENERAL PURPOSE FINANCIAL STATEMENTS  
OYO EAST LOCAL GOVERNMENT,  
KOSOBO, OYO  
STATEMENTS OF REVENUE AND EXPENDITURE  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019**

PREVIOUS YEAR 2018	DETAILS	BUDGET YEAR 2019	ACTUAL YEAR 2019
	<b>OPENING BALANCE</b>		<b>369,939,436.55</b>
	<b>REVENUE</b>		
340,627,760.33	GOVT SHARE OF FAAC	410,000,000.00	362,801,860.39
305,755,358.08	GOVT SHARE OF VAT A/C	400,000,000.00	153,984,674.04
25,952,391.19	SHARE OF STATE GOVT 10% IGR	50,000,000.00	11,796,541.45
150,000,000.00	EXCESS CRUDE OIL	400,000,000.00	125,000,000.00
-	BAILOUT FUND	-	9,625,977.81
-	PENSION Reimbursements	-	2,210,473.63
-	TEACHER PENSION (LGSTPA)	-	81,684,204.75
7,602,888.69	INDEPENDENT REVENUE	105,000,000.00	8,302,276.00
	Investment Income	-	99,955.06
	Interest Earned	-	522,610.29
<b>829,938,398.29</b>	<b>TOTAL REVENUE(A)</b>	<b>1,365,000,000.00</b>	<b>1,125,968,009.97</b>
	<b>LESS: EXPENDITURE</b>		
41,519,999.28	Office of The Chairman	64,100,000.00	26,868,030.44
130,000.00	Internal Auditor	2,880,000.00	100,000.00
2,643,036.43	Office of The Secretary	7,480,000.00	44,000.00
24,905,277.92	The Council	43,640,000.00	18,913,449.27
3,225,220.09	Head of Local Government Administration	10,930,000.00	4,688,090.24
100,438,644.32	General Administration	108,770,000.00	63,959,337.59
15,622,902.34	Agric & Natural Resources	23,000,000.00	15,237,365.15
49,629,595.68	Finance & Supplies	114,790,000.00	37,517,304.46

10,626,841.49	Budget, Planning, Research & Statistic	14,310,000.00	3,752,026.96
39,354,489.10	Works & Housing	80,600,000.00	43,390,267.34
59,415,580.61	Community Development & Culture	90,500,000.00	58,680,698.32
72,313,056.47	Primary Health Care	104,400,000.00	83,310,740.21
27,977,353.05	Environmental Health Services	38,850,000.00	28,040,967.04
355,382,663.85	CAPITAL PROJECT	659,500,000.00	209,203,791.10
39,924,114.98	SOCIAL BENEFIT		
	Pensioners	-	46,782,143.62
	L G Teachers Pensioners Allowances	-	81,684,204.75
<b>843,108,775.61</b>	<b>TOTAL EXPENDITURE B</b>	<b>1,365,000,000.00</b>	<b>722,172,416.49</b>
	<b>OPERATING BALANDE (A-B)</b>	-	<b>403,795,593.48</b>

ECONOMIC CODE	REVEN
1	REVEU
11	GOVER
11010101	GOVT S

	AUGUST SEPTEMBER OCTOBER NOVEMBER DECEMBER SUBTOTAL		- - - - - 11,796,541.45
11010201	GOVT SHARE OF VAT JANUARY FEBRUARY MARCH APRIL MAY JUNE JULY AUGUST SEPTEMBER OCTOBER NOVEMBER DECEMBER SUB TOTAL	4	30,067,232.67 31,401,978.90 33,685,267.12 30,182,818.16 28,647,377.19 - - - - - - - - 153,984,674.04
11010301	GOVT SHARE OF EXCESS CRUDE JANUARY FEBRUARY	5	- -

	MARCH		75,000,000.00
	APRIL		50,000,000.00
	MAY		-
	JUNE		-
	JULY		-
	AUGUST		-
	SEPTEMBER		-
	OCTOBER		-
	NOVEMBER		-
	DECEMBER		-
	<b>SUB TOTAL</b>		<b>125,000,000.00</b>
<b>14030301</b>	<b>BAILOUT FUND</b>	<b>15</b>	
	JANUARY		-
	FEBRUARY		-
	MARCH		-
	APRIL		-
	MAY		9,625,977.81
	JUNE		-
	JULY		-
	AUGUST		-
	SEPTEMBER		-
	OCTOBER		-
	NOVEMBER		-
	DECEMBER		-
	<b>SUB TOTAL</b>		<b>9,625,977.81</b>
	<b>REIMBURSEMENTS</b>	<b>15A</b>	
	JANUARY		-
	FEBRUARY		-
	MARCH		-

	APRIL		-
	MAY		-
	JUNE		-
	JULY		1,096,426.25
	AUGUST		-
	SEPTEMBER		-
	OCTOBER		1,114,047.38
	NOVEMBER		-
	DECEMBER		-
	<b>SUB TOTAL</b>		<b>2,210,473.63</b>
	<b>L G TEACHERS PENSIONERS ALLOWANCES</b>	<b>15B</b>	
	JANUARY		-
	FEBRUARY		-
	MARCH		-
	APRIL		-
	MAY		-
	JUNE		-
	JULY		11,891,418.16
	AUGUST		13,720,623.14
	SEPTEMBER		14,197,686.07
	OCTOBER		13,859,762.85
	NOVEMBER		13,975,901.12
	DECEMBER		14,038,813.41
	<b>SUB TOTAL</b>		<b>81,684,204.75</b>
	<b>TOTAL DEPENDENT REVENUE</b>		<b>747,103,732.07</b>
<b>12</b>	<b>INDEPENDENT REVENUE</b>		
	<b>TAX REVENUE</b>		
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>6</b>	
	Office of The Chairman		-
	Internal Auditor		-

	Office of The Secretary The Council Head of Local Government Administration General Administration Agric & Natural Resources Finance & Supplies Budget, Planning, Research & Statistic Works & Housing Community Development & Culture Primary Health Care Environmental Health Services <b>Sub Total</b>		- - - - - <b>51,340.00</b> - - - - -
			<b>51,340.00</b>
<b>120201</b>	<b>NON TAX REVENUE</b> <b>LICENCES GENERAL</b> Office of The Chairman Internal Auditor Office of The Secretary The Council Head of Local Government Administration General Administration Agric & Natural Resources Finance & Supplies Budget, Planning, Research & Statistic Works & Housing Community Development & Culture Primary Health Care Environmental Health Services <b>Sub Total</b>	<b>7</b>	- - - - - - - - - <b>740,950.00</b> - - - <b>30,000.00</b> - -
			<b>770,950.00</b>
<b>120204</b>	<b>FEES GENERAL</b> Office of The Chairman	<b>8</b>	-



	Internal Auditor Office of The Secretary The Council Head of Local Government Administration General Administration Agric & Natural Resources Finance & Supplies Budget, Planning, Research & Statistic Works & Housing Community Development & Culture Primary Health Care Environmental Health Services <b>Sub Total</b>		- - - - <b>790,286.00</b> - <b>380,600.00</b> - <b>5,000.00</b> <b>2,123,200.00</b> - - <b>3,299,086.00</b>
<b>120205</b>	<b>FINES GENERAL</b> Office of The Chairman Internal Auditor Office of The Secretary The Council Head of Local Government Administration General Administration Agric & Natural Resources Finance & Supplies Budget, Planning, Research & Statistic Works & Housing Community Development & Culture Primary Health Care Environmental Health Services <b>Sub Total</b>	<b>9</b>	- - - - - - - - - - - - - - <b>15,000.00</b> <b>15,000.00</b>
<b>120206</b>	<b>SALES GENERAL</b> Office of The Chairman Internal Auditor	<b>10</b>	- -

	Office of The Secretary		-
	The Council		-
	Head of Local Government Administration		-
	General Administration		-
	Agric & Natural Resources		1,256,900.00
	Finance & Supplies		-
	Budget, Planning, Research & Statistic		--
	Works & Housing		-
	Community Development & Culture		-
	Primary Health Care		-
	Environmental Health Services		-
	<b>Sub Total</b>		<b>1,256,900.00</b>
<b>120207</b>	<b>EARNINGS GENERAL</b>	<b>11</b>	
	Office of The Chairman		-
	Internal Auditor		-
	Office of The Secretary		-
	The Council		-
	Head of Local Government Administration		-
	General Administration		-
	Agric & Natural Resources		-
	Finance & Supplies		-
	Budget, Planning, Research & Statistic		-
	Works & Housing		988,000.00
	Community Development & Culture		-
	Primary Health Care		229,100.00
	Environmental Health Services		-
	<b>Sub Total</b>		<b>1,217,100.00</b>
<b>120208</b>	<b>RENT ON GOVT BUILDINGS GENERAL</b>	<b>12A</b>	
	Office of The Chairman		-
	Internal Auditor		-
	Office of The Secretary		-

	The Council Head of Local Government Administration General Administration Agric & Natural Resources Finance & Supplies Budget, Planning, Research & Statistic Works & Housing Community Development & Culture Primary Health Care Environmental Health Services <b>Sub Total</b>		- - - - - - <b>1,691,900.00</b> - - -
120209	<b>RENT ON LAND &amp; OTHERS GENERAL</b> Office of The Chairman Internal Auditor Office of The Secretary The Council Head of Local Government Administration General Administration Agric & Natural Resources Finance & Supplies Budget, Planning, Research & Statistic Works & Housing Community Development & Culture Primary Health Care Environmental Health Services <b>Sub Total</b>	<b>12B</b>	- - - - - - - - - - - - - -
120211	<b>INVESTMENT INCOME/DIVIDENT RECEIVED</b> Office of The Chairman Internal Auditor Office of The Secretary	<b>13</b>	- - -

	The Council		-
	Head of Local Government Administration		-
	General Administration		-
	Agric & Natural Resources		-
	Finance & Supplies		99,955.06
	Budget, Planning, Research & Statistic		-
	Works & Housing		-
	Community Development & Culture		-
	Primary Health Care		-
	Environmental Health Services		-
	<b>Sub Total</b>		<b>99,955.06</b>
<b>120212</b>	<b>INTEREST EARNED/</b>	<b>14</b>	
	Office of The Chairman		-
	Internal Auditor		-
	Office of The Secretary		-
	The Council		-
	Head of Local Government Administration		-
	General Administration		-
	Agric & Natural Resources		-
	Finance & Supplies		522,610.29
	Budget, Planning, Research & Statistic		-
	Works & Housing		-
	Community Development & Culture		-
	Primary Health Care		-
	Environmental Health Services		-
	<b>Sub Total</b>		<b>522,610.29</b>
130203	DOMESTIC GRANTS		
130101	DOMESTIC AIDS		
	<b>TOTAL INDEPENDENT REVENUE</b>		<b>8,924,841.35</b>
	<b>GRAND TOTAL REVENUE</b>		<b>756,028,573.42</b>

**GENERAL PURPOSE FINANCIAL STATEMENTS  
OYO EAST LOCAL GOVERNMENT,  
KOSOBO, OYO  
RECURRENT REVENUE BUDGET**

**GENERAL ADMINISTRATION ADMINISTRATIVE CODE---012500100100**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>APPROVED ESTIMATE 2019</b>	<b>ACTUAL REVENUE 2019</b>
<b>1</b>	<b>REVENUE</b>		
<b>12</b>	<b>INDEPENDENT REVENUE</b>		
<b>120204</b>	<b>FEES—GENERAL</b>		
12020418	MARRIAGE/ DIVORCE FEES	1,600,000.00	773,850.00
12020426	COURT SUMMONS FEES	50,000.00	16,436.00
12020444	BURIAL FEES	0.00	-
12020445	CHANGE OF OWNERSHIP FEES	0.00	-
	<b>SUB TOTAL</b>	<b>1,650,000.00</b>	<b>790,286.00</b>
<b>120205</b>	<b>FINES---GENERAL</b>		
12020501	FINES/PENALTIES	100,000.00	
12020502	COURT FINES	-	
	<b>SUB TOTAL</b>	<b>100,000.00</b>	<b>-</b>
<b>120206</b>	<b>SALES GENERAL</b>		
12020604	SALES OF STORE/SCRAPS/UNSERVIDEABLE ITEMS	-	-
12020620	SALES OF OTHER GOVT PROPERTY	-	-
	<b>SUB TOTAL</b>	<b>-</b>	<b>-</b>

120207	<b>EARNINGS –GENERAL</b>		
12020704	EARNINGS FROM THE USE OF GOVT VEHICLES	-	-
12020705	EARNINGS FROM THE USE OF GOVT HALLS	-	-
12020728	EARNINGS FROM AFFIDAVITS AND OATHS	-	-
	<b>SUB TOTAL</b>	-	-
	<b>TOTAL REVENUE</b>	<b>1,750,000.00</b>	<b>790,286.00</b>

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

ECONOMIC CODE	REVENUE ITEMS	APPROVED ESTIMATE 2019	ACTUAL REVENUE 2019
1	REVENUE		
12	INDEPENDENT REVENUE		
1202	NON TAX REVENUE		
120201	LICENCES—GENERAL		
12020126	TRACTOR HIRING SERVICES	1,000,000.00	-
	SUB TOTAL	1,000,000.00	-
120206	SALES GENERAL		
12020608	SALES OF IMPROVED SEED/CHEMICAL.	-	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,000,000.00	215,400.00
12020617	SALES OF POULTRY AND ANIMALS	2,500,000.00	831,500.00
12020618	SALES OF FISHERY PRODUCTS	8,000,000.00	-
12020628	SALES OF TRACTORS & IMPLEMENTS	25,000,000.00	210,000.00
	SUB TOTAL	36,500,000.00	1,256,900.00
120207	EARNINGS GENERAL		
12020726	EARNING FROM AGRICULTURAL SERVICES	-	-
12020717	EARNING FROM PLANTATION SCHEME	500,000.00	-
	SUB TOTAL	500,000.00	-
	TOTAL REVENUE	38,000,000.00	1,256,900.00

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

ECONOMIC CODE	REVENUE ITEMS	APPROVED ESTIMATES 2019	ACTUAL REVENUE 2019
<b>1</b>	<b>REVENUE</b>		
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>		
<b>110101</b>	<b>GOVERNMENT SHARE OF FAAC.</b>		
11010101	STATUTORY ALLOCATION	410,000,000.00	362,801,860.39
11010105	RECEIPT OF SHARE OF STATE IGR	50,000,000.00	11,796,541.45
<b>110102</b>	<b>GOVERNMENT SHARE OF VAT</b>		
11010201	SHARE OF VAT	400,000,000.00	153,984,674.04
<b>110103</b>	<b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>		
11010303	EXCESS CRUDE	400,000,000.00	125,000,000.00
<b>110104</b>	<b>GOVT SHARE OF BAILOUT FUND</b>		
11010401	BAILOUT FUND	-	9,625,977.81
	PENSION REBURSMENT		2,210,473.63
	LOCAL GOVT. STAFF TEACHERS PENSION ALLOWANCE		81,684,204.75
	<b>TOTAL DEPENDENT REVENUE</b>	<b>1,260,000,000.00</b>	<b>747,103,732.07</b>
<b>12</b>	<b>INDEPENDENT REVENUE</b>		
<b>1201</b>	<b>TAX REVENUE</b>		
<b>120101</b>	<b>PERSONAL TAXES</b>		
12010101	COMMUNITY DEVELOPMENT/ POLL TAX	100,000.00	26,020.00



12010102	ARREARS OF COMMUNITY/ POLL TAX	30,000.00	25,320.00
12010105	POOL BETTING TAX	-	
12010106	DEVELOPMENT TAX/ LEVIES	-	
12010109	OTHER SERVICES TAX	200,000.00	
	<b>TOTAL TAX REVENUE</b>	<b>330,000.00</b>	<b>51,340.00</b>
<b>1202</b>	<b>NON- TAX REVENUE</b>		
<b>120201</b>	<b>LICENCES- GENERAL</b>		
12020105	RADIO/ TELEVISION LICENCES	75,000.00	26,600.00
12020111	BAKE HOUSE LICENCES	75,000.00	-
12020113	BRICK MAKING ETC LICENCE	100,000.00	-
12020120	HAWKER'S / SQUARTERS PERMIT	75,000.00	68,550.00
12020122	PRODUCE BUYING LICENCES (FOOD)	-	-
12020124	ABBATOIR/ SLAUGHTER LICENCES	-	-
12020128	BOREHOLE DRILLING LICENCES	-	-
12020131	LIQUOR LICENCES	150,000.00	71,900.00
12020132	MOTORCYCLE LICENCES		-
12020137	TRADE PERMIT LICENCES	1,200,000.00	292,300.00
12020137	REGISTRATION OF HOTELS/RESTAURANTS ETC	500,000.00	-
12020138	HACKNEY PERMIT	100,000.00	168,300.00
12020140	LOTTER PERMIT	175,000.00	-
12020141	SAWMILL LICENCE	145,000.00	-
12020150	COLD ROOM LICENCE	50,000.00	-
12020156	OTHER REGISTRATION (Quary, Artisans, Others )	175,000.00	113,300.00
	<b>TOTAL LICENCES GENERAL</b>	<b>2,820,000.00</b>	<b>740,950.00</b>
<b>120204</b>	<b>FEES GENERAL</b>		
12020417	CONTRACTOR REGISTRATION FEES	500,000.00	14,000.00
12020427	TENDER FEES	250,000.00	-
12020436	BILL BOARD ADVERTISEMENT FEES	-	-
12020442	ASSOCIATION FEES	100,000.00	30,000.00

12020443	BIRTH & DEATH REGISRATION FEES	50,000.00	19,000.00
12020448	DEVELOPMENT LEVIES	-	-
12020449	BUSSINESS/ TRADE OPERATING FEES	750,000.00	49,720.00
12020454	PARKING FEES	-	75,880.00
12020491	MOTER PARK FEES	250,000.00	152,500.00
12020492	SQUARDER FEES	-	39,500.00
12020494	IDENTIFICATION AND OATH FEES	100,000.00	-
12020474	OTHER CONTRACT FEES	-	-
	<b>TOTAL FEES GENERAL</b>	<b>2,000,000.00</b>	<b>380,600.00</b>
<b>120207</b>	<b>EARNING – GENERAL</b>		
12020711	EARNING FROM COMMERCIAL ACTIVITIES	500,000.00	-
	<b>TOTAL EARNING GENERAL</b>	<b>500,000.00</b>	<b>-</b>
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDING GENERAL</b>		
12020801	RENT ON GOVT QUARTERS	-	-
	<b>TOTAL RENT GENERAL</b>		<b>-</b>
<b>120211</b>	<b>INVESTMENT INCOME</b>		
12021102	DIVIDEND RECEIVED	250,000.00	99,955.06
12021102	OTHER INVESTMENT INCOME		-
	<b>TOTAL INVESTMENT INCOME</b>	<b>250,000.00</b>	<b>99,955.06</b>
<b>120212</b>	<b>INTEREST EARNED</b>		
12021101	MOTOR VEHICLE ADVANCE LOAN	-	-
12021203	REFURBLISHING LOAN	250,000.00	-
12021210	BANK INTEREST	250,000.00	522,610.29
	<b>TOTAL INTEREST EARNED</b>	<b>500,000.00</b>	<b>522,610.29</b>
	<b>TOTAL REVENUE</b>	<b>6,400,000.00</b>	<b>1,795,455.35</b>

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

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>APPROVED ESTIMATE 2019</b>	<b>ACTUAL REVENUE 2019</b>
<b>12</b>	<b>INDEPENDENT REVENUE</b>		
<b>120204</b>	<b>FEES- GENERAL</b>		
12020437	DEED PREPARATION/ REGISTRATION FEES	-	-
12020438	SURVEY/ PLANNING/ BUILDING FEES	-	-
12020445	CHANGE OF OWNERSHIP FEES	550,000.00	-
12020453	APPLICATIONS FEES	500,000.00	-
12020458	FORM FEES	-	-
12020461	TITLE TRANSFER FEES	250,000.00	--
12020490	TENEMENT RATES	-	-
12020493	STREET NAMING FEES	1,000,000.00	5,000.00
	<b>SUB TOTAL</b>	<b>2,300,000.00</b>	<b>5,000.00</b>
<b>120206</b>	<b>SALES- GENERAL</b>		
12020614	PROCEED FROM SALES OF GOVT BUILDINGS	-	-
	<b>SUB TOTAL</b>	-	-
<b>120207</b>	<b>EARNINGS- GENERAL</b>		
12020701	EARNINGS FROM CONSULTANCY SERVICES	-	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT		670,000.00
12020721	EARNINGS FROM ADVERTS AND RIGHTS		318,000.00
12020729	EARNING FROM BUSINESS COMPLEX	--	-
12020730	PROCEED FROM REVOLVING SCHEME	-	-

12020731	PROCEED FROM TENEMENT RATE/ LAND USE CHARGES		-
12020732	EARNINGS FROM DRILLING OF BOREHOLES	1,000,000.00	-
	<b>SUB TOTAL</b>	<b>1,000,000.00</b>	<b>988,000.00</b>
<b>120208</b>	<b>RENT ON GOVT BUILDINGS GENERAL</b>		
12020806	RENT ON SHOPS	2,500,000.00	1,691,900.00
	<b>SUB TOTAL</b>	<b>2,500,000.00</b>	<b>1,691,900.00</b>
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS GENERAL</b>		
12020901	RENT ON GOVT LAND	500,000.00	-
12020903	RENT & PREMIUM ON THE ALLOCATION OF LAND	70,000,000.00	-
12020906	RENTS ON GOVT PROPERTIES	350,000.00	-
	<b>SUB TOTAL</b>	<b>70,850,000.00</b>	<b>-</b>
	<b>TOTAL REVENUE</b>	<b>76,650,000.00</b>	<b>2,684,900.00</b>

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

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>APPROVED ESTIMATE 2019</b>	<b>ACTUAL REVENUE 2019</b>
<b>1</b>	<b>REVENUE</b>		
<b>12</b>	<b>INDEPENDENT REVENUE</b>		
<b>1202</b>	<b>NON TAX REVENUE</b>		
<b>120201</b>	<b>LICENCES GENERAL</b>		
12020109	REGISTRATION OF VOLUNTARY ORGANIZATION	1,000,000.00	30,000.00
	<b>SUB TOTAL</b>	<b>1,000,000.00</b>	<b>30,000.00</b>
<b>120204</b>	<b>FEES – GENERAL</b>		
12020466	CERTIFICATE OF INDIGENESHIP	5,000,000.00	2,123,200.00
	<b>SUB TOTAL</b>	<b>5,000,000.00</b>	<b>2,123,200.00</b>
	<b>TOTAL REVENUE</b>	<b>6,000,000.00</b>	<b>2,153,200.00</b>

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

ECONOMIC CODE	REVENUE ITEMS	APPROVED ESTIMATE 2019	ACTUAL REVENUE 2019
1	REVENUE		
12	INDEPENDENT REVENUE		
1202	NON TAX REVENUE		
120204	FINES GENERAL	-	-
	SUB TOTAL	-	-
120206	SALES-GENERAL		
12020612	PROCEEDS FROM SALES OF DRUGES AND MEDICATION	-	-
12020605	SALES OF VACCINES	-	-
12020618	SALES OF REAGENTS & CHEMICALS	-	-
	SUB TOTAL	-	-
120207	EARNINGS – GENERAL		
12020702	EARNINGS FROM LABORATORY SERVICES	1,000,000.00	229,100.00
12020707	EARNINGS FROM MEDICAL SERVICES (medical certificate & reports		
	SUB TOTAL	1,000,000.00	229,100.00
	TOTAL REVENUE	1,000,000.00	229,100.00

**STATEMENTS  
MENT,**

**BUDGET  
ATION  
3500100100**

	<b>APPROVED ESTIMATE 2019</b>	<b>ACTUAL REVENUE 2019</b>
	100,000.00	15,000.00
	100,000.00	15,000.00
<b>ATIONS</b>	-	-
	-	-
	100,000.00	15,000.00

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

ECONOMIC CODE	REVENUE ITEMS	APPROVED ESTIMATE 2019	ACTUAL REVENUE 2019
1	REVENUE		
12	INDEPENDENT REVENUE		
1202	NON TAX REVENUE		
120205	FINES GENERAL		
12020505	DISLODGING OF EFFLUENCE/POLLUTION FINES.	100,000.00	15,000.00
	SUB TOTAL	100,000.00	15,000.00
120207	EARNINGS – GENERAL		
12020715	EARNINGS FROM SOIL AND WATER CONSERVATIONS	-	-
	SUB TOTAL	-	-
	TOTAL REVENUE	100,000.00	15,000.00



**GENERAL PURPOSE FINANCIAL STATEMENTS  
OYO EAST LOCAL GOVERNMENT,  
KOSOBO, OYO  
SUMMARY STATEMENT OF EXPENDITURE  
PERSONNEL ENMOLUMENTS, OVERHEADCOST AND CAPITAL EXPENDITURES  
FOR THE YEAR 2019**

ECONOMIC CODE	EXPENDITURE DETAILS	Notes to the account	
21010101	<b>SALARIES(PERSONNEL EMOLUMENTS)</b>	19	
	Office of The Chairman		18,436,030.44
	Internal Auditor		-
	Office of The Secretary		-
	The Council		16,761,449.27
	Head of Local Government Administration		4,593,090.24
	General Administration		54,102,860.96
	Agric & Natural Resources		13,587,746.48
	Finance & Supplies		28,682,055.41
	Budget, Planning, Research & Statistic		3,295,026.96
	Works & Housing		38,404,311.35
	Community Development & Culture		56,136,403.10
	Primary Health Care		81,220,740.21
	Environmental Health Services		26,534,367.04
	<b>Sub Total</b>		<b>341,754,081.46</b>
	<b>SOCIAL BENEFITS</b>	20	
	<b>ALLOWANCES AND CONTRIBUTION(Severance allow., Adhoc staff, Leave bonus)</b>	20A	
	Office of The Chairman		-
	Internal Auditor		-
	Office of The Secretary		-
	The Council		-

Head of Local Government Administration		-
General Administration		-
Agric & Natural Resources		-
Finance & Supplies		-
Budget, Planning, Research & Statistic		-
Works & Housing		-
Community Development & Culture		-
Primary Health Care		-
Environmental Health Services		-
<b>SUB TOTAL</b>		-
<b>PENSIONERS</b>	<b>20B</b>	
JANUARY		3,840,633.08
FEBRUARY		3,822,059.97
MARCH		3,881,799.48
APRIL		3,847,709.82
MAY		3,911,321.78
JUNE		3,926,607.38
JULY		3,926,607.38
AUGUST		3,926,607.38
SEPTEMBER		3,926,607.38
OCTOBER		3,926,607.38
NOVEMBER		3,923,217.02
DECEMBER		3,922,365.57
<b>SUB TOTAL</b>		<b>46,782,143.62</b>
<b>L G TEACHERS PENSION ALLOWANCES</b>		
JANUARY		-
FEBRUARY		-
MARCH		-
APRIL		-
MAY		-

	JUNE		-
	JULY		11,891,418.16
	AUGUST		13,720,623.14
	SEPTEMBER		14,197,686.07
	OCTOBER		13,859,762.85
	NOVEMBER		13,975,901.12
	DECEMBER		14,038,813.41
	<b>SUB TOTAL</b>		<b>81,684,204.75</b>
<b>IC</b>	<b>EXPENDITURE DETAILS</b>	<b>Notes to the account</b>	<b>Actual 2018(#)</b>
	<b>Overheads</b>	<b>21</b>	
	Office of The Chairman		8,432,000.00
	Internal Auditor		100,000.00
	Office of The Secretary		44,000.00
	The Council		2,152,000.00
	Head of Local Government Administration		95,000.00
	General Administration		9,856,476.63
	Agric & Natural Resources		1,649,618.67
	Finance & Supplies		8,835,249.05
	Budget, Planning, Research & Statistic		457,000.00
	Works & Housing		4,985,955.99
	Community Development & Culture		2,544,295.22
	Primary Health Care		2,090,000.00
	Environmental Health Services		1,506,600.00
	<b>Sub Total</b>		<b>42,748,195.56</b>
<b>C</b>	<b>EXPENDITURE DETAILS</b>	<b>Notes to the account</b>	<b>Actual 2018(#)</b>
	<b>CAPITAL EXPENDITURES</b>	<b>22</b>	
	<b>ADMINISTRATION SECTOR GENERAL PERSONNEL SERVICES</b>		

	Office of The Chairman		-
	Internal Auditor		-
	Office of The Secretary		-
	The Council		-
	Head of Local Government Administration		-
	General Administration		99,000.00
	Agric & Natural Resources		-
	Finance & Supplies		195,000.00
	Budget, Planning, Research & Statistic		-
	Works & Housing		755,000.00
	Community Development & Culture		-
	Primary Health Care		-
	Environmental Health Services		-
	<b>Sub Total</b>		<b>1,049,000.00</b>
	<b>ECONOMIC SECTOR</b>		
	Office of The Chairman		-
	Internal Auditor		-
	Office of The Secretary		-
	The Council		-
	Head of Local Government Administration		-
	General Administration		-
	Agric & Natural Resources		12,594,700.00
	Finance & Supplies		-
	Budget, Planning, Research & Statistic		-
	Works & Housing		174,032,591.10
	Community Development & Culture		-
	Primary Health Care		-
	Environmental Health Services		-
	<b>Sub Total</b>		<b>186,627,291.10</b>

	<b>SOCIAL SECTOR/ MINING,MANUFACTURING CONTRUCTIONS &amp; OTHERS</b>		-
	Office of The Chairman		-
	Internal Auditor		-
	Office of The Secretary		-
	The Council		-
	Head of Local Government Administration		-
	General Administration		-
	Agric & Natural Resources		-
	Finance & Supplies		-
	Budget, Planning, Research & Statistic		-
	Works & Housing		-
	Community Development & Culture		<b>7,105,500.00</b>
	Primary Health Care		<b>3,900,000.00</b>
	Environmental Health Services		<b>10,522,000.00</b>
	<b>Sub Total</b>		<b>21,527,500.00</b>
	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>209,203,791.10</b>
	<b>GRAND TOTAL EXPENDITURE</b>		<b>209,203,791.10</b>

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

<b>ECONOMIC CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>APPROVED ESTIMATE 2019</b>	<b>ACTUAL EXPENDITURE 2019</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		
21010103	CONSOLIDATED REVENUE FUND CHARGES – SALARIES	12,000,000.00	9,234,433.44
	<b>SUB TOTAL</b>	<b>12,000,000.00</b>	<b>9,234,433.44</b>
<b>210201</b>	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCES (SEVERANCE ALLOWANCE, UP KEEP)	18,000,000.00	9,201,597.00
	<b>SUB TOTAL</b>	<b>18,000,000.00</b>	<b>620,000.00</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>30,000,000.00</b>	<b>18,436,030.44</b>
<b>2202</b>	<b>OVERHEARD COST</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT – GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,000,000.00	1,665,000.00
	<b>SUB TOTAL</b>	<b>7,000,000.00</b>	<b>1,665,000.00</b>
<b>220204</b>	<b>MAINTENANCE SERVICE – GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,000,000.00	80,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-
22020406	OTHER MAINTENANCE SERVICES	-	-
22020407	IMPRESTS	3,500,000.00	-
22020409	UPKEEP ALLOWANCE	3,600,000.00	-
	<b>SUB TOTAL</b>	<b>9,100,000.00</b>	<b>80,000.00</b>
<b>220206</b>	<b>OTHER SERVICES – GENERAL</b>		
22020601	SECURITY SERVICES	4,000,000.00	1,330,000.00

22020604	SECURITY VOTE (INCLUDING OPERATIONS)	7,000,000.00	3,750,000.00
	<b>SUB TOTAL</b>	<b>11,000,000.00</b>	<b>5,080,000.00</b>
220208	<b>FUEL &amp; LUBRICANT GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	-
	<b>SUB TOTAL</b>	<b>1,500,000.00</b>	<b>-</b>
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT & MEALS	1,000,000.00	560,000.00
22021007	WELFARE PACKAGES (FIANCIAL ASSISTANCE)	2,500,000.00	625,000.00
22021029	OTHER EXPENSES	2,000,000.00	425,000.00
	<b>SUB TOTAL</b>	<b>5,500,000.00</b>	<b>1,610,000.00</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>34,100,000.00</b>	<b>8,435,000.00</b>
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
23010113	<i>PURCHASE OF COMPUTERS (LAPTOP)</i>	150,000.00	-
23010114	<i>PURCHASE OF COMPUTER PRINTER</i>	100,000.00	-
23010120	<i>PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT/UTENSILS</i>	-	-
23010146	PURCHASE OF OTHER EQUIPMENT	-	-
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	8,000,000.00	-
23010105	<i>PURCHASE OF MOTOR VEHICLES</i>	8,000,000.00	-
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>16,250,000.00</b>	<b>-</b>

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

ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2019	ACTUAL EXPENDITURE 2019
<b>210101</b>	<b>SALARIES AND WAGES</b>		
21010101	SALARY	1,600,000.00	-
	<b>SUB TOTAL</b>	<b>1,600,000.00</b>	-
<b>210201</b>	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCES (LEAVE ALLOWANCE)	-	-
	<b>SUB TOTAL</b>	-	-
	<b>TOTAL PERSONNEL COSTS</b>		
<b>2202</b>	<b>OVERHEARD COSTS</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHER	500,000.00	300,000.00
	<b>SUB TOTAL</b>	<b>500,000.00</b>	<b>300,000.00</b>
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES – GENERAL</b>		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	-	-
	<b>SUB TOTAL</b>		-
<b>220204</b>	<b>MAINTENANCE SERVICE – GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-
22020404	MAINTENANCE OF OFFICE/ IT EQUIPMENT	-	-
22020407	IMPRESTS	480,000.00	-



	<b>SUB TOTAL</b>	<b>780,000.00</b>	<b>-</b>
220208	<b>FUEL &amp; LUBRICANTS – GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COSTS	-	-
	<b>SUB TOTAL</b>	<b>-</b>	<b>-</b>
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT & MEALS	-	-
	<b>SUB TOTAL</b>	<b>-</b>	<b>-</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>1,280,000.00</b>	<b>100,000.00</b>
	<b>GENERAL PERSONNEL SERVICES</b>		
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTERS (LAPTOP)	300,000.00	-
23010114	PURCHASE OF COMPUTERS PRINTERS	200,000.00	--
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	-
23010140	PURCHASE OF UPS/INVERTER	-	-
23010141	PURCHASE OF COMPUTER STORAGE DEVICES	-	-
23010143	PURCHASE OF OTHER EQUIPMENT	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	-	-
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	400,000.00	-
23010104	PURCHASE OF MOTORCYCLES	-	-
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>900,000.00</b>	<b>-</b>

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

ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2019	ACTUAL EXPENDITURE 2019
21	PERSONNEL COST		
210101	SALARIES AND WAGES		
21010103	CONSOLIDATED REVENUE FUND CHARGES – SALARIES	3,200,000.00	-
	SUB TOTAL	3,200,000.00	-
210201	ALLOWANCES		
21020101	NON REGULAR ALLOWANCES (SEVERANCE ALLOWANCE	-	-
	SUB TOTAL		-
	TOTAL PERSONNEL COSTS	3,200,000.00	-
2202	OVERHEAD COSTS		
220201	TRAVEL & TRANSPORT – GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	44,000.00
	SUB TOTAL	1,000,000.00	44,000.00
220204	MAINTENANCE SERVICES – GENERAL		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	750,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	-
22020407	IMPRESTS	650,000.00	-
22020409	UPKEEP ALLOWANCE	880,000.00	-

	<b>SUB TOTAL</b>	<b>2,780,000.00</b>	-
220208	<b>FUEL AND LUBRICANT GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST	-	-
	<b>SUB TOTAL</b>	-	-
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT AND MEALS	-	-
22021007	WEFARE PACKAGES	500,000.00	-
	<b>SUB TOTAL</b>	<b>500,000.00</b>	-
	<b>GRAND TOTAL OVERHEARD</b>	<b>4,280,000.00</b>	<del>4,000.00</del> <b>4,000.00</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT/UTENCILS	-	-
23010146	PURCHASE OF OTHER EQUIPMENT	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	600,000.00	-
23010105	PURCHASE OF MOTOR VEHICLES	-	-
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>600,000.00</b>	-

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

ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2019	ACTUAL EXPENDITURE 2019
<b>210101</b>	<b>SALARIES AND WAGES</b>		
21010103	CONSOLIDATED REVENUE FUND CHARGES – SALARIES	32,000,000.00	<b>16,761,449.27</b>
	<b>SUB TOTAL</b>	<b>32,000,000.00</b>	<b>16,761,449.27</b>
<b>210201</b>	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCES (SEVERANCE/FURNITURE ALLOWANCE)	-	
	<b>SUB TOTAL</b>	<b>32,000,000.00</b>	-
	<b>TOTAL PERSONNEL COSTS</b>	<b>32,000,000.00</b>	<b>16,761,449.27</b>
<b>2202</b>	<b>OVERHEAD COSTS</b>		
220201	TRAVEL & TRANSPORT – GENERAL	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00	1,852,000.00
	<b>SUB TOTAL</b>	<b>4,000,000.00</b>	<b>1,852,000.00</b>
<b>220204</b>	<b>MAINTENANCE SERVICE – GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	700,000.00	-
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	2,000,000.00	-
22020407	IMPRESTS	840,000.00	-
22020409	UPKEEP ALLOWANCE	1,100,000.00	<b>300,000.00</b>

	<b>SUB TOTAL</b>	<b>4,640,000.00</b>	<b>30,000.00</b>
<b>220206</b>	<b>OTHER SERVICES-GENERAL</b>		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,000,000.00	-
	<b>SUB TOTAL</b>	<b>1,000,000.00</b>	-
<b>220208</b>	<b>FUEL AND LUBRICANT GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST	-	-
	<b>SUB TOTAL</b>	-	-
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT & MEALS	-	-
22021002	HONORARIUM AND SITTING ALLOWANCE	2,000,000.00	-
22021007	WELFARE PACKAGES	-	-
22021029	OTHER EXPENSES(UP KEEP)	-	-
	<b>SUB TOTAL</b>	<b>2,000,000.00</b>	-
	<b>GRAND TOTAL OVERHEAD</b>	<b>11,640,000.00</b>	<b>2,152,000.00</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	500,000.00	-
23010108	PURCHASE OF OFFICE BUSES	4,000,000.00	-
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>4,500,000.00</b>	-

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

ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVE ESTIMATE 2019	ACTUAL EXPENDITURE 2019
<b>210101</b>	<b>SALARIES AND WAGES</b>		
21010101	SALARY	5,200,000.00	4,593, 090.24
	SUB TOTAL	5,200,000.00	4,593, 090.24
<b>210201</b>	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCES(LEAVE ALLOWANCES)		
	SUB TOTAL	5,200,000.00	4,593, 090.24
	TOTAL PERSONNEL COSTS	5,200,000.00	4,593, 090.24
<b>2202</b>	<b>OVERHEAD COSTS</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT – GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	-
	SUB TOTAL	3,000,000.00	-
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES GENERAL</b>		
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	200,000.00	-
22020305	PRINTING OF NON SECURITY DOCUMENT	-	-
	SUB TOTAL	200,000.00	-
<b>220204</b>	<b>MAINTENANCE SERVICE – GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	850,000.00	-
22020402	MAINT. OF OFFICE FURNITURE	300,000.00	-
22020406	OTHER MAINTENANCE SERVICES		

22020407	IMPRESTS	840,000.00	35,000.00
	<b>SUB TOTAL</b>	<b>1,990,000.00</b>	<b>35,000.00</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANTS – GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST	-	-
22020803	PLANTS/GENERATOR FUEL COST	240,000.00	60,000.00
	<b>SUB TOTAL</b>	<b>240,000.00</b>	<b>60,000.00</b>
<b>220210</b>	<b>MISCELLANEOUS EXPENSES– GENERAL</b>		
22021007	WELFARE PACKAGES	300,000.00	-
	<b>SUB TOTAL</b>	<b>300,000.00</b>	<b>-</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>5,730,000.00</b>	<b>95,000.00</b>
	<b>GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE 70131)</b>		
	<b>CAPITAL EXPENDITURE</b>		
<b>230101</b>			
23010114	PURCHASE OF COMPUTERS (LAPTOP/DESKTOP)	300,000.00	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	250,000.00	-
23010120	PURCHASE OF CANTEEN/KITCHEN EQUIPMENT/UTENSILS	-	-
23010141	PURCHASE OF COMPUTER STORAGE DEVICES	--	-
23010146	PURCHASE OF OTHER EQUIPMENT	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	600,000.00	-
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>1,150,000.00</b>	<b>-</b>

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

ECONOMIC CODE	EXPENDITURES DETAILS	APPROVE ESTIMATE 2019	ACTUAL EXPENDITURES 2019
210101	<b>SALARIES AND WAGES</b>		
21010101	SALARY	45,000,000 .00	40,058,862.96
	<b>SUB TOTAL</b>	<b>45,000,000 .00</b>	<b>40,058,862.96</b>
210201	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCES (Ad-Hoc Staff-Drivers, Security guards, NDE, NPC), LEAVE ALLOWANCE	22,000,000 .00	14,043,998.00
	<b>SUB TOTAL</b>	<b>22,000,000 .00</b>	<b>14,043,998.00</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>67,000,000 .00</b>	<b>54,102,860.96</b>
2202	<b>OVERHEAD COSTS</b>		
220201	<b>TRAVEL &amp; TRANSPORT – GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINIG	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000 .00	1,243,250.00
	<b>SUB TOTAL</b>	<b>5,000,000 .00</b>	<b>1,243,250.00</b>
220202	<b>UTILITIES – GENERAL</b>		
22020201	ELECTRICITY CHARGES	-	-
	<b>SUB TOTAL</b>	<b>-</b>	<b>-</b>
220203	<b>MATERIALS &amp; SUPPLIES – GENERAL</b>		
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	2,000,000 .00	330,000 .00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,500,000 .00	666,000 .00
22020311	FODD STUFF/CATERING MATERIALS SUPPLIES	-	-
	<b>SUB TOTAL</b>	<b>3,500,000 .00</b>	<b>996,000 .00</b>



<b>220204</b>	<b>MAINTENANCE SERVICE – GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	500,000.00	<b>212,000.00</b>
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	<b>39,000.00</b>
22020404	MAINTANANCE OF OFFICE/IT EQUIPMENT	-	-
22020405	MAINTENANCE OF PLANTS/ GENERATOR	240,000.00	<b>40,000.00</b>
22020406	OTHER MAINTENANCE SERVICES	-	-
22020407	IMPRESTS	3,500,000.00	<b>2,092,000.00</b>
22020408	LEAVE ALLOWANCE	3,000,000.00	<b>782,226.63</b>
	<b>SUB TOTAL</b>	<b>7,540,000.00</b>	<b>3,165,226.63</b>
<b>220205</b>	<b>TRAINING – GENERAL</b>		
22020503	CONT. TO LOCAL GOVT. SERVICE COMM TRAINING FUND	-	-
	<b>SUB TOTAL</b>	-	-
<b>220206</b>	<b>OTHER SERVICES – GENERAL</b>		
22020601	SECURITY SERVICE	-	-
22020602	OFFICE RENT	1,200,000.00	<b>450,000.00</b>
22020603	RESIDENTAL RENT	800,000.00	<b>660,000.00</b>
	<b>SUB TOTAL</b>	<b>2,000,000.00</b>	<b>1,110,000.00</b>
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICE – GENERAL</b>		
22020703	LEGAL SERVICES	1,500,000.00	<b>441,000.00</b>
	<b>SUB TOTAL</b>	<b>1,500,000.00</b>	<b>441,000.00</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANTS – GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COSTS	-	-
22020803	PLANTS / GENERATOR FUEL COST	-	-
	<b>SUB TOTAL</b>	-	-
<b>220209</b>	<b>FINANCIAL CHARGES – GENERAL</b>		
22020902	INSURANCE PREMIUM	-	-
	<b>SUB TOTAL</b>	-	-
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFREHMENT & MEALS	10,000,000.00	<b>594,000.00</b>
22021002	HONOURARIUM AND SITTING ALLOWANCE	-	-
22021006	POSTAGES & COURIER SERVICES	230,000.00	-

22021007	WELFARE PACKAGES	500,000.00	70,000.00
22021020	ELECTION – LOGISTICS SUPPORT	4,500,000.00	30,000.00
22021024	PILGRIMAGE AND RELIGIOUS FESTIVALS	-	-
22021027	DISASTER MANAGEMENT	-	-
22021029	OTHER EXPENSES	2,500,000.00	1,707,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	4,500,000.00	500,000.00
22021032	FAIR, FESTIVAL, EXPO, AND SUMMIT	-	-
	<b>SUB TOTAL</b>	<b>22,230,000.00</b>	<b>2,901,000.00</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>41,770,000.00</b>	<b>9,856,476.63</b>
	<b>GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE 70131)</b>		
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTERS	500,000.00	30,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	200,000.00	39,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINE	-	-
23010118	PURCHASE OF SCANNERS	-	-
23010120	PURCHASE OF CANTEEN/KITCHEEN EQUIPMENT/UTENSILS	-	-
23010140	PURCHASE OF UPS/INVERTERS	50,000.00	-
23010141	PURCHASE OF COMPUTER STORAGE DEVICES	-	-
23010146	PURCHASE OF OTHER EQUIPMENT	-	30,000.00
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	500,000.00	-
23010104	PURCHASE OF MOTOR CYCLES	-	-
23010128	PURCHASE OF SECURITY EQUIPMENT	500,000.00	-
23010115	CUSTOMARY/MAGISTRATE COURTS	200,000.00	-
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>1,950,000.00</b>	<b>99,000.00</b>

**GENERAL PURPOSE FINANCIAL STATEMENTS  
OYO EAST LOCAL GOVERNMENT,  
KOSOBO, OYO  
AGRICULTURE AND NATURAL RESOURCES  
(ADMINISTRATIVE CODE 021500100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURES DETAILS</b>	<b>APPROVED EXTIMATE 2019</b>	<b>ACTUAL EXPENDITURE 2019</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		
21010101	SALARY	12,500,000.00	13,587,746.48
	<b>SUB TOTAL</b>	<b>12,500,000.00</b>	<b>13,587,746.48</b>
<b>210201</b>	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCE (LEAVE ALLOWANCE)	-	-
	<b>SUB TOTAL</b>	<b>-</b>	<b>-</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>12,500,000.00</b>	<b>13,587,746.48</b>
<b>2202</b>	<b>OVERHEAD COSTS</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT – GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	750,000.00	150,000.00
	<b>SUB TOTAL</b>	<b>750,000.00</b>	<b>150,000.00</b>
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES – GENERAL</b>		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-
	<b>SUB TOTAL</b>	<b>-</b>	<b>-</b>
<b>220204</b>	<b>MAITENANCE SERVICE – GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	200,000.00	-
22020402	MAINTENANCE OF OFFICE FURNUTURE	100,000.00	-
22020406	OTHER MAINTENANCE SERVICES (Tractors)	2,000,000.00	25,000.00
22020407	IMPRESTS	2,500,000.00	435,000.00
22020408	LEAVES ALLOWANCE	850,000.00	199,368.67
22020415	MAINTENANCE OF PLANTATION AND PASTURE	500,000.00	-

	<b>SUB TOTAL</b>	<b>6,250,000.00</b>	<b>659,368.67</b>
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICE – GENERAL</b>		
22020707	AGRICULTURAL CONSULTING	-	-
	<b>SUB TOTAL</b>	-	-
<b>220208</b>	<b>FUEL &amp; LUBRICANTS – GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COSTS	-	-
22020802	COST (TRACTOR)	150,000.00	-
22020803	PLANT/GENERATOR FUEL COST	100,000.00	-
	<b>SUB TOTAL</b>	<b>250,000.00</b>	-
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT & MEALS	-	-
22021021	SPECIAL DAYS/CELEBRATION	250,000.00	-
22021027	DISASTER MANAGEMENT	-	-
22021029	OTHER EXPENSES	1,000,000.00	590,250.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	-	-
22021032	FAIR, FESTIVAL, EXPO AND SUMMIT	2,000,000.00	250,000.00
22021033	CONTINGENCIES – OTHER RECURRENT COST	-	-
	<b>SUB TOTAL</b>	<b>3,250,000.00</b>	<b>840,250.00</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>10,500,000.00</b>	<b>1,649,618.67</b>
	<b>GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE 70131)</b>		
	<b>CAPITAL EXPENDITURES</b>		
<b>23</b>			
23010113	PURCHASE OF COMPUTER	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	-	-
23010140	PURCHASE OF UPS/INVERTERS	-	-
23010142	PURCHASE OF NETWORKING DEVICES /PERIPHERALS	-	-
23010104	PURCHASE OF MOTOR CYCLES	-	-
	<b>TOTAL</b>	-	-
	<b>ECONOMIC SECTOR</b>		
	<b>AGRICULTURE (FUNCTIONAL CODE 70421)</b>		
<b>ECONOMIC</b>	<b>EXPENDITURE DETAILS</b>		

CODE			
	<b>AGRICULTURAL (FUNCTIONAL CODE 70421)</b>		
	<b>CAPITAL EXPENDITURES</b>		
<b>23</b>			
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT/MACHINES	500,000.00	-
2304101	TREE PLANTING	3,500,000.00	-
23050108	PRODUCTION OF FARM SEEDLINGS	1,500,000.00	-
23050109	SPECIAL PROJECTS AND ASSIGNMENTS	25,000,000.00	12,174,700.00
	- Education/Training	-	-
	- Youth farmer's Programmed	-	-
	- Youth Empowerment through Agriculture (I-YES)	-	-
	- Farmer's Association Support Programmed	-	-
	- Construction of Storage facilities (Cribs)	-	-
	- Agric Shows/World Food Day	-	-
	- Avian Influenza Control Programmed	-	-
	- Animal Vaccination Programmed	-	-
	- One Crop/Enterprise Support Programmed	-	-
	- Cottage industry	-	-
23050113	LAND PREPARATION/FENCING	-	-
23050116	MICRO CREDIT SCHEME	-	-
	<b>SUB TOTAL</b>	<b>30,500,000.00</b>	<b>12,174,700.00</b>
23050117	FARM DEVELOPMENT	7,000,000.00	420,000.00
	• Crop Division	-	-
	- Arable Crop cultivation	-	-
	- Vegetable production	-	-
	• Livestock Division	-	-
	- Poultry	-	-
	- Piggery	-	-
	- Snailery	-	-
	- Cattle Rearing	-	-

	- Bee Keeping	-	-
	*Fisheries	-	-
23040101	FORESTRY	-	-
	Tree Planting	-	-
	-Teak Plantation	-	-
	-Melina Plantation	-	-
	-Cashew Plantation	-	-
	-Cocoa Plantation	-	-
23040118	PROCUREMENT OF AGRICULTURAL INPUTS	1,500,000.00	-
	<b>SUB TOTAL</b>	<b>8,500,000.00</b>	<b>2,594,700.00</b>
	<b>TOTAL ECONOMY SECTOR</b>	<b>39,000,000.00</b>	<b>2,594,700.00</b>
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>39,000,000.00</b>	<b>2,594,700.00</b>

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

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED EXTIMATES 2019	ACTUAL EXPENDITURE 2019
210101	<b>SALARIES AND WAGES</b>		
21010101	SALARY	25,000,000.00	28,682,055.41
	<b>SUB TOTAL</b>	<b>25,000,000.00</b>	<b>28,682,055.41</b>
210201	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCES (LEAVE ALLOWANCE)	-	-
	<b>SUB TOTAL</b>	-	-
	<b>TOTAL PERSONNEL COST FINANCE AND SUPPLIES</b>	<b>25,000,000.00</b>	<b>28,682,055.41</b>
210202	<b>SOCIAL CONTRIBUTION</b>		
21020201	NHIS CONTRIBUTION	-	-
21020202	CONTRIBUTORY PENSION (EMPLOYERS)	-	-
	<b>SUB TOTAL</b>	-	-
2103	<b>SOCIAL BENEFITS</b>		
210103	<b>SOCIAL BENEFITS</b>		
21030102	PENSION	40,000,000.00	-
21030103	DEATH BENEFITS	-	-
	<b>SUB TOTAL</b>	<b>40,000,000.00</b>	-
	<b>TOTAL PERSONNEL COSTS</b>	<b>65,000,000.00</b>	-
2202	<b>OVERHEAD COSTS</b>		
220201	<b>TRAVEL &amp; TRANSPORT GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT TRAINING	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	431,000.00
	<b>SUB TOTAL</b>	<b>1,500,000.00</b>	<b>431,000.00</b>
220203	<b>MATERIALS &amp; SUPPLIES-GENERAL</b>		

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	750,000.00	56,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	714,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	500,000.00	203,000.00
22020312	PROD. PUBL. & CIR. OF ANNUAL FIN. STM (AFS)	500,000.00	-
	<b>SUB TOTAL</b>	<b>3,750,000.00</b>	<b>973,500.00</b>
<b>220204</b>	<b>MAINTENANCE SERVICES- GRNERAL</b>		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000.00	35,000.00
22020402	MAINT. OF OFFICE FURNITURE	500,000.00	-
22020403	MAINT. OF OFFICE BUILDING/ RESIDENTIAL QTRS/ ZONAL OFFICES	-	-
22020404	MAINT. OF OFFICE/IT EQUIPMENTS	-	-
22020405	MAINT. OF PLANT/GENERATORS	240,000.00	47,500.00
22020406	OTHER MAINT. SERVICES	-	-
22020407	IMPRESTS	2,500,000.00	595,000.00
22020408	LEAVE ALLOWANCE	2,500,000.00	261,413.56
	<b>SUB TOTAL</b>	<b>6,740,000.00</b>	<b>938,913.56</b>
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES-GENERAL</b>		
22020709	AUDITING OF ACCOUNTS	3,500,000.00	1,044,000.00
	<b>SUB TOTAL</b>	<b>3,500,000.00</b>	<b>1,044,000.00</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANT GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST	-	-
22020803	PLANT/GENERATOR FUEL COST	-	-
	<b>SUB TOTAL</b>	<b>-</b>	<b>-</b>
<b>220209</b>	<b>FINANCIAL CHARGES-GENERAL</b>		
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,200,000.00	1,909,111.74
22020902	INSURANCE PREMIUM	3,000,000.00	-
	<b>SUB TOTAL</b>	<b>6,200,000.00</b>	<b>1,909,111.74</b>
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFREHMENT & MEALS	8,000,000.00	67,000.00
22021029	OTHER EXPENSES	-	-
22021030	PUBLIC ENLIGHTEMENT PROGRAMME	5,000,000.00	1,035,000.00



	<b>SUB TOTAL</b>	<b>13,000,000.00</b>	<b>1,102,000.00</b>
<b>2203</b>	<b>STAFF LOANS AND ADVANCES</b>		
22030103	REFURBISHING (LOAN) ADVANCES	10,000,000.00	-
22021006	REFUNDS (DEPOSITS AND ADVANCES)	5,000,000.00	-
	<b>TOTAL STAFF LOAN AND ADVANCE</b>	<b>15,000,000.00</b>	<b>-</b>
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTION- GENERAL</b>		
22040111	CONTRIBUTION TO TRADITIONAL COUNCIL(5% OF STATUTORY ALLOCATION)	-	-
	<b>SUB TOTAL</b>	<b>-</b>	<b>-</b>
<b>2207</b>	<b>TRANSFER TO OTHER FUND</b>		
22070102	TRANSFER TO SOVEREIGN WEALTH FUND (STABILIZATION ACCT)	41,000,000.00	2,436,723.75
	<b>SUB TOTAL</b>	<b>41,000,000.00</b>	<b>2,436,723.75</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>49,790,000.00</b>	<b>8,835,249.05</b>
<b>23</b>	<b>GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE 70131) CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTERS	200,000.00	150,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	150,000.00	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	250,000.00	-
23010146	PURCHASE OF OTHER EQUIPMENT	-	15,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	-
23010108	PURCHASE OF BUSES	-	-
23010112	PURCHASE OF OFFICE FURNITURES & FITTINGS	300,000.00	30,000.00
23010104	PURCHASE OF MOTORCYCLES	-	-
	<b>SUB TOTAL</b>	<b>900,000.00</b>	<b>195,000.00</b>
	<b>FINANCIAL AND FISCAL AFFAIRS (FUNCTIONAL CODE 70112)</b>		
23050120	ACQUISITION OF SHARES	1,000,000.00	-
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>1,900,000.00</b>	<b>195,000.00</b>

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

ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2019	ACTUAL EXPENDITURE 2019
210101	SALARIES & WAGES		
21010101	SALARY	2,500,000.00	3,295,026.96
	<b>SUB TOTAL</b>	<b>2,500,000.00</b>	<b>3,295,026.96</b>
210201	ALLOWANCES		
21020101	NON REGULAR ALLOWANCES (LEAVE ALLOWANCES)	-	-
	<b>SUB TOTAL</b>	-	-
	<b>TOTAL PERSONNEL COST</b>	-	-
	<b>ADMINISTRATIVE CODE-022000300100</b>		
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	137,000.00
	<b>SUB TOTAL</b>	<b>1,000,000.00</b>	<b>137,000.00</b>
220203	MATERIALS & SUPPLIES- GENERAL		
22020301	OFFICE STATIONARIES/ COMPUTER CONSUMABLES	200,000.00	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	750,000.00	-
	<b>SUB TOTAL</b>	<b>950,000.00</b>	-
220204	MAINTENANCE SERVICES GENERAL		
22020401	MAINT.OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	-	-
22020402	MAINT. OF OFFICE FURNITURE	100,000.00	
22020404	MAINT. OF OFFICE /IT EQUIPMENTS	-	-

22020407	IMPRESTS	300,000.00	-
	<b>SUB TOTAL</b>	<b>400,000.00</b>	-
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES-GENERAL</b>		
22020702	INFORMATION TECHNOLOGY CONSULTING	-	-
	<b>SUB TOTAL</b>		
<b>220208</b>	<b>FUEL &amp; LUBRICANT- GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST	-	-
	<b>SUB TOTAL</b>	-	-
<b>220210</b>	<b>MISCELLANEOUS EXPENCES GENERAL</b>		
22021001	REFRESHMENT & MEALS	2,000,000.00	-
22021014	ANNUAL BUDGET EXPENSES ADMINISTRATION	1,000,000.00	320,000.00
22021022	PLANNING, MONITORING & EVALUATION	250,000.00	-
22021023	RESEARCH AND DOCUMENTATION	150,000.00	-
22021029	OTHER EXPENSES	-	-
22021031	CONDUCT OF SURVEY	6,000,000.00	-
	<b>SUB TOTAL</b>	<b>9,400,000.00</b>	<b>320,000.00</b>
	<b>TOTAL OVERHEAD</b>	<b>11,810,000.00</b>	<b>457,000.00</b>
<b>23</b>	<b>GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE 70131)</b>		
	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTERS	250,000.00	-
23010114	PURCHASE OF COMPUTER PRINTERS	100,000.00	-
23010140	PURCHASE OF UPS/ INVERTERS	-	-
23010141	PURCHASE OF COMPUTER STORAGE DEVICES	-	-
23010146	PURCHASE OF OTHER EQUIPMENT	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	-	-
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	-	-
23010104	PURCHASE OF MOTOR CYCLES	-	-
23010105	PURCHASE OF MOTOR VEHICLES	-	-
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>350,000.00</b>	-

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

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 20 19	ACTUAL EXPENDITURE 2019
210101	<b>SALARIES AND WAGES</b>		
21010101	SALARY	35,000,000 .00	38,404,311.35
	<b>SUB TOTAL</b>	<b>35,000,000 .00</b>	<b>38,404,311.35</b>
210201	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCES ( LEAVE ALLOWANCE, NON ACCIDENT BONUS)	--	-
	<b>SUB TOTAL</b>	-	-
	<b>TOTAL PERSONNEL COSTS</b>	<b>35,000,000 .00</b>	<b>38,404,311.35</b>
2202	<b>OVERHEAD COST</b>		
220201	<b>TRAVEL &amp; TRANSPORT GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT TRAINING	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000 .00	-
	<b>SUB TOTAL</b>	<b>1,500,000 .00</b>	-
220202	<b>UTILITIES GENERAL</b>		
22020201	ELECTRICITY CHARGES	250,000 .00	208,446.76
	<b>SUB TOTAL</b>	<b>250,000 .00</b>	<b>208,446.76</b>
220203	<b>MATERIALS &amp; SUPPLIES GENERAL</b>		
22020301	OFFICES STATIONERIES/COMPUTER CONSUMABLES	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-
22020306	PRINTING OF SECURITY DOCUMENTS	-	-

	<b>SUB TOTAL</b>	-	-
<b>220204</b>	<b>MAINTENANCE SERVICES-GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	1,000,000.00	228,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	-	-
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENTS	-	-
22020405	MAINTENANCE OF PLANTS/ GENERATORS	2,000,000.00	20,000.00
22020406	OTHER MAINTENANCE SERVICES ( GRADER, BOREHOLE MACHINE,BULDOZER, LOW BED)	5,000,000.00	71,000.00
22020407	IMPRESTS	2,000,000.00	740,000.00
22020408	LEAVE ALLOWANCE	2,000,000.00	423,509.23
22020412	MAINTENANCE OF MARKET/PUBLIC PLACES	1,000,000.00	-
22020413	MINOR ROAD MAINTENANCE	25,000,000.00	3,145,000.00
22020414	MAINTENANCE OF RISING AND DISTRIBUTION MAINS	-	-
22020417	MAINTENANCE OF PUBLIC SCHOOLS	2,500,000.00	-
	<b>SUB TOTAL</b>	<b>41,100,000.00</b>	<b>4,627,509.23</b>
<b>220206</b>	<b>OTHER SERVICES GENERAL</b>		
22020606	LAND USE CHARGES	-	-
	<b>SUB TOTAL</b>	<b>-</b>	<b>-</b>
<b>220207</b>	<b>CONSULTING AND PROFESSIONAL SERVICEES-GENERAL</b>		
22020706	SURVEYING SERVICES	250,000.00	-
	<b>SUB TOTAL</b>	<b>250,000.00</b>	<b>-</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANT GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST (GRADER)	1,000,000.00	100,000.00
22020803	PLANT/GENERATOR FUEL COST	-	-
	<b>SUB TOTAL</b>	<b>1,000,000.00</b>	<b>100,000.00</b>
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT & MEALS	-	-
22021029	OTHER EXPENSES	1,500,000.00	50,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	-	-

	<b>SUB TOTAL</b>	<b>1,500,000.00</b>	<b>50,000.00</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>45,600,000.00</b>	<b>4,985,955.99</b>

<b>23</b>	<b>GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE 70131)</b>		
	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTERS	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	-	-
23010140	PURCHASE OF UPS/ INVERTERS	-	-
23010141	PURCHASE OF COMPUTER STORAGE DEVICES	-	-
23010146	PURCHASE OF OTHER EQUIPMENT	3,000,000.00	755,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-
23010121	PURCHASE OF RESIDENTIAL FURNITURE	-	-
	<b>SUB TOTAL</b>	<b>3,000,000.00</b>	<b>755,000.00</b>
<b>230101</b>	<b>ECONOMIC SECTOR OTHER PURCHASES GENERAL</b>		
23010101	PURCHASE/ACQUISITION OF LAND	50,000,000.00	-
23010105	PURCHASE OF MOTOR VEHICLES	250,000.00	-
23010119	PURCHASE OF POWER GENERATING SET	-	-
23010133	PURCHASE OF SURVEYING EQUIPMENT	1,000,000.00	-
23010144	PURCHASE OF ELECTRONICS/ ELECTRICAL EQUIPMENT	-	-
23010150	PURCHASE OF ROAD EQUIPMENT/ TOOLS	2,500,000.00	-
	<b>SUB TOTAL</b>	<b>53,750,000.00</b>	-
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
	<b>CONSTRUCTION-(FUNCTIONAL CODE—70443)</b>		
	<b>CONSTRUCTIONS/BUILDINGS—GENERAL</b>		
23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES--- BOREHOLES	-	-
23020107	CONSTRUCTION/PROVISION OF PUBLICS SCHOOLS	5,000,000.00	-
23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURES -CONSTRUCTION OF PUBLIC TOILETS -OTHERS: EVENT CENTER	7,500,000.00	28,000.00
23020124	CONSTRUCTION OF MARKETS & MOTOR PARK	2,000,000.00	-
23020125	CONSTRUCTION OF POWER GENERAING PLANTS	-	100,000.00

23020128	CONSTRUCTION/ PROVISION OF ROAD SIGNS & FURNITURES	-	-
	<b>TOTAL CONSTRUCTION/BUILDINGS- GENERAL</b>	<b>14,500,000.00</b>	<b>128,000.00</b>
	<b>ROAD TRANSPORT--(FUNCTIONAL CODE---70451)</b>		
23020114	CONSTRUCTION/PROVISION OF ROADS	334,000,000.00	158,082,466.10
	<b>TOTAL ROAD TRANSPORT</b>	<b>334,000,000.00</b>	<b>158,082,466.10</b>
	<b>ELECTRICITY---(FUNCTIONAL CODE---70435)</b>		
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY	500,000.00	-
23030102	REHABILITATION/REPAIRS—ELECTRICITY	350,000.00	16,000.00
	<b>TOTAL ELECTRICITY</b>	<b>850,000.00</b>	<b>16,000.00</b>
	<b>REHABILITATION—GENERAL</b>		
23030101	REHABILITATION/REPAIRS OF RESIDENTIAL BUILDING	-	-
23030104	REHABILITATION/REPAIRS OF -WATER FACILITIES	500,000.00	-
23030105	REHABILITATION/REPAIRS OF -HOSPITAL/HEALTH CENTERS	2,500,000.00	-
23030106	REHABILITATION/REPAIRS OF -PUBLIC SCHOOLS	2,000,000.00	-
23030109	REHABILITATION/REPAIRS OF-FIRE FIGHTING STATIONS	250,000.00	-
23030113	REHABILITATION/REPAIRS OF - ROADS (EARTH ROAD)	53,550,000.00	14,670,000.00
23030121	REHABILITATION/REPAIRS OFFICE BUILDINGS	15,000,000.00	115,000.00
23030122	REHABILITATION/REPAIRS -BOUNDARIES	500,000.00	-
23030124	REHABILITATION/REPAIRS—MARKETS/PARKS	5,000,000.00	-
23030125	REHABILITATION/ REPAIRS - POWER GENERATING PLANTS	500,000.00	-
	<b>TOTAL REHABILITATION—GENERAL</b>	<b>80,800,000.00</b>	<b>14,785,000.00</b>
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
23040106	BEAUTIFICATION & LANDSCAPING	-	-
23040107	PREPARATION/EXECUTION OF MASTER/REGIONAL PLANS	2,500,000.00	-
	- Valuation list preparation		
	- PRODUCTION OF BASE MAPS		
	- ENGINEERING DRAWINGS		
	- HOUSE NUMBERING		

	- Demarcation of Local Government Jurisdiction		
	- Erection of Sing Point for Local Government Properties		
23050109	SPECIAL PROJECTS AND ASSIGNMENTS	1,000,000.00	701,125.00
23050113	LAND ACQUISITION PREPARATION	2,500,000.00	50,000.00
23050114	COMPENSATION FOR ACQUIRED LANDED PROPERTY	5,000,000.00	-
23050115	CONTINGENCIES-CAPIAL	3,000,000.00	270,000.00
	<b>SUB TOTAL</b>	<b>14,000,000.00</b>	<b>1,021,125.00</b>
	<b>TOTAL ECONOMIC SECTOR</b>		<b>174,032,591.10</b>
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>497,900,000.00</b>	<b>174,787,591.10</b>



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

ECONOMIC CODE	EXPENDITURES DETAILS	APPROVED ESTIMATE 2019	ACTUAL EXPENDITURE 2019
<b>210101</b>	<b>SALARIES &amp; WAGES</b>		
21010101	SALARY	44,000,000.00	47,899,403.10
	SUB TOTAL	<b>44,000,000.00</b>	<b>47,899,403.10</b>
<b>210201</b>	<b>ALLOWANCES</b>		
21010101	NON REGULAR ALLOWANCES (AD-HOC STAFF, VLGILLANTE, NYSC) LEAVE BONUS	5,000,000.00	8,237,000.00
	SUB TOTAL	<b>5,000,000.00</b>	<b>8,237,000.00</b>
	<b>TOTAL PERSSONEL COST</b>	<b>49,000,000.00</b>	<b>56,136,403.10</b>
<b>2202</b>	<b>OVERHEAD COST</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT- GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT TRAINING	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	399,850.00
	SUB TOTAL	<b>1,000,000.00</b>	<b>399,850.00</b>
<b>220202</b>	<b>UTILITIES—GENERAL</b>		
22020201	ELECTRICITY CHARGES	-	-
	SUB TOTAL	-	-
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES—GENERAL</b>		
22020301	OFFICES STATIONERIES/COMPUTER CONSUMABLES	500,000.00	18,000.00
22020302	BOOKS	1,000,000.00	-
22020303	NEWSPAPERS	250,000.00	-

22020304	MAGAZINES & PERIODICALS	200,000.00	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-
22020309	UNIFORMS & CLOTHING	500,000.00	-
22020310	TEACHING AIDS/ INSTRUCTIONS MATERIALS	1,000,000.00	-
	<b>SUB TOTAL</b>	<b>3,450,000.00</b>	<b>18,000.00</b>
<b>220204</b>	<b>MAINTENANCE SERVICES-GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	-
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	-	-
22020407	IMPRESTS	1,400,000.00	200,000.00
22020408	LEAVE ALLOWANCE	2,900,000.00	94,945.22
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	500,000.00	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	-	-
	<b>SUB TOTAL</b>	<b>5,050,000.00</b>	<b>294,945.22</b>
<b>220206</b>	<b>OTHER SERVICES- GENERAL</b>		
22020601	SECURITY SERVICES	-	-
	<b>SUB TOTAL</b>		
<b>220208</b>	<b>FUEL &amp; LUBRICANT GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST	-	-
	<b>SUB TOTAL</b>		
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT & MEALS	7,000,000.00	780,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	-
22021007	WELFARE PACKAGES	500,000.00	85,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-
22021009	SPORTING ACTIVITIES	-	-
22021020	ELECTION—LOGISTICS SUPPORT	-	-
22021021	SPECIAL DAYS/ CELEBRATIONS	2,000,000.00	155,000.00
22021024	PILGRIMAGE & RELIGIOUS FESTIVALS	-	-
22021025	ACCREDITATION & SUBSCRIPTION TO EDUCATIONAL BODIES	4,000,000.00	-
22021026	EXAMINATION EXPENSES	2,000,000.00	-

22021027	DISASTER MANAGEMENT	1,000,000.00	200,000.00
22021029	OTHER EXPENSES (FINANCIAL ASS./ DONATION)	500,000.00	30,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	5,000,000.00	505,500.00
22021032	FAIR, FESTIVAL, EXPO & SUMMIT	5,000,000.00	22,000.00
22021033	CONTINGENCIES – OTHER RECURRENT COSTS	500,000.00	54,000.00
	<b>SUB TOTAL</b>	<b>30,500,000.00</b>	<b>1,831,500.00</b>
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTION – GENERAL</b>		
<b>220401</b>	<b>LOCAL GRANTS &amp; CONTRIBUTION</b>		
22040109	GRANT TO COMMUNITIES/ NGOs/CDAs	1,500,000.00	-
	<b>SUB TOTAL</b>	<b>1,500,000.00</b>	<b>-</b>
<b>2205</b>	<b>SUBSIDIES GENERAL</b>		
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTION		
22050102	MEAL SUBSIDY	-	-
22050105	EDUCATION SUBSIDY	-	-
	<b>SUB TOTAL</b>	<b>-</b>	<b>-</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>41,500,000.00</b>	<b>2,544,295.22</b>
<b>23</b>	<b>GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE 70131)</b>		
	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTERS	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	-	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	-
23010116	PURCHASE OF TYPEWRITERS	-	-
23010118	PURCHASE OF SCANNERS	-	-
23010121	PURCHASE OF OFFICE FURNITURES AND FITTINGS	-	-
23010104	PURCHASE OF MOTOR CYCLES	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>
	<b>SOCIAL SECTOR</b>		
	<b>COMMUNICATION—(FUNCTIONAL CODE--70460)</b>		
23010143	PURCHASE OF CAMERAS	500,000.00	-

23010145	PURCHASE OF PROJECTORS	500,000.00	-
23010148	PURCHASE OF BOOKS--News & Newspaper Publication	-	-
	<b>SUB TOTAL</b>	<b>1,000,000.00</b>	-
	<b>COMMUNITY DEVELOPMENT(FUNCTIONAL CODE --70620)</b>		
23010124	PURCHASE OF TEACHING/LEARNING AID EQUIPMENT	2,500,000.00	24,000.00
23050110	EDUCATIONAL PROGRAMMES (ANFE PROGRAMMES, CHILDREN EDUCATION FORUM, BURSARY AWARD )	8,500,000.00	1,601,000.00
		-	-
23050111	CONSTITUENCY PROJECTS/EMPOWERMENT PROGRAMMES:	15,000,000.00	-
	Women Development Programmes	7,000,000.00	3,290,500.00
	LEMA	5,000,000.00	-
	Advocacy /Enlightenment Programmes	1,500,000.00	1,929,000.00
	Projects for the physically challenged	1,500,000.00	-
	Widowhood & Aged programmes	-	-
	Poverty Alleviation Programmes	-	-
	Support to YESSO, CSDP and SCTU	-	-
	<b>SUB TOTAL</b>	<b>26,000,000.00</b>	<b>6,844,500.00</b>
	<b>YOUTHS, SPORTS &amp; RECREATION</b>		
23010126	PURCHASE OF SPORTING/ GAMING EQUIPMENT		
	Sporting programmes/activities	1,000,000.00	-
23010130	PURCHASE OF RECREATIONAL FACILITIES	1,500,000.00	261,000.00
	Youth Development Programmes	-	-
	Tourism Development Activities	-	-
	<b>SUB TOTAL</b>	<b>2,500,000.00</b>	<b>261,000.00</b>
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>29,500,000.00</b>	<b>7,105,500.00</b>

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

ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2019	ACTUAL EXPENDITURE 2019
<b>210101</b>	<b>SALARIES &amp; WAGES</b>		
21010101	SALARY	80,000,000.00	81,220,740.21
21010102	OVERTIME PAYMENT	-	-
	<b>SUB TOTAL</b>	<b>80,000,000.00</b>	<b>81,220,740.21</b>
<b>210201</b>	<b>ALLOWANCES</b>		
21010101	NON REGULAR ALLOWANCES (AD-HOC STAFF, MID-WIVES) LEAVE BONUS	-	-
21020201	OYHS CONTRIBUTION	1,500,000.00	-
	<b>SUB TOTAL</b>	<b>1,500,000.00</b>	-
	<b>TOTAL PERSONNEL COST</b>	<b>81,500,000.00</b>	-
<b>2202</b>	<b>OVERHEAD COST</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT- GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT TRAINING	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	275,000.00
	<b>SUB TOTAL</b>	<b>1,000,000.00</b>	<b>275,000.00</b>
<b>220202</b>	<b>UTILITIES—GENERAL</b>		
22020201	ELECTRICITY CHARGES	-	-
	<b>SUB TOTAL</b>	-	-
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES—GENERAL</b>		
22020301	OFFICES STATIONERIES/COMPUTER CONSUMABLES	1,000,000.00	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	250,000.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	250,000.00	-

22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	6,000,000.00	1,100,000.00
22020310	TEACHING AIDS/INSTRUCTIONS MATERIALS	500,000.00	-
2	<b>SUB TOTAL</b>	<b>8,000,000.00</b>	<b>1,100,000.00</b>
<b>220204</b>	<b>MAINTENANCE SERVICES-GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	500,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	350,000.00	-
22020411	MAINTENANCE OF OFFICE/IT EQUIPMENTS	250,000.00	-
22020405	MAINTENANCE OF PLANTS/GENERATOR	350,000.00	-
22020406	OTHER MAINTENANCE SERVICES	-	-
22020407	IMPRESTS	1,200,000.00	65,000.00
	<b>SUB TOTAL</b>	<b>2,650,000.00</b>	<b>65,000.00</b>
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES GENERAL</b>		
22020708	MEDICAL CONSULTING	-	-
	<b>SUB TOTAL</b>	<b>-</b>	<b>-</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANT GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST	250,000.00	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	250,000.00	-
22020803	PLANT/GENERATOR FUEL COST	250,000.00	-
	<b>SUB TOTAL</b>	<b>750,000.00</b>	<b>-</b>
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT & MEALS	1,500,000.00	-
22021004	MEDICAL EXPENSES-- LOCAL	500,000.00	400,000.00
22021005	PHS PROGRAMMES	1,000,000.00	250,000.00
22021021	SPECIAL DAYS CELEBRATIONS	1,500,000.00	-
22021022	PLANNING, MONITORING AND EVALUATION	1,500,000.00	-
22021023	RESEARCH AND DOCUMENTATION	500,000.00	-
22021027	DISASTER MANAGEMENT	500,000.00	-
22021029	OTHER EXPENSES	2,000,000.00	-
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	1,000,000.00	-
22021031	CONDUCT OF SURVEY	500,000.00	-
	<b>SUB TOTAL</b>	<b>10,000,000.00</b>	<b>650,000.00</b>

	<b>GRAND TOTAL OVERHEAD</b>	<b>22,900,000.00</b>	<b>2,090,000.00</b>
<b>23</b>	<b>GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE 70131)</b>		
	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTERS	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	-	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	-
23010104	PURCHASE OF MOTOR CYCLES	300,000.00	-
	<b>TOTAL</b>	<b>300,000.00</b>	<b>-</b>
	<b>SOCIAL SECTOR PUBLIC HEALTH SERVICES (FUNCTIONAL CODE--70740)</b>		
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENT:	28,000,000.00	-
	-Medical/ Maternity serv. (Family Planning, Malaria Control etc.)	6,000,000.00	3,900,000.00
	-Drugs Supplies.	-	-
	-Disease surveillance, Control & prevention	4,000,000.00	-
	-LACA	4,000,000.00	-
	-Public Enlightenment Campaigns	--	-
	-immunization programmes	8,000,000.00	-
	-Monitoring & evaluation	-	-
	-Care for Vulnerable Group – Aged, Widows & Under five children	-	-
	-FAMILY Planning Programmes	2,000,000.00	-
	-Malaria Programmes	4,500,000.00	-
	<b>TOTAL SOCIAL SECTOR</b>	<b>28,500,000.00</b>	<b>3,900,000.00</b>
23050115	PROJECTS EXTERNALLY FUNDED	4,500,000.00	-
	<b>SUB TOTAL</b>	<b>4,500,000.00</b>	<b>-</b>
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>33,000,000.00</b>	<b>3,900,000.00</b>

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

ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2019	ACTUAL EXPENDITURE 2019
210101	SALARIES & WAGES		
21010101	SALARY	26,000,000.00	26,534,367.04
21010102	OVERTIME PAYMENT	-	-
	SUB TOTAL	26,000,000.00	26,534,367.04
210201	ALLOWANCES		
21010101	NON REGULAR ALLOWANCES (AD-HOC STAFF, HEALTH WORKERS)	-	-
	LEAVE BONUS	-	-
	SUB TOTAL	-	-
	TOTAL PERSSONEL COST	26,000,000.00	26,534,367.04
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT- GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT TRAINING	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	75,000.00
	SUB TOTAL	1,000,000.00	75,000.00
220206	OTHER SERVICES—GENERAL		
22020605	CLEARING & FUMIGATION SERVICES	-	-
	SUB TOTAL	-	-
220203	MATERIALS & SUPPLIES—GENERAL		
22020301	OFFICES STATIONERIES/COMPUTER CONSUMABLES	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-
	SUB TOTAL	-	-
220204	MAINTENANCE SERVICES-GENERAL		



22020401	MAINT. OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	500,000.00	61,600.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	-
22020411	MAINTENANCE OF OFFICE/IT EQUIPMENTS	-	-
22020407	IMPRESTS	1,000,000.00	120,000.00
22020406	OTHER MAINTENANCE SERVICES	250,000.00	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	1,000,000.00	-
	<b>SUB TOTAL</b>	<b>2,900,000.00</b>	<b>181,600.00</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANT GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST	1,200,000.00	100,000.00
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-
	<b>SUB TOTAL</b>	<b>1,200,000.00</b>	<b>100,000.00</b>
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT & MEALS	-	-
22021003	PUBLICITY & ADVERTISEMENTS	-	-
22021027	DISASTER MANAGEMENT	1,500,000.00	500,000.00-
22021029	OTHER EXPENSES	1,000,000.00	650,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	5,000,000.00	-
22021033	CONTINGENCIES-OTHER RECURRENT COSTS	250,000.00	-
	<b>SUB TOTAL</b>	<b>7,750,000.00</b>	<b>1,150,000.00</b>
	<b>TOTAL OVERHEAD COST</b>	<b>12,850,000.00</b>	<b>1,506,600.00</b>
<b>23</b>	<b>GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE 70131)</b>		
	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTERS	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	-	-
23010140	PURCHASE OF UPS/ INVERTERS	-	-
23010112	PURCHASE OF OFFICE FURNITURES & FITTINGS	-	-
23010105	PURCHASE OF MOTOR VEHICLE	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>
	<b>SOCIAL SECTOR WASTE MANAGEMENT FUNCTIONAL CODE--70510</b>		
23040102	EROSION & FLOOD CONTROL –DESILTING, CLEARING OF REFUSE	-	-

23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL/ ENVIROMENTAL SANITATION: -Waste Disposal &: management -	-	8,912,000.00
	<b>POLLUTION CONTROL</b>		
23040105	WATER POLLUTION PREVENTION & CONTROL --CHLORINATION -- PURCHASE OF CHEMICALS	-	1,610,000.00
	<b>SUB TOTAL</b>	-	<b>10,522,000.00</b>
	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>10,522,000.00</b>

**NOTE 11**  
**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**OYO EAST LOCAL GOVERNMENT,**  
**KOSOBO, OYO**  
**STATEMENT OF RECEIVABLES AS AT DECEMBER, 2019**

<b>S/N</b>		<b>AMOUNT (₦)</b>
1	ADEGBITE BOLA	159,799.98
2	OJO SADE	-
3	ADEGOKE KAFILAT	62,400.00
4	LATEEF FAKUNLE	54,600.00
5	ADISA MOJI	153,000.00
6	AWUJoola RAFIU	3,740.00
7	AGBADAMOSI AMUDA	52,700
8	L.G.P.S.B.	266,065,693.88
9	KAYODE TELLA	-
10	KAREEM AJALA SULIYAT	163,300.00
11	J. O. SOLADOYE	-
12	AJEIGBE A. O.	-
13	SHITTU MUKAILA	-
14	OYELEYE TAOFEEK	-
15	ADEWUSI M.A.	144,860.00
16	ADEGOKE S. I.	-
17	IDIAT ADEGBOLA	12,589.00
18	HAMZAT S.A	-
19	AJIBI AYANFEMI FOLUSO	-
20	OLANIYI FAUSAT	-

21	AJEIGBE DENIS	10,980.58
22	OGUNWALE S. A.	-
23	OGUNTUNJI PHILIPS	-
24	OLADAPO S. F	5,100.00
25	BIMBO NANCY	-
26	TELLA TAOFEK	-
27	FALADE F.A	-
28	OLASUNKANMI B.E	11,322.00
29	OJO SUNDAY	-
30	BELLO YINUSA	-
31	OLUOKUN VICTORIA	127,430.00
32	RASAQ ASIRU	-
33	MUDASIRU OGUNMAKINDE	-
34	SHITTU LAWAL	73,900.00
35	OLAGBENRO O. O.	59,220.00
36	Y. I. OLADIMEJI	132,600.00
37	T. A. ADEJUMO	-
38	AKANNI FOLASADE	3,666.00
39	ADISA AMINAT	4,900.00
40	OLUOKUN VICTORIA	-
41	YAHAYA M. O.	33,899.51
42	ADEDIRAN ADEBAYO	-
43	LAMIDI TIJANI	12,761.00
44	FASHIPE W. A.	-
45	ADEYEYE F. M.	77,203.30
46	KAREEM M. T.	-

47	OJO JOHN	45,980.00
48	OYELERE O. T.	4,086.55
49	OJO DURO FATAI	122,126.62
50	ADEKANBI OLUSEGUN	13,860.00
51	WAHEED MUIDEEN	14,100.00
52	HAMZAT ARAMIDE	131,740.00
53	SEGUN ADEOLA	5,940.00
54	ADERONKE ADELAKUN	3,353.28
55	OYEDELE J. O.	3,560.00
56	TIJANIU SHERIFAT	3,204.72
57	OGUNDIYA SUNDAY	12,320.00
58	ADENKAN G.A	78,886.00
59	AFOLABI OYEWALE	16,886.70
60	V.L ALADE	180,533.33
61	OYEKUNLE O. PHILIPS	32,700.83
62	OYEDELE A. A.	-
63	ADEYANJU BOLA	24,646.44
64	OGUNRONBI V. T.	-
65	OWOADE F. A.	-
66	SANGODARE PETER	11,220.00
67	BOLARINWA D. B.	145,645.64
68	OLADEJO G. A.	18,271.00
69	ODUNRINDE FUNMILAYO	-
70	O. B. ADEDOKUN	-
71	AKINOLA K. S.	127,160.00
72	FOLARIN S. O.	-

73	GBADEAGESIN S. F.	4,096.00
74	OKEYEDUN C. O.	-
75	LADIGBOLU A. A.	-
76	HAZAN ABODUNRIN	-
77	WAHAB AGBONHIN ABIOLA	-
78	AKINPELU M.L	-
79	AKINWUMI ISHOLA	69,483.29
80	ADETOMIWA A. A.	-
81	SHITTU BOLAJI	3,889.9
82	D. F. AZEEZ	-
83	OLADEJI O. A.	152,999.97
84	ODUYOYE ADELEKAN FOLUSO	63,580.00
85	OWOADE TAIWO	14,960.00
86	J. O. ADEDIRAN	10,200.00
87	RAJI ABIOYE	-
88	OYEKUNLE O. T.	16,275.32
89	OLADOYIN D. O.	5,665.55
90	OGUNDEJI J. K.	-
91	SHITTU A. A.	-
92	ADERIBIGBE I. A.	-
93	V. L. ALADE	-
94	KAREEN SARAFADDEEB	--
95	AYOOLA A.A	-
96	MUSTAPHA HALIMOT	6,600.00
97	OYELAMI AYANSOLA	198,333.00
98	ODEBIYI AMUDALAT	59,500.00

99	LANLOKUN MONSURAT	136,840.00
100	FAJIMOLU IYABO	-
101	ADENEKAN G. A.	-
102	AYANTUNJI MODINAT	8,500.00
103	AFOLABI OYEWOLE	16,886.70
104	C. O. AYODELE	204,000.00
105	S.B. ADELAKUN	5,100.00
106	ADEPELE WALIU	-
107	J. M. ADEMOLA	85,326.68
108	OKE M. O.	11,333.07
109	OLAGBENRO A. A.	12,466.68
110	OYETUNJI GANIYAT	-
111	HAMMED OLAIDE	7,820.00
112	AYELEKE I. A.	-
113	ASHAYE OLANLOKUN A. J.	30,600.00
114	BILEWUMI A. O.	173,833.33
115	AJIBOYE O. B.	58,166.74
116	A. B. OLUWADARE	-
117	OJEWALE ISMAILA	-
118	WAHEED AGBOLUAJE	5,100.00
119	TIJANI ISMAILA	-
120	ODIBIYI AMUDALAT	-
121	WAHAB MUSLIM	-
122	ISIAKA ALABI	55,900.05
123	OLADOKUN OLUSOLA D.	18,700.00
124	RAJI KAZEEM	15,066.64

125	ALH. ALEEM A. F.	58,700.00
126	SALAMI J. A.	19,720.00
127	AJANI FELICIA	7,819.80
128	ADEBAYO TAIWO O.	33,660.00
129	BADMUS R. O.	45,333.24
130	AKANBI M. O.	67,999.92
131	AFOLABI T. A.	39,950.00
132	OJEDOKUN KEMI	44,880.00
133	OJO ABIGEAL	123,420.00
134	BABAJIDE I. A.	33,999.90
135	OLADOKUN S. A.	39,099.99
136	OLUADE FEMI	50,900.00
137	OGUNYEMI O. A.	40,800.00
138	ALABI F. A.	29,920.00
139	SANGOKUNLE M. A.	22,440.00
140	OLUKEMI AWOLOWO	26,180.00
141	KILANKO OYEBAMJI	-
142	OGUNDELE WAHAB O.	-
143	TIJANI AYOOLA	34,000.00
144	AYOADE AJADI	34,200.00
145	LAMIDI ISIAKA	40,800.00
146	RAJI LATEEF	-
147	BASIRU M. O.	51,000.00
148	YUSUFF O. I.	97,240.00
149	BELALWU BUKOLA	40,800.00
150	AYOOLA SEKINAT	17,000.00



151	ADEGBITE BASIRAT	27,200.00
152	OGUNKUNLE WALE	35,700.00
153	WAHAB AKEEM	45,333.22
154	ADELABU N .A.	46,100.00
155	AKINDELE O. OLAKUNLE	-
156	RAFIU SHINA PETER	17,000.00
157	LAMIDI ADETUNJI	54,400.00
158	BUKOLA AOLADAPO J.	50,660.00
159	OGUNDEDLE G. O.	79,315.26
160	OYINLOLA A. O.	48,620.00
161	SANGODARE RACHEAL	36,833.00
162	D. O. OGUNDOKUN	60,980.00
163	OLAYIWOLA R.T	46,920.00
164	SUNDAY AFOLABI	41,140.00
165	AGBENIGA L. A.	61,200.00
166	RAJI ADERONMU	39,100.00
167	F. A. ADELEKE	79,332.83
168	F. A. AJAYI	86,700.00
169	ADEDOKUN ADENIKE	52,360.00
170	F. I. SULAIMAN	21,760.00
171	F. O. TELLA	20,420.02
172	OMOTOSHO TOYIN	89,980.00
173	OPALEYE A. M.	126,933.30
174	OJEBISI D. G.	56,100.00
175	G. M. OWOLABI	57,940.00
176	OYELEKE SEGUN	6,800.00

177	FOLARIN AKEEM	41,140.00
178	ADENAIRAN SUNDAY	100,980.00
179	ADEYEMI ADEWUMI	30,600.00
180	LADIGBOLU GANIYAT	25,500.00
181	MUSTAPHA ADESINA	39,100.00
182	AMOO A. J.	42,499.90
183	BOLARINWA O. S.	(27,800.00)
184	ADELAKUN S. A.	89,760.00
185	TELLA OLUBUKOLA	(20,349.02)
186	AKERELE A.T	178,500.00
187	ADEBAYO T. A.	93,500.00
188	ADEDOYIN A. O.	4,135.29
189	ADEGBITE S. A.	48,166.73
190	AMUSAT NURUDEEN	48,166.73
191	OJO C. B.	96,900.00
192	ABUBAKAR TAWA	-
193	AKERELE A.T	-
194	ADEAGBO S.A	44,880.00
195	AJUWON E.O	123,420.00
196	AWUJoola K. O.	56,100.00
197	HAMZAT S. A.	56,100.00
198	AKANDE SULAIMAN	52,360.00
199	OLADOKUN TAOFEK	-
200	MUILI IBIKUNLE	34,000.00
201	HAMMED YUSUFF	45,900.00
202	WAHAB MUSLIM	37,966.00

203	OLAWUYI MONSURAT	76,500.00
204	OLADOSU OMOLARA	85,566.64
205	OJO E. A.	96,900.00
206	MUSTAPHA MONDINAT	-
207	ADEDEJI SAMSON	183,600.00
208	AYELEKE ISIAKA	16,500.00
209	ADEJARE ADEREMI	-
210	AJUWORI E.O	123,420.00
211	ADEBIMPE FUNMI	86,700.00
212	FAUSAT BUSARI	(13,600.00)
213	AFOLABI RISIKAT	56,100.00
214	AKANDE IBIDAPO	147,900.00
215	OLAWOORE A. F.	96,900.00
216	SALAMI ALABA	117,300.00
217	ADEBAYO AKEEM	88,060.00
218	BABATUNDE S. T.	118,999.93
219	AFOLABI KAZEEM	72,540.00
220	ADEAGBO ISAU	118,900.00
221	BUKOLA BELAWU	-
222	BUSARI BOLA	18,700.00
223	ADEYEMO KUDIRAT	107,666.61
224	ADEDEJI KAWIYU	91,800.00
225	GBADAMOSI AKINADE	54,400.00
226	ADEYEYE TEMITOPE	239,700.00
227	ABUDLKAREEM AMINAT	71,060.00
228	OPELOYERU A. S.	112,200.00

229	HAMMED LUKUMAN	73,100.00
230	AKEE ADEMOLA	71,060.00
231	AGBOHIN WAHAB ABIOLA	-
232	OKUNADE AJIBOLA A.	-
233	OKOLIE JOHN	71,060.00
234	AJAYI ADEDOYIN	127,160.00
235	ASAMU WAHEED	-
236	TIJANI ABRAHAM	5,100.00
237	AYANSIJI S.A.	107,100.00
238	OYINLOLA J. O.	239,700.00
239	OLANAIRAN ELIZABETH	108,460.00
240	GBADEGESIN KEHINDE	82,280.00
241	OJEDELE SEGUN	6,800.00
242	OLAYINKA TOYIN	82,200.00
243	AJAYI ADEOLA	86,080.00
244	HAMMED SEKINAT	86,020.00
245	ADELEKE G. O.	127,500.00
246	KAREEM M. B.	127,500.00
247	ADESOLA R. T.	93,500.00
248	OGUNMAKINAD RISIKAT	93,500.00
249	SALAM ELIZABETH	93,500.00
250	KAREEM BAKARE	-
251	OJEWUMI AYOTUNDE	-
252	AKINYEMI O. M.	-
253	OJELEKE FUNKE S.	141,666.63
254	TIAMIYU ODUOLA	130,900.00

255	OGUNFAYO A. SIYANBOLA	(27,000.00)
256	OLANIYAN AGBOOLA	45,084.00
257	OWOLABI WASIU	-
258	AMUSAT RASAKI	11,131.00
259	ADEKUNLE TOYIN	-
260	MUTIAT TELLA	-
261	AYANDELE T. O.	117,300.00
262	BUKOLA BELAWU	-
263	AKINYEMI S. O. A.	147,333.30
264	OLANIYAN KEHINDE	245,500.00
265	ADEWOLE ADEDIRAN	-
266	OYEDELE IYABO O.	257,720.00
267	HAMZAT L. T.	193,500.00
268	OLADELE RASIDAT	-
269	FETUGA ADEDAPO A	51,000.00
270	F.A. ADEJUMO	142,775.00
271	SIKIRU DUROSINMI	16,804.80
272	F. OLAWUYI	4,042.52
273	E. OGUNTUNJI	-
274	E. A. ADELEKE	-
275	AZEEZ RAFIU	13,260.00
276	SANGOTOWO DEBORAH	158,100.00
277	SALAAM ROFIAT	49,300.00
278	AGBOOLA AJANI	97,798.67
279	YEKINNI OLATEJU	-
280	M.A. ADELEKE	80,681.00

281	FADEKE HARUNA	-
282	TITLOYE OJO	10,104.74
283	ATIBA L.G	18,056.76
284	ADEYEMO K. MOJIRADE	100,980.00
285	OYO WEST L.G.	170,830.03
286	K. B. AFOLABI	10,130.00
287	TOPE KOLAWOLE	-
288	SALAWU ROFIAT O.	49,300.00
289	SALAWU TALUBI ISHOLA	-
290	TELLA S. OLAWALE	158,100.00
291	P. O. ESHO	-
292	DEFUNCT OYO	255,693.89
293	T.T. FATOKI	(6,600.00)
294	B. O. AYODELE	211,202.00
295	ODEBIYI AMUDALAT	59,500.00
296	OLAWALE E. O	147,900.00
297	AMUSAN A.M	-
298	TIJANI FOLASADE	147,900.00
299	ADERIBIGBE ABEEBE	-
300	SALAM SILIFAT W.	-
301	AKEE RAMOTA	-
302	OJO SUNDAY	-
303	SAKA KABIRU	-
304	ADEDOKUN AYOADE	27,200.00
305	OSENI SAKIRU AKANMU	-
306	YEKINNI OLATEJU	-

307	P. O. JOSHUA	128,250.00
308	S. O. OLADOKUN	163,633.32
309	YEKINNI OLADOSU	-
310	T. A. ODUOLA	118,800.00
311	SHITTU AYINDE	42,933.26
312	F.A. ALABA	-
313	M.,A. ALABI (Mr)	11,000.69
314	GANIYU AKINTOLA	15,940.00
315	A. T. MURITALA	-
316	I.M AKANDE	104,060.00
317	O. I. SALAWU	19,360.00
318	K.L. ADEOYE	66,028.00
319	MRS A. O. ADEYEMI	66,028.00
320	ADELAKUN I. O.	-
321	A. M. LASISI	3,300.00
322	ADEKUNLE FOLUKE A.	-
323	OYELAMI AYANSOLA P.	198,333.00
324	OLADOKUN MOSES	120,120.30
325	ADIO AKINTADE	-
326	YUNUSA BOLAJI	-
327	AZEEZ MODNAT	(512.00)
328	GAFAR ADIJAT	-
329	DR. J.M O. OSOKO	44,032.00
330	KAZEEM SHITTU	4,840.00
331	RAFIU LASISI	56,100.00
332	AYODELE B.O	211,200.00

333	JACOB ADEDIRAN B	13,464.00
334	AYÉKALE ELIJAH	12,240.00
335	KOFOWOROLA R BOSEDE	71,060.00
336	AKINPELU M.L	-
337	KUNLE HAMZAT	28,442.00
338	ALAAFIN ANNVERSARY	100,000.00
339	RASAKI LASISI	3,000.00
340	NAPEP	2,399,244.00
341	CHIEF TESLEEM ADEKUNLE	-
342	OKEDOKUN G. O.	4,999.98
343	SHITTU ASIMIYU	50,000.00
344	AKINDELE NIKE	50,000.00
345	ADEYEMO YEMI	50,000.00
346	BELLO RAHMAN	50,000.00
347	ADESIYAN SALIU	50,000.00
348	HON. GARUBA R. O.	50,000.00
349	BABALOLA O. S.	(4,000.00)
350	ISHOLA SHUAIB B.	-
351	ADEJRE ADEREMI A	-
352	MAKINDE OMOADE A	158,664.00
353	RAJI TAJUDEEN	-
354	ADEOYE PETER	66,600.00
355	ADESIJI OYEBOLA	100,000.00
356	HON. GARUBA R. O.	-
357	SANGOLOWO DEBORAH	-
358	AZEEZ RAFIU	-



359	TELLA S. OLAWALE	-
360	AMUSAT A.M	116,400.00
361	OLAWALE E.O	-
362	TIJANI FOLASHADE	-
363	LASISI SIKIRU AYOADE	108,460.00
364	SAKA KABIRU	-
365	GBADAMOSI W.A	-
366	SALAAMI SILIFAT	-
367	ADEDOKUN AYOADE	27,200.00
368	LASISI RAFIU	-
369	AKINTOLA GANIYU	115,940.00
370	ADELAKUN ADEPOJU	130,900.00
371	ANIMASHAUN MUIDEEN	153,000.00
372	YEKINNI MUKAILA	37,400.00
373	AMUDA KEHINDE	35,700.00
374	OYELEYE TAOFECK	13,600.00
375	OGUNMOLA PATRICIA O.	40,780.00
376	AKANBI COMFORT A.	-
377	ADEWUYI F.O	-
378	JACOB ADEDIRAN B	-
379	LADIGBOLU MARY M.	-
380	FADEJI TOYIN	10,434.00
381	OLANIYI KEMI	10,681.00
382	KOFOWOROLA R. ABOSEDE	-
383	SAUDA OLUWATOYIN	-
384	OKUNADE AJIBOLA A.	-

385	SULE MUIDEEN	14,960.00
386	HAMMED T. KAMOLI\	7,655.00
387	AKINLOYE TAIWO	-
388	MURAINA OMOBONIKE	-
389	OLADIPO MODINAT FOYEKE	-
390	SANGOGBENLE OYIPEJU O.	25,500.00
391	ADEJUMO OLUKOLA	135,996.00
392	OJETAYO C. MOPELOLA	44,880.00
393	FOLARIN ADELANI	-
394	LASISI MUMINI	-
395	SALAAM RASAKI	-
396	AMOLE OLUBUKOLA S	-
397	SALAUDEEN SARAFADEEN	-
398	OKE ELIZABETH	-
399	WASIU LAZIZI	-
400	AGBOLUAJE TAJUDEEN	-
401	ADEDEJI AYOBAMI	-
402	AKINYONI O.M	141,666.63
403	ADEWUYI F. O	158,100.00
404	FASOLA SIMEON	135,666.60
	<b>TOTAL</b>	<b>286,570,302.36</b>

**NOTE 12**  
**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**OYO EAST LOCAL GOVERNMENT,**  
**KOSOBO, OYO**  
**STATEMENT OF DEPOSIT AS AT DECEMBER, 2019**

S/NO	NAMES	AMOUNT
1	P.A.Y.E	2,602,220.75
2	MASS TRANSIT	-
3	TAX 5%	528,801.56
4	V.A.T 5%	246,857.29
5	C.I.C.S	104,679.55
6	NULGE	6,303.50
7	HASIBUNNALLAHU COOPERATIVE	9,291.17
8	CHURCH	300.00
9	MOSQUE	150.00
10	NUP	518.17
11	NUP (BUILDING FUND)	976.88
12	COMM. HEALTH EXTENSION WORKERS DUE	4,364.04
13	MEDICAL HEALTH WORKER DUE	377.55
14	M.A BALOGUN	-
15	E.O OJEBODE	-
16	LOAN SCHEME (NDE)	-
17	M.M SOKALE	-
18	YETUNDE OLADIMEJI	-

19	AKINUMU ISOLA	-
20	C.O AYODELE	-
21	S.O SALAMI	-
22	YAYA BALOGUN	152,980.00
23	AMAO OLAWUWO	57,140.00
24	ADERIBIGBE T	89,100.00
25	SANDA OLUWATOYIN	31,460.00
26	F.A OLADEJO	97,647.00
27	R.A KEKERE EKUN	93,280.68
28	OGUNNIYI IDAYAT	133,947.00
29	ABDULQODRI TAWA	19,800.00
30	OLADIPO MODINAT FOYEKE	9,450.00
31	OLAYIWOLA ADEBUMI	11,550.00
32	AKEEM RAMOTA ADEBISI	75,240.00
33	KILANKO S.O	15,900.00
34	OGUNFAYO A.S	22,040.00
35	AKINLOYE T.O	35,100.00
36	YUSUFF ADETOKUN	31,500.00
37	ADEWUYI OLUSEYI	122,770.00
38	OWOLABI W.A	64,680.00
39	OLAYIWOLA SAIDAT	72,600.00
40	LAWAL OLAIDE Y	53,240.00

41	DUROSINMI S.A	60,000.00
42	MUSTAPHA F.A	123,420.00
43	DUROSINMI B.B	20,790.00
44	ABODERIN IDAYAT	21,780.00
45	ADENIRAN RASAQ	62,980.00
46	BELLO MUSA O.	60,060.00
47	BELLO ROFIYAT A	53,350.00
48	SHITTU SOFIYAT	101,560.00
49	SANUSI M.O	1047,030.00
50	BADMUS I. SHINA	60,500.00
51	ABDUL RAHEEM A RAHMAN	26,620.00
52	GAFAR BOLANLE A	57,750.00
53	MUSTAPHA ALIMOT	6,300.00
54	KAREEM BILIKISU	77,440.00
55	ONIRETI DAVID	130,400.00
56	KEHINDE IDOWU	-
57	OJO ADEBIMPE	34,550.00
58	AJANI KEHINDE	30,030.00
59	AJAYI DELE	100,100.00
60	GANIYU WAHEED	19,360.00
61	AJANI ADEDOYIN	46,640.01
62	SALAWU FATAI	40,700.00
63	OLATUNDE IYABO	31,500.00
64	AKANO JULIANA	16,500.00
65	OJO SUNDAY	42,900.00
66	BELLO LATEEFAT F	159,600.00

67	OGUNKUNLE RACHEAL	6,260.00
68	ADEYEMO O.O	137,800.00
69	MURAINA W.A	165,000.00
70	SALAWU SARAFA	55,660.00
71	YUSUFF E.O FOLUSO	84,700.00
72	OYELAMI YEMISI	71,610.00
73	FADYOIN BOLANLE	171,600.00
74	KAREEM A.A	72,600.00
75	ALAKITAN S.O	46,200.00
76	OKE E.T	34,650.00
77	TAIWO C YEMISI	35,950.00
78	ODELEYE I.A	65,894.02
79	R.A ABUBAKA	61,446.00
80	OGUNBODE MARY	47,634.00
81	SITTU RASAQ	7,554.00
82	AKINOLA OLATUNDE	62,920.00
83	AYINLA OMOTAYO	92,400.00
84	OLAORO MOJISOLA	108,900.00
85	YUSUFF RHODA A	87,120.00
86	ABIOYE OLUSOLA I.	108,900.00
87	EEGUNDINA ABIOLA	30,030.00
88	ALEEM RASIDAT B	60,500.00
89	BELLO FATAI	197,643.00
90	AYANNIYI J.A	69,858.05
91	AKINTUNDE BOSEDE	18,480.00
92	BUSARI NIKE ABIBAT	113,740.00

93	OJETAYO OLUSEGUN	122,430.00
94	ADELEYE MARIA T	5,500.00
95	DAUDA MODINAT A	21,000.00
96	AKINDOLAMU D.A	22,060.00
97	ODEKUNLE SEYI	19,800.00
98	AJAYI RACHEAL	62,186.72
99	ADETIMOJI SUNDAY	151,800.00
100	OYENIJI SAUDAT	16,500.00
101	S.T AKANGBE	47,250.00
102	TEMITOPE ADEGOKE	133,416.00
103	OGUNTUNJI PHILIPS	13,860.00
104	RAJI ROFIYA TITILAYO	66,990.00
105	LAWAL FATIMOH L	97,650.00
106	SANUSI FOLASADE K	90,090.00
107	AKANJI N.O	28,880.00
108	OMOTOSO DAVID	56,100.00
109	AMUDA T.O	6,600.00
110	GANIYU FOLARIN M	11,550.00
111	OKEDOYIN FEMI B	149,966.80
112	OLAOSUN C.O	148,400.00
113	MUSTAPHA A FOLAKE	92,650.00
114	RABIU POPOOLA H	152,250.00
115	MUSTAPHA AKEEM O	148,500.00
116	LAWAL GANIYAT A	153,700.00
117	KAHINDE V.T	127,200.00
118	AKINPELU REBECCA O	72,600.00

119	JAYEOBA A. JANET	22,880.00
120	OLADIPO ABIODUN A	39,270.00
121	AYILARA TAIWO	2,310.00
122	OLADOKUN SAKIRAT	9,6580.00
123	OJEWOLE VICTORIA	21,726.85
124	OBADARE FOLASADE	137,940.00
125	YUSUFF FATIMO	45,980.00
126	MINISTRY OF JUSTICE	-
127	AZEEZ MODINAT	14,484.00
128	GESINDE BUSAYO	112,723.00
129	COKER GANIYAT	104,060.00
130	ADISA O.O	5,889.39
131	AGBOLUAJE FAUSAT	18,333.35
132	AJAPE A.O	64,777.53
133	P.O OGUNMOLA	19,360.00
134	OKUNLOLA R.O	67,155.00
135	AMUSAN ADEBOLA	113,400.00
136	ADEDEJI L.O	149,655.00
137	ALAWODE M.O	91,980.00
138	KOLADE F.A	73,846.73
139	ENGR OMIRINDE	110,500.00
140	TITILLOYE OYEDELE	1,260.00
141	MUSTAPHA FATAI	23,100.00
142	ADEROGBA ELIZABETH	101,900.00
143	A.K AKINADE	117,046.00
144	MUSTAPHA MOJEED	125,840.00



145	AJADI SUNDAY A	34,980.00
146	TAIWO B.T	105,600.00
147	WOMEN AFFAIRS	-
148	ADM. DEDUCTION	-
149	SALAMI RASAKI	94,380.00
150	ADEWALE WASIU	25,740.00
151	ADEWUYI RAIMAT	26,620.00
152	ADEYEMI TAIWO F	108,900.00
153	OLADEPO OLUWATOYIN	113,740.00
154	ASHAMU OYERINDE	16,170.00
155	ARIORI RACHEAL	29,328.00
156	1% STAMP DUTY	49,371.45
157	POL.FUNCTIONARY DUE	-
158	P.F.S.F.C	-
159	ADMIN DEDUCTION	-
160	ADEREMI ADEJARE	36,300.00
161	IGE VICTORIA	55,660.00
162	SHITTU WASIU	90,090.00
163	OLAGUNJU M. AKINKUNMI	60,500.00
164	TAIWO OYELEYE °	174,900.00
165	HAMMED T LUKUMAN	116,160.00
166	OYO STATE TOURISM BOARD	-
167	ADEJUMO J.A	137,800.00
168	SOSANYA J.O	45,980.00
169	F&S DEDUCTION	-
170	ABDULRAHEEM WALIU	58,305.00

171	OLAOPA DORCAS ADEBOLA	22,050.00
172	ADEWALE ADEBUNMI Y	29,444.45
173	ADEEGBODU BASIRAT	3,886.67
174	ADISA O.O	5,889.39
175	OJO OLUWOLE A	44,160.00
176	AWOJOBI HEZEKIAH	33,264.00
177	ADEWUYI MARY	3,300.00
178	ADEJOKE ELIZABETH	2,420.00
179	FAJIMI SEIFAT	2,420.00
180	OLAYIWOLA F.O	116,663.88
181	HON. AKEE ADEMOLA	44,378.51
182	HON. ADEYEMI TELLA	925,484.83
183	HON.KAYODE ATILADE	737,783.00
184	HON. TIJANI OLAYEMI	593,508.50
185	HON. ADEYEMO ADEYEMI	758,290.00
186	HON. SANGOTOWO.J.	788,290.00
187	HON. SHITTU A.A	338,290.00
188	HON. OLUOKUN .G.	658,290.00
189	HON. ASHIRU .Y.	670,590.00
190	HON. OLAYIWOLA .S.	570,590.00
191	HON. AZEEZ . T.	790,590.00
192	HON. ADEYEMI .K.	340,590.00
193	HON. WALE ADEOYE	790,590.00
194	WORKS DUE	-
195	EDUCATION DUE	-
196	AGRIC LOAN	-

197	OLADEEBO SUNDAY	-
198	OYELEYES.S.A	31,460.00
199	AKINOLA J.A.K	-
200	TRACTOR	30,000.00
201	ADELEYE J. T	70,666.80
202	TIJANI K.	68,053.44
203	OLUFUNMILAYO ELIZABETH	25,749.99
204	OLALEKAN WAHID	105,973.00
205	ATOYEBI A.	11,243.00
206	OYSHIS	212,208.00
207	OGUNMAKINDE A.	25,752.00
	<b>TOTAL</b>	<b>22,027,734.49</b>

**NOTE 13**  
**ANALYSIS OF INVESTMENT HOLDING YEAR 2019**

S/N	PARTICULAR	UNITS OF HOLDING	NOMINAL VALUE	TOTAL VALUE	REMARKS
1	UNITED BANK FOR AFRICA PLC	7,455.00	0.50	3,727.50	BONUS OLD
2	FIDELITY BANK PLC	39,666.00	0.50	19,833.00	ORDINARY OLD
3	FSB INTERNATIONAL BANK PLC	23,800.00	0.50	11,900.00	BONUS OLD
4	WEST AFRICA PORTLAND CEMENT	5,450.00	0.50	2,725.00	BONUS OLD
5	UNITED BANK FOR AFRICA PLC	1,575.00	0.50	787.50	BONUS OLD
6	UNITED BANK FOR AFRICA PLC	11,183.00	0.50	5,591.50	BONUS OLD
7	UNITED BANK FOR AFRICA PLC	2,852.00	0.50	1,426.00	BONUS OLD
8	UAC OF NIGERIA PLC	38,670.00	0.50	19,335.00	ORDINARY OLD
9	POLARI BANK PLC	222,222.00	0.50	111,111.00	ORDINARY OLD
10	OTHERS	2,443,782.00	0.50	1,221,891.00	COMBINED
	<b>TOTAL</b>	<b>2,796,655.00</b>	<b>5.00</b>	<b>1,398,327.50</b>	

NOTE 14

PUBLIC FUNDS A/C

OPENING GENERAL REVENUE BALANCE 1/1/19	369,939,436.55
ADD: REVENUE COLLECTED DURING THE YEAR	756,028,573.42
TOTAL AVAILABLE REVENUE	1,125,968,009.97
LESS: EXPENDITURE INCURRED AND PAID	722,172,416.49
CLOSING BALANCE AS AT 31/12/2019	403,795,593.48

NOTE 10

CASH AND CASH EQUIVALENT

AS AT 31<sup>ST</sup> DEC, 2019

CASH IN HAND	6,519.34
BANK BALANCE	9,038,337.63
STABILISATION OYO EAST	33,864,913.80
STABILISATION OYO SOUTH EAST	27,691,952.73
<b>TOTAL</b>	<b>70,604,723.50</b>

**OYO EAST LOCAL GOVERNMENT KOSORO, OYO**

**BANK RECONCILIATION STATEMENT AS AT DECEMBER 2019**

**BALANCE AS PER BANK STATEMENT AS AT 31<sup>ST</sup> DECEMBER 2019**

U.B.A. Account No.:1000305458	- 5,201,493.01	
Zenith Bank Account No.: 1014220439	- 160,412.93	
Zenith Bank Account No.:1014484435	- <u>14,744,698.47</u>	
		20,106,604.41


ADD:

Bank charges	-	
Uncredited Lodgement	- 598,878.04	
Debit in Bank Not in Cashbook	- <u>13,173,021.78</u>	
		<u>13,771,899.82</u>
		33,878,504.23

LESS:

Unpresented Cheque	- 11,689,862.87	
Credit in Bank not in Cash Book	- <u>13,523,500.00</u>	
		<u>25,213,362.87</u>

**BALANCE AS PER CASH BOOK AT 31/12/2019**      **8,665,141.34**

Prepared by: 

Bank Reconciliation Officer

Signed by: 

Director of Finance and Supplies

**OYO SOUTH EAST LOCAL COUNCIL DEVELOPMENT AREA  
APAAPARA OYO**

**BANK RECONCILIATION STATEMENT FOR THE  
MONTH OF DECEMBER, 2019**

**BALANCE AS PER BANK STATEMENT**

Zenith Bank Account No: (1015424818) - 1,168,733.46  
UBA Bank Account No: (1021355186) - 124,352.32

**₦1,293,085.78**

**ADD:**

Bank Charges (Note 1) - 67,411.00  
Uncredited Cheques (Note 2) - 7,167,339.34  
Debit in Bank not in Cash book (Note 3) - 455,000.00

**₦8,982,836.12**

**LESS:**


Credit in Bank not in Cash book (Note 4) - 8,389,252.83  
Unpresented Cheques (Note 5) - 217,387.00

**8,606,639.83**

**BALANCE AS PER CASH BOOK**

**₦376,196.29**

Prepared by: BELLO ROFINA-A  
Bank Reconciliation Officer: ASRA

Signed by:   
Director of Finance and Supplies

## NOTE 1

Uncredited Lodgement as at December 2019

SN	DETAILS	AMOUNT
1.	MRS ADEGOKI E.O	11,600.00
2.	ADENIRAN RASAQ	34,700.00
3.	ADENIRAN RASAQ	30,000.00
4.	ADENIRAN RASAQ	7,500.00
5.	ADEGOKI E.O.	30,400.00
6.	SHITTU WASIU B.	105,000.00
7.	ADENIRAN RASAQ	22,500.00
8.	DIRECTOR OF FINANCE	43,492.25
9.	DIRECTOR OF FINANCE	155,342.47
10.	ADEGOKI E.O.	31,600.00
11.	ADENIRAN RASAQ	15,000.00
12.	ADENIRAN RASAQ	18,000.00
13.	ADENIRAN RASAQ	10,000.00
14.	ELDER S. SOLADENI	4,000.00
15.	SHITTU WASIU	38,000.00
16.	DIRECTOR OF FINANCE	41,743.32
	TOTAL	598,878.04



## NOTE II

CREDIT IN BANK NOT IN CASH BOOK AS AT DECEMBER 2019

U.B.A

S/N	DETAILS	AMOUNT
1.	ADENIRAN RASAQ	1,500.00
2.	TESCOM	30,000.00
3.	ADENIRAN RASAQ	1,000.00
4.	OYO EAST L.G.	100,000.00
5.	KOLAWOLE KOI APO	5,000.00
6.	OGBUNKUNLE OLADAYO	5,000.00
7.	ADEKUNLE RASIDAT & CO.	16,000.00
8.	TESCOM	30,000.00
9.	ADEDEJI AYODEJI	15,000.00
	12/12/2019 First Direct	13,320,000.00
		<b>13,523,500.00</b>

## NOTE III

DEBIT IN BANK NOT IN CASH BOOK AS AT DECEMBER 2019

S/N	DATE	NAME	CHEQUE NO.	AMOUNT
1.	4/12/2019	Board of Internal Revenue	1271	1,143,021.78
2.	6/12/2019	Hesiwaju L.G.	1265	30,000.00
3.	13/12/2019	De-Damak Nigeria Ltd.		12,000,000.00
				<b>13,173,021.78</b>

## NOTE IV

UNPRESENTED CHEQUE

S/N	DATE	DETAILS	AMOUNT
1.	31/12/2019	Direct Payment	11,689,862.89

Note 1

Bank Charges		
Brought forward	64,724.00	
SMS and Other	62.00	
Cheque book charges	<u>2,625.00</u>	
		<b>₦67,411.00</b>

Note 2

Uncredited cheques		
Brought forward	-	7,163,339.34

Note 3

Debit in bank not in cash book		
B/forward	-	350,000.00
31/12/2019 Cheque 200 Salain Molawa	-	<u>105,000.00</u>
		<b>₦455,000.00</b>

Note 4

Credit in bank not in cash book		
Brought forward	-	7,335,029.35
31/12/2019 NEFT (7520)	-	171,723.48
31/12/2019 " "	-	875,000.00
17/12/2019 Sanusi M. O.	-	<u>7,500.00</u>

**₦8,389,252.83**

Note 5

Unpresented Cheques		
B/forward	-	217,387.00

# ZENITH BANK PLC

RC: 150224



## OYO TOWN BRANCH

Akunleru Area, Awe Junction,  
Ogbomosho Road, Oyo, Oyo State.  
Tel: 0704 000 0680, 0806 694 2773.  
www.zenithbank.com | SWIFT: ZENINGLA

Oyo East Local Government  
P.M.B 1008  
Kosobo, Oyo,  
Oyo State  
23rd March, 2020

Dear Sir,

### BANK CERTIFICATE

With reference to your letter dated March 23<sup>rd</sup> 2020, we write to advise the balance on the below stated account as requested as at 31<sup>st</sup> December 2019.

S/ N	ACCOUNT NAME	ACCOUNT NUMBER	AVAILABLE BALANCE	DATE	UNCLEARED EFFECT
1	Stabilization Account II Oyo East	1015197761	N 33,864,913.80 CR	31/12/2019	NIL
2	Oyo East LG Statutory Allocation Account	1014484435	N 14,744,698.47 CR	31/12/2019	NIL
3	Vat Account Oyo East LG	1014220439	N 160,412,93 CR	31/12/2019	NIL

Thank you for your patronage.

Yours faithfully,  
For: ZENITH BANK PLC

  
OGOCHUKWU CHIJOKE  
[BRANCH OPERATIONS]

  
HENRY ETUONU  
[HEAD OF OPERATIONS]

### THE BOARD

Chairman: Dr. Jim Ovia, CON | Group Managing Director/CEO: Mr. Ebenezer Onyeagwu | Non-Executives: Mr. Jeffrey Eleyini, Prof. Chukuka Enwemeka, Prof. Oyewusi Ibidapo-Obe, Mr. Gabriel Ukpeh, Engr. Mustafa Bello | Deputy Managing Director: Adasora Urneoji  
Executives: Mr. Ahmed Umar Shuaib, Dr. Termitope Fasoranti, Mr. Dennis Ojisa.

OYO/CSU/0348/20200323/006

Oyo East local Government,  
P.M.B. 1008, Kosojo.  
Oyo, Oyo State.

Dear Sir/Ma,

**RE: CERTIFICATE OF BALANCE**

We refer to your request dated March, 23, 2020 on the above subject and hereby confirm the total balance in your IGR account number 1000305458 as at December 31, 2019 to be **N5,201,493.16**.

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

Yours faithfully,

FOR: **UNITED BANK FOR AFRICA PLC**

  
Ademola Osungbohun  
Relationship Manager

  
Akinsanmi Ogunsami  
Business Manager

United Bank for Africa Plc. RC No. 2457. UBA House, 57 Marina, Lagos

Tony O. Eumelu CON (Chairman), Amb. Joe Keshi OON (Vice Chairman), Kennedy Uzoka (GMD/CEO)  
Victor Osadolor (Deputy Managing Director), Executive Directors: Dan Okeke, Emeke E. Iweriebor, Oliver Atawuba, Ayoku A. Iyadi,  
Ibrahim A. Puri, Uche Ike, Chukwuma Nweke, Non-Executive Directors: Kola Jamodu (CFR), Foluke K. Abdurazag, Owanon Duke,  
Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jell Bello, Isaac Okoyode Fasola.

OYO/CSU/0348/20200304/004

**Oyo South East LCDA,  
Apaara,  
Oyo, Oyo State.**

Dear Sir/Ma,


**RE: CERTIFICATE OF BALANCE**


We refer to your request dated March 4, 2020 on the above subject and hereby confirm the total fund remitted into your stabilization account number 2110583886 as at May 31, 2019 till December 31, 2019 to be **N27,691,952.73**.

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

Yours faithfully,

For: **UNITED BANK FOR AFRICA PLC**

  
Ademola Osungbohun  
Relationship Manager

  
Akinsami Ogunsumi  
Business Manager

United Bank for Africa Plc, RC No. 2487, UBA House, 57, Victoria Road,

Lagos  
Chairman (Chairman): Amb. Joe Keshi OON (Vice Chairman): Kenneth Ekeh OON  
Managing Director (Managing Director): Executive Directors: Dan Okeke, Emeke E. Iweitelwa, Oluwole A. Oluwole, A. P. Ucheibe, Chukwuma Nwete, Non-Executive Directors: Kolu Jomodu (CFR), Foluke A. Adenuga, Oluwole A. Oluwole, Samuel Oke (FCA), Angela Anake, Erelu Angela Adebayo, Abd. Raodir. Jai. Beig, Tadeo O. Oluwole