



2018

GENERAL PURPOSE FINANCIAL STATEMENT

OYO EAST LOCAL GOVERNMENT,

KOSOFO, OYO

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OYO EAST LOCAL GOVERNMENT, KOSOBO, OYO.

RESPONSIBILITY STATEMENT

Financial statements and accounts have been prepared by the Director of Finance and Supplies, under the Modified Cash Basis system as directed by the Executive Council. The financial statements comply with the adopted International Financial Reporting Standards (IFRS) and International Public Accounting Standards (IPSAS).

The Director of Finance and Supplies is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded were within statutory authority, were accurately recorded. To the best of our knowledge, the system of internal control operated throughout the reporting period.


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Director of Finance & Supplies

19-9-2019
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We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with Finance (Control and Management) Act as amended and generally accepted accounting practice.

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



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Director, Finance & Supplies



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Head, Local Government
Administration

.....
Chairman

STATEMENT NO.3			
OYO EAST LOCAL GOVERNMENT KOSOBO, OYO			
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018			
	NOTES	Nn- 2018	Nn- 2017
Cash flow from Operating Activities			
In Flows			
Government Share of FAAC (Statutory Revenue)		340,627,760.33	197,577,532.89
Government Share of VAT		305,755,358.08	310,365,328.51
Government Share of 10% IGR		25,952,391.19	33,030,316.05
Government Share of Excess Crude Oil		150,000,000.00	-
Tax Revenue		77,350.69	73,100.00
Non Tax Revenue		7,525,538.00	7,881,549.31
Investment Income		-	-
Interest Earned		-	-
Aid & Grnts		-	-
Debt Forgiveness		-	-
Other Revenue		-	-
Transfer from Other Government Entities		-	-
Total Inflow from Operating Activities		829,938,398.29	548,927,826.76
Outflows:			
Salaries & Wages		(305,385,017.89)	(369,369,405.93)
Social Benefits		(39,924,114.98)	-
Overheads		(142,416,978.89)	(21,508,070.72)
Grants & Contributions		-	-
Subsidies		-	-
Transfer to other Government Entities		-	-
Finance Cost		-	-
Total Outflows from Operating Activities		(487,726,111.76)	(390,877,476.65)
Net Cash Inflow/Outflow from Operating activities	1	325,919,219.72	93,893,814.31
Cash Flow From Investing Activities			
Proceeds from Sale of PPE		-	-

STATEMENT NO.3			
OYO EAST LOCAL GOVERNMENT KOSOBO, OYO			
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018			
	NOTES	Nn 2018	Nn 2017
Proceeds from Sale of Investment Property		-	-
Proceeds from Sale of Intangible Assets		-	-
Proceeds from Sales of Investment		-	-
Dividend Received		-	-
Purchase/Construction of PPE		(355,382,663.85)	(7,638,089.65)
Purchase/Construction of Investment Property		-	-
Purchase of Intangible Assets		-	-
Acquisition of Investments		-	-
Net cash flow from Investing Activities		(355,382,663.85)	(7,638,089.65)
Cash Flow From Financing Activities			
Capital Grant Received		-	-
Proceeds from Borrowing		-	-
Repayment of Borrowings		-	-
Distribution of Surplus/Dividend paid		-	-
Net cash flow from Financing Activities		-	-
Net cash flow from All Activities		(29,463,444.13)	86,255,724.66
Cash & Its equivalent at 1/1/2018		112,169,822.92	25,714,841.16
Cash & Its equivalent at 31/12/2018	2	82,706,378.79	112,169,822.92
NOTE:1			
RECONCILIATION			
Surplus/(Deficit) per Statement of performance		26,753,737.66	150,412,260.51
Add Back Non-Cash Movement Items:		-	-
Capital Expenditure Written off		355,382,663.85	7,638,089.60
Depreciation Charges	-	-	-

STATEMENT NO. 4			
OYO EAST LOCAL GOVERNMENT KOSOBO, OYO			
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2018			
ASSETS:	NOTES	2018 (N)	2017 (N)
Current Assets			
Cash and Cash Equivalents	26	82,706,378.78	111,970,565.87
Receivables	27	304,289,892.04	266,899,330.55
Prepayments	28	-	-
Inventories	29	-	-
Total Current Assets A		386,996,270.82	378,869,896.42
Non- Current Assets			
Long term Loans	30	-	-
Investment	31	1,398,327.50	1,398,327.50
Property Plant & Equipment	32	-	-
Investment Property	33	-	-
Intangible Assets	34	-	-
Total Non-Current Assets B		1,398,327.50	1,398,327.50
Total Assets C=A+B		388,394,598.32	380,268,223.92
LIABILITIES:			
Current Liabilities			
Deposits	35	20,455,161.82	39,281,782.12
Short Term loans & Debts	36	-	-
Unremitted Deductions	37	-	-
Payables	38	-	-
Short Term Provisions	39	-	-
Currents Portion of Borrowings	40	-	-
Tota Current Liabilities D		20,455,161.82	39,281,782.12
Tota Non -current Liabilities			
Public Funds	41	-	-

STATEMENT NO. 4				
OYO EAST LOCAL GOVERNMENT KOSOBO, OYO				
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31st DECEMBER, 2018				
ASSETS:	NOTES	2018 (N)	2017 (N)	
Long Term provisions	42	-	-	
Long Term Borrowings	43	-	-	
Total Non-current Liabilities E		-	-	
Total Liabilities F=D+E		20,455,161.82	39,281,782.12	
Net Assets G=C-F		367,939,436.50	340,986,441.80	
NET ASSETS/EQUITY				
Capital Grants	44	-	-	
Reserves	45	-	-	
Accumulated Surplus (Deficits)	46	369,939,436.50	340,986,441.80	
Minority Interest	47	-	-	
Total Net Assets/Equity: H=G		369,939,436.50	340,986,441.80	
		(2,000,000.00)	-	

STATEMENT NO. 5

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED DECEMBER, 2018

PREVIOUS YEAR ACTUAL	DESCRIPTIONS	NOTES	ACTUAL	FINAL BUDGET	SUPPLEMENTARY BUDGET	INITIAL/ORIGINAL BUDGET	VARIANCE OF FINAL BUDGET
			2018 (Nm)	2018 (Nm)	2018 (Nm)	2018	
	REVENUE						
197,577,532.89	Govt. Share of FAAC	1	340,627,760.33	355,000,000.00	-	355,000,000.00	14,372,239.67
310,365,328.51	Govt. Share of VAT	2	305,755,358.08	397,000,000.00	-	397,000,000.00	91,244,641.92
33,030,316.05	Share of 10% of IGR	3	25,952,391.19	48,000,000.00	-	48,000,000.00	22,047,608.81
-	Govt. Share of Excess Crude Oil	4	150,000,000.00	300,000,000.00	-	300,000,000.00	150,000,000.00
73,100.00	Tax Revenue	5	77,350.69	330,000.00	-	330,000.00	252,649.31
7,881,549.31	Non Tax Revenue	6	7,525,538.00	99,020,000.00	-	99,020,000.00	91,494,462.00
-	- Investment Income	7	-	200,000.00	-	200,000.00	200,000.00
-	- Interest Earned	8	-	450,000.00	-	450,000.00	450,000.00
-	- Aid & Grants	9	-	-	-	-	-
-	- Debt Forgiveness	10	-	-	-	-	-
-	- Other Revenue	11	-	-	-	-	-
-	- Transfer from other Government Entities	12	-	-	-	-	-
548,927,826.76	TOTAL REVENUE (a)		829,938,398.29	1,200,000,000.00	-	1,200,000,000.00	370,061,601.71
	EXPENDITURE						
369,369,405.93	Salaries & Wages	13	305,385,017.89	360,300,000.00	-	360,300,000.00	54,914,982.11
-	- Social Benefits	14	-	25,000,000.00	-	25,000,000.00	25,000,000.00
21,508,070.72	Overhead Cost	15	142,416,978.89	209,295,000.00	-	209,295,000.00	66,878,021.11
7,638,089.60	Capital Expenditure written off	16	355,382,663.85	605,405,000.00	-	-	597,766,910.40
-	- Grants and Contribution	17	-	-	-	-	-
-	- Subsidies	18	-	-	-	-	-
-	- Depreciation Charges	19	-	-	-	-	-
-	- Impairment Charges	20	-	-	-	-	-

STATEMENT NO. 5

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED DECEMBER, 2018

PREVIOUS YEAR ACTUAL	DESCRIPTIONS	NOTES	ACTUAL	FINAL BUDGET	SUPPLEME NTARY BUDGET	INITIAL/ORIGINA L BUDGET	VARIANCE OF FINAL BUDGET
2017			2018	2018	2018	2018	
(Nm)			(Nm)	(Nm)	(Nm)		
	- Amortization Charges	21	-	-	-	-	-
	- Bad deb Charges	22	-	-	-	-	-
	- Public debt Charges	23	-	-	-	-	-
	- Transfer to other Government Entities	24	-	-	-	-	-
398,515,566.25	TOTAL EXPENDITURE (b)		803,184,660.63	1,200,000,000.00	-	594,595,000.00	(208,589,660.63)
150,412,260.51	Surplus/(Deficit) from operating Activities for the period c=(a-b)		26,753,737.66	-	-	605,405,000.00	578,651,262.34
	- Gain/Loss on Disposal of Assets	22	-	-	-	-	-
	- Gain/Loss on Foreign Transaction	23	-	-	-	-	-
	- Share of surplus/(deficit) in associate & joint ventures	24	-	-	-	-	-
	Total Non-operating Revenue /(Expenses) (d)		-	-	-	-	-
	Surplus/(Deficit) from ordinary Activities for the period e=(c+d)		26,753,737.66	-	-	605,405,000.00	578,651,262.34
150,412,260.51	Minority interest share of surplus/(deficit) (f)	25	-	-	-	-	-
150,412,260.51	Net surplus/(Deficit) for the period g=(e-f)		26,753,737.66	-	-	605,405,000.00	578,651,262.34

STATEMENT NO. 5

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED DECEMBER, 2018

PREVIOUS YEAR ACTUAL	DESCRIPTIONS	NOTES	ACTUAL	FINAL BUDGET	SUPPLEMENTARY BUDGET	INITIAL/ORIGINAL BUDGET	VARIANCE OF FINAL BUDGET
2017			2018	2018	2018	2018	
(Nm)			(Nm)	(Nm)	(Nm)		

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

Statement of Accounting Policies applied: The Historical cost concept and (psas cash basis were adopted as the underlining policies in the preparation of these financial statements.

STATEMENT OF REVENUE AS AT 31ST DECEMBER, 2018.

Adm & Eco Code	Description	Notes to the Account (Cash Flows)	Actual 2018	L.C.D.A Actual 2018	CONSOLIDATED Actual 2018
	Independent Revenue				
120101	Taxes Revenue		77,350.69	-	77,350.69
120201	Non Tax Revenue		7,156,788.00	368,750.00	7,525,538.00
120211	Investment Income				
120212	Interest Earned				
	Aids & Grant				
	Debt Forgiveness				
	Other Revenues				
	Transfer				
	SUB-TOTAL		7,234,138.69	368,750.00	7,602,888.69
	LESS DIVIDEND RECEIVED				
	NET INDEPENDENT REVENUE		7,234,138.69	368,750.00	7,602,888.69
11010105	10% IGR FROM STATE				
JANUARY	10% Allocation From State A/C				
FEBRUARY	10% Allocation From State A/C				
MARCH	10% Allocation From State A/C		2,359,308.29		
APRIL	10% Allocation From State A/C		2,359,308.29		
MAY	10% Allocation From State A/C		7,077,924.87		
JUNE	10% Allocation From State A/C				
JULY	10% Allocation From State A/C				
AUGUST	10% Allocation From State A/C		4,718,616.58		
SEPTEMBER	10% Allocation From State A/C		2,359,308.29		

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

OCTOBER	10% Allocation From State A/C		2,359,308.29
NOVEMBER	10% Allocation From State A/C		2,359,308.29
DECEMBER	10% Allocation From State A/C		2,359,308.29
	TOTAL		25,952,391.19
11010201	VALUE ADDED TAX (VAT)	5.00	
JANUARY	VALUE ADDED TAX (VAT)		
FEBRUARY	VALUE ADDED TAX (VAT)		
MARCH	VALUE ADDED TAX (VAT)		53,929,337.56
APRIL	VALUE ADDED TAX (VAT)		
MAY	VALUE ADDED TAX (VAT)		79,082,887.33
JUNE	VALUE ADDED TAX (VAT)		
JULY	VALUE ADDED TAX (VAT)		
AUGUST	VALUE ADDED TAX (VAT)		55,099,817.36
SEPTEMBER	VALUE ADDED TAX (VAT)		24,606,618.32
OCTOBER	VALUE ADDED TAX (VAT)		34,854,804.85
NOVEMBER	VALUE ADDED TAX (VAT)		24,309,625.61
DECEMBER	VALUE ADDED TAX (VAT)		33,872,267.05
	TOTAL		305,755,358.08
11010101	Allocation From Federal A/C	6.00	
JANUARY	STATUTORY ALLOCATION		
FEBRUARY	STATUTORY ALLOCATION		
MARCH	STATUTORY ALLOCATION		21,198,905.75
APRIL	STATUTORY ALLOCATION		21,463,816.42
MAY	STATUTORY ALLOCATION		80,937,388.08
JUNE	STATUTORY ALLOCATION		
JULY	STATUTORY ALLOCATION		
AUGUST	STATUTORY ALLOCATION		87,240,438.90
SEPTEMBER	STATUTORY ALLOCATION		32,176,803.37
OCTOBER	STATUTORY ALLOCATION		34,131,076.75
NOVEMBER	STATUTORY ALLOCATION		30,489,296.69
DECEMBER	STATUTORY ALLOCATION		32,990,034.37

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ADM CODE	Description	Notes to the	Actual 2018
	SUB-TOTAL		340,627,760.33
1009B	BAIL OUT/EXCESS CRUDE OIL		
	FEBRUARY		150,000,000.00
	JULY		
	SUB-TOTAL		150,000,000.00
	TOTAL		490,627,760.33
ADM CODE	Description	Notes to the	Actual 2018
	Salary and Wages		
01110010000	OFFICE OF THE L.G CHAIRMAN		20,877,399.28
011101300100	SECRETARY TO THE L.G		1,642,931.75
011118300101	INTERNAL AUDIT		
011200100100	THE COUNCIL		24,131,277.92
0112500100100	HEAD OF LOCAL GOVT. ADMINISTRATION		1,993,770.09
012500100100	DEPARTMENT GENERAL ADMINISTRATION		65,350,210.69
021500100100	DEPT AGRICULTURE AND NATURAL RESOURCES		10,820,301.57
022000100100	DEPARTMENT OF FINANCE AND SUPPLIES		23,015,587.49
022000300100	DEPT OF BUDGET, PLANNING, RESEARCH AND STATISTICS		2,069,821.49
023400100100	DEPARTMENT OF WORKS AND HOUSING		30,355,359.24
055100300100	DEPT OF COMMUNITY DEVEPT AND CULTURE		39,236,548.85
052100100100	DEPT OF PRIMARY HEALTH CARE		61,631,156.47
053500100100	DEPT OF ENVIRONMENTAL SANITATION		24,260,653.05
	TOTAL SALARY AND WAGES		305,385,017.89

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ADM CODE	Description	Notes to the Account	Actual 2017
	Overheads	10.00	
011100100100	OFFICE OF THE L.G CHAIRMAN		20,642,600.00
011101300100	SECRETARY TO THE L.G		1,000,104.68
011118300101	INTERNAL AUDIT		1,213,600.00
011200100100	THE COUNCIL		774,000.00
012500100100	HEAD OF LOCAL GOVT. ADMINISTRATION		1,231,450.00
012500100100	DEPARTMENT GENERAL ADMINISTRATION		35,088,433.63
021500100100	DEPT. AGRICULTURE AND NATURAL RESOURCES		4,802,600.77
022000100100	DEPARTMENT OF FINANCE AND SUPPLIES		26,614,008.19
022900300100	DEPT. OF BUDEFT, PLANNING, RESEARCH AND STATISTICS		8,557,020.00
023400100100	DEPARTMENT. OF WORKS AND HOUSING		8,999,129.86
055100300100	DEPT. OF COMMUNITY DEVEPT. AND CULTURE		20,179,031.76
052100100100	DEPT. OF PRIMARY HEALTH CARE		10,681,900.00
053500100100	DEPT. OF ENVIRONMENTAL SANITATION		3,716,700.00
	SUB-TOTAL		142,416,978.89
	SOCIAL BENEFITS		
2102030101	Gratuity		
2102030102	Pension		39,924,114.98
2102030103	Death Benefit		
	TOTAL SOCIAL BENEFITS		39,924,114.98
	ADVANCE ACCOUNT	10a	
			N

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

	OPENING BALANCE 1-1-2018		266,899,330.55		
	CLOSING BALANCE 31-12-2018		304,289,892.04		
	INCREASE IN ADVANCE		(37,390,561.49)		
	DEPOSIT ACCOUNT	10b			
	OPENING BALANCE 1-1-2018		39,281,782.12		
	CLOSING BALANCE 31-12-2018		20,455,161.82		
	DECREASE IN DEPOSIT		(18,826,620.30)		
	NET PAYABLES		(56,217,181.79)		
	HEAD PURCHASE / CONSTRUCTION OF PPE	11.00			
70132	GENERAL PERSONNEL SERVICES		5,557,394.00		
70330	JUDICISARY				
7042	AGRICULTURE, FORESTRY AND FISHING		40,251,950.00		
70112	FINANCIAL AND FISCAL AFFAIRS				
7044	MINING, MANUFACTURING AND CONSTRUCTION		216,673,219.85		
70460	COMMUNICATION				
70620	COMMUNITY DEVELOPMENT		28,378,200.00		
705	ENVIRONMENTAL PROTECTION		29,111,600.00		
70740	PUBLIC HEALTH SERVICES		35,410,300.00		
	GROUND TOTAL		355,382,663.85		

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ASSETS		CASH AND BANK BALANCES	18.00			
				MAIN	LCDA	CONSOLIDATED
31/12/18	CASH IN HAND			3,073.50	-	3,073.50
31/12/18	CASH AT BANK			32,283,905.90	807,667.20	33,091,573.10
	SUB-TOTAL			32,286,979.40	807,667.20	33,094,646.60
	OYO EAST LOCAL GOVERNMENT INVESTMENT ANALYSIS AS AT 31ST DECEMBER, 2018		19.00			
S/N	STOCK DETAILS	HOLDINGS/VO	NOMINAL VALUE	TOTAL VALUE	REMARKS	
00-1	UNITED BANK FOR AFRICA PLC	7,455.00	0.50	3,727.50	Bonus Old	
00-2	FIDELITY BANK PLC	39,666.00	0.50	19,833.00	Ordinary Old	
00-3	FSB INTERNATIONAL BANK PLC	23,800.00	0.50	11,900.00	Bonus Old	
00-4	WEST AFRICA PORTLAND CEMENT	5,450.00	0.50	2,725.00	Bonus Old	
00-5	UNITED BANK FOR AFRICA PLC	1,575.00	0.50	787.50	Bonus Old	
00-6	UNITED BANK FOR AFRICA PLC	11,183.00	0.50	5,591.50	Bonus Old	
00-7	UNITED BANK FOR AFRICA PLC	2,852.00	0.50	1,426.00	Bonus Old	
00-8	UAC OF NIG PLC	38,670.00	0.50	19,335.00	Ordinary Old	
00-9	SKYE BANK PLC	222,222.00	0.50	111,111.00	Ordinary Old	
00-10	OTHERS	2,443,782.00	0.50	1,221,891.00	Combined	
	SUB-TOTAL	2,796,655.00	5.00	1,398,327.50		
	OYO EAST LOCAL GOVERNMENT ADVANCE BALANCES AS AT 31ST DECEMBER, 2018		20.00			
S/NO	NAME	AMOUNT				
1	ADEGBITE BOLA	159,799.98				
2	OJO SADE	10,000.00				
3	ADEGOKE KAPLAT	62,400.00				
4	LAWUF EAKUNLE	84,600.00				
5	ADISA MOJI	153,000.00				
6	AWU'OOJA RAMU	3,740.00				

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

7	AGBADAMOSI AMUDA	52,700.00
8	J. G P S B	280,086,162.38
9	KAYODE TELLA	(0.48)
10	KAREEM AJALA SULIYAT	168,300.00
11	J. O. SOLADOYE	1,665.79
12	AJEGBE A. O	1,500.00
13	SHITTU MUKAILA	500.00
14	OYELEYE TAOFEEK	(1,200.00)
15	ADEWUSI M.A.	114,860.00
16	ADEGOKI S. I	(8,140.00)
17	IDIAT ADEGBOLA	(12,589.00)
18	HAMZAT S.A	2,091.36
19	AJIBI AYANFEMI FOLUNSO	(988.62)
20	OLANIYI FAUSAI	(1,556.55)
21	AJEGBE DENIS	(10,980.58)
22	OGUNWALE S. A	(80.00)
23	OGUNTUNJI PHILIPS	
24	OLADAPO S. F	51,000.00
25	BIMBO NANCY	153,000.00
26	TELLA TAOFEEK	50,994.26
27	FALADE F.A	45,900.00
28	OLASUNKANMI B.E	33,920.20
31	OLUOKUN VICTORIA	127,430.00
32	RASAQ ASIRU	(1,200.00)
33	MU'DASIRI OGUNMAKINDE	(2,900.00)
34	SHITTU LAWAL	73,900.00
35	OLAGBENRO O. O	59,220.00
36	Y. I. OLADINFIJI	132,600.00
37	T. A. ADEJI MO	(4,894.34)
38	AKANNI FOLASADE	3,666.58
39	ADISA AMINAT	4,900.00
40	OLU OKUN VICTORIA	127,430.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

41	YAHAYA M. O	33,899.51
42	ADEDIRAN ADEBAYO	(2,203.45)
43	LAMIDI TIJANI	12,761.94
44	FASHIPE W. A.	(260.09)
45	ADEYEYE F. M	77,213.30
46	KAREEM M. T.	(1,200.00)
47	OJO JOHN	45,980.00
48	OYELERE O. T	4,086.55
49	OJO DURO FATAI	112,126.62
50	ADEKANBI OLUSEGUN	(13,860.00)
51	WAHEED MUHDEEN	14,100.00
52	HAMZAT ARAMIDE	131,740.00
53	SEGUN ADEOLA	5,940.00
54	ADERONKE ADH AKUN	3,253.28
55	OYEDELE J. O	3,560.00
56	TIJANI SHERIAT	3,204.72
57	OGUNDIYA SUNDAY	12,320.00
58	ADENEKAN G. A	78,886.00
59	AFOLABI OYEWALE	16,886.70
60	V. L. ALADE	184,533.33
61	OYEKUNLE O. PHILIPS	32,700.83
62	OYEDELE A. A	(2,415.45)
63	ADEYANJU BOJA	24,646.44
64	OGUNRONBI V. T	(1,650.00)
65	OWOADE F. A	(4,122.79)
66	SANGODARE PETER	11,220.00
67	BOLARINWA D. B	145,645.64
68	OLADEJO G. A	18,271.37
69	ODUNRINDE FUNMILAYO	1,410.90
70	O. B. ADEDOKUN	(2,000.24)
71	AKINOLA K. S	127,150.00
72	FOLARIN S. O	1,100.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

73	GBADEAGESIN S. F	4,096.44
74	OKEYEDUN C. O.	(1,683.36)
75	LADIGBOLU A. A.	-
76	HAZAN ABODUNRIN	(850.06)
77	WAHAB AGBONHIN ABIOLA	72,186.00
78	AKINPELU M. I.	159,713.31
79	AKINWUMI ISHOLA	69,483.29
80	ADE FOMIWA A. A.	1,609.90
81	SHITTU BOLAJI	3,899.90
82	D. F. AZEEZ	500.00
83	OLADEJI O. A.	152,999.97
84	ODU YOYE ADELERAN FOLUSO	63,580.00
85	OWOADE TAIWO	14,960.00
86	J. O. ADEDIRAN	10,200.00
87	RAJI ABIOYE	(8,840.00)
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	184,533.33
94	KARREN SARAFADEEB	-
95	AYOOI A. A.	-
96	MUSTAPHA HALIMOT	-
97	OYE LAMI AYANSOLA	198,333.00
98	ODEBIYI AMUDALAT	59,500.00
99	LANSI OKUN MONSURAI	136,840.00
100	FAJIMOLU IYABO	54,740.00
101	ADENEKAN G. A.	78,880.00
102	AYANTUNJI MODINAT	8,500.00
103	ABOLABI OYIWOLE	16,886.70

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

104	C. O. AYODELE	204,000.00
105	S. B. ADELAKUN	5,100.00
106	ADEPELE WALIU	1,700.00
107	J. M. ADEMOLA	85,326.68
108	OKE M. O.	11,333.07
109	OLAGBENRO A. A.	12,466.68
110	OYETUNJI GASTYAI	(0.74)
111	HAMMED OLAIDE	7,820.10
112	AYILEKE I. A.	
113	ASHAYE OLANLOKUN A. J.	30,600.00
114	BILAWUMI A. O.	173,833.33
115	AJIBOYE O. B.	58,166.74
116	A. B. OLUWADARE	(5,013.25)
117	OIEWALE ISMAILA	(1,700.00)
118	WAHIED AGBOLUAJE	(5,100.00)
119	TUANI ISMAILA	
120	ODIBIYI AMUDALAT	59,500.00
121	WAHAB MUSLIM	5,100.00
122	ISAKA ALABI	55,900.05
123	OLADOKUN OLU'SOLA D.	18,700.00
124	RAJI KAZEEM	15,066.64
125	ALII 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	AKADI M. D.	67,999.92
131	AFOLABI T. A.	39,950.00
132	OJIDOKUN KEMI	44,880.00
133	OJO ABIGEAL	123,420.00
134	BABAIDE I. A.	33,999.90
135	OLADOKUN S. A.	39,099.99

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

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	49,300.00
142	OLUSINLE WAHAB O	51,000.00
143	TJANI 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 AKIEM	45,333.22
154	ADELABUN A	56,400.00
155	AKINDELE O. OLAKUNLE	-
156	RAFIU SHINA PETER	17,000.00
157	ALAMIDI ADEFUNJI	54,400.00
158	BUKOLA AGLADAPO J	50,660.00
159	OGUNDEDE G. O.	79,315.26
160	OYINLOLA A. O.	48,620.00
161	SANGODARE RACHEAL	36,833.18
162	D. O. OGUENDOKUN	60,940.00
163	OLAYIWOLA R. I.	16,920.00
164	SUNDAY AFOLABI	41,140.00
165	AGBI-NIGA I. A.	61,200.00
166	RAJI ADERONMU	39,100.00
167	F. A. ADELEKE	79,332.83

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

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	OMOTOSH OTOYIN	89,980.00			
173	OPALEYE A. M	126,933.30			
174	OJEBISI D. G	20,800.00			
175	G. M. OWOLABI	57,940.00			
176	OYELEKE SEGUN	6,800.00			
177	FOLARIN AKEEM	41,140.00			
178	ADEFNAIRAN 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	4,315.29			
189	ADEGBITE S. A	48,166.73			
190	AMUSAT NURUDEEN	48,166.73			
191	OJO C. B	96,900.00			
192	ABUBAKAR TAWA	(340.00)			
193	AKERI LE A. T	178,500.00			
194	ADEAGBOS A	44,880.00			
195	AJAWON F. O	123,420.00			
196	AWU BOOLA K. O	56,100.00			
197	HAMZAT S. A	56,100.00			
198	AKANDE SULAIMAN	52,360.00			
199	OLADOKUN TAOFEEK	1,020.00			

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

200	MUHLI IBIKUNLE	34,000.00
201	HAMMED YUSUFF	45,900.00
202	WAHAB MUSLIM	37,966.70
203	OLAWUYI MONSURAT	76,500.00
204	OLADOSU OMOLARA	85,566.64
205	OJO F. A.	96,900.00
206	MUSTAPHA MONDIN MI	850.00
207	ADEDEJI SAMSON	183,600.00
208	AYELEKE ISAKA	16,500.00
209	ADEJARE ADEREMI	190,740.00
210	AJUWOLE 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 AKIEM	88,060.00
218	BABATUNDE S. T.	118,999.93
219	AFOLABI KAZIEM	72,540.00
220	ADEAGBO ISAU	118,900.00
221	BUKOLA BELAWU	6,800.00
222	BUSARI BOLA	1,700.00
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	ABI DI KARFEM AMINAT	71,060.00
228	OPEI OYERU A. S.	112,200.00
229	HAMMED LUKUMAN	73,100.00
230	AKIEM ADEMOLA	71,060.00
231	AGBOHIN WAHAB ABBOLA	72,186.46

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

232	OKUNADE AJIBOLA A.	56,100.00
233	OKOLIE JOHN	71,060.00
234	AJAYI ADEDOYIN	-
235	ASAMU WAHIED	61,200.00
236	TIJANI ABRAHAM	5,100.00
237	AYANSIJU 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	OJEDULE SEGUN	6,800.00
242	OLAYINKA TOYIN	82,260.00
243	AJAYI ADEOLA	82,280.00
244	HAMMED SEKINAT	86,020.00
245	ADELEKE G. O	127,500.00
246	KAREEM M. B.	127,500.00
247	ADISOLA R. T	93,500.00
248	OGUNMAKINAD RISIKAT	93,500.00
249	SALAME ELIZABETH	93,500.00
250	KAREEM BAKARE	-
251	OJEWUMI AYOTUNDE	1,700.00
252	AKINYEMI O. M.	141,666.63
253	OJELEKE FUNKE S	130,900.00
254	TIAMIYU ODUOLA	59,500.00
255	OGUNFAYO A. SIYANBOLA	34,200.00
256	OLANIYAN AGBOOLA	45,084.00
257	OWOLABI WASIU	43,351.31
258	AMUSAT RASAKI	11,131.00
259	ADEKUNLE TOYIN	51,000.00
260	MULTAT BELLA	-
261	AYANDELE T. O.	-
262	BIKOLA BEAWU	-
263	AKINYEMI S. O. A	147,333.30

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

264	OLANIYAN KEHINDE	246,500.00
265	ADEWOLE ADEDIRAN	(500.00)
266	OYEDELE IYABO O	257,720.00
267	HAMZAT U. I	193,500.00
268	OLADELE RASIDAT	(8,500.00)
269	IFETUGA ADEDAPOLA	51,000.00
270	F. A. ADEJUMO	142,775.80
271	SIKIRU DU ROSINMI	16,804.85
272	F. OLAWUYI	4,042.52
273	E. OGUNTUNJI	2,659.02
274	E. A. ADELEKE	2.87
275	AZEEZ RAHILU	9,520.00
276	SANGOTOWO DEBORAH	158,100.00
277	SALAAM ROFIAT	49,300.00
278	AGBOOLA AJANI	97,798.67
279	YEKINNI OLATEJU	8.77
280	M. A. ADILEKI	80,681.04
281	F. ADEKE HARUNA	159.24
282	ITITLOYE OJO	10,104.74
283	ATIBA L. G	180,256.76
284	ADEYEMO K. MOJRADE	100,980.00
285	OYO WEST L. G	170,830.03
286	K. B. AFOLABI	10,130.00
287	TOPE KOLAWOLE	59.20
288	SALAWU ROFIAT O	49,300.00
289	SALAWU TALUBISHOLA	1,700.00
290	IBLLA S. OLAWALU	158,100.00
291	P. O. ESHO	0.32
292	DELINCT OYO	255,693.89
293	T. T. FATOKI	(6,600.00)
294	B. O. AYODIFE	211,202.00
295	ODEBIYI AMUDALAI	59,500.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

296	OLAWALE E O	147,900.00
297	AMUSAN A M	-
298	TIJANI FOLASADE	147,900.00
299	ADERIBIGBE ABEBE BE	53,949.00
300	SALAM SILIJFAT W.	-
301	AKEE RAMOTA	11,332.20
302	OJO SUNDAY	10,822.20
303	SAKA KABIRU	-
304	ADEDOKUN AYOADE	27,200.00
305	OSENI SAKIRU AKANMU	1,238.81
306	YEKINNI OLATIBU	5.00
307	P. O. JOSHUA	128,350.00
308	S. O. OLADOKUN	163,633.32
309	YEKINNI OLADOSU	6.66
310	T. A. ODUOLA	118,800.00
311	SIIFFU AYINDE	42,933.26
312	F. A. ALABA	2,196.20
313	M. A. ALABI (Mr)	11,000.69
314	GANIYU AKINTOLA	15,940.00
315	A. T. MURITALA	-
316	I. MAKANDE	104,060.00
317	O. I. SALAWU	19,360.00
318	K. I. ADEOYE	66,028.00
319	MRS A. O. ADEYEMI	1,100.00
320	ADELAKUN I. O.	19,360.00
321	A. M. LASISI	3,360.00
322	ADEKUNLE FOLUKEA	-
323	OYULAMI AYANSOLA P.	198,333.00
324	OLADOKUN MOSES	120,120.30
325	ADU AKINLADI	13,714.01
326	YUNUSA BOLALI	3,712.99
327	AZEEZ MODNAT	10,822.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

328	GAFAR ADIJAT	16,547.10			
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	AYEKALE ELLIJI	12,240.00			
335	KOFOWOROLA R. BOSEDE	71,060.00			
336	AKINPELU M.L.	159,713.31			
337	KUNLE HAMZAT	28,442.00			
338	ALAAFIN ANNIVERSARY	100,000.00			
339	RASAKI LASISI	3,300.00			
340	NAPPEP	2,399,244.00			
341	CHIEF TESLEEM ADEKUNLE	1,000.00			
342	OKEDOKUN G. O.	49,999.98			
343	SHITTU ASIMIYO	50,000.00			
344	AKINDELE NIKE	50,000.00			
345	ADI YEMO YEMI	50,000.00			
346	BEI LO RAHMAN	50,000.00			
347	ADESIYAN SALIU	50,000.00			
348	HON. GARUBA R. O.	50,000.00			
349	BABALOLA O. S.	14,000.00			
350	ISHOLA SHUAIB B.	44,880.00			
351	ADEJIRE ADIPEMI A.	336,600.00			
352	MAKINDE OMOADE A.	158,664.00			
353	RAJI FAJUDELIN	16,547.01			
354	ADEFOYE PETER	66,600.00			
355	ADI SII OYIBOLA	100,000.00			
356	HON. GARUBA R. O.	50,000.00			
357	SANGOLOWO DEBORAH	158,100.00			
358	AZEEZ RAHIC	9,520.00			
359	IFLLA S. OLAWALE	158,100.00			

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

360	AMUSAT A M	116,400.00
361	OLAWALE E O	147,900.00
362	TIJANI FOLASHADE	147,900.00
363	LASISI SIKIRU AYOADE	108,460.00
364	SAKA KABIRU	-
365	GBADAMOSI W A	(134.00)
366	SALAA M SIDDAT	-
367	ADEDOKUN AYOADE	27,200.00
368	LASISI RAFIU	-
369	AKINTOLA GANIYU	115,940.00
370	ADELAKUN ADEPOJU	130,900.00
371	ANIMASHAUN MUJIBEN	153,000.00
372	YEKINNI MUKAILA	37,400.00
373	AMUDA KFIINDE	35,700.00
374	OYELEYE TAOFEEK	20,400.00
375	OGUNMOLA PATRICIA O	56,080.00
376	AKANBI COMFORT A.	-
377	ADEWUYI F O	158,100.00
378	JACOB ADEDIRAN B	14,960.00
379	LADIGBOLU MARY M	-
380	FADEJI TOYIN	-
381	OLANIYI KEMI	-
382	KOFOWOROLA R ABOSEDE	-
383	SAUDA OLUWATOYIN	-
384	OKUNADE AJIBOLA A.	-
385	SULE MUJIBEN	14,960.00
386	HAMMED T. KAMOLU	(7,655.00)
387	AKINLOYE TAIWO	-
388	MURAINA OMOBONIKE	18,700.00
389	OLADIPO MODINAT FOYEKE	-
390	SANGOGBI NLE OYIPEJU O	25,500.00
391	ADEJUMO OLUKOJA	135,000.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

392	OJETAYO C. MOPELOLA		44,880.00			
393	FOLARIN ADELANI		-			
394	LASISI MUMINI		-			
395	SALAAM RASAKI		57,460.00			
396	AMOLE OLUBUKOLA S		40,800.00			
397	SALAUDEEN SARAFADEN		40,800.00			
398	OKI ELIZABETH		40,800.00			
399	WASIU LAZIZI		17,000.00			
400	AGBOLUAJE TAJUDEEN		10,664.00			
401	ADEDEJI AYOBAMI		1,240.00			
	TOTAL		304,289,892.04			
	OYO EAST LOCAL GOVERNMENT DEPOSIT BALANCES AS AT 31ST DECEMBER 2018	23.00				
S/NO	DETAILS		AMOUNT			
1	P.A.Y.E		2,585,433.55			
2	MASS TRANSIT		750,000.00			
3	TAX 5%		863,207.10			
4	V.A.T 5%		246,857.29			
5	V.A.T 5% (LCDA)		49,950.00			
6	C.I.C.S		507.55			
7	NULGE		160.18			
8	HASIBUNNALLAHU COOPERATIVE		9,291.17			
9	CHURCH		443.20			
10	MOSQUE		200.10			
11	NUP		518.17			
12	NUP (BUILDING FUND)		976.88			
13	COMM. HEALTH EXTENSION WORKERS DUE		864.04			
14	MEDICAL HEALTH WORKER DUE		377.55			
15	M.A BALOGUN		144,760.00			
16	E.O OJEBODE		127,980.00			

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

17	LOAN SCHEME (NDE)	9,000.00
18	M.M SOKALE	69,300.00
19	YETUNDE OLADIMEJI	14,300.00
20	AKINUMU ISOLA	22,500.00
21	C.O AYODELE	177,002.00
22	S.O SALAMI	102,300.00
23	YAYA BALOGUN	58,330.00
24	AMAO OLAWUWO	57,140.00
25	ADERIBIGBE J	89,100.00
26	SANDA OLUWATOYIN	31,460.00
27	F.A OLADEJO	97,647.00
28	R.A KEKERE EKUN	93,280.68
29	OGUNNIYI IDAYAT	112,167.00
30	ABDULQODRI TAWA	19,800.00
31	OLADIPO MODINAT FOYEKE	9,450.00
32	OLAYIWOLA ADEBUMI	11,550.00
33	AKEEM RAMOTA ADIBISI	75,240.00
34	KILANKO S.O	15,900.00
35	OGUNFAYO A.S	22,040.00
36	AKINLOYE T.O	35,100.00
37	YUSU'FF ADETOKUN	31,500.00
38	ADEWUYI OLUSEYI	112,770.00
39	OWOLABI W.A	64,680.00
40	OLAYIWOLA SAIDAT	72,600.00
41	LAWAL OLAIDE Y	53,240.00
42	DUROSINMI S.A	60,000.00
43	MUSTAPHA F.A	104,060.00
44	DUROSINMI B.B	20,790.00
45	ABODERIN IDAYAT	21,780.00
46	ADENIRAN RASAQ	62,980.00
47	BELLO MUSA O	60,060.00
48	BELLO ROFIYAT A	53,350.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

49	SHITTU SOFIYAT	74,940.00			
50	SANI SILO	107,030.00			
51	BADMUS I. SHINA	60,500.00			
52	ABDUL RAHEEM A RAHMAN	26,620.00			
53	GAFAR BOLANLE A	57,750.00			
54	MUSTAPHA ALIMOT	6,300.00			
55	KARTEM BILIKISU	77,440.00			
56	ONIRETI DAVID	130,460.00			
57	KEHINDE IDOWU	113,400.00			
58	OJO ADEBIMPE	34,550.00			
59	AJANI KEHINDE	30,030.00			
60	AJAYI DIFE	100,100.00			
61	GANIYU WAHLED	19,360.00			
62	AJANI ADEDOYIN	46,640.01			
63	SALAWU FATAL	40,700.00			
64	OLATUNDE IYABO	31,500.00			
65	AKANO JUTIANA	16,500.00			
66	OJOSUNDAY	42,900.00			
67	BELLO LATEEFAT F	159,600.00			
68	OGUNKUNLE RACHEAL	6,260.00			
69	ADEYEMO O O	137,800.00			
70	MURAINA W A	132,000.00			
71	SALAWU SARAF A	55,660.00			
72	YUSUFE E O FOLUSO	84,700.00			
73	OYELAMI YEMISI	71,610.00			
74	FADAYIN BOLANLE	171,600.00			
75	KARTEM A A	72,600.00			
76	AI AKUAN S O	46,200.00			
77	OKE I T	34,650.00			
78	LAIWOC YEMISI	35,920.00			
79	ODELEYE F A	65,894.02			
80	R A ABUBAKA	40,656.00			

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

81	OGLNBODE MARY	47,634.00
82	SITTU RASAQ	7,554.00
83	AKINOLA OLATUNDE	62,920.00
84	AYINLA OMOTAYO	92,400.00
85	OLAORO MOISOLA	108,900.00
86	YUSUF RHODAA	87,120.00
87	ABIJOYE OLUSOLA I	108,900.00
88	BERGUNDINA ABIOLA	30,930.00
89	ALJEM RASIDAT B	60,500.00
90	BELLO FATAI	197,643.00
91	AYANNIYIJA	69,958.05
92	AKINTUNDE BOSEDE	18,480.00
93	BUSARI NIKE ABIBAU	113,740.00
94	OJETAYO OLUSEGUN	110,880.00
95	ADELEYE MARIA T	5,500.00
96	DAUDA MODINAT A	21,000.00
97	AKINDOLAMU DA	22,060.00
98	ODEKUNLE SEYE	19,800.00
99	AJAYI RACHEAL	62,186.72
100	ADETIMOJI SUNDAY	151,800.00
101	OYENJI SAUDAT	16,500.00
102	S T AKANGBE	47,250.00
103	TEMIFOPE ADEGOKE	133,416.00
104	OGL NTUNJI PHILIPS	13,860.00
105	RAMI ROFIYA ITILAYO	66,990.00
106	LAWAL FATIMOHIL	97,650.00
107	SANUSI FOLASADE K	90,090.00
108	AKANJIN O	28,880.00
109	OMOTOSO DAVID	86,100.00
110	AMUDA TO	5,600.00
111	GANDY FOLARIN M	17,550.00
112	ORUDOYIN FEMI B	149,966.80

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

113	OLAOSUN C O	148,400.00
114	MUSTAPHA A FOLAKE	92,650.00
115	RABIU POPOOLA H	152,250.00
116	MUSTAPHA AKEEM O	148,500.00
117	LAWAL GANIYAT A	153,700.00
118	KAHINDE V T	127,200.00
119	AKINPELU REBECCA O	72,600.00
120	JAYOBA A JANET	22,880.00
121	OLADIPO ABIODUN A	39,270.00
122	AYELARA TAIWO	2,310.00
123	OLADOKUN SAKIRAT	9,680.00
124	OJIWOLE VICTORIA	21,726.85
125	OBADARE FOLASADE	111,320.00
126	YUSUFF FATIMO	45,980.00
127	MINISTRY OF JUSTICE	100.00
128	AZITEZ MODINAT	14,484.00
129	GESINDE BUSAYO	112,723.00
130	COKER GANIYAT	104,060.00
131	ADISA O O	5,889.39
132	AGBOLLAJE FAUSAT	18,333.35
133	AJAPE A O	64,777.53
134	P O OGUNMOLA	19,360.00
135	OKUNLOLA R O	67,155.00
136	AMUSAN ADEBOLA	113,400.00
137	ADEDELL O	149,655.00
138	ALAWODEMO	91,980.00
139	KOLADE FA	73,846.73
140	ENGR OMIKINDE	110,500.00
141	PHILOYE OYI-DELE	126,000.00
142	MUSTAPHA FAJAL	23,100.00
143	ADIEROGBA ELIZABETH	101,900.00
144	A K AKINADE	117,046.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

145	MUSTAPIA MOJIBED	113,740.00
146	AJADI SUNDAY A	34,980.03
147	TAIWO B.T	105,600.00
148	WOMEN AFFAIRS	63,526.00
149	ADM. DEDUCTION	184,700.00
150	SALAMI RASAKI	94,380.00
151	ADEWALE WASU	25,740.00
152	ADEWALE RAIMAI	26,620.00
153	ADEYEMI TAIWO F	108,900.00
154	OLADIPO OLUWAI OYIN	113,740.00
155	ASHAMU OYERINDE	16,170.00
156	ARIORI RACHEAL	29,328.00
157	1% STAMP DUTY	49,371.45
158	POL. FUNCTIONARY DUE	203,095.00
159	P.F.S.F.C	145,626.93
160	ADMIN DEDUCTION	225,385.00
161	ADEMI ADEJARE	36,300.00
162	IGE VICTORIA	55,660.00
163	SHITTU WASHU	90,090.00
164	OLAGUNJU M AKINKUNMI	60,500.00
165	TAIWO OYELLE YE	174,900.00
166	HAMMED T LUKUMAN	116,160.00
167	OYO ST. TOURISM BOARD	10,000.00
168	ADEJUMO JA	137,800.00
169	SOSANYA JO	45,980.00
170	F&S DEDUCTION	7,400.00
171	ABDULRAHEEM WALJU	58,305.00
172	OLAOBA DORCAS ADEBOLA	22,050.00
173	ADEWALE ADEBUNMI Y	29,444.45
174	ADEGBODU BASIRAT	3,886.67
175	ADISA OO	5,889.39
176	OJO OLUWOLE FA	31,460.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

177	AWOJOBI HEZEKIAH		33,264.00		
178	ADEWUYI MARY		3,300.00		
179	ADEJOKE ELIZABETH		2,420.00		
180	FAJIMI SFIFAT		2,420.00		
181	OLAYIWOLA F O		116,663.88		
182	HON. AKEF ADEMOLA		44,378.51		
183	HON. ADEYEMI BELLA		925,484.83		
184	HON. KAYODE ATILADE		750,483.00		
185	HON. TIJANI OLAYEMI		593,508.50		
186	HON. ADEYEMO ADEYEMI		758,290.00		
187	HON. SANGOTOWO J.		788,290.00		
188	HON. SHITTU A.A		338,290.00		
189	HON. OLUOKUN G		658,290.00		
190	HON. ASHIRU Y		670,590.00		
191	HON. OLAYIWOLA S.		570,590.00		
192	HON. AZIEZ T.		790,590.00		
193	HON. ADEYEMI K.		340,590.00		
194	HON. WALE ADEOYE		790,590.00		
195	WORKS DUE		40,000.00		
196	EDUCATION DUE		78,400.00		
197	AGRIC LOAN		7,187.00		
198	OLADEBO SUNDAY		27,300.00		
199	OYELEYE S.A		31,460.00		
200	AKINOLA J.A.K		-		
	TOTAL		20,576,584.65		
	CONSOLIDATED GENERAL REVENUE BALANCE	25.00	MAIN LCDA	CONSOLIDATED ACTUAL 2018	
40969	OPENING BALANCE		340,986,441.80	199,257.08	341,185,698.88
	TOTAL RECURRENT REVENUE		829,569,648.29	368,750.00	829,938,398.29
	LESS RECURRENT EXPENDITURE		410,901,618.54	35,400,378.23	446,301,996.77

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

CAPITAL EXPENDITURE			274,130,241.91	80,752,421.94	354,882,663.85		
CLOSING BALANCE			485,524,229.64	(115,584,793.09)	369,939,436.55		
OYO EAST LOCAL GOVERNMENT KOSOBO, OYO							
STATEMENT OF ANALYSIS OF ACTUAL REVENUE FOR THE YEAR FOR THE YEAR ENDED 31ST DECEMBER, 2018							
		DESCRIPTION	Approved Budget 2018	Actual 2018	L.C.D.A Actual 2018	CONSOLIDATED ACTUAL 2018	
ADM CODE	ECONOMIC CODE	NOTE: NON TAX REVENUE FEES- GENERAL (General Administration)					
01250010010	120204	12020418 Marriage/Divorce fees.	2,500,000.00	1,406,127.00	-	1,406,127.00	
	12020426	Court summons fees	20,000.00	11,701.00	-	11,701.00	
	12020444	Burial Fees					
	12020445	Change of ownership fees					
		Sub-Total	2,520,000.00	1,417,828.00	-	1,417,828.00	
021500100100	120204	FEES-GENERAL (Agriculture and Natural Resources)					

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

	12020446	Agricultural-Veterinary Services				
	12020451	Timber and Forest Fees				
		Sub-Total				
022000100100						
	120204	FEES-GENERAL (Finance and Supplies)				
	12020404	Trade Union Fees				
	12020417	Contractor Registration Fees	200,000.00			
	12020419	Attestation of Bachelorhood & Spinsterhood				
	12020425	Disfection of Produce Fees				
	12020427	Tender Fees	200,000.00			
	12020436	Bill Board Advertisement Fees				
	12020442	Association Fees	50,000.00	37,000.00		37,000.00
	12020443	Birth and death registration fees				
	12020448	Development Levies	120,000.00	15,200.00		15,200.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

	12020449	Business rate Operating Fees	1,000,000.00			
	12020454	Parking Fees				
	12020467	Haulage Fees	390,000.00	46,560.00		46,560.00
	12020474	Other Contract Fees		8,000.00		8,000.00
	12020478	Workshop Fees				
		Sub-Total				
			1,960,000.00	106,760.00		106,760.00
023400100100						
	120204	FEES-GENERAL (Works & Housing)				
		Deeds Preparation/Regis- tration				
	12020437					
	12020438	Survey Planning Building Fees				
		Land use fees				
	12020447	Application Fees				
	12020455	Form Fees	500,000.00			
	12020456	Title Transfer Fees	550,000.00			
	12020461		250,000.00			

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

			Publication Fees				
		12020462					
			Hospital Service Registration Fees				
		12020463					
			Hospital Service Charges				
		12020464					
			Plot Allocation Layout Fees				
		12020481					
			Tenement Rates				
		12020490					
			Street Naming Fees				
		12020493		1,600,000.00	20,000.00	20,000.00	
			Sub-Total				
				2,300,000.00	20,000.00	20,000.00	
055100300100							
		120204	FEES-GENERAL (community Development and Culture)				
			Certificate of Indigenship				
		12020476		4,500,000.00	1,804,800.00	1,804,800.00	
			Sub-Total				
				4,500,000.00	1,804,800.00	1,804,800.00	
052100100100							
		120204	FEES-GENERAL (Primary Health Care)				
			Laboratory Fees				
		12020441					
			Medical Certificate and Reports				
		12020442					

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ADM CODE	ECONOMIC CODE	DESCRIPTION NOTE 27	Approved Budget 2018	Actual 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
		Sub-Total					
		TOTAL FEES (120204)	11,280,000.00	3,349,388.00			3,349,388.00
		GENERAL (General Administration)					
01250010010		120205					
		12020501		79,000.00			79,000.00
		12020502					
		Sub-Total		79,000.00			79,000.00
053500100100		120205					
		FINES-GENERAL (ENVIRONMENTAL)					
		12020505	30,000.00	32,000.00			32,000.00
		Sub-Total	30,000.00	32,000.00			32,000.00
		TOTAL FINES (120205)	30,000.00	111,000.00			111,000.00
021500100100		120201					
		LICENCES-GENERAL (Agriculture and Natural Resources)					
		12020126	5,500,000.00			164,300.00	164,300.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

			Forestry/ Timber Licence					
		12020138						
			Sub-Total					
				3,500,000.00		164,300.00	164,300.00	
022000100100								
		120201	LICENCES-GENERAL (Finance and Supplies)					
			Radio Television Licence					
		12020105		100,000.00				
			Boats, Canoe (Small Craft) Licence					
		12020107						
			Bake House Licence					
		12020111		75,000.00				
			Bicycles Licence & Hiring Permits					
		12020112						
			Brickmaking E TC Licence					
		12020113		100,000.00				
			Cart/Truck Licences					
		12020114						
			Dane Gun					
		12020115						
			Cattle Dealer Licence					
		12020116						
			Dried Fish and meat Licences					
		12020117						
			Pet (Dog) Licences					
		12020118						

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

			Fishing Permits				
		12020119					
		12020120	Hawker's/Quarter 's Permit	50,000.00	2,500.00	19550	22,050.00
			Hunting Permits				
		12020121					
		12020122	Produce Buying Licences				
		12020123	Animal Health Certificate Licences				
		12020124	Abattoir Slaughter Licences				
		12020125	Renewal o Fisher's Licences				
		12020128	Borehole Drilling Licence				
		12020130	Cinematograph Licence				
		12020131	Liquor Licence	120,000.00	59,000.00		59,000.00
		12020132	Motoreyce Licence				
		12020137	Trade permit Licence	1,100,000.00	405,500.00		405,500.00
		12020138	Hackney Permit	100,000.00		122000	122,000.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ADM CODE	ECONOMIC CODE	Description NOTE 28	Approved Budget 2018	Actual 2018	L.C.D.A Actual 2018	CONSOLIDATED ACTUAL 2018
		Lottery Permit				
	12020140		50,000.00			
	12020150	Cold Room Licence	50,000.00			
	12020157	Other Registrations (Quary, Artisans)	175,000.00	196,000.00	8000	204,000.00
		Sub-Total	1,920,000.00	663,000.00	149,550.00	812,550.00
055100300100						
	120201	LICENCES-GENERAL (community Development and Culture)				
	12020109	Registration of Voluntary Organisations	1,450,000.00	80,000.00		80,000.00
		Sub-Total	1,450,000.00	80,000.00		80,000.00
		TOTAL LICENCES (120201)	6,870,000.00	743,000.00	313,850.00	1,056,850.00
01250010010						
	120206	GENERAL (General Administration)				
	12020604	Sale of Stores/Scraps/Unserviceable Items	100,000.00			
	12020611	Proceeds from Sales of Govt Vehicles				
	12020620	Sales of Other Government Property				

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

			Sub-Total					
				100,000.00				
021500100100			120206 SALES-GENERAL (Agriculture and Natural Resources)					
			12020608 Sales of improved Seeds/Chemical					
			12020609 Proceeds from Sales of Farm Produce	10,000,000.00	120,000.00	22,000.00	142,000.00	
			12020616 Sales of Hides & Skins and Other Products					
			12020617 Sales of Poultry and Animals	5,000,000.00				
			12020618 Sale of Fishery Products	1,500,000.00	42,700.00		42,700.00	
			12020620 Sales of Fertilizers					
			12020627 Sales of Agricultural Inputs					
			12020628 Sales of Tractors and Implement	31,400,000.00	860,000.00		860,000.00	
			Sub-Total	47,900,000.00	1,022,700.00	22,000.00	1,044,700.00	
022000100100			120206 SALES-GENERAL (Finance and Supplies)					
			12020607 Sale of Consultancy Registration					

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

			Proceeds From Sales of Goods by Public Auctions					
		12020610						
			Sub-Total					
	023400100100							
		120206	SALES-GENERAL (Works & Housing)					
		12020614	Proceeds from Sales of Govt Buildings					
			Sub-Total					
	055100300100							
		120206	SALES-GENERAL (community Development and Culture)					
		12020601	Sales of Journal & Publication					
		12020602	Sales of Books					
		12020603	Sales of ID Cards					
			Sub-Total					
	052100100100							
		120206	SALES-GENERAL (Primary Health Care)					
		12020612	Proceeds From Sales Of Drugs and					
			Sub-Total					

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

		TOTAL SALES GENERAL (120206)	48,000,000.00	1,022,700.00	22,000.00	1,044,700.00
01250010010	120207	EARNINGS -GENERAL. (General Administration)				
	12020704	Earnings from The Use Of Govt. Vehicles				
	12020705	Earnings from The Use Of Govt Halls-Premises	100,000.00			
	12020728	Earnings From Affidavits And Oaths	91,000.00			
		Sub-Total	191,000.00			
021500100100	120207	EARNINGS-GENERAL. (Agriculture and Natural Resources)				
	12020708	Earnings From Agricultural Produce				
	12020716	Earnings From Pest Control & Plant				
	12020717	Earnings From Plantation Scheme	300,000.00			
	12020726	Earnings From Agricultural Services				
		Sub-Total	300,000.00			
022000100100	120207	EARNINGS-GENERAL. (Finance and				

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

		12020701	Earnings From Consultancy Services					
		12020710	Earnings From Guest Houses					
		12020711	Earnings From Commercial Activities					
		12020711	Earnings From Adverts And Rights	259,000.00				
		12020705	Earnings From Catering Services					
		12020706	Earnings From PPP					
		12020707	Earnings From Shares And Stocks	500,000.00				
		12020478	Workshop Fees					
			Sub-Total					
				759,000.00				
022000300100		120207	EARNINGS-GENERAL (Budget, Planning, Research And Statistic)					
		12020714	Earning From ICT					
			Sub-Total					
023400100100		120207	EARNINGS-GENERAL (Works And Housing)					

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

			Earnings From Hire Of Plant & Equipment	2,500,000.00	500,000.00		500,000.00	
		12020703						
			Earnings From Business Complex	-	-		-	
		12020729						
			Proceeds From Revolving Scheme	-	-		-	
		12020730						
			Proceeds From Tenement Rate From State	-	-		-	
		12020731						
			Earnings From Drilling Of Boreholes	-	-		-	
		12020732						
			Sub-Total					
				2,500,000.00	500,000.00		500,000.00	
055100300100								
		120207	EARNINGS-GENERAL (community Development and Culture)					
			Earnings From Tourism/Culture/	-	-		-	
		12020709						
			Earnings From Library Service	-	-		-	
		12020713						
			Sub-Total					
052100100100								
		120207	EARNINGS-GENERAL (Primary Health Care)					
			Earning From Laboratory Fees	500,000.00	30,000.00		30,000.00	
		12020702						
			Earning From Medi Services	-	103,000.00		103,000.00	
		12020707						

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

		Sub-Total				
			500,000.00	133,000.00	-	133,000.00
053500100100						
	120207	EARNINGS-GENERAL (Environmental)				
		Earning From Soil and Water Conservation				
	12020705	Sub-Total				
		TOTAL EARNINGS (120207)	4,250,000.00	633,000.00	-	633,000.00
022000100100						
	120208	RENT ON GOVERNMENT BUILDINGS -GENERAL (Finance and Supplies)				
		Rent on Government Quarters	120,000.00			
	12020801					
		Rent on Government Offices				
	12020802					
		Rent on Government Buildings				
	12020803					
		Rent on Conference Centres				
	12020804					
		TOTAL RENT ON BUILDING (120208)	120,000.00			
023400100100						
	120208	RENT ON GOVERNMENT BUILDINGS -GENERAL (Works And Housing)				
		Rent on Shops				
	12020806		2,500,000.00	1,297,700.00	-	1,297,700.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

		Sub-Total					
			2,500,000.00	1,297,700.00		1,297,700.00	
023400100100							
	120209	RENT ON LAND & OTHERS-GENERAL (Works And Housing)					
		Rent on Government Land					
	12020901		500,000.00		32,900.00	32,900.00	
		Rents And Premium on the Allocation of					
	12020903		25,000,000.00				
		Rent on Plots & Sites Services Programme					
	12020904						
		Lease Rental					
	12020905						
		Rent on Government Properties					
	12020906		470,000.00				
		Sub-Total					
			25,970,000.00		32,900.00	32,900.00	
		TOTAL RENT - GENERAL					
			28,590,000.00	1,297,700.00	32,900.00	1,330,600.00	
		TOTAL NON TAX REVENUE					
			99,020,000.00	7,156,788.00	368,750.00	7,525,538.00	
022000100100							
	120211	INVEST INCOME (Finance and Supp					
		Operating Surplus					
	12021101						
		Dividend Received					
	12021102		200,000.00				

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

			Other Investment Income					
		12021103						
			TOTAL INVESTMENT INCOME	200,000.00				
022000100100		120212	INTEREST EARNED (Finance and Supplies)					
		12021201	Motor Vehicle Advances	200,000.00				
		12021203	Refurbishing Loan	250,000.00				
		12021204	Furniture Loan					
		12021205	Interest On Housing Loan					
		12021206	Interest On Loan To States					
		12021207	Interest On Loan To LGAs/MV Refurbishing					
		12021208	Interest On Loan To Govt. Owned Companies					
		12021209	Interest On Debenture Loans					
		12021210	Bank Interest					
			TOTAL INTEREST EARNED	450,000.00				

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ADM CODE	ECONOMIC CODE	NOTE 32: TAX REVENUE				
022000100100		120101 PERSONAL TAXES (Finance and Supplies)				
		Community Poll tax	100,000.00	16,260.00		16,260.00
		12010102 Arrears of Community Poll tax	30,000.00	6,360.00		6,360.00
		12010104 Stamp Duty		53,730.69		53,730.69
		12010105 Pool Betting Tax		1,000.00		1,000.00
		12010106 Development Tax/ Levies				
		12010107 Capital Gain Tax				
		12010108 LiveStock Tax				
		12010199 Other Service Taxes	200,000.00			
		Sub-Total	330,000.00	77,350.69		77,350.69
		TOTAL TAX REVENUE (120101)	330,000.00	77,350.69		77,350.69
		TOTAL INDEPENDENT REVENUE	99,350,000.00	7,234,138.69	368,750.00	7,602,888.69

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ADM CODE	ECONOMIC CODE	NOTE 32					
022000100100		1101	DEPENDENT REVENUE				
		11010101	Statutory Allocation	295,000,000.00	340,627,760.33	340,627,760.33	
		11010104	FAAC Special Allocations	60,000,000.00			
		11010105	Receipt From Share Of State IGR	48,000,000.00	25,952,391.19	25,952,391.19	
		11010201	Value Added Tax	397,000,000.00	305,755,358.08	305,755,358.08	
		11010303	Excess Crude Oil	300,000,000.00	150,000,000.00	150,000,000.00	
			TOTAL DEPENDENT REVENUE	1,100,000,000.00	822,335,509.60	822,335,509.60	
			TOTAL REVENUE	1,199,350,000.00	829,569,648.29	368,750.00 829,938,398.29	
ADM CODE	ECONOMIC CODE	Description	Approved Budget 2018	Actual 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
		<u>NOTE 33</u>					
022000100100	13	<u>AIDS AND GRANTS</u>					
1008	1301	<u>AIDS</u>					

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

	13010101	DOMESTIC AID					
		Sub-Total					
	13020301	DOMESTIC GRANTS					
	13020303	ENDOWMENT INCOME					
		Sub-Total					
	13020401	FOREIGN GRANTS					
		Sub-Total					
		TOTAL AIDS AND GRANTS					
ADM CODE	ECONOMIC CODE	Description	Approved Budget 2018	Actual 2018	L.C.D.A 2018	Actual 2018	CONSOLIDATED ACTUAL 2018
		<u>NOTE 33</u>					
022000100100	14	<u>CAPITAL DEVELOPMEN</u>					
	140201	OTHER CAPITAL					
	14040101	FOREIGN DEBT					
		Sub-Total					
	14040201	DOMESTIC DEBT					
		FOR GOVERNMENT					

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

		Sub-Total							
		TOTAL DEBT FORGIVENESS							
	1405201	GAIN ON DISPOSAL OF							
		Sub-Total							
	14060101	MINORITY INTEREST							
		Sub-Total							
	14070101	EXTRA ORDINARY							
	14070102	UNSPECIFIED REVENUE							
	14070103	RECOVERIES (STOLEN & OTHER FUNDS)							
		Sub-Total							
	130204	FOREIGN GRANTS							
	13020401	FOREIGN GRANTS							
		Sub-Total							
		TOTAL OTHER REVENUE			0.00				
FUNCTIONAL CODE	ADM CODE	Description of Recurrent Expenditure NOTES	Approved Estimate 2018 Personnel Cost	ACTUAL 2018	Approved Estimate 2018 Overhead	ACTUAL 2018	PE LCDA 2018	OVERHEAD LCDA 2018	CONSOLIDATED RECURRENT EXPENDITURE 2018
	011100100100	OFFICE OF THE LG CHAIRMAN	27,000,000.00	20,877,399.28					
	011101300100	SECRETARY TO THE LG	5,000,000.00	1,642,931.75	23,900,000.00	16,648,800.00		3,993,800.00	41,519,999.28
					2,820,000.00	940,104.68		60,000.00	2,643,036.43

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

FUNCTIONAL CODE	CODE TITLE (CAPITAL EXPENDITURE SUMMARY)	Approved Estimate 2018 Personnel Cost	Actual Expenditure 2018	L.C.D.A Actual 2018	CONSOLIDATED ACTUAL 2018			
011118300101	INTERNAL AUDIT	2,500,000.00		600,000.00	60,000.00		70,000.00	130,000.00
011200100100	THE COUNCIL	18,000,000.00	24,131,277.92	4,000,000.00	774,000.00			24,905,277.92
012500100100	HEAD OF LOCAL GOVT. ADMINISTRATION	5,200,000.00	1,993,770.09	4,800,000.00	1,231,450.00			3,225,220.09
012500100100	DEPARTMENT GENERAL ADMINISTRATION	50,000,000.00	59,283,112.20	26,250,000.00	27,681,445.64	6,047,098.49	7,406,987.99	100,438,644.32
021500100100	DEPT. AGRICULTURE AND NATURAL RESOURCES	11,000,000.00	10,820,301.57	9,650,000.00	3,522,600.77		1,280,000.00	15,622,902.34
022000100100	DEPARTMENT OF FINANCE AND SUPPLIES	51,000,000.00	62,939,702.47	21,175,000.00	20,367,508.19		6,246,500.00	89,553,710.66
022000300100	DEPT. OF BUDGET, PLANNING, RESEARCH AND STATISTICS	2,600,000.00	2,069,821.49	7,100,000.00	7,117,020.00		1,440,000.00	10,626,841.49
023400100100	DEPARTMENT OF WORKS AND HOUSING	37,000,000.00	30,263,359.24	24,050,000.00	7,860,575.83	92,000.00	1,138,554.03	39,354,489.10
055100300100	DEPT. OF COMMUNITY DEVEPT. AND CULTURE	52,000,000.00	38,887,975.62	44,500,000.00	15,683,417.27	348,573.23	4,495,614.49	59,415,580.61
052100100100	DEPT. OF PRIMARY HEALTH CARE	79,000,000.00	61,631,156.47	22,100,000.00	7,206,650.00		3,475,250.00	72,313,056.47
053500100100	DEPT. OF ENVIRONMENTAL SANITATION	26,000,000.00	24,260,653.05	18,350,000.00	2,930,700.00		786,000.00	27,977,353.05
	TOTAL RECURRENT EXPENDITURE	385,300,000.00	338,801,461.15	209,295,000.00	112,024,272.38	6,507,671.72	30,392,706.51	487,726,111.76
	NOTE 40							

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

	70132	GENERAL PERSONNEL SERVICES	14,855,000.00	4,851,394.00	706,000.00	5,557,394.00			
	70330	JUDICISARY	500,000.00	-	-	-			
	7042	AGRICULTURE, FORESTRY AND FISHING	62,150,000.00	29,293,150.00	10,958,800.00	40,251,950.00			
	70112	FINANCIAL AND FISCAL AFFAIRS	-	-	-	-			
	7044	MINING, MANUFACTURING AND CONSTRUCTION	435,800,000.00	178,353,247.91	38,339,971.94	216,673,219.85			
	70460	COMMUNICATION	1,000,000.00	-	-	-			
	70620	COMMUNITY DEVELOPMENT	31,300,000.00	21,338,050.00	7,040,150.00	28,378,200.00			
	705	ENVIRONMENTAL PROTECTION	28,300,000.00	21,106,600.00	8,005,000.00	29,111,600.00			
	70740	PUBLIC HEALTH SERVICES	31,500,000.00	19,207,800.00	16,202,500.00	35,410,300.00			
		GROUND TOTAL	605,405,000.00	274,130,241.91	81,252,421.94	355,382,663.85			
ONAL/ADM CODE	ECONOMIC CODE	DETAILS OF CAPITAL EXPENDITURE AND SECTOR	Approved Estimate 2018	Augmentation(+)/Savings(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
		ADM SECTOR/GENERAL PERSONNEL SERVICES							
70131:011100100100		OFFICE OF LOCAL GOVT. CHAIRMAN							
	23010113	Purchase of Computers				6,000.00			6,000.00
	23010114	Purchase of Computers Printers							
	23010115	Purchase of Photocopying Machine							
	23010116	Purchase of Typewriters							
	23010117	Purchase Of Shredding Machines							
	23010118	Purchase of Scanners							
	23010120	Purchase of Canteen Kitchen							

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ONAL/ADM CODE	ECONOMIC CODE	DETAILS OF CAPITAL EXPENDITURE AND SECTOR	Approved Estimate 2018	Augmentation(+)/Savings(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	Actual Expenditure 2018
		23010139 Purchase of Routers/Swithes	-	-	-	-	-
		23010140 Purchase of Ups/Inverters	-	-	-	-	-
		23010141 Purchase of Computer Storage Device	-	-	-	-	-
		23010146 Purchase of Other Equipmen	-	-	-	-	-
		23010112 Purchase of Furniture And Fittings	500,000.00	-	1,000,000.00	763,900.00	763,900.00
		23010105 Purchase of Motor Vehicles	2,500,000.00	-	2,500,000.00	280,000.00	280,000.00
		23010108 Purchase of Buses	-	-	0.00	490,000.00	490,000.00
		TOTAL	3,000,000.00	-	3,500,000.00	1,539,900.00	1,539,900.00
		TOTAL CAPITAL (OFFICE OF LG CHAIRMAN)	3,000,000.00	-	3,500,000.00	1,539,900.00	1,539,900.00
70131/011101300100	ADM	SECRETARY TO THE L.G					
		PERSONNEL SERVICES					
		23010113 Purchase of Computers	-	-	-	-	-
		23010114 Purchase of Computers Printers	-	-	-	-	-
		23010120 Purchase of Canteen/ Kitchen	-	-	-	-	-
		23010139 Purchase of Routers/Swithes	-	-	-	-	-
		23010140 Purchase of Ups/Inverters	-	-	-	-	-
		23010141 Purchase of Computer Storage Device	-	-	-	-	-
		23010146 Purchase of Other Equipmen	150,000.00	-	150,000.00	-	-
		23010112 Purchase of Furniture And Fittings	300,000.00	-	300,000.00	-	-
		23010105 Purchas of Motor Vehicles	-	-	-	-	-
		TOTAL	450,000.00	-	450,000.00	-	-
		TOTAL CAPITAL (SEC. TO L.G)	450,000.00	-	450,000.00	-	-

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

FUNCTIONAL/ADM CODE	ECONOMIC CODE	DETAILS OF CAPITAL EXPENDITURE AND SECTOR	Approved Estimate 2018	Augmentation(+)Savings(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	Actual Expenditure 2018
70131/011118300101		PERSONNEL SERVICES					
		INTERNAL AUDIT					
	23010113	Purchase of Computers	150,000.00		150,000.00		
	23010117	Purchase Of Shredding Machines					
	23010118	Purchase of Scanners					
	23010120	Purchase of Canteen/Kitchen Equipment/Utensils					
	23010139	Purchase of Routers: Swithes					
	23010140	Purchase of Ups Inverters					
	23010141	Purchase of Computer Storage Device					
	23010142	Purchase of Networking Devices Peripherals					
	23010146	Purchase of Other Equipmen					
	23010112	Purchase of Furniture And Fittings					
	23010104	Purchase of Motor Cycles					
	23010105	Purchas of Motor Vehicles					
		TOTAL	150,000.00		150,000.00		
		TOTAL CAPITAL (INTERNAL AUDIT)	150,000.00		300,000.00		
		ADM SECTOR/GENERAL					
		PERSONNEL SERVICES					
70131/011200100100		THE COUNCIL					
	23010113	Purchase of Computers					
	23010114	Purchase of Comuters Printers					

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

	23010115	Purchase of Photocopying Machine	-						
	23010116	Purchase of Typewriters	-						
	23010117	Purchase Of Shredding Machines	-						
	23010118	Purchase of Scanners	-						
	23010120	Purchase of Canteen Kitchen Equipment/Utensils	-						
	23010139	Purchase of Routers Swithes	-						
	23010140	Purchase of Ups/Inverters	-						
	23010141	Purchase of Computer Storage Device	-						
	23010142	Purchase of Networking Devices Peripherals	-						
	23010146	Purchase of Other Equipmen	-						
	23010102	Purchase of Computer Software Acquisition	-						
	23010112	Purchase of Furniture And Fittings	-						
	23010105	Purehas of Motor Vehicles	-						
	23010108	Purchase of Buses	2,000,000.00			2,000,000.00			
		TOTAL	2,000,000.00			2,000,000.00			
		TOTAL CAPITAL (THE COUNCIL)	2,000,000.00			2,000,000.00			
FUNCTIONAL/ADM CODE	ECONOMIC CODE	DETAILS OF CAPITAL EXPENDITURE AND SECTOR	Approved Estimate 2018	Augmentation(+)/Saving(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	Actual Expenditure 2018		
70131/012500100100		ADM SECTOR/GENERAL PERSONNEL SERVICES							
		HEAD OF LOCAL GOVT. ADMINISTRATION							

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ONAL/ADM CODE	ECONOMIC CODE	DETAILS OF CAPITAL EXPENDITURE AND SECTOR	Approved Estimate 2018	Augmentation(+)Savings(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
	23010113	Purchase of Computers	-	-	-	-	-	-	-
	23010114	Purchase of Comuters Printers	-	-	500,000.00	-	-	-	-
	23010115	Purchsse of Photocopying Machine	-	-	-	-	-	-	-
	23010116	Purchase of Typewriters	-	-	-	-	-	-	-
	23010117	Purchase Of Shredding Machines	-	-	-	-	-	-	-
	23010118	Purchase of Scanners	-	-	-	-	-	-	-
	23010120	Purchase of Canteen/Kitchen Equipment/Utensils	-	-	-	-	-	-	-
	23010139	Purchase of Routers/Switches	-	-	-	-	-	-	-
	23010140	Purchase of Ups/Inverters	-	-	-	-	-	-	-
	23010141	Purchase of Computer Storage Device	-	-	-	-	-	-	-
	23010142	Purchase of Networking Devices/Peripherals	-	-	-	-	-	-	-
	23010146	Purchase of Other Equipmen	-	-	-	-	-	-	-
	23010102	Purchase of Computer Software Acquisition	-	-	-	-	-	-	-
	23010112	Purchase of Furniture And Fittings	300,000.00	-	300,000.00	-	-	-	-
	23010105	Purchas of Motor Vehicles	-	-	-	-	-	-	-
		TOTAL	300,000.00	-	800,000.00	-	-	-	-
		TOTAL CAPITAL (HLGA)	300,000.00	-	800,000.00	-	-	-	-

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

70131/012500100100	ADM SECTOR/GENERAL PERSONNEL SERVICES						
	DEPARTMENT OF GENERAL ADMINISTRATION						
	23010113	Purchase of Computers	1,000,000.00	-	1,000,000.00	-	-
	23010114	Purchase of Computers Printers	100,000.00	-	100,000.00	-	-
	23010115	Purchase of Photocopying Machine	300,000.00	-	300,000.00	-	-
	23010116	Purchase of Typewriters	-	-	-	-	-
	23010117	Purchase Of Shredding Machines	-	-	-	-	-
	23010118	Purchase of Scanners	-	-	-	-	-
	23010120	Purchase of Canteen/Kitchen Equipment/Utensils	-	-	-	-	-
	23010139	Purchase of Routers/Switches	-	-	-	-	-
	23010140	Purchase of Ups/Inverters	50,000.00	-	50,000.00	8,000.00	8,000.00
	23010141	Purchase of Computer Storage Device	-	-	-	-	-
	23010142	Purchase of Networking Devices/Peripherals	-	-	405,000.00	-	-
	23010146	Purchase of Other Equipmen	405,000.00	-	300,000.00	-	-
	23010112	Purchase of Furniture And Fittings	300,000.00	-	200,000.00	-	-
	23010128	Purchase of Security Equipment	500,000.00	-	500,000.00	150,000.00	150,000.00
	23010104	Purchase of Motor Cycles	600,000.00	-	600,000.00	-	-
	23010105	Purchas of Motor Vehicles	-	-	-	-	-
	23010108	Purchas of Buses	-	-	-	-	-
	TOTAL		3,255,000.00		3,455,000.00	158,000.00	158,000.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.									
NOTES TO THE FINANCIAL STATEMENTS									
		TOTAL CAPITAL (GENERAL ADM)	3,255,000.00	-	3,455,000.00	158,000.00	-	158,000.00	
ONALA/DM CODE	ECONOMIC CODE	DETAILS OF CAPITAL EXPENDITURE AND SECTOR	Approved Estimate 2018	Augmentation(+)Savign(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
		LAW & JUSTICE SECTOR/JUDICIARY							
70330/012500100100		DEPARTMENT OF GENERAL ADMINISTRATION							
	23050115	Construction/Repair of Customary Courts	500,000.00		500,000.00	-		-	
		TOTAL	500,000.00	-	500,000.00	-		-	
ONALA/DM CODE	ECONOMIC CODE	DETAILS OF CAPITAL EXPENDITURE AND SECTOR	Approved Estimate 2018	Augmentation(+)Savign(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	Actual Expenditure 2018		
70131/021500100100		ADM SECTOR/GENERAL PERSONNEL SERVICES							
		DEPARTMENT OF AGRICULTURE AND NATURAL RESOURCES							
	23010113	Purchase of Computers	-			-		-	
	23010114	Purchase of Computers Printers	-			-		-	
	23010115	Purchase of Photocopying Machine	-			-		-	
	23010120	Purchase of Canteen/Kitchen Equipment/Utensils	-			-		-	
	23010140	Purchase of Ups/Inverters	-			-		-	
	23010141	Purchase of Computer Storage Device	-		50,000.00	-		-	
	23010142	Purchase of Networking Devices/Peripherals	-			-		-	
	23010146	Purchase of Other Equipmen	-			-		-	

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ONAL/ADM CODE	ECONOMIC CODE	DETAILS OF CAPITAL EXPENDITURE AND SECTOR	Approved Estimate 2018	Augmentation(+)/Savings(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
		23010112 Purchase of Furniture And Fittings	-						
		23010104 Purchase of Motor Cycles	-						
		23010105 Purchas of Motor Vehicles	-						
		TOTAL	-		50,000.00				
70421/021500100100		ECONOMIC SECTOR/AGRIC, FORESTRY AND FISHING							
		DEPARTMENT OF AGRICULTURE AND NTURAL RESOURCES							
		23010127 Puyrchase of Agricultural Equipment/Machines	3,000,000.00		3,000,000.00	24,000.00			24,000.00
		2305108 Production of Farm seedlings	1,000,000.00		1,000,000.00				
		23050109 Special Projects and Assignments:	43,850,000.00						
		2305010901 Education and Training	10,000,000.00		10,000,000.00	9,000,000.00			9,000,000.00
		2305010902 Young Farmer's Programme	7,000,000.00		7,000,000.00	6,305,650.00			6,305,650.00
		2305010903 Youth Empowerment through Agriculture (-YES)	16,000,000.00		16,000,000.00	6,888,500.00	10,043,400.00		16,931,900.00
		2305010904 Farmers Association Support Programme	-						
		2305010905 Construction of Storage Facilities (Cribs)	-						
		2305010906 Agric Shows	2,850,000.00		2,850,000.00				
		2305010907 Avian Influenca Control Programme	1,000,000.00		1,000,000.00				
		2305010908 Anima Vaccination Programme	7,000,000.00		7,000,000.00	2,250,000.00			2,250,000.00
		2305010909 One Crop Enterprise Suport Programme	-						
		2305010910 Cottage Industry	-						

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.									
NOTES TO THE FINANCIAL STATEMENTS									
ONAL/ADM CODE	ECONOMIC CODE	DETAILS OF CAPITAL EXPENDITURE AND SECTOR	Approved Estimate 2018	Augmentation(+)Savings(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
	23050113	Land Preparation/ Fencing	2,000,000.00	-	2,000,000.00	80,000.00	-	80,000.00	
	23050116	Micro-Credit Scheme	2,000,000.00	-	2,000,000.00	-	-	-	
	23050117	Farm Development	-	-	-	-	-	-	
	2305011701	Crop Division	2,000,000.00	-	2,000,000.00	2,099,500.00	915,400.00	3,014,900.00	
	2305011702	Livestock Division	3,200,000.00	-	3,200,000.00	1,708,000.00	-	1,708,000.00	
	2305011703	Fisheries	1,000,000.00	-	1,000,000.00	103,000.00	-	103,000.00	
		FORESTRY							
	23040101	Tree Planting	2,300,000.00	-	2,300,000.00	335,000.00	-	335,000.00	
	23050118	Procurement of Agricultural Inputs	1,800,000.00	-	1,800,000.00	499,500.00	-	499,500.00	
		TOTAL	106,000,000.00	-	62,150,000.00	29,293,150.00	10,958,800.00	40,251,950.00	
		TOTAL CAPITAL (AGRIC)	106,000,000.00	-	63,150,000.00	29,293,150.00	10,958,800.00	40,251,950.00	
		ADM SECTOR/GENERAL PERSONNEL SERVICES							
70131/022000100100		DEPARTMENT OF FINANCE AND SUPPLIES							
	23010113	Purchase of Computers	-	-	-	-	-	-	
	23010114	Purchase of Computers Printers	-	-	-	-	-	-	
	23010115	Purchase of Photocopying Machine	-	-	-	-	-	-	
	23010116	Purchase of Typewriters	-	-	-	-	-	-	
	23010117	Purchase Of Shredding Machines	-	-	-	-	-	-	
	23010118	Purchase of Scanners	-	-	-	-	-	-	

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

	23010120	Purchase of Canteen/Kitchen Equipment/Utensils	-							
	23010139	Purchase of Routers/Switches	-							
	23010140	Purchase of Ups/Inverters	-							
	23010141	Purchase of Computer Storage Device	-							
	23010142	Purchase of Networking Devices/Peripherals	-							
	23010146	Purchase of Other Equipment	300,000.00		300,000.00	236,000.00				236,000.00
	23010102	Purchase of Computer Software Acquisition	-							
	23010112	Purchase of Furniture And Fittings	300,000.00		300,000.00	102,500.00				102,500.00
	23010104	Purchase of Motor Cycles	-							
	23010105	Purchase of Motor Vehicles	-							
	23010108	Purchase of Buses	-							
		TOTAL	600,000.00		600,000.00	338,500.00				338,500.00
ONAL/A DM CODE	ECONOMIC CODE	DETAILS OF CAPITAL EXPENDITURE AND SECTOR	Approved Estimate 2018	Augmentation(+)/Savign(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018	
70112/022000100100		<u>ECONOMIC SECTOR/FINANCIAL AND FISCAL AFFAIRS</u>								
		DEPARTMENT OF FINANCE AND SUPPLIES								
	23050120	Acquisition of Shares	-							
		TOTAL CAPITAL (F&S)	-							
ONAL/A DM CODE	ECONOMIC CODE	DETAILS OF CAPITAL EXPENDITURE AND SECTOR	Approved Estimate 2018	Augmentation(+)/Savign(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018	

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

70131/022000300100		ADM SECTOR/GENERAL PERSONNEL SERVICES					
		DEPARTMENT OF BUDGET, PLANNING, RESEARCH AND STATISTICS					
23010113	Purchase of Computers	350,000.00					
23010114	Purchase of Computers Printers	150,000.00		350,000.00	35,000.00	35,000.00	
23010115	Purchase of Photocopying Machine	-		150,000.00	-	-	
23010117	Purchase Of Shredding Machines	-		-	-	-	
23010118	Purchase of Scanners	-		-	-	-	
23010120	Purchase of Canteen Kitchen Equipment Utensils	-		-	-	-	
23010139	Purchase of Routers Swithes	-		-	-	-	
23010140	Purchase of Ups/Inverters	-		-	-	-	
23010141	Purchase of Computer Storage Device	-		-	-	-	
23010142	Purchase of Networking Devices Peripherals	-		-	-	-	
23010146	Purchase of Other Equipmen	-		-	-	-	
23010102	Purchase of Computer Software Acquisition	-		-	-	-	
23010112	Purchase of Furniture And Fixings	-		-	-	-	
23010104	Purchase of Motor Cycles	-		-	-	-	

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ECONOMIC CODE		DETAILS OF CAPITAL EXPENDITURE AND SECTOR	Approved Estimate 2018	Augmentation (+) / Savings (-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
	23010105	Purchase of Motor Vehicles	-	-	-	-	-	-	-
		SUB-TOTAL	500,000.00	-	500,000.00	35,000.00	-	-	35,000.00
70112/022000300100		ECONOMIC SECTOR/FINANCIAL AND FISCAL AFFAIRS DEPARTMENT OF BUDGET, PLANNING, RESEARCH AND STATISTICS							
	2305112	Counterpart Funding	-	-	-	-	-	-	-
		TOTAL	-	-	500,000.00	35,000.00	-	-	35,000.00
		TOTAL CAPITAL (FINANCIAL AND FISCAL AFFAIRS)	-	-	500,000.00	35,000.00	-	-	35,000.00
70131/023400100100		ADM SECTOR/GENERAL PERSONNEL SERVICES DEPARTMENT OF WORKS AND HOUSING							
	23010113	Purchase of Computers	-	-	-	-	-	-	-
	23010114	Purchase of Computers Printers	-	-	-	-	-	-	-
	23010115	Purchase of Photocopying Machine	-	-	-	-	-	-	-
	23010117	Purchase of Shredding Machines	-	-	-	-	-	-	-
	23010118	Purchase of Scanners	-	-	-	-	-	-	-
	23010120	Purchase of Canteen Kitchen Equipment Utensils	-	-	-	-	-	-	-

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

23010139	Purchase of Routers/Switches	-	-	-	-	-
23010140	Purchase of Ups/Inverters	-	-	-	-	-
23010141	Purchase of Computer Storage Device	-	-	-	-	-
23010142	Purchase of Networking Devices/Peripherals	-	-	-	-	-
23010146	Purchase of Other Equipment	1,500,000.00	-	1,500,000.00	233,000.00	233,000.00
23010112	Purchase of Furniture And Fittings	-	-	-	-	-
23010121	Purchase of Residential Furnitures/Motor Cycles	-	-	-	-	-
23010128	Purchase of Security Equipment	-	-	-	-	-
230101	Other Purchses-General	-	-	-	-	-
23010101	Purchase/Acquisition of Land	3,000,000.00	-	3,000,000.00	1,224,994.00	1,224,994.00
23010102	Purchase of Office Buildings	-	-	-	-	-
23010103	Purchase of Residential Building	-	-	-	-	-
23010104	Purchase of Motor Cycles	500,000.00	-	500,000.00	-	-
23010105	Purchase of Motor Vehicles	-	-	-	-	-
23010106	Purchase of Vans	-	-	-	-	-
23010107	Purchase of Trucks	-	-	-	-	-
23010108	Purchase of Buses	-	-	-	-	-
23010109	Purchase of Power Generating Sets	500,000.00	-	500,000.00	-	-
23010123	Purchase of Fire Fighting Equipment	-	-	-	-	-
23010129	Purchase of Industrial Equipment	-	-	-	-	-
23010131	Purchase of Navigation Equipment	-	-	-	-	-

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ONAL/ADM CODE	ECONOMIC CODE	DETAILS OF CAPITAL EXPENDITURE AND SECTOR	Approved Estimate 2018	Augmentation(+)/Savings(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
	23010133	Purchase of Surveying Equipment	1,500,000.00	-	1,500,000.00	-	-	-	-
	23010144	Purchase of Electronics/Electrical Equipment	-	-	-	-	-	-	-
	23010149	Purchase of Geological/Geophysical Equipment	-	-	-	-	-	-	-
	23010150	Purchase of Road Equipment/Tools	4,500,000.00	-	4,500,000.00	722,000.00	706,000.00	1,428,000.00	
		SUB-TOTAL:	11,500,000.00	-	11,500,000.00	2,179,994.00	706,000.00	2,885,994.00	
7044/023400100100		<u>ECONOMIC SECTOR/MINING, MANUFACTURING AND CONSTRUCTION</u>							
		DEPARTMENT OF WORKS AND HOUSING							
70443		CONSTRUCTION/BUILDINGS- GENERAL							
	23020101	Construction/Provision of Office Buildings	-	-	-	-	-	-	-
	23020102	Construction/Provision of Residential Buildings	-	-	-	-	-	-	-
	23020104	Construction/Provision of Office Buildings	-	-	-	-	-	-	-
	23020104	Construction/Provision of Housing	-	-	-	-	-	-	-
	23020105	Construction/Provision of Water Facilities	-	-	-	-	-	-	-
	23020106	Construction/Provision of Hospital/Health Centres	-	-	-	-	-	-	-
	23020107	Construction Provision of Public Schools	2,000,000.00	-	2,000,000.00	-	-	-	-
	23020111	Construction/Provision of Libraries	-	-	-	-	-	-	-
	23020112	Construction/Provision of Sporting Facilities	-	-	-	-	-	-	-
	23020113	Construction/Provision of Agricultural facilities	-	-	-	-	-	-	-
	23020118	Construction/Provision of Infrastructures	1,000,000.00	-	1,000,000.00	-	-	-	-

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

	23020119	Construction Provision of Recreational Facilities	-	-	-	-	-	-
	23020124	Construction of Markets/Motor Parks/Garages	2,500,000.00	-	2,500,000.00	-	-	-
	23020125	Construction of Power Generating Sets	-	-	-	-	-	-
	23020126	Construction Provision Cementaries	-	-	-	-	-	-
	23020127	Construction Provision of ICT Infrastructures	-	-	-	-	-	-
	23020128	Construction Provision of Road Signs & Furnitures	-	-	-	-	-	-
70451		ROAD TRANSPORT						
	23020114	Construction of Roads/Tarring, Dredging, Cuverts.	374,000,000.00	-	374,000,000.00	158,583,065.41	31,014,571.94	189,597,637.35
70435		ELECTRICITY						
	23020103	Construction Provision of Electricity	500,000.00	-	500,000.00	-	-	-
	23020102	Rehabilitation/Repairs-Electricity	1,000,000.00	-	1,000,000.00	-	-	-
	230301	REHABILITATION -GENERAL						
	23030101	Rehabilitation/Repairs of Residential Building	-	-	-	-	-	-
	23030103	Rehabilitation/Repairs of Housing/Guest Houses	-	-	-	-	-	-
	23030104	Rehabilitation/Repairs of Water Facilities	500,000.00	-	500,000.00	-	-	-
	23030105	Rehabilitation/Repairs of Hospital/Health Cen	3,000,000.00	-	3,000,000.00	-	-	-
	23030106	Rehabilitation/Repairs of Public Schools	4,000,000.00	-	4,000,000.00	-	519,000.00	519,000.00
	23030109	Rehabilitation/Repairs of Fire Fighting Stations	250,000.00	-	250,000.00	-	-	-
	23030110	Rehabilitation/Repairs of Libraries	-	-	-	-	-	-
	23030111	Rehabilitation/Repairs of Sporting centres	-	-	-	-	-	-
	23030112	Rehabilitation/Repairs of Agricultural Facilities	-	-	-	-	-	-
	23030113	Rehabilitation/Repairs of Roads	20,000,000.00	-	20,000,000.00	10,196,432.50	6,275,500.00	16,471,932.50

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ECONOMIC ONALALA DM CODE	DETAILS OF CAPITAL EXPENDITURE AND SECTOR	Approved Estimate 2018	Augmentation(+)/Savign(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
	23030118 Rehabilitation Repairs of Recreational Facilities	-	-	-	-	-	-	-
	23030119 Rehabilitation Repairs of Navigational Equipment	-	-	-	-	-	-	-
	23030121 Rehabilitation Repairs of Office Buildings	2,500,000.00	-	2,500,000.00	856,650.00	530,900.00	1,387,550.00	
	23030122 Rehabilitation Repairs of Boundries	-	-	-	-	-	-	-
	23030123 Rehabilitation Repairs of Traffic Street Lights	-	-	-	-	-	-	-
	23030124 Rehabilitation Repairs of Markets Parks	2,000,000.00	-	2,000,000.00	672,000.00	-	672,000.00	
	23030125 Rehabilitation Repairs of Power Generating Sets	500,000.00	-	500,000.00	250,000.00	-	250,000.00	
	23030126 Rehabilitation Repairs of Cementries	-	-	-	-	-	-	-
	23030127 Rehabilitation Repairs of ICT Infrastructures	-	-	-	-	-	-	-
	23030128 Rehabilitation Repairs of Roads Signs and Furniture	-	-	-	-	-	-	-
	23040107 Peperation/Execution of Master/Regional							
	2304010701 Valuation List Preparation	750,000.00	-	750,000.00	-	-	-	-
	2304010702 Production of Base Maps	1,050,000.00	-	1,050,000.00	-	-	-	-
	2304010703 Engineering Drawings	1,250,000.00	-	1,250,000.00	895,600.00	-	895,600.00	
	2304010704 House Numbering	2,000,000.00	-	2,000,000.00	50,000.00	-	50,000.00	
	23050109 Special Projets and Assessments	2,000,000.00	-	2,000,000.00	2,000,000.00	-	2,000,000.00	
	23050114 Compensation for Acquire Landed Property	3,000,000.00	-	3,000,000.00	3,000,000.00	-	3,000,000.00	
	23050119 Contingencies-Capital	2,000,000.00	-	2,000,000.00	1,829,500.00	-	1,829,500.00	
	SUB-TOTAL	425,800,000.00		425,800,000.00	178,333,247.91	38,339,971.94	216,673,219.85	
	TOTAL CAPITAL (WORKS AND HOUSING)	437,300,000.00		437,300,000.00	180,513,241.91	39,045,971.94	219,559,213.85	

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

	ADM SECTOR/GENERAL PERSONNEL SERVICES								
70131/055100300100	DEPARTMENT OF COMMUNITY DEVELOPMENT AND CULTURE								
	23010113 Purchase of Computers	-	-	-	-	-	-	-	-
	23010114 Purchase of Computers Printers	-	-	-	-	-	-	-	-
	23010115 Purchase of Photocopying Machine	-	-	-	-	-	-	-	-
	23010116 Purchase of Typewriters	-	-	-	-	-	-	-	-
	23010117 Purchase Of Shredding Machines	-	-	-	-	-	-	-	-
	23010118 Purchase of Scanners	-	-	-	-	-	-	-	-
	23010120 Purchase of Canteen Kitchen Equipment/Utensils	-	-	-	-	-	-	-	-
	23010139 Purchase of Routers/Switches	-	-	-	-	-	-	-	-
	23010140 Purchase of Ups/Inverters	-	-	-	-	-	-	-	-
	23010141 Purchase of Computer Storage Device	-	-	-	-	-	-	-	-
	23010142 Purchase of Networking Devices/Peripherals	-	-	-	-	-	-	-	-
	23010146 Purchase of Other Equipmen	-	-	-	-	-	-	-	-
	23010102 Purchase of Computer Software Acquisition	-	-	-	-	-	-	-	-
	23010112 Purchase of Furniture And Fittings	-	-	-	-	-	-	-	-
	23010121 Purchase of Residential FurnituresMotor Cycles	-	-	-	-	-	-	-	-
	23010125 Purchase of Library Books & Equipment	-	-	-	-	-	-	-	-
	23010128 Purchase of Security Equipment	-	-	-	-	-	-	-	-
	23010104 Purchase of Motor Cycles	250,000.00	-	-	-	-	-	-	-
	23010105 Purchase of Motor Vehicles	-	-	-	-	-	-	-	-

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ANAL/A DMI CODE	ECONOMIC CODE	DETAILS OF CAPITAL EXPENDITURE AND SECTOR	Approved Estimate 2018	Augmentation(+)/Savign(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
	23010108	Purchas of Buses	-						
		SUB-TOTAL	250,000.00						
		SOCIO SECTOR/COMMUNICATION AND COMMUNITY DEVELOPMENT							
	70460/055100300100	DEPARTMENT OF COMMUNITY DEVELOPMENT AND CULTURE							
		COMMUNICATION							
70460									
	23010143	Purchase of Cameras	500,000.00		500,000.00				
	23010145	Purchase of Projectors							
	23010148	Purchase of Books	500,000.00		500,000.00				
	23010125	Purchase of Library Books & Equipment							
		SUB-TOTAL CAPITAL	1,000,000.00		1,000,000.00				
		COMMUNITY DEVELOPMENT	Approved Estimate 2018	Augmentation(+)/Savign(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
70620									
	23010124	Purchase Of Teaching/Learning And Equipment	4,000,000.00		4,000,000.00	1,135,000.00			1,135,000.00
	23050110	Educational Programme	7,000,000.00		7,000,000.00	4,216,500.00			4,216,500.00
	23050111	CONSTITUENCY PROJECTS/EMPOWERMENT							
	2305011101	Women Empowerment Programmes	4,500,000.00		4,500,000.00	2,650,000.00	1,580,500.00		4,230,500.00
	2305011102	LEMA	2,500,000.00		2,500,000.00				
	2305011103	Advocacy-Enlightment Programmes	4,000,000.00		4,000,000.00	4,000,000.00	4,644,650.00		8,644,650.00
	2305011104	Projects for Physically Challenged	3,000,000.00		3,000,000.00	2,606,550.00	350,000.00		2,956,550.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

	2305011105	Widowhood and Aged Pogrammes	3,000,000.00		3,000,000.00	1,182,000.00	-	1,182,000.00	
		YOUTH, SPORTS AND RECREATION							
	23010126	Purchase of Sporting/Gaming Equipments	1,000,000.00		1,000,000.00				
	23010130	Purchase of Recreational Facilities	2,300,000.00		2,300,000.00	2,604,000.00	465,000.00	3,069,000.00	
	23010131	Sporting programmes/Activities	2,000,000.00		2,000,000.00	140,000.00		140,000.00	
	23010132	Youth Development Programmes	3,000,000.00		3,000,000.00	2,804,000.00		2,804,000.00	
		SUB-TOTAL CAPITAL	36,300,000.00		36,300,000.00	21,338,050.00	7,040,150.00	28,378,200.00	
		TOTAL CAPITAL (COMMUNITY DEVELOPMENT)	37,550,000.00		37,300,000.00	21,338,050.00	7,040,150.00	28,378,200.00	
ONAL/ADM	ECONOMIC CODE	DETAILS OF CAPITAL EXPENDITURE AND SECTOR	Approved Estimate 2018	Augmentation(+)/Savings(-) 2018/2018	Revised Estimate	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
		ADM SECTOR/GENERAL PERSONNEL SERVICES							
	70131/052100100100	DEPARTMENT OF PRIMARY HEALTH CARE							
	23010113	Purchase of Computers							
	23010114	Purchase of Computers Printers							
	23010115	Purchase of Photocopying Machine							
	23010116	Purchase of Typewriters							
	23010117	Purchase Of Shredding Machines							
	23010118	Purchase of Scanners							
	23010120	Purchase of Canteen Kitchen Equipment/Utensils							
	23010139	Purchase of Routers Swithes							
	23010140	Purchase of Ups Inverters							

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ONAL/ADM CODE	ECONOMIC CODE	DETAILS OF CAPITAL EXPENDITURE AND SECTOR	Approved Estimate 2018	Augmentation(+)/Savings(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
		SUB-TOTAL CAPITAL	63,000,000.00			31,500,000.00	19,207,800.00	16,202,500.00	35,410,300.00
		TOTAL CAPITAL (PHC)	64,100,000.00			32,600,000.00	19,807,800.00	16,202,500.00	36,010,300.00
7013L053500100100		ADM SECTOR/GENERAL PERSONNEL SERVICES							
		DEPARTMENT OF ENVIRONMENTAL SANITATION							
	23010113	Purchase of Computers							
	23010114	Purchase of Computers Printers							
	23010120	Purchase of Canteen Kitchen Equipment Utensils							
	23010140	Purchase of Ups-Inverters							
	23010141	Purchase of Computer Storage Device							
	23010146	Purchase of Other Equipmen							
	23010112	Purchase of Furniture And Fittings	250,000.00		250,000.00				
	23010104	Purchas of Motor Cycles							
	23010105	Purchas of Motor Vehicles							
	23010108	Purchas of Buses							
		SUB-TOTAL CAPITAL	250,000.00		250,000.00				
ONAL/ADM	ECONOMIC CODE	DETAILS OF CAPITAL EXPENDITURE AND SECTOR	Approved Estimate 2018	Augmentation(+)/Savings(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

		SOCIO SECTOR/ENVIRONMENTAL PROTECTION							
70510:053500100100		DEPARTMENT OF ENVIRONMENTAL SANITATION							
		WASTE MANAGEMENT							
	23040102	Erosion and Flood Control (Destling)	6,000,000.00		6,000,000.00	3,130,000.00	390,000.00	3,520,000.00	
	23040103	Wildlife Conservation							
	23040104	Industrial Pollution, Prevntion & Control/Environmental Sanitation	18,300,000.00		18,800,000.00	16,762,700.00	6,410,000.00	23,172,700.00	
		POLLUTION CONTROL							
	23040105	Water Pollution Prevention & Control	7,000,000.00		2,000,000.00	1,213,900.00	1,205,000.00	2,418,900.00	
	23040106	Beautification & Landscaping	300,000.00		1,500,000.00				
		SUB-TOTAL CAPITAL	32,100,000.00		28,300,000.00	21,106,600.00	8,005,000.00	29,111,600.00	
		TOTAL CAPITAL (ENVIRONMENTAL)	32,350,000.00		28,550,000.00	21,106,600.00	8,005,000.00	29,111,600.00	
ADM CODE	ECONOMIC CODE	DETAILS OF OVERHEAD COST	Approved Estimate 2018	Augmentation(+)/Savign(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A Actual 2018	CONSOLIDATED ACTUAL 2018	
	220201	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN							
		TRAVEL AND TRANSPORT-GENERAL							
	22020101	Local Travel & Transport Training							
	22020102	Local Travel & Transport Others	5,000,000.00		5,000,000.00	5,497,900.00	1,659,000.00	7,156,900.00	
	22020103	International Travel & Transport Training							
	22020104	International Travel & Transport Others							
		SUB-TOTAL	5,000,000.00		5,000,000.00	5,497,900.00	1,659,000.00	7,156,900.00	

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

220202	UTILITIES-GENERAL						
22020202	Telephone Charges						
22020203	Internet Access Charges						
	SUB-TOTAL						
220203	MATERIALS & SUPPLIES-GENERAL						
22020301	Office Stationaries/Computer Consumables	350,000.00		350,000.00	642,000.00	160,000.00	802,000.00
22020302	Food Stuff/Catering Materials/Supplies	50,000.00		50,000.00			
	SUB-TOTAL	400,000.00		400,000.00	642,000.00	160,000.00	802,000.00
220204	MAINTENANCE SERVICES-GENERAL						
22020401	Main Of Motor Vehicle/Transport Equipment	1,000,000.00		1,000,000.00	1,116,000.00		1,116,000.00
22020402	Maintenance of Office Furnitures						
22020404	Maintenance of Office IT Equipments						
22020405	Maintenance of Plants/Generators						
22020406	Other Maintenance Services						
	SUB-TOTAL	1,000,000.00		1,000,000.00	1,116,000.00		1,116,000.00
220205	TRAINING-GENERAL						
22020501	Local Training						
22020502	International Training						
	SUB-TOTAL						
220206	OTHER SERVICE- GENERAL						

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ADM CODE	ECONOMIC CODE	DETAILS OF OVERHEAD COST SECRETARY TO THE LOCAL	Approved Estimate 2018	Augmentation(+)Saving(-) 2018, 2018	Revised Estimate	Actual Expenditure 2018	L.C.D.A Actual 2018	CONSOLIDATED ACTUAL 2018
		TOTAL OVERHEAD COST	23,900,000.00		23,900,000.00	16,648,800.00	3,993,800.00	20,642,600.00
		220201 TRAVEL AND TRANSPORT- GENERAL						
		22020101 Local Travel & Transport Training						
		22020601 Security Services	4,000,000.00		4,000,000.00	1,535,000.00	150,000.00	1,685,000.00
		22020604 Security Vote (Including Operations)	4,000,000.00		4,000,000.00	1,170,000.00	839,800.00	2,009,800.00
		SUB-TOTAL	8,000,000.00		8,000,000.00	2,705,000.00	989,800.00	3,694,800.00
		220208 FUEL & LUBRICANTS- GENERAL						
		22020801 Motor Vehicle Fuel Cost	1,000,000.00		1,000,000.00		58,000.00	58,000.00
		22020802 Plant Generator Fuel Cost						
		SUB-TOTAL	1,000,000.00		1,000,000.00		58,000.00	58,000.00
		220210 MISCELLANEOUS EXPENSES- GENERAL						
		22021001 Refreshment & Meals	3,000,000.00		3,000,000.00			
		22021004 Medical Expenses-Local						
		22021007 Welfare Packages (Up-keep-Financial Asst. Donation)	4,000,000.00		4,000,000.00	4,312,900.00	684,000.00	4,996,900.00
		22021009 Other Expenses	1,000,000.00		1,000,000.00	1,965,000.00	443,000.00	2,408,000.00
		22021033 Contingencies-Other Recurrent Costs	500,000.00		500,000.00	410,000.00		410,000.00
		SUB-TOTAL	8,500,000.00		8,500,000.00	6,687,900.00	1,127,000.00	7,814,900.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

22020102	Local Travel & Transport Others	1,000,000.00		1,000,000.00	915,104.68	60,000.00	975,104.68
22020103	International Travel & Transport Training	-		-	-	-	-
22020104	International Travel & Transport Others	-		-	-	-	-
	SUB-TOTAL	1,000,000.00		1,000,000.00	915,104.68	60,000.00	975,104.68
220202	UTILITIES-GENERAL						
22020202	Telephone Charges	-		-	-	-	-
22020203	Internet Access Charges	-		-	-	-	-
	SUB-TOTAL						
220203	MATERIALS & SUPPLIES-GENERAL						
22020301	Office Stationaries/Computer Consumables	-		-	-	-	-
22020302	Food Stuff/Catering Materials/Supplies	-		-	-	-	-
	SUB-TOTAL						
220204	MAINTENANCE SERVICES-GENERAL						
22020401	Maint. Of Motor Vehicle Transport Equipment	750,000.00		750,000.00	-	-	-
22020402	Maintenance of Office Furnitures	120,000.00		120,000.00	-	-	-
22020404	Maintenance of Office IT Equipments	-		-	-	-	-
22020405	Maintenance of Plants/Generators	-		-	-	-	-
22020406	Other Maintenance Services	100,000.00		100,000.00	-	-	-
	SUB-TOTAL	970,000.00		970,000.00			

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

	220205 TRAINING-GENERAL						
	22020501 Local Training						
	22020502 International Training						
	SUB-TOTAL						
	220206 OTHER SERVICE- GENERAL						
	22020601 Security Services						
	22020604 Security Vote (Including Operations)						
	SUB-TOTAL						
	220208 FUEL & LUBRICANTS- GENERAL						
	22020801 Motor Vehicle-Fuel Cost						
	22020802 Plant/Generator Fuel Cost						
	SUB-TOTAL						
	220210 MISCELLANEOUS EXPENSES- GENERAL						
	22021001 Refreshment & Meals	250,000.00		250,000.00			
	22021004 Medical Expenses-Local						
	22021007 Welfare Packages (Up-keep Financial Asst Donatton)	600,000.00		600,000.00	25,000.00	25,000.00	
	220210029 Other Expenses						
	220210033 Contingencies-Other Recurrent Costs						

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ADM CODE	ECONOMIC CODE	DETAILS OF OVERHEAD COST	Approved Estimate 2018	Augmentation(+)Savigt-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A Actual 2018	CONSOLIDATED ACTUAL 2018
		SUB-TOTAL	850,000.00	-	850,000.00	25,000.00	-	25,000.00
		TOTAL OVERHEAD COST	2,820,000.00	-	2,820,000.00	940,104.68	60,000.00	1,000,104.68
011118300	220201	INTERNAL AUDIT						
		TRAVEL AND TRANSPORT-GENERAL						
	22020101	Local Travel & Transport Training						
	22020102	Local Travel & Transport Others	350,000.00		350,000.00	60,000.00	70,000.00	130,000.00
	22020103	International Travel & Transport Training						
	22020104	International Travel & Transport Others						
		SUB-TOTAL	350,000.00		350,000.00	60,000.00	70,000.00	130,000.00
	220202	UTILITIES-GENERAL						
	22020202	Telephone Charges						
	22020203	Internet Access Charges						
		SUB-TOTAL						
	220203	MATERIALS & SUPPLIES-GENERAL						
	22020301	Office Stationaries-Computer Consumables						
	22020302	Food Stuff Catering Materials Supplies						
		SUB-TOTAL						
	220204	MAINTENANCE SERVICES-GENERAL						
	22020401	Main Of Motor Vehicle Transport Equipment	200,000.00		200,000.00			

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

22020402	Maintenance of Office Furnitures						
22020404	Maintenance of Office /IT Equipments						
22020405	Maintenance of Plants Generatoors						
22020406	Other Maintenance Services						
	SUB-TOTAL		200,000.00		200,000.00		
	220205 TRAINING-GENERAL						
22020501	Local Training						
22020502	International Training						
	SUB-TOTAL						
	220207 CONSULTING & PROFESSIONAL SERVICES- GENERAL						
22020701	Financial Consulting						
22020702	Auditing of Accounts						
	SUB-TOTAL						
	220208 FUEL & LUBRICANTS- GENERAL						
22020801	Motor Vehicle Fuel Cost						
	SUB-TOTAL						
	220210 MISCELLANEOUS EXPENSES- GENERAL						
22021001	Refreshment & Meals		50,000.00		50,000.00		
22021004	Medical Expenses-Local						

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

	Approved Estimate 2018	Augmentation(+) Savings(-) 2018	Revised Estimate 2018	Actual Expenditure 2018		
ackages (Up-keep/Financial Asst)	-	-	-	-		
ases	-	-	-	-		
s-Other Recurrent Costs	-	-	-	-		
TOTAL	50,000.00	-	50,000.00	-		
OVERHEAD COST	600,000.00	-	600,000.00	60,000.00	70,000.00	130,000.00
OF OVERHEAD COST :THE	Approved Estimate 2018	Augmentation(+) Savings(-) 2018	Revised Estimate 2018	Actual Expenditure 2018		
AND TRANSPORT-	-	-	-	-		
l & Transport Training	-	-	-	-		
l & Transport:Others	3,000,000.00	-	3,000,000.00	774,000.00	-	774,000.00
l Travel & Transport Training	-	-	-	-		
l Travel & Transport Others	-	-	-	-		
TOTAL	3,000,000.00	-	3,000,000.00	774,000.00	-	774,000.00
S-GENERAL	-	-	-	-		
Charges	-	-	-	-		
ess Charges	-	-	-	-		
TOTAL	-	-	-	-		
S & SUPPLIES-GENERAL	-	-	-	-		
quiries Computer Consumables	-	-	-	-		

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

22020302	Food Stuff/Catering Materials/Supplies	-	-	-	-	-
	SUB-TOTAL	-	-	-	-	-
220204	MAINTENANCE SERVICES-GENERAL					
22020401	Main. Of Motor Vehicle Transport Equipment	400,000.00	-	400,000.00	-	-
22020402	Maintenance of Office Furnitures	300,000.00	-	300,000.00	-	-
22020404	Maintenance of Office IT Equipments	-	-	-	-	-
22020405	Maintenance of Plants Generators	-	-	-	-	-
22020406	Other Maintenance Services	-	-	-	-	-
	SUB-TOTAL	700,000.00	-	700,000.00	-	-
220205	TRAINING-GENERAL					
22020501	Local Training	-	-	-	-	-
22020502	International Training	-	-	-	-	-
	SUB-TOTAL	-	-	-	-	-
220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL					
22020701	Financial Consulting	-	-	-	-	-
22020702	Auditing of Accounts	-	-	-	-	-
	SUB-TOTAL	-	-	-	-	-
220208	FUEL & LUBRICANTS- GENERAL					
22020801	Motor Vehicle Fuel Cost	300,000.00	-	300,000.00	-	-
	SUB-TOTAL	300,000.00	-	300,000.00	-	-

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ADM CODE	ECONOMIC CODE	DETAILS OF OVERHEAD COST HEAD OF LOCAL GOVERNMENT	Approved Estimate 2018	Augmentation(+)Sav(-) 2018	Revised Estimate 2018	Actual Expenditure 2018
		220210 MISCELLANEOUS EXPENSES-GENERAL				
		22021001 Refreshment & Meals	-			
		22021002 Honorarium& Sitting Allowance	-			
		22021004 Medical Expenses-Local	-			
		22021007 Welfare Packages (Up-keep Financial Asst Donation)	-			
		220210029 Other Expenses	-			
		220210033 Contingencies-Other Recurrent Costs	-			
		SUB-TOTAL	-			
		TOTAL OVERHEAD COST	4,000,000.00		4,000,000.00	774,000.00
		220201 TRAVEL AND TRANSPORT-GENERAL				
012500100		22020101 Local Travel & Transport Training	-			
		22020102 Local Travel & Transport Others	3,000,000.00		3,000,000.00	1,080,450.00
		22020103 International Travel & Transport Training	-			
		22020104 International Travel & Transport Others	-			
		SUB-TOTAL	3,000,000.00		3,000,000.00	1,080,450.00
		220202 UTILITIES-GENERAL				
		22020202 Telephone Charges	-			

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

22020203	Internet Access Charges	-	-	-	-	-
	SUB-TOTAL	-	-	-	-	-
220203	MATERIALS & SUPPLIES-GENERAL	-	-	-	-	-
22020301	Office Stationaries/Computer Consumables	200,000.00	200,000.00	-	-	-
22020305	Printing of Non Security Documents	-	-	-	-	-
22020306	Printing of Security Documents	-	-	-	-	-
22020302	Food Stuff/Catering Materials/Supplies	-	-	-	-	-
	SUB-TOTAL	200,000.00	200,000.00	-	-	-
220204	MAINTENANCE SERVICES-GENERAL	-	-	-	-	-
22020401	Maint. Of Motor Vehicle/Transport Equipment	850,000.00	850,000.00	-	-	-
22020402	Maintenance of Office Furnitures	300,000.00	300,000.00	136,000.00	-	136,000.00
22020404	Maintenance of Office IT Equipments	-	-	-	-	-
22020406	Other Maintenance Services	-	-	-	-	-
	SUB-TOTAL	1,150,000.00	1,150,000.00	136,000.00	-	136,000.00
220205	TRAINING-GENERAL	-	-	-	-	-
22020501	Local Training	-	-	-	-	-
22020502	International Training	-	-	-	-	-
	SUB-TOTAL	-	-	-	-	-
220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL	-	-	-	-	-
22020701	Financial Consulting	-	-	-	-	-

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

	22020702	Auditing of Accounts							
		SUB-TOTAL							
	220208	FUEL & LUBRICANTS- GENERAL							
	22020801	Motor Vehicle Fuel Cost	200,000.00		200,000.00	15,000.00		15,000.00	
	22020802	Other Transport Equipment Fuel Cost							
	22020803	Plant Generator Fuel Cost	50,000.00		50,000.00				
		SUB-TOTAL	250,000.00		250,000.00	15,000.00		15,000.00	
	220210	MISCELLANEOUS EXPENSES- GENERAL							
	22021001	Refreshment & Meals	200,000.00		200,000.00				
	22021004	Medical Expenses-Local							
	22021007	Welfare Packages (Up-keep Financial Asst Donation)							
	22021008	Subscription To Professional Bodies							
	22021009	Other Expenses							
	220210033	Contingencies-Other Recurrent Costs							
		SUB-TOTAL	200,000.00		200,000.00				
		TOTAL OVERHEAD COST	4,800,000.00		4,800,000.00	1,231,450.00		1,231,450.00	
ADM CODE	ECONOMIC CODE	DETAILS OF OVERHEAD COST DEPARTMENT OF GENERAL ADMINISTRATION	Approved Estimate 2018	Augmentation(+)/Saving(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
012500100	220201	TRAVEL AND TRANSPORT- GENERAL							

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

22020101	Local Travel & Transport Training						
22020102	Local Travel & Transport Others	3,000,000.00		3,000,000.00	7,326,856.85	2,940,487.99	10,267,344.84
22020103	International Travel & Transport Training						
22020104	International Travel & Transport Others						
	SUB-TOTAL	3,000,000.00		3,000,000.00	7,326,856.85	2,940,487.99	10,267,344.84
220202	UTILITIES-GENERAL						
22020201	Electricity Charges						
22020202	Telephone Charges						
22020203	Internet Access Charges						
	SUB-TOTAL						
220203	MATERIALS & SUPPLIES-GENERAL						
22020301	Office Stationaries Computer Consumables	2,500,000.00		2,500,000.00	708,250.00	227,200.00	935,450.00
22020305	Printing of Non Security Documents	800,000.00		800,000.00		254,300.00	254,300.00
22020306	Printing of Security Documents						
22020302	Food Stuff Catering Materials Supplies						
22020301	Office Stationaries Computer Consumables				606,650.00		606,650.00
22020302	Food Stuff Catering Materials Supplies						
	SUB-TOTAL	3,300,000.00		3,300,000.00	1,314,900.00	481,500.00	1,796,400.00
220204	MAINTENANCE SERVICES-GENERAL						

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

22020401	Main Of Motor Vehicle Transport Equipment	500,000.00	-	500,000.00	488,950.00	-	488,950.00
22020402	Maintenance of Office Furnitures	100,000.00	-	100,000.00	8,000.00	-	8,000.00
22020404	Maintenance of Office IT Equipments	-	-	-	-	-	-
22020405	Maintenance of Plants (Generators)	-	-	-	-	-	-
22020406	Other Maintenance Services	-	-	-	-	-	-
	SUB-TOTAL	600,000.00	-	600,000.00	496,950.00	-	496,950.00
220205	TRAINING-GENERAL	-	-	-	-	-	-
22020501	Local Training	-	-	-	-	-	-
22020502	International Training	-	-	-	-	-	-
	SUB-TOTAL	-	-	-	-	-	-
220206	OTHER SERVICES - GENERAL	-	-	-	-	-	-
22020601	SECURITY SERVICES	500,000.00	-	500,000.00	899,812.00	-	899,812.00
22020602	OFFICE RENT	500,000.00	-	500,000.00	-	-	-
22020603	RESIDENTIAL RENT	1,000,000.00	-	1,000,000.00	1,040,312.50	-	1,040,312.50
	SUB-TOTAL	2,000,000.00	-	2,000,000.00	1,940,124.50	-	1,940,124.50
220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL	-	-	-	-	-	-
22020703	Legal Services	1,500,000.00	-	1,500,000.00	850,000.00	-	850,000.00
	SUB-TOTAL	1,500,000.00	-	1,500,000.00	850,000.00	-	850,000.00
220208	FUEL & LUBRICANTS- GENERAL	-	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	750,000.00	-	750,000.00	285,000.00	-	285,000.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	-	-	-	-	-
	SUB-TOTAL	750,000.00	750,000.00	285,000.00		285,000.00
220210	MISCELLANEOUS EXPENSES-GENERAL					
22021001	Refreshment & Meals	6,000,000.00	6,000,000.00	6,840,114.29	2,263,000.00	9,103,114.29
22021004	Medical Expenses-Local	-	-	-	-	-
22021006	Postages & Courier Services	100,000.00	100,000.00	65,000.00	-	65,000.00
22021007	Welfare Packages (Up-keep-Financial Asst Donation)	500,000.00	500,000.00	507,500.00	-	507,500.00
22021008	Subscription To Professional Bodies	-	-	-	-	-
220210020	Electron- Logistics Support	5,000,000.00	5,000,000.00	1,200,000.00	1,147,000.00	2,347,000.00
220210021	Special Days Celebrations	-	-	-	-	-
220210024	Pilgrimage And Religious Festivals	-	-	-	-	-
220210029	Other Expenses(Financial Asst Donation Other logistics)	3,000,000.00	3,000,000.00	5,125,000.00	575,000.00	5,700,000.00
220210030	Public Enlightenment Programme	500,000.00	500,000.00	1,730,000.00	-	1,730,000.00
220210033	Contingencies-Other Recurrent Costs	-	-	-	-	-
	SUB-TOTAL	15,100,000.00	15,100,000.00	15,467,614.29	3,985,000.00	19,452,614.29
2204	GRANTS AND CONTRIBUTION-GENERAL					
220401	Local Grants and Contribution					
2204011	Contribution To Traditional Council	-	-	-	-	-

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

	22040112	Contribution Min. for I.G Bureau for Adm Expenses							
	22040113	Contribution To Ecological Fund							
		SUB-TOTAL							
	2205	SUBSIDIES-GENERAL							
	220501	Subsidies To Public/ Public Institutions							
	22050102	Meal Subsidy							
	22050108	Religious Pilgrimage Subsidy							
		SUB-TOTAL							
		TOTAL OVERHEAD COST	26,250,000.00		26,250,000.00	27,681,445.64	7,406,987.99	35,088,433.63	
ADM CODE	ECONOMIC CODE	DETAILS OF OVERHEAD COST DEPARTMENT OF AGRICULTURE	Approved Estimate 2018	Augmentation(+)/Savings(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
	220201	TRAVEL AND TRANSPORT- GENERAL							
021500100	22020101	Local Travel & Transport Training							
	22020102	Local Travel & Transport Others	750,000.00		750,000.00	1,054,100.77	240,000.00	1,294,100.77	
	22020103	International Travel & Transport Training							
	22020104	International Travel & Transport Others							
		SUB-TOTAL	750,000.00		750,000.00	1,054,100.77	240,000.00	1,294,100.77	
	220202	UTILITIES-GENERAL							
	22020201	Electricity Charges							
	22020202	Telephone Charges							

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

22020203	Internet Access Charges	-	-	-	-	-	-
	SUB-TOTAL	-	-	-	-	-	-
220203	MATERIALS & SUPPLIES-GENERAL	-	-	-	-	-	-
22020301	Office Stationaries-Computer Consumables	300,000.00	-	300,000.00	95,000.00	-	95,000.00
22020305	Printing of Non-Security Documents	350,000.00	-	350,000.00	9,500.00	-	9,500.00
22020306	Printing of Security Documents	-	-	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	-	-	-	-
22020310	Teaching Aids- Instructions Materials	300,000.00	-	300,000.00	-	-	-
22020311	Food Stuff Catering Materials Supplies	-	-	-	-	-	-
	SUB-TOTAL	950,000.00	-	950,000.00	104,500.00	-	104,500.00
220204	MAINTENANCE SERVICES-GENERAL	-	-	-	-	-	-
22020401	Main- Of Motor Vehicle Transport Equipment	-	-	-	-	-	-
22020402	Maintenance of Office Furnitures	100,000.00	-	100,000.00	70,000.00	-	70,000.00
22020404	Maintenance of Office-IT Equipments	-	-	-	-	-	-
22020405	Maintenance of Plants-Generators	-	-	-	-	-	-
22020406	Other Maintenance Services	2,000,000.00	-	2,000,000.00	970,000.00	-	970,000.00
	SUB-TOTAL	2,100,000.00	-	2,100,000.00	1,040,000.00	-	1,040,000.00
220205	TRAINING-GENERAL	-	-	-	-	-	-
22020501	Local Training	-	-	-	-	-	-

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

22020502	International Training	-	-	-	-	-	-
	SUB-TOTAL	-	-	-	-	-	-
220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL	-	-	-	-	-	-
22020703	Legal Services	-	-	-	-	-	-
	SUB-TOTAL	-	-	-	-	-	-
220208	FUEL & LUBRICANTS- GENERAL	-	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	150,000.00	-	150,000.00	30,000.00	-	30,000.00
22020802	Other Transport Equipment Fuel Cost	100,000.00	-	100,000.00	-	-	-
22020803	Plant/Generator Fuel Cost	-	-	-	-	-	-
	SUB-TOTAL	-	-	250,000.00	30,000.00	-	30,000.00
220210	MISCELLANEOUS EXPENSES- GENERAL	-	-	-	-	-	-
22021001	Refreshment & Meals	2,000,000.00	-	2,000,000.00	766,000.00	-	766,000.00
22021004	Medical Expenses-Local	-	-	-	-	-	-
22021006	Postages & Courier Services	-	-	-	-	-	-
22021007	Welfare Packages (11p-keep Financial Asst. Donation)	-	-	-	-	-	-
22021008	Subscription To Professional Bodies	-	-	-	-	-	-
220210020	Election- Logistics Support	-	-	-	-	-	-
220210021	Special Days Celebrations	300,000.00	-	300,000.00	80,000.00	-	80,000.00
220210024	Pilgrimage And Religious Festivals	-	-	-	-	-	-

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

	220210029	Other Expenses(Financial Asst Donation,Other logistics)	300,000.00			300,000.00	288,000.00	-	288,000.00
	220210030	Public Enlightenment Programme	500,000.00			500,000.00	-	-	-
	220210032	Fair, Festival, Expo and Summit	2,000,000.00			2,000,000.00	1,200,000.00	-	1,200,000.00
	220210033	Contingencies-Other Recurrent Costs	500,000.00			500,000.00	-	-	-
		SUB-TOTAL	5,600,000.00			5,600,000.00	2,334,000.00	-	2,334,000.00
		TOTAL OVERHEAD COST	9,400,000.00			9,650,000.00	3,522,600.77	1,280,000.00	4,802,600.77
ADM CODE	ECONOMIC CODE	DETAILS OF OVERHEAD COST DEPARTMENT OF FINANCE AND	Approved Estimate 2018	Augmentation(+)/Savign(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
	220201	TRAVEL AND TRANSPORT- GENERAL							
022001001	22020101	Local Travel & Transport Training							
	22020102	Local Travel & Transport Others	1,500,000.00			1,500,000.00	4,160,701.52	1,191,500.00	5,352,201.52
	22020103	International Travel & Transport Training							
	22020104	International Travel & Transport Others							
		SUB-TOTAL	1,500,000.00			1,500,000.00	4,160,701.52	1,191,500.00	5,352,201.52
	220202	UTILITIES-GENERAL							
	22020201	Electricity Charges							
	22020202	Telephone Charges	25,000.00			25,000.00			
	22020203	Internet Access Charges							
		SUB-TOTAL	25,000.00			25,000.00			
	220203	MATERIALS & SUPPLIES-GENERAL							

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

22020301	Office Stationaries Computer Consumables	250,000.00	250,000.00	688,106.68	150,000.00	838,106.68
22020305	Printing of Non Security Documents	750,000.00	750,000.00	378,000.00	624,500.00	1,002,500.00
22020306	Printing of Security Documents	500,000.00	500,000.00	-	-	-
22020302	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020312	Production, Publication and circulation of annual fin. Estmt	1,000,000.00	1,000,000.00	-	-	-
22020313	Production of Report To Public Account Committee (PAC)	500,000.00	500,000.00	-	-	-
	SUB-TOTAL	3,000,000.00	3,000,000.00	1,066,106.68	774,500.00	1,840,606.68
220204	MAINTENACE SERVICES-GENERAL					
22020401	Mann. Of Motor Vehicle: Transport Equipment	500,000.00	500,000.00	506,600.00	-	506,600.00
22020402	Maintenance of Office Furnitures	250,000.00	250,000.00	-	-	-
22020404	Maintenance of Office IT Equipments	150,000.00	150,000.00	45,000.00	-	45,000.00
22020405	Maintenance of Plants -Generators	50,000.00	50,000.00	-	55,500.00	55,500.00
22020406	Other Maintenace Services	-	-	-	-	-
	SUB-TOTAL	950,000.00	950,000.00	551,600.00	55,500.00	607,100.00
220205	TRAINING-GENERAL					
22020501	Local Training	-	-	-	-	-
22020502	International Training	-	-	-	-	-
	SUB-TOTAL					
220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL					

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

22020701	Financial Consulting						
22020709	Auditing of Accounts	2,500,000.00		2,500,000.00	1,945,000.00		1,945,000.00
	SUB-TOTAL	2,500,000.00		2,500,000.00	1,945,000.00		1,945,000.00
220208	FUEL & LUBRICANTS- GENERAL						
22020801	Motor Vehicle Fuel Cost	350,000.00		350,000.00	192,000.00		192,000.00
22020802	Other Transport Equipment Fuel Cost	50,000.00		50,000.00	110,000.00		110,000.00
22020803	Plant Generator Fuel Cost						
	SUB-TOTAL	400,000.00		400,000.00	302,000.00		302,000.00
220209	FINANCIAL CHARGES-GENERAL						
22020901	Bank Charges (Other Than Interest)	1,300,000.00		1,300,000.00	2,230,724.99		2,230,724.99
22020902	Insurance Premium	3,000,000.00		3,000,000.00	350,000.00		350,000.00
22020903	Other CRF Bank Charges						
22020904	Domestic Interest Discount-Short Term Borrowings						
	SUB-TOTAL	4,300,000.00		4,300,000.00	2,580,724.99		2,580,724.99
220210	MISCELLANEOUS EXPENSES- GENERAL						
22021001	Refreshment & Meals	4,000,000.00		4,000,000.00	6,871,875.00	1,625,000.00	8,496,875.00
22021004	Medical Expenses-Local						
22021007	Welfare Packages (Tip-keep/Financial Asst. Donation)						
220210029	Other Expenses (Financial Asst. Donation, Other logistics)	500,000.00		500,000.00	592,500.00		592,500.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

	220210030	Public Enlightenment Programme							
	220210033	Contingencies-Other Recurrent Costs	4,000,000.00		4,000,000.00	2,297,000.00	2,600,000.00	4,897,000.00	
		SUB-TOTAL	8,500,000.00		8,500,000.00	9,761,375.00	4,225,000.00	13,986,375.00	
	2204	GRANTS AND CONTRIBUTION-GENERAL							
	220401	Local Grants and Contribution							
	22040111	Contribution To Traditional Council							
	22040112	Contribution Min. for L.G Bureau for Adm Expenses							
	22040113	Contribution To Ecological Fund							
		SUB-TOTAL							
	2207	TRANSFER TO OTHER FUND							
	22070101	Transfer To CDF							
	22070102	Transfer To Sovereign Wealth Fund							
	22070103	Transfer To Sinking Fund							
		SUB-TOTAL							
		TOTAL OVERHEAD COST	21,175,000.00		21,175,000.00	20,367,508.19	6,246,500.00	26,614,008.19	
ADM CODE	ECONOMIC CODE	DETAILS OF OVERHEAD COST DEPARTMENT OF BUDGET	Approved Estimate 2018		Augmentation(+)/Saving(-) 2018	Revised Estimate 2018		Actual Expenditure 2018	
022000300	220201	TRAVEL AND TRANSPORT-GENERAL							
	22020101	Local Travel & Transport Training							

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

port:Others	500,000.00	-	500,000.00	366,800.00	125,000.00	491,800.00
& Transport:Training	-	-	-	-	-	-
& Transport:Others	-	-	-	-	-	-
	500,000.00	-	500,000.00	366,800.00	125,000.00	491,800.00
GENERAL	-	-	-	-	-	-
	-	-	-	-	-	-
ges	-	-	-	-	-	-
	-	-	-	-	-	-
SUPPLIES-GENERAL	-	-	-	-	-	-
Computer Consumables	250,000.00	-	250,000.00	9,600.00	100,000.00	109,600.00
urity Documents	850,000.00	-	850,000.00	445,000.00	-	445,000.00
Documents	-	-	-	-	-	-
ctional Materials	-	-	-	-	-	-
Materials Supplies	-	-	-	-	-	-
	1,100,000.00	-	1,100,000.00	454,600.00	100,000.00	554,600.00
SERVICES-GENERAL	-	-	-	-	-	-
hicle: Transport	200,000.00	-	200,000.00	-	-	-
ice Furnitures	50,000.00	-	50,000.00	-	-	-

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

IT Equipments	-	-	-	-	-	-
Generators	-	-	-	-	-	-
ces	200,000.00	-	200,000.00	-	-	-
	450,000.00	-	450,000.00	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
PROFESSIONAL	-	-	-	-	-	-
AL	-	-	-	-	-	-
Consulting	250,000.00	-	250,000.00	-	-	-
	250,000.00	-	250,000.00	-	-	-
S- GENERAL	-	-	-	-	-	-
	-	-	-	-	-	-
ent Fuel Cost	-	-	-	-	-	-
st	50,000.00	-	50,000.00	15,000.00	-	15,000.00
	50,000.00	-	50,000.00	15,000.00	-	15,000.00
PENSES-	-	-	-	-	-	-
	350,000.00	-	350,000.00	450,000.00	10,000.00	460,000.00
	-	-	-	-	-	-
	100,000.00	-	100,000.00	-	-	-

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ADM CODE	ECONOMIC CODE	DETAILS OF OVERHEAD COST DEPARTMENT OF WORKS AND	Approved Estimate 2018	Augmentation (+) Savings (-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
	22021008	Subscription To Professional Bodies						300,000.00	300,000.00
	22021014	Annual Budget Expenses & Administration	450,000.00		450,000.00	507,900.00			507,900.00
	22021022	Planning, Monitoring and Evaluation	250,000.00		250,000.00				
	220210023	Research and Documentation	50,000.00		50,000.00				
	220210029	Other Expenses	50,000.00		50,000.00				
	220210033	Conduct Of Survey	3,000,000.00		3,000,000.00	3,444,720.00	150,000.00		3,594,720.00
	220210033	Contingencies-Other Recurrent Costs	500,000.00		500,000.00	1,878,000.00	755,000.00		2,633,000.00
		SUB-TOTAL	4,750,000.00		4,750,000.00	6,280,620.00	1,215,000.00		7,495,620.00
		TOTAL OVERHEAD COST	7,100,000.00		7,100,000.00	7,117,020.00	1,440,000.00		8,557,020.00
	220201	TRAVEL AND TRANSPORT-GENERAL							
023400100	22020101	Local Travel & Transport Training							
	22020102	Local Travel & Transport Others	800,000.00		800,000.00	1,081,905.83	481,854.03		1,563,759.86
	22020103	International Travel & Transport Training							
	22020104	International Travel & Transport Others							
		SUB-TOTAL	800,000.00		800,000.00	1,081,905.83	481,854.03		1,563,759.86
	220202	UTILITIES-GENERAL							
	22020201	Electricity Charges							

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

22020202	Telephone Charges	-	-	-	-	-	-
22020203	Internet Access Charges	-	-	-	-	-	-
	SUB-TOTAL	-	-	-	-	-	-
220203	MATERIALS & SUPPLIES-GENERAL	-	-	-	-	-	-
22020301	Office Stationaries/Computer Consumables	250,000.00	-	250,000.00	226,120.00	-	226,120.00
22020305	Printing of Non Security Documents	500,000.00	-	500,000.00	-	-	-
22020306	Printing of Security Documents	-	-	-	-	-	-
22020311	Food Stuff/Catering Materials/Supplies	-	-	-	-	-	-
	SUB-TOTAL	750,000.00	-	750,000.00	226,120.00	-	226,120.00
220204	MAINTENANCE SERVICES-GENERAL	-	-	-	-	-	-
22020401	Main Of Motor Vehicle Transport Equipment	1,000,000.00	-	1,000,000.00	548,800.00	183,200.00	732,000.00
22020402	Maintenance of Office Furnitures	-	-	-	-	-	-
22020403	Maintenance of Office Building/Residential QTRS	-	-	-	-	-	-
22020404	Maintenance of Office IT Equipments	-	-	-	19,300.00	-	19,300.00
22020405	Maintenance of Plants/Generators	1,000,000.00	-	1,000,000.00	519,000.00	-	519,000.00
22020406	Other Maintenance Services	100,000.00	-	100,000.00	60,000.00	-	60,000.00
22020410	Maintenance Of Street Lightings	-	-	-	-	-	-
22020412	Maintenance Of Markets/Pubic Places	1,000,000.00	-	1,000,000.00	883,450.00	-	883,450.00
22020413	Minor Road Maintenance	15,000,000.00	-	15,000,000.00	3,190,000.00	473,500.00	3,663,500.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

22020419	Maintenace Of Boreholes Schemes	-	-	-	-	-	-
22020420	Maintenace Of Government Chapel Mosque	-	-	-	-	-	-
	SUB-TOTAL	18,100,000.00	-	18,100,000.00	5,220,550.00	656,700.00	5,877,250.00
220205	TRAINING-GENERAL	-	-	-	-	-	-
22020501	Local Framing	-	-	-	-	-	-
22020502	International Framing	-	-	-	-	-	-
	SUB-TOTAL	-	-	-	-	-	-
220206	OTHER SERVICES-GENERAL	-	-	-	-	-	-
22020602	Office Rent	500,000.00	-	500,000.00	-	-	-
22020603	Residential Rent	1,500,000.00	-	1,500,000.00	180,000.00	-	180,000.00
22020606	Land Use Charges	-	-	-	-	-	-
	SUB-TOTAL	2,000,000.00	-	2,000,000.00	180,000.00	-	180,000.00
220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL	-	-	-	-	-	-
22020704	Engeneering Services	-	-	-	-	-	-
22020705	Architectural Services	50,000.00	-	50,000.00	-	-	-
22020706	Surveying Services	500,000.00	-	500,000.00	60,000.00	-	60,000.00
	SUB-TOTAL	550,000.00	-	550,000.00	60,000.00	-	60,000.00
220208	FUEL & LUBRICANTS- GENERAL	-	-	-	-	-	-
22020801	Motor Vehiele Fuel Cost	150,000.00	-	150,000.00	-	-	-
22020802	Other Transport Equipment Fuel Cost	200,000.00	-	200,000.00	-	-	-

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

	22020803	Plant/Generator Fuel Cost	500,000.00		500,000.00	475,000.00		475,000.00
		SUB-TOTAL	850,000.00		850,000.00	475,000.00		475,000.00
	220210	MISCELLANEOUS EXPENSES-GENERAL						
	22021001	Refreshment & Meals	500,000.00		500,000.00	307,000.00		307,000.00
	22021004	Medical Expenses-Local						
	22021007	Welfare Packages						
	22021008	Subscription To Professional Bodies						
	22021029	Other Expenses (Financial Asst. Donation/Other logistics)	500,000.00		500,000.00	310,000.00		310,000.00
	22021033	Contingencies-Other Recurrent Costs						
		SUB-TOTAL	1,000,000.00		1,000,000.00	617,000.00		617,000.00
		TOTAL OVERHEAD COST	24,050,000.00		24,050,000.00	7,860,575.83	1,138,554.03	8,999,129.86
ADM CODE	ECONOMIC CODE	DETAILS OF OVERHEAD COST DEPARTMENT OF COMMUNITY	Approved Estimate 2018	Augmentation(+)/Savings(-) 2018	Revised Estimate 2018	Actual Expenditure 2018		
	220201	TRAVEL AND TRANSPORT-GENERAL						
055100300	22020101	Local Travel & Transport/Training						
	22020102	Local Travel & Transport/Others	1,000,000.00		1,000,000.00	2,286,017.27	779,114.49	3,065,131.76
	22020103	International Travel & Transport/Training						
	22020104	International Travel & Transport/Others						
		SUB-TOTAL	1,000,000.00		1,000,000.00	2,286,017.27	779,114.49	3,065,131.76
	220202	UTILITIES-GENERAL						

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

22020201	Electricity Charges	-	-	-	-	-
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	-	-	-	-	-
	SUB-TOTAL					
	220203 MATERIALS & SUPPLIES-GENERAL					
22020301	Office Stationaries Computer Consumables	500,000.00	-	500,000.00	24,000.00	24,000.00
22020302	Books	1,500,000.00	-	1,500,000.00	-	-
22020303	NewsPaper	-	-	-	-	-
22020304	Magazines & Periodicals	-	-	-	-	-
22020305	Printing of Non Security Documents	1,000,000.00	-	1,000,000.00	-	-
22020306	Printing of Security Documents	-	-	-	-	-
22020308	Field and Camping Materials Supplies	-	-	-	-	-
22020309	Uniform and Other Clothing	-	-	-	-	-
22020310	Teaching Aids Instructional Materials	-	-	-	-	-
22020302	Food Staff Catering Materials Supplies	-	-	-	-	-
22020301	Office Stationaries/Computer Consumables	-	-	-	-	-
22020302	Food Staff Catering Materials Supplies	-	-	-	-	-
	SUB-TOTAL	3,000,000.00		3,000,000.00	24,000.00	24,000.00
	220204 MAINTENACE SERVICES-GENERAL					

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

22020401	Main Of Motor Vehicle Transport Equipment	-	-	-	-	-	-
22020402	Maintenance of Office Furnitures	250,000.00	-	250,000.00	-	100,000.00	100,000.00
22020404	Maintenance of Office IT Equipments	-	-	-	-	-	-
22020405	Maintenance of Plants Generators	-	-	-	-	-	-
22020406	Other Maintenance Services	-	-	-	-	-	-
22020411	Maintenance of Communication Equipment	500,000.00	-	500,000.00	-	-	-
	SUB-TOTAL	750,000.00	-	750,000.00	-	100,000.00	100,000.00
220205	TRAINING-GENERAL	-	-	-	-	-	-
22020501	Local Training	-	-	-	-	-	-
22020502	International Training	-	-	-	-	-	-
	SUB-TOTAL	-	-	-	-	-	-
220206	OTHER SERVICES-GENERAL	-	-	-	-	-	-
22020602	Office Rent	-	-	-	-	-	-
22020603	Residential Rent	-	-	-	-	-	-
22020606	Land Use Charges	-	-	-	-	-	-
	SUB-TOTAL	-	-	-	-	-	-
220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL	-	-	-	-	-	-
22020703	Information Technology	-	-	-	-	-	-
	SUB-TOTAL	-	-	-	-	-	-
220208	FUEL & LUBRICANTS- GENERAL	-	-	-	-	-	-

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

22020801	Motor Vehicle Fuel Cost	-	-	-	-	-	-
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-	-
22020803	Plant Generator Fuel Cost	-	-	-	-	-	-
	SUB-TOTAL	-	-	-	-	-	-
220210	MISCELLANEOUS EXPENSES GENERAL						
22021001	Refreshment & Meals	7,000,000.00	-	7,000,000.00	2,458,500.00	59,000.00	2,517,500.00
22021003	Public and Advertisments	4,000,000.00	-	4,000,000.00	753,000.00	760,500.00	1,513,500.00
22021006	Postages & Courier Services	-	-	-	-	-	-
22021007	Welfare Packages (Up-keep Financial Asst Donation)	500,000.00	-	500,000.00	395,000.00	-	395,000.00
22021008	Subscription To Professional Bodies	-	-	-	-	-	-
220210020	Bursary-Scholarship Scheme	2,000,000.00	-	2,000,000.00	1,940,000.00	-	1,940,000.00
220210021	Special Days Celebrations	1,000,000.00	-	1,000,000.00	150,000.00	593,000.00	843,000.00
220210024	Pilgrimage And Religious Festivals	500,000.00	-	500,000.00	-	-	-
220210026	Examinatio Expenses	-	-	-	-	-	-
220210027	Disaster Management	1,500,000.00	-	1,500,000.00	492,700.00	350,000.00	842,700.00
220210029	Other Expenses(Financial Asst Donation Other logistics)	1,500,000.00	-	1,500,000.00	705,000.00	100,000.00	805,000.00
220210030	Public Enlightenment Programme	4,500,000.00	-	4,500,000.00	784,200.00	370,000.00	1,154,200.00
220210032	Fair, Festival, Expo and Summit	5,000,000.00	-	5,000,000.00	3,761,000.00	1,254,000.00	5,015,000.00
220210033	Contingencies-Other Recurrent Costs	2,000,000.00	-	2,000,000.00	1,934,000.00	-	1,934,000.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

		SUB-TOTAL	29,500,000.00		29,500,000.00	13,373,400.00	3,586,500.00	16,959,900.00
	2204	GRANTS AND CONTRIBUTION-GENERAL						
	220401	Local Grants and Contribution						
	22040109	Grants To Community NGOs CDAs	250,000.00		250,000.00	0.00	30,000.00	30,000.00
		SUB-TOTAL	250,000.00		250,000.00		30,000.00	30,000.00
	2205	SUBSIDIES-GENERAL						
	220501	Subsidies To Public/ Public Institutions						
	22050102	Meal Subsidy	5,000,000.00		5,000,000.00			
	22050105	Education Subsidy	5,000,000.00		5,000,000.00			
	22050108	Religious Pilgrimage Subsidy						
		SUB-TOTAL	10,000,000.00		10,000,000.00			
		TOTAL OVERHEAD COST	44,500,000.00		44,500,000.00	15,683,417.27	4,495,614.49	20,179,031.76
ADM CODE	ECONOMIC CODE	DETAILS OF OVERHEAD COST	Approved Estimate 2018	Augmentation (+)Savigt-) 2018	Revised Estimate 2018	Actual Expenditure 2018		
	220201	TRAVEL AND TRANSPORT-GENERAL						
052100190	22020101	Local Travel & Transport:Traming						
	22020102	Local Travel & Transport:Others	1,000,000.00		1,000,000.00	855,000.00	600,250.00	1,455,250.00
	22020103	International Travel & Transport:Traming						
	22020104	International Travel & Transport:Others						
		SUB-TOTAL	1,000,000.00		1,000,000.00	855,000.00	600,250.00	1,455,250.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

220202	UTILITIES-GENERAL						
22020201	Electricity Charges	-	-	-	-	-	-
22020202	Telephone Charges	-	-	-	-	-	-
22020203	Internet Access Charges	-	-	-	-	-	-
	SUB-TOTAL						
220203	MATERIALS & SUPPLIES-GENERAL						
22020301	Office Stationaries/Computer Consumables	1,000,000.00	-	1,000,000.00	800,000.00	-	800,000.00
22020305	Printing of Non Security Documents	300,000.00	-	300,000.00	-	-	-
22020306	Printing of Security Documents	200,000.00	-	200,000.00	-	-	-
22020307	Drugs Laboratory Medical Supplies	6,000,000.00	-	6,000,000.00	2,230,000.00	2,875,000.00	5,105,000.00
22020308	Field and Camping Materials Supplies	-	-	-	-	-	-
22020309	Uniform and Other Clothing	1,000,000.00	-	1,000,000.00	-	-	-
22020310	Teaching Aids/Insructional Materials	500,000.00	-	500,000.00	-	-	-
22020302	Food Stuff/Catering Materials Supplies	-	-	-	-	-	-
22020312	Production, Publication and circulation of annual fin. Estmt	-	-	-	-	-	-
22020313	Production of Report To Public Account Committee (PAC)	-	-	-	-	-	-
	SUB-TOTAL	9,000,000.00		9,000,000.00	3,030,000.00	2,875,000.00	5,905,000.00
220204	MAINTENACE SERVICES-GENERAL						
22020401	Main. Of Motor Vehicle: Transport Equipment	500,000.00	-	500,000.00	109,650.00	-	109,650.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO

NOTES TO THE FINANCIAL STATEMENTS

22020402	Maintenance of Office Furnitures	350,000.00		350,000.00		
22020404	Maintenance of Office IT Equipments					
22020405	Maintenance of Plants /Generators	500,000.00		500,000.00		
22020406	Other Maintenance Services	500,000.00		500,000.00		
	SUB-TOTAL	1,850,000.00		1,850,000.00	109,650.00	109,650.00
220205	TRAINING-GENERAL					
22020501	Local Framing					
22020502	International Training					
	SUB-TOTAL					
220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL					
22020701	Medical Consulting					
	SUB-TOTAL					
220208	FUEL& LUBRICANTS- GENERAL					
22020801	Motor Vehicle Fuel Cost	500,000.00		500,000.00		
22020802	Other Transport Equipment Fuel Cost	500,000.00		500,000.00		
22020803	Plant Generator Fuel Cost	500,000.00		500,000.00		
	SUB-TOTAL	1,500,000.00		1,500,000.00		
220210	MISCELLANEOUS EXPENSES- GENERAL					
22021001	Refreshment & Meals	1,500,000.00		1,500,000.00	135,000.00	135,000.00
22021004	Medical Expenses-Local	500,000.00		500,000.00	46,000.00	46,000.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

	22021007	Welfare Packages (Up-keep Financial Asst. Donation)	-	-	-	-	-	-	-
	22021008	Subscription To Professional Bodies	-	-	-	-	-	-	-
	22021010	Direct Teaching & Laboratory Cost	-	-	-	-	-	-	-
	22021021	Special Days' Celebrations	1,500,000.00	-	1,500,000.00	425,000.00	-	425,000.00	-
	22021022	Planning Monitoring & Evaluation	1,000,000.00	-	1,000,000.00	347,000.00	-	347,000.00	-
	22021023	Research and Documentation	1,000,000.00	-	1,000,000.00	-	-	-	-
	22021024	Disaster Management	250,000.00	-	250,000.00	-	-	-	-
	22021029	Other Expenses	500,000.00	-	500,000.00	1,244,000.00	-	1,244,000.00	-
	22021030	Public Enlightenment Programme	2,000,000.00	-	2,000,000.00	915,000.00	-	915,000.00	-
	22021033	Contingencies-Other Recurrent Costs	500,000.00	-	500,000.00	100,000.00	-	100,000.00	-
		SUB-TOTAL	8,750,000.00	-	8,750,000.00	3,212,000.00	-	3,212,000.00	-
		2205 SUBSIDIES- GENERAL							
		220501 Subsidies To Public/ Public Institutions							
	22050107	Health Subsidy	-	-	-	-	-	-	-
		SUB-TOTAL							
		TOTAL OVERHEAD COST	22,100,000.00	-	22,100,000.00	7,206,650.00	3,475,250.00	10,681,900.00	-
ADM CODE	ECONOMIC CODE	DETAILS OF OVERHEAD COST DEPARTMENT OF ENVIRONMENTAL SANITATION	Approved Estimate 2018	Augmentation(+)/Savings(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual 2018	CONSOLIDATED ACTUAL 2018
053500100	220201	TRAVEL AND TRANSPORT- GENERAL	-	-	-	-	-	400,000.00	-

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

22020101	Local Travel & Transport Training						
22020102	Local Travel & Transport Others	1,000,000.00		1,000,000.00	649,500.00	400,000.00	1,049,500.00
22020103	International Travel & Transport Training						
22020104	International Travel & Transport Others						
	SUB-TOTAL	1,000,000.00		1,000,000.00	649,500.00	400,000.00	1,049,500.00
220202	UTILITIES-GENERAL						
22020201	Electricity Charges						
22020202	Telephone Charges						
22020203	Internet Access Charges						
	SUB-TOTAL						
220203	MATERIALS & SUPPLIES-GENERAL						
22020301	Office Stationeries Computer Consumables	250,000.00		250,000.00			
22020305	Printing of Non Security Documents						
22020306	Printing of Security Documents						
22020309	Uniforms and Other Clothing	1,000,000.00		1,000,000.00			
22020310	Teaching Aids Instructional Materials						
22020311	Food Staff Catering Materials Supplies						
	SUB-TOTAL	1,250,000.00		1,250,000.00			
220204	MAINTENACE SERVICES-GENERAL						

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

22020401	Main Of Motor Vehicle Transport Equipment	1,500,000.00		1,500,000.00		
22020402	Maintenance of Office Furnitures	100,000.00		100,000.00	34,200.00	34,200.00
22020404	Maintenance of Office .IT Equipments					
22020406	Other Maintenance Services	500,000.00		500,000.00	500,000.00	500,000.00
22020412	Maintenance Of Markets Public Places	5,000,000.00		5,000,000.00		
	SUB-TOTAL	7,100,000.00		7,100,000.00	534,200.00	534,200.00
	220205 TRAINING-GENERAL					
22020501	Local Training					
22020502	International Training					
	SUB-TOTAL					
	220206 OTHER SERVICES-GENERAL					
22020605	Cleaning & Fumigation	3,000,000.00		3,000,000.00	600,000.00	600,000.00
22020607	Rescue Services	500,000.00		500,000.00		
	SUB-TOTAL	3,500,000.00		3,500,000.00	600,000.00	600,000.00
	220208 FUEL & LUBRICANTS- GENERAL					
22020801	Motor Vehicle Fuel Cost					
22020802	Other Transport Equipment Fuel Cost					
	SUB-TOTAL					
	220210 MISCELLANEOUS EXPENSES-GENERAL					
22021001	Refreshment & Meals	1,000,000.00		1,000,000.00	213,000.00	213,000.00

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

	22021003	Publicity and Advertisement							
	22021004	Medical Expenses-Local							
	22021007	Welfare Packages							
	22021008	Subscription To Professional Bodies							
	22021027	Disaster Management	1,000,000.00		1,000,000.00	550,000.00		550,000.00	
	22021029	Other Expenses(Burial of Pauper, Animal (Carcasses)	1,000,000.00		1,000,000.00	384,000.00	386,000.00	770,000.00	
	22021030	Public Enlightenment Programme	2,000,000.00		2,000,000.00				
	22021033	Contingencies-Other Recurrent Costs	500,000.00		500,000.00				
		SUB-TOTAL	5,500,000.00		5,500,000.00	1,147,000.00	386,000.00	1,533,000.00	
	2205	SUBSIDIES- GENERAL							
	220501	Subsidies To Public/ Public Institutions							
	22050107	Health Subsidy							
		SUB-TOTAL							
		TOTAL OVERHEAD COST	18,350,000.00		18,350,000.00	2,930,700.00	786,000.00	3,716,700.00	
ADM CODE	ECONOMIC DETAILS OF PERSONNEL COST: CODE OFFICE THE LOCAL GOVERNMENT		Approved Estimate 2018	Augmentation(+)/Savign(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
	21. PERSONNEL COST								
1110010011	210101	Salaries and Wages							
	21010103	Consolidated Revenue Fund Charges- Salaries	12,000,000.00		12,000,000.00	20,877,399.28		20,877,399.28	
	210201	Allowances							

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ADM CODE	ECONOMIC CODE	DETAILS OF PERSONNEL COST:	Approved Estimate 2018	Augmentation(+)/Savign(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual 2018	CONSOLIDATED ACTUAL 2018
	21020101	Non Regular Allowances (Severance Allowance)	15,000,000.00		15,000,000.00				
		TOTAL PE. COST	27,000,000.00	-	27,000,000.00	20,877,399.28	-	20,877,399.28	
ADM CODE	ECONOMIC CODE	DETAILS OF PERSONNEL COST: SECRETARY TO THE LOCAL	Approved Estimate 2018	Augmentation(+)/Savign(-) 2018	Revised Estimate 2018	Actual Expenditure 2018			
1110130010		21 PERSONNEL COST							
	210101	Salaries and Wages							
	21010103	Consolidated Revenue Fund Charges- Salaries	5,000,000.00		5,000,000.00	1,642,931.75		1,642,931.75	
	210201	Allowances							
	21020101	Non Regular Allowances (Severance Allowance)							
		TOTAL PE. COST	5,000,000.00	-	5,000,000.00	1,642,931.75	-	1,642,931.75	
ADM CODE	ECONOMIC CODE	DETAILS OF PERSONNEL COST: INTERNAL AUDIT	Approved Estimate 2018	Augmentation(+)/Savign(-) 2018	Revised Estimate 2018	Actual Expenditure 2018			
1111830010		21 PERSONNEL COST							
	210101	Salaries and Wages							
	21010101	Salaries	2,500,000.00		2,500,000.00				
	21010103	Consolidated Revenue Fund Charges- Salaries							
	210201	Allowances							
	21020101	Non Regular Allowances (Leave Allowance)							
		TOTAL PE. COST	2,500,000.00	-	2,500,000.00	-	-	-	
ADM CODE	ECONOMIC CODE	DETAILS OF PERSONNEL COST: THE COUNCIL	Approved Estimate 2018	Augmentation(+)/Savign(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual 2018	CONSOLIDATED ACTUAL 2018

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ADM CODE	ECONOMIC CODE	DETAILS OF PERSONNEL COST: HEAD OF LOCAL GOVERNMENT	Approved Estimate 2018	Augmentation(+)/Sav(-)) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
		21 PERSONNEL COST							
1111830010	210101	SALARIES AND WAGES							
	21010101	Salaries							
	21010103	Consolidated Revenue Fund Charges- Salaries	18,000,000.00		18,000,000.00	24,131,277.92			24,131,277.92
	210201	ALLOWANCES							
	21020101	Non Regular Allowances (Leave Allowance)							
		TOTAL PE. COST	18,000,000.00		18,000,000.00	24,131,277.92			24,131,277.92
1111830010	210101	SALARIES AND WAGES							
	21010101	Salaries	5,200,000.00		5,200,000.00	1,993,770.09			1,993,770.09
	21010103	Consolidated Revenue Fund Charges- Salaries							
	210201	ALLOWANCES							
	21020101	Non Regular Allowances (Leave Allowance)							
	210202	(SOCIAL CONTRIBUTIONS							
	21020201	NHIS Contribution							
	21020202	Contributory Pension (Employers)							
	21020204	Employee Compensation Fund							

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ADM CODE	ECONOMIC CODE	DETAILS OF PERSONNEL COST:	Approved Estimate 2018	Augmentation (+) Savings (-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
		TOTAL PE. COST	5,200,000.00		5,200,000.00	1,993,770.09			1,993,770.09
		DEPARTMENT OF GENERAL ADMINISTRATION							
		21 PERSONNEL COST							
1250010010	210101	SALARIES AND WAGES							
	21010101	Salaries	46,800,000.00		46,800,000.00	59,283,112.20			59,283,112.20
	21010102	Overtime Salary	200,000.00		200,000.00				
	210201	ALLOWANCES							
	21020101	Non Regular Allowances (Adhoc Staff, Drivers, Security guards, NDF,	22,000,000.00		22,000,000.00		6,067,098.49		6,067,098.49
	210202	SOCIAL CONTRIBUTIONS							
	21020201	NHIS Contribution							
	21020202	Contributory Pension (Employers)							
	21020203	Group Life Insurance							
	21020204	Employee Compensation Fund							
		TOTAL PE. COST	69,000,000.00		69,000,000.00	59,283,112.20	6,067,098.49		65,350,210.69
		DEPARTMENT OF AGRICULTURE							
		21 PERSONNEL COST							
2150010010	210101	SALARIES AND WAGES							
	21010101	Salaries	11,000,000.00		11,000,000.00	10,820,301.57			10,820,301.57

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ADM CODE	ECONOMIC CODE	DETAILS OF PERSONNEL COST: DEPARTMENT OF FINANCE AND	Approved Estimate 2018	Augmentation(+)/Savings(-) 2018	Revised Estimate 2018	Actual Expenditure 2018
		21010103 Consolidated Revenue Fund Charges-Salaries				
		210201 ALLOWANCES				
		21020101 Non Regular Allowances (Adhoc Staff Drivers, Security guards, NDI,				
		210202 SOCIAL CONTRIBUTIONS				
		21020201 NHIS Contribution				
		21020202 Contributory Pension (Employers)				
		21020204 Employee Compensation Fund				
		TOTAL PE. COST	11,000,000.00		11,000,000.00	10,820,301.57
		ECONOMIC CODE 21 PERSONNEL COST				
2200010010		210101 SALARIES AND WAGES				
		21010101 Salaries	26,000,000.00		26,000,000.00	23,015,587.48
		21010103 Consolidated Revenue Fund Charges-Salaries				
		210201 ALLOWANCES				
		21020101 Non Regular Allowances (Leave Allowance)				
		210202 SOCIAL CONTRIBUTIONS				
		21020201 NHIS Contribution				
		21020202 Contributory Pension (Employers)				
		21020204 Employee Compensation Fund				

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ADM CODE	ECONOMIC CODE	DETAILS OF PERSONNEL COST: DEPARTMENT OF BUDGET	Approved Estimate 2018	Augmentation(+)/Savign(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
	210203	SOCIAL BENEFITS							
	2102030101	Gratuity							
	2102030102	Pension	25,000,000.00		25,000,000.00	39,924,114.99			39,924,114.99
	2102030103	Death Benefit							
		TOTAL PE. COST	51,000,000.00		51,000,000.00	62,939,702.47			62,939,702.47
220030010		21 PERSONNEL COST							
	210101	SALARIES AND WAGES							
	21010101	Salaries	2,600,000.00		2,600,000.00	2,069,821.49			2,069,821.49
	21010103	Consolidated Revenue Fund Charges-Salaries							
	210201	ALLOWANCES							
	21020101	Non Regular Allowances (Leave Allowance)							
	210202	SOCIAL CONTRIBUTIONS							
	21020201	NHIS Contribution							
	21020202	Contributory Pension (Employers)							
	21020204	Employee Compensation Fund							
		TOTAL PE. COST	2,600,000.00		2,600,000.00	2,069,821.49			2,069,821.49
ADM CODE	ECONOMIC CODE	DETAILS OF PERSONNEL COST: DEPARTMENT OF WORKS AND	Approved Estimate 2018	Augmentation(+)/Savign(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ADM CODE	ECONOMIC CODE	DETAILS OF PERSONNEL COST: DEPARTMENT OF COMMUNITY	Approved Estimate 2018	Augmentation(+)/Savign(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
	21	PERSONNEL COST							
220030010	210101	SALARIES AND WAGES							
	21010101	Salaries	37,000,000.00	-	37,000,000.00	30,263,359.24			30,263,359.24
	21010103	Consolidated Revenue Fund Charges-Salaries							
	210201	ALLOWANCES							
	21020101	Non Regular Allowances (Leave Allowance)					92,000.00		92,000.00
	210202	SOCIAL CONTRIBUTIONS							
	21020201	NHIS Contribution							
	21020202	Contributory Pension (Employers)							
	21020204	Employee Compensation Fund							
		TOTAL PE. COST	37,000,000.00	-	37,000,000.00	30,263,359.24	92,000.00		30,355,359.24
551003010	21	PERSONNEL COST							
	210101	SALARIES AND WAGES							
	21010101	Salaries	44,000,000.00	-	44,000,000.00	38,887,975.62			38,887,975.62
	21010103	Consolidated Revenue Fund Charges-Salaries							
	210201	ALLOWANCES							
	21020101	Non Regular Allowances (Leave Allowance)	8,000,000.00	-	8,000,000.00		348,573.23		348,573.23

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

ADM CODE	ECONOMIC CODE	DETAILS OF PERSONNEL COST: DEPARTMENT OF PRIMARY	Approved Estimate 2018	Augmentation(+)/Savign(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
	210202	SOCIAL CONTRIBUTIONS							
	21020201	NHIS Contribution							
	21020202	Contributory Pension (Employers)							
	21020204	Employee Compensation Fund							
		TOTAL PE. COST	52,000,000.00		52,000,000.00	38,887,975.62	348,573.23		39,236,548.85
5210010010		DETAILS OF PERSONNEL COST: DEPARTMENT OF ENVIRONMENTAL	Approved Estimate 2018	Augmentation(+)/Savign(-) 2018	Revised Estimate 2018	Actual Expenditure 2018	L.C.D.A 2018	Actual	CONSOLIDATED ACTUAL 2018
	21	PERSONNEL COST							
	210101	SALARIES AND WAGES							
	21010101	Salaries	78,000,000.00		78,000,000.00	61,631,156.47			61,631,156.47
	21010103	Consolidated Revenue Fund Charges- Salaries							
	210201	ALLOWANCES							
	21020101	Non Regular Allowances (Leave Allowance)							
	210202	SOCIAL CONTRIBUTIONS							
	21020201	NHIS Contribution	1,000,000.00		1,000,000.00				
	21020202	Contributory Pension (Employers)							
	21020204	Employee Compensation Fund							
		TOTAL PE. COST	79,000,000.00		79,000,000.00	61,631,156.47			61,631,156.47

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO.

NOTES TO THE FINANCIAL STATEMENTS

	21 PERSONNEL COST					
5350010010	210101 SALARIES AND WAGES					
	21010101 Salaries	26,000,000.00		26,000,000.00	24,260,653.05	24,260,653.05
	21010103 Consolidated Revenue Fund Charges- Salaries					
	210201 ALLOWANCES					
	21020101 Non Regular Allowances (Leave Allowance)					
	210202 SOCIAL CONTRIBUTIONS					
	21020203 NHIS Contribution					
	21020202 Contributory Pension (Employers)					
	21020204 Employee Compensation Fund					
	TOTAL PE. COST	26,000,000.00		26,000,000.00	24,260,653.05	24,260,653.05

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO				
CONSOLIDATED BANK RECONCILIATION STATEMENT AS AT				
DECEMBER, 2018.				
		NOTES		N
CHECK BALANCE				
	Balance as per Bank Statements as at 31st December, 2018.			
	UBA, OYO A/C NO 1000305458		3,063,577.69	
	UBA, OYO A/C NO 1021355186 (LCDA)		16,290.42	
	ZENITH BANK OYO A/C NO 1015424818 (LCDA)		112,369.67	
	ZENITH BANK OYO A/C NO 1014484435		305,882.82	
	ZENITH BANK OYO A/C NO 1014220439		371,162.66	
			3,869,283.26	3,869,283.26
ADD:				
	Uncredited Cheques	1	29,288,279.93	
	Bank Charges	2	1,503,781.40	
	Debit in Bank Statement not in CashBook	3	450,000.00	31,242,061.33
				35,111,344.59

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO				
	LESS:			
	Unpresented Cheques	4	942,771.94	
	Credits in Banks not in Cash Book	5	1,076,999.55	2,019,771.49
	Balance as per Cash book as at 31st December, 2018.			<u>35,091,573.10</u>
		NOTE 1		
UNCREDITED LODGEMENT AS AT DECEMBER, 2018				
DATE	RV NO	DETAIL	AMOUNT N	
31/12/2016	-	STATUTORY ALLOCATION	6,324,687.41	
6/30/2017	-	VAT	22,326,013.97	
30/10/2018	-	SALES OF TRACTOR	30,000.00	
30/11/2018	-	SALES OF TRACTOR	30,000.00	
30/11/2018	-	SALES OF TRACTOR	30,000.00	
30/9/2018	-	SALES OF TRACTOR	30,000.00	
31/12/2018		REVENUE LCDA	517,578.55	
			29,288,279.93	

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO

NOTE 2

BANK CHARGES AS AT 31ST DECEMBER,
2018

DATE	DETAIL	AMOUNT
31/12/2017	SMS	20,361.79
31/12/2017	Vat on Cot	7,155.51
31/12/2017	Vat on Cot	10,208.01
31/1/2018	UBA Charges	11,480.22
31/1/2018	ZENITH 439 Charges	42,068.05
31/1/2018	ZENITH 435 Charges	23,157.86
28/2/2018	UBA Charges	9,169.66
28/2/2018	ZENITH 439 Charges	51,150.66
28/2/2018	ZENITH 435 Charges	104,251.46
31/3/2018	UBA Charges	4,384.07
31/3/2018	ZENITH 439 Charges	64,889.05
31/3/2018	ZENITH 435 Charges	45,287.27
30/4/2018	UBA Charges	6,875.24
30/4/2018	ZENITH 439 Charges	2,355.85
30/4/2018	ZENITH 435 Charges	32,598.80
31/5/2018	UBA Charges	10,715.38

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO			
	31/5/2018	ZENITH 439 Charges	108,756.15
	31/5/2018	ZENITH 435 Charges	71,158.18
	30/6/2018	UBA Charges	4,785.15
	30/6/2018	ZENITH 439 Charges	92,143.77
	30/6/2018	ZENITH 435 Charges	49,659.93
	31/7/2018	UBA Charges	5,675.23
	31/7/2018	ZENITH 439 Charges	12,868.67
	31/7/2018	ZENITH 435 Charges	1,623.04
	31/8/2018	UBA Charges	6,003.87
	31/8/2018	ZENITH 439 Charges	21,579.55
	31/8/2018	ZENITH 435 Charges	184,683.63
	30/9/2018	UBA Charges	3,517.90
	30/9/2018	ZENITH 439 Charges	13,780.50
	30/9/2018	ZENITH 435 Charges	100,839.80
	31/10/2018	UBA Charges	11,028.05
	31/10/2018	ZENITH 439 Charges	6,729.61
	31/10/2018	ZENITH 435 Charges	102,125.94
	30/11/2018	UBA Charges	7,571.59
	30/11/2018	ZENITH 439 Charges	24,584.36
	30/11/2018	ZENITH 435 Charges	71,091.44
	31/12/2018	UBA Charges	8,534.10
	31/12/2018	ZENITH 439 Charges	6,596.57

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO				
		31/12/2018	ZENITH 435 Charges	80,906.93
		31/12/2019	LCDA Charges	61,428.56
				1,503,781.40
NOTE 3				
DEBIT IN BANK NOT IN CASHBOOK AS AT DECEMBER, 2018				
DATE	DETAIL	CHEQUE NO	AMOUNT	
28/12/2018	FOI ARIN MODINAT	1398	350,000.00	
31/12/2018	LCDA		100,000.00	
			450,000.00	
NOTE 4				
UNPRESENTED CHEQUES AS AT DECEMBER, 2018				
DATE	DETAIL	CHEQUE NO	AMOUNT	
31/12/2018	OGBOMOSO SOUTH L.G		30,000.00	
31/12/2018	IFESIWAJU LOCAL GOVT	0	30,000.00	
31/12/2018	IFESIWAJU LOCAL GOVT	0	30,000.00	
31/12/2018	OGBOMOSO SOUTH L.G	0	30,000.00	
31/5/2018	ENGR OLUDIRAN	213	822,771.94	

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO				
				942,771.94
		NOTE 5		
CREDIT IN BANK NOT IN CASHBOOK AS AT DECEMBER, 2018				
DATE	DETAIL	REF NO	AMOUNT N	
24/7/2017	OYO STATE SUBEB	Sales of Tractor	149,842.50	
31/12/2017	OYO STATE SUBEB	Sales of Tractor	119,947.50	
31/12/2017	OYO STATE SUBEB	Sales of Tractor	119,947.50	
10/1/2018	TRANSFER STAB A/C	Merging of Account	38,271.91	
10/1/2018	TRANSFER EXCESS CRUDE A/C	Merging of Account	26,502.50	
13/2/2018	OYO STATE SUBEB	Sales of Tractor	120,000.00	
1/3/2018	AZEEZ RAUF	Exp Recovery	1,000.00	
29/3/2018	HAMMED TAIWO	Exp Recovery	2,205.00	
28/3/2018	AFRICA PRUDENTIAL PLC	Dividend	622.08	
29/3/2018	UNITED CAPITAL PLC	Dividend	2,177.59	
28/4/2018	AFRILAND PROPERTIES PLC	Dividend	171.00	
30/4/2018	UNITED BANK FOR AFRICA PLC	Dividend	33,364.89	
31/5/2018	FIDELITY BANK	Dividend	3,928.93	
30/8/2018	OYO STATE SUBEB	Sales of Tractor	120,000.00	

OYO EAST LOCAL GOVERNMENT KOSOBO, OYO				
	20/8/2018	FULL LIQUIDATION DIFFERENTIAL	ZENITH 439	1,305.75
	20/8/2018	FULL LIQUIDATION DIFFERENTIAL	ZENITH 439	302.05
	20/8/2018	FULL LIQUIDATION DIFFERENTIAL	ZENITH 439	216.98
	31/8/2018	ADEDIRAN TAJU DI EN	Foodstuffs	41,100.00
	5/9/2018	OGO OLUWA L.G	Sales of Tractor	30,000.00
	5/9/2018	UNITED BANK FOR AFRICA PLC	Dividend	10,266.12
	4/10/2018	BEI LO TEMITOPE	Direct payment	3,000.00
	9/10/2018	OGO OLUWA L.G	Sales of Tractor	30,000.00
	12/11/2018	OGO OLUWA L.G	Sales of Tractor	30,000.00
	19/12/2018	ADEGOKE E.O	Identification, Marriage & Tax	192,827.25
				1,076,999.55

UBA/OY/CSU/BC/20190125-0001

30th April, 2019

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

Dear Sir,

RE: REQUEST FOR BANK CERTIFICATE

Subject above refers.

Account Number: 1000305458

Account Name: OYO EAST LOCAL GOVT

Your balance as at 31st December, 2018 is **N 3,063,577.69 Cr****Three Million and sixty-three thousand, five hundred and seventy-seven naira, sixty nine kobo.**

Yours faithfully,

For: **UNITED BANK FOR AFRICA PLC**

.....

Olusegun Owoade
Branch Operations Manager

.....

Adetunji Sijuwola
Customer Service Officer



31st May, 2019

Oyo South East Local Council Development area,
Apaara, Oyo,
Oyo State

Dear Sir,

BANK CERTIFICATE

In reference to your letter dated June 06th 2019, we write to advice the balance on the below stated account as requested as at 31st December 2018 and 31st May 2019.

S/N	ACCOUNT NAME	ACCOUNT NUMBER	AVAILABLE BALANCE	DATE	UNIT BALANCE
1	Oyo South East LCDA	1015424818	N 112,369.67 CR	31/12/2018	---
2	Oyo South East LCDA	1015424818	N 35,072.85 CR	31/05/2019	---

Thank you for your patronage.

Yours faithfully,

For ZENITH BANK PLC

CHIKO OKE
[HEAD OF OPERATIONS]

ENR
[HEAD OF OPERATIONS]

OYO/CSU/0346/20190606/003

Oyo South East LCDA,
Apaara, Oyo State.

Attn:
The Director of Finance & Supplies

Dear Sir/Ma,

RE: CERTIFICATE OF BALANCE

We refer to your request dated May 20, 2019 on the above subject and hereby confirm the balances as follows:

Account name - **2110583866**

Balance as at 31st Dec 2018: N22,331,281.48

Balance as at 31st May 2019: N27,691,952.73

IGR account - **1021355186**

Balance as at 31st Dec 2018: N16,290.42

Balance as at 31st May 2019: N93,050.32

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

OYO TOWN BRANCH

Akunlemu Area, Awe Junction,
Ogbomoso Road, Oyo, Oyo State.
Tel: 07040000680, 08066942773.
www.zenithbank.com

April 30, 2019

Director of Finance and Supplies,
Oyo East Local Government
P.M.B 1008
Kosobo, Oyo,
Oyo State

Dear Sir,

BANK BALANCES

With reference to your letter dated April 30th 2019, we write to advise the balance on the below stated accounts as requested as at December 31st 2018.

S/N	ACCOUNT NAME	ACCOUNT NUMBER	AVAILABLE BALANCE	DATE	UNCLEARED EFFECT
1	STABILIZATION ACCOUNT II OYO EAST	1015197761	N 27,280,450.70 CR	31/12/2018	NIL
2	OYO EAST LG STATUTORY ALLOCATION ACCT	1014484435	N 305,882.82CR	31/12/2018	NIL
3	VAT ACCOUNT OYO EAST LG	1014220439	N371,162.66 CR	31/12/2018	NIL

Thank you for your patronage.

Yours faithfully
For: ZENITH BANK PLC