

**ATIBA LOCAL GOVERNMENT  
OFA META, OYO.**



**GENERAL PURPOSE  
FINANCIAL STATEMENTS  
AS AT 31<sup>ST</sup> DECEMBER, 2019.**

GENERAL PURPOSE FINANCIAL STATEMENTS 2019  
ATIBA LOCAL GOVERNMENT  
OFA-META OYO  
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**GENERAL PURPOSE FINANCIAL STATEMENTS 2019  
ATIBA LOCAL GOVERNMENT  
OFA-META OYO  
STATEMENT OF FINANCIAL RESPONSIBILITY**

These financial statements have been prepared by the Director of finance and supplies **ATIBA LOCAL GOVERNMENT COUNCIL** in accordance with the provision of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted account practice.

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

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

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



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

26 - 03 - 2020

.....  
**DATE**



.....  
**CHAIRMAN**

26/03/2020

.....  
**DATE**

## GENERAL PURPOSE FINANCIAL STATEMENTS 2019

### ATIBA LOCAL GOVERNMENT

#### OFA-META OYO

#### STATEMENT OF ACCOUNTING POLICIES

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

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

**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**ATIBA LOCAL GOVERNMENT**  
**OFA-META OYO**  
**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**  
**AS AT 31<sup>ST</sup> DECEMBER 2019**

	NOTES	2018		2019	
		#	#	#	#
<b>ASSETS</b>					
Cash and Bank equivalent	23	41,756,349.78		216,557,152.38	
Bank					
Receivable	24	353,828,333.29		431,532,408.60	
Prepayment					
Inventories					
Advances					
<b>A. Total Current Asset</b>		<b>395,584,683.07</b>		<b>648,089,560.98</b>	
Long Term Loans					
Investment	25	1,451,862.00		1,451,862.00	
Property plant & Equipment					
Investment property					
Intangible Assets					
<b>B. Total Non-Current Assets</b>		<b>1,451,862.00</b>		<b>1,451,862.00</b>	
<b>C. TOTAL ASSET (A+B)</b>			<b>397,036,545.07</b>		<b>649,541,422.98</b>
<b>LIABILITIES</b>					
Current Liabilities					
Deposit	26	44,678,075.58		46,877,933.26	
Short term loan					
Payables					
Current portion of borrowing					
<b>D. TOTAL CURRET LIABILITIES</b>		<b>44,678,075.58</b>		<b>46,877,933.26</b>	
<b>Non-Current Liabilities</b>					
Long term Loans(Public fund (GRB))	27	147,798,398.42		212,026,019.17	

TRANSFER TO STABILIZATION ACCOUNT		55,105,262.53		
ATIBA LOCAL GOV,T		8,815,094.35		
SORO LCDA				
Long Term Borrowing				212,026,019.17
<b>E. TOTAL NON CURRENT LIABILITIES</b>		<b>211,718,755.30</b>		
<b>F. TOTAL LIABILITIES (D+E)</b>			<b>256,396,830.88</b>	<b>258,903,952.43</b>
<b>G. NET ASSET/EQUITY (C-F)</b>			<b>140,639,714.19</b>	<b>390,637,470.55</b>
<b>NET ASSET/EQUITY</b>				
Reserves				
Accumulated				
Minority Interest				
Total Net Asset H=G				

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

Actual 2018	Title	Notes	Actual 2019	Final Budget 2019	Variance
#	REVENUE		#	#	
514,117,776.06	Gov't share of Statutory Allocation	1	510,453,721.95	672,000,000.00	(161,546,278.05)
	Special Allocation	2			
39,170,575.40	10% Share of State IGR	3	17,804,807.00	60,000,000.00	(42,195,193.00)
461,483,998.73	Government Share of VAT	4	232,412,905.35	550,000,000.00	(317,587,094.65)
150,000,000.00	Gov't Share of Excess Crude Account	5	125,000,000.00	400,000,000.00	(275,000,000.00)
<b>1,164,772,340.19</b>	<b>A. TOTAL STATUTORY REVENUE</b>		<b>885,671,434.30</b>	<b>1,682,000,000.00</b>	<b>(796,328,565.70)</b>
	<b>INDEPENDENT REVENUE</b>				
495,247.79	Personal Tax	6	191,890.00	310,000.00	(118,110.00)
5,143,210.00	Licenses	7	3,590,570.00	8,970,000.00	(5,379,430.00)
4,717,934.00	Fees	8	4,969,380.00	24,150,700.00	(19,181,320.00)
115,260.00	Fines	9	134,404.00	2,400,000.00	(2,265,596.00)
9,556,000.00	Sales	10	4,655,300.00	33,240,000.00	(28,584,700.00)
270,000.00	Earnings	11	94,040.00	23,850,000.00	(23,755,960.00)
3,547,600.00	Rent on gov't building general	12A	4,041,880.00	11,000,000.00	(6,958,120.00)
388,700.00	Rent on land and others	12B	692,520.00	14,679,300.00	(13,986,780.00)
-	Investment Income	13	0.00	1,200,000.00	(1,200,000.00)
697,071.74	Interest Earned	14	813,705.04	200,000.00	613,705.04
<b>24,931,023.53</b>	<b>B. TOTAL INDEPENDENT REVENUE</b>		<b>19,183,689.04</b>	<b>120,000,000.00</b>	<b>(100,816,310.96)</b>

	<b>Other Revenue</b>				
-	Bail Out	<b>15</b>	14,528,722.49	0.00	14,528,722.49
	Aids & Grants	<b>16</b>			
	Capital Dev. Fund Receipt	<b>17</b>			
	Other Receipts	<b>18</b>			
-	Pension Reimbursement.	<b>15A</b>	3,113,899.99	-	3,113,899.99
	Local Gov,t Teachers Pension				
-	Allowance.	<b>15B</b>	83,149,074.92	85,000,000.00	(1,850,925.08)
-	<b>C. TOTAL OTHER REVENUE</b>		<b>100,791,697.40</b>	<b>85,000,000.00</b>	<b>15,791,697.40</b>
<b>1,189,703,363.72</b>	<b>GRAND TOTAL REVENUE (A+B+C)</b>		<b>1,005,646,820.74</b>	<b>1,887,000,000.00</b>	<b>(881,353,179.26)</b>
	<b>EXPENDITURE</b>				
348,019,777.05	Personal Cost (Salaries & wages)	<b>19</b>	355,298,614.81	422,264,000.00	66,965,385.19
	Social Benefits	<b>20</b>			
47,947,812.94	Allowances (Severance allowance, Adhoc staff, Leave bonus.)	<b>20A</b>	33,724,792.35	89,340,000.00	55,615,207.65
67,060,852.99	Pensioners	<b>20B</b>	76,073,633.09	80,000,000.00	3,926,366.91
-	L G Teachers Pensioners Allowances	<b>20C</b>	83,149,074.92	85,000,000.00	1,850,925.08
129,462,593.24	Overhead	<b>21</b>	54,198,202.37	338,836,000.00	284,637,797.63
666,586,417.38	Capital Expenditure	<b>22</b>	338,984,882.45	871,560,000.00	532,575,117.55
<b>1,259,077,453.60</b>	<b>TOTAL EXPENDITURE</b>		<b>941,429,199.99</b>	<b>1,887,000,000.00</b>	<b>945,570,800.01</b>
	<b>TRANSFER TO CAPITAL DEV. FUND</b>		<b>64,217,620.75</b>		<b>64,217,620.75</b>



**GENERAL PURPOSE FINANCIAL STATEMENTS  
ATIBA LOCAL GOVERNMENT  
OFA-META OYO  
CONSOLIDATED STATEMENTS OF CASH FLOW FOR  
THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019**

Economic code	Cash flow from operating Activities	Notes	Year 2018	Year 2018	Year 2019	Year 2019
	<b>CASH INFLOWS:</b>					
110101	Statutory Allocation(NET)		514,117,766.06		510,453,721.95	
110102	Value Added Tax (VAT)		461,483,998.73		232,412,905.35	
110103	Excess Crude Oil		150,000,000.00		125,000,000.00	
	Bailout/Intervention fund				14,528,722.49	
110104	10% state IGR		39,170,575.40		17,804,807.00	
	<b>TOTAL DEPENDENT REVENUE</b>			<b>1,164,772,340.19</b>		<b>900,200,156.79</b>
130101	Domestic Aids					
130203	Domestic Grants					
130204	Foreign Grants					
140201	Other Capital receipts					
140301	Domestic Loan/ Borrowing					
140302	International Loan/ Borrowing					
120101	Direct tax		495,247.79		191,890.00	
120201	Licences		5,143,210.00		3,590,570.00	
120204	Fees		4,717,934.00		4,969,380.00	
120205	Fines		115,260.00		134,404.00	
120206	Sales		9,556,000.00		4,655,300.00	
120207	Earnings		270,000.00		94,040.00	
120208	Sales/Rent of Gov't Building		3,547,600.00		4,041,880.00	
120209	Sales/Rent of Lands & others		388,700.00		692,520.00	
120210	Repayment					
120211	Investment Income					

120212	Interest Earned	697,071.74		813,705.04	
	<b>TOTAL INDEPENDENT REVENUE</b>		<b>24,931,023.53</b>		<b>19,183,689.04</b>
120213	Other Revenue				
	Reimbursement				
	Pensioners			3,113,899.99	
	Local Gov,t Teachers Pension Allowance			83,149,074.92	
	<b>TOTAL OTHER REVENUE</b>				<b>86,262,974.91</b>
	<b>GRAND TOTAL REVENUE</b>		<b>1,189,703,363.72</b>		<b>1,005,646,820.74</b>
	<b>CASH OUTFLOW</b>				
210101	Personal Costs	(348,019,777.05)		(355,298,614.81)	
220201	Social Benefits				
	Pensioners	(67,060,852.99)		(76,073,633.09)	
	Local Gov't Teachers Pension Allowance			(83,149,074.92)	
220101	Overhead	(129,462,593.24)		(54,198,202.37)	
210201	Allowances & Contribution	(47,947,812.94)		(33,724,792.35)	
	Allowances (Severance allowance, Adhoc staff, Leave bonus.)				
	Grants & Transfer payment				
	Total Out flow from operating activities	(592,491,036.22)	(595,491,036.22)	(602,444,317.54)	(602,444,317.54)
	Net Cash flow from operating activities		597,212,327.50		403,202,503.20
	Cash flow from investing activities				
	Purchases/Construction of Assets	(666,586,417.38)	(666,586,417.38)	(338,984,882.45)	(338,984,882.45)
	Gain/Loss on disposal				
	Investments				
	Loans/Advance granted				
	Dividend received				
	Proceeds from the sale of fixed assets				
	Net Cash flow from investing activities				
	Cash flow from financing activities				
	Domestic/Foreign/other borrowings				
	Interest payments				

	Repayment of loans				
	Capital Grant				
	Net Cash flow from financing activities				
	Net Cash flow from all activities			<b>(69,374,089.88)</b>	<b>64,217,620.75</b>
	Cash and its equivalent as at 1/1/19				
	ATIBA LG			<b>41,756,349.78</b>	<b>41,756,349.78</b>
	SORO LCDA			<b>14,867,960.03</b>	<b>14,867,960.03</b>
	Cash and its equivalent as at 31/12/19				
	ATIBA L G				<b>84,558,569.68</b>
	SORO LCDA				<b>11,686,832.07</b>

**GENERAL PURPOSE FINANCIAL STATEMENTS  
ATIBA LOCAL GOVERNMENT  
OFA-META OYO  
STATEMENTS OF REVENUE AND EXPENDITURE  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019**

PREVIOUS YEAR 2018	DETAILS	BUDGET YEAR 2019	ACTUAL YEAR 2019
217,172,488.30	<b>OPENING BALANCE</b>		<b>147,798,398.42</b>
	<b>REVENUE</b>		
514,117,766.06	GOVT SHARE OF FAAC	672,000,000.00	510,453,721.95
461,483,998.73	GOVT SHARE OF VAT A/C	550,000,000.00	232,412,905.35
39,170,575.40	SHARE OF STATE GOVT 10% IGR	60,000,000.00	17,804,807.00
150,000,000.00	EXCESS CRUDE OIL	400,000,000.00	125,000,000.00
-	BAILOUT FUND	-	14,528,722.49
24,931,023.53	INDEPENDENT REVENUE	120,000,000.00	19,183,689.04
	PENSION REIMBURSEMENT	-	3,113,899.99
	LOCAL GOV,T TEACHERS PENSION ALLOWANCE	85,000,000.00	83,149,074.92
<b>1,406,875,852.02</b>	<b>TOTAL REVENUE(A)</b>	<b>1,887,000,000.00</b>	<b>1,153,455,219.16</b>
	<b>LESS: EXPENDITURE</b>		
50,657,629.32	Office of The Chairman	80,725,000.00	23,534,018.34
3,456,552.32	Internal Auditor	6,600,000.00	2,814,704.02
953,950.00	Office of The Secretary	14,700,000.00	100,000.00
19,676,451.60	The Council	49,000,000.00	13,553,205.00
4,314,923.70	Head of Local Government Administration	12,550,000.00	5,014,440.40
111,565,983.17	General Administration	159,337,000.00	86,618,783.72
14,066,614.15	Agric & Natural Resources	30,382,000.00	12,635,995.27

41,335,266.81	Finance & Supplies	125,509,000.00	37,565,836.16
7,213,769.97	Budget, Planning, Research & Statistic	20,784,000.00	2,903,274.71
50,594,267.18	Works & Housing	71,091,000.00.00	46,765,069.75
85,815,695.20	Community Development & Culture	119,416,000.00	75,771,629.52
101,811,128.39	Primary Health Care	113,850,000.00	106,240,012.91
33,967,951.42	Environmental Health Services	46,496,000.00	29,704,639.73
666,586,417.38	CAPITAL PROJECT	871,560,000.00	338,984,882.45
67,060,852.99	SOCIAL BENEFIT		
	Pensioners	80,000,000.00	76,073,633.09
	Local Gov't Teacher Pension Allowance	85,000,000.00	83,149,074.92
<b>1,259,077,453.60</b>	<b>TOTAL EXPENDITURE</b>	<b>1,887,000,000.00</b>	<b>941,429,199.99</b>
<b>147,798,398.42</b>	<b>OPERATING BALANDE (A-B)</b>		<b>212,026,019.17</b>

GENERAL PURPOSE FINANCIAL STATEMENTS  
ATIBA LOCAL GOVERNMENT  
OFA-META OYO

SUMMARY STATEMENT OF REVENUE AS AT 31<sup>ST</sup> DECEMBER, 2019

ECONOMIC CODE	REVENUE ITEMS	Notes to the Account	Actual 2019(#)
1	REVEUNE		
11	GOVERNMENT SHARE OF FAAC(STATUTORY REVENUE)		
11010101	GOVT SHARE OF FAAC(STATUTORY ALLOCATION)	1	
	JANUARY		32,071,699.18
	FEBRUARY		52,692,152.83
	MARCH		47,918,989.95
	APRIL		28,228,864.98
	MAY		18,888,105.05
	JUNE		41,591,905.49
	JULY		42,559,905.49
	AUGUST		41,035,750.08
	SEPTEMBER		36,782,760.29
	OCTOBER		71,066,804.05
	NOVEMBER		34,051,594.41
	DECEMBER		63,565,190.15
	<b>SUB TOTAL</b>		<b>510,453,721.95</b>
11010105	RECEIPT OF SHARE OF 10% STATE IGR	3	
	JANUARY		3,560,961.00
	FEBRUARY		3,560,961.40
	MARCH		3,560,961.40
	APRIL		3,560,961.40
	MAY		3,560,961.40
	JUNE		0.00
	JULY		0.00

	AUGUST		0.00
	SEPTEMBER		0.00
	OCTOBER		0.00
	NOVEMBER		0.00
	DECEMBER		0.00
	<b>SUB TOTAL</b>		<b>17,804,807.00</b>
<b>11010201</b>	<b>GOVT SHARE OF VAT</b>	<b>4</b>	
	JANUARY		45,381,205.77
	FEBRUARY		47,395,777.73
	MARCH		50,841,993.19
	APRIL		45,555,752.32
	MAY		43,238,183.34
	JUNE		0.00
	JULY		0.00
	AUGUST		0.00
	SEPTEMBER		0.00
	OCTOBER		0.00
	NOVEMBER		0.00
	DECEMBER		0.00
	<b>SUB TOTAL</b>		<b>232,412,905.35</b>
<b>11010301</b>	<b>GOVT SHARE OF EXCESS CRUDE</b>	<b>5</b>	
	JANUARY		0.00
	FEBRUARY		0.00
	MARCH		75,000,000.00
	APRIL		0.00
	MAY		50,000,000.00
	JUNE		0.00
	JULY		0.00
	AUGUST		0.00
	SEPTEMBER		0.00
	OCTOBER		0.00

	NOVEMBER		0.00
	DECEMBER		0.00
	<b>SUB TOTAL</b>		<b>125,000,000.00</b>
14030301	<b>BAILOUT FUND</b>	15	
	JANUARY		0.00
	FEBRUARY		0.00
	MARCH		0.00
	APRIL		0.00
	MAY		14,528,722.49
	JUNE		0.00
	JULY		0.00
	AUGUST		0.00
	SEPTEMBER		0.00
	OCTOBER		0.00
	NOVEMBER		0.00
	DECEMBER		0.00
	<b>SUB TOTAL</b>		<b>14,528,722.49</b>
	<b>PENSION REIMBURSEMENT</b>	15A	
	JANUARY		0.00
	FEBRUARY		0.00
	MARCH		0.00
	APRIL		0.00
	MAY		0.00
	JUNE		0.00
	JULY		1,544,538.53
	AUGUST		0.00
	SEPTEMBER		0.00
	OCTOBER		0.00
	NOVEMBER		1,569,361.46
	DECEMBER		0.00
	<b>SUB TOTAL</b>		<b>3,113,899.99</b>



	<b>LOCAL GOV,T TEACHER PENSION ALLOWANCE</b>	<b>15B</b>	
	JANUARY		0.00
	FEBRUARY		0.00
	MARCH		0.00
	APRIL		0.00
	MAY		0.00
	JUNE		0.00
	JULY		0.00
	AUGUST		12,118,487.86
	SEPTEMBER		13,825,266.23
	OCTOBER		28,783,837.89
	NOVEMBER		14,210,741.47
	DECEMBER		14,210,741.47
	<b>SUB TOTAL</b>		<b>83,149,074.92</b>
	<b>TOTAL DEPENDENT REVENUE</b>		<b>986,463,131.70</b>
<b>12</b>	<b>INDEPENDENT REVENUE</b>		
	<b>TAX REVENUE</b>		
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>6</b>	
	Office of The Chairman		0.00
	Internal Auditor		0.00
	Office of The Secretary		0.00
	The Council		0.00
	Head of Local Government Administration		0.00
	General Administration		0.00
	Agric & Natural Resources		0.00
	Finance & Supplies		191,890.00
	Budget, Planning, Research & Statistic		0.00
	Works & Housing		0.00
	Community Development & Culture		0.00
	Primary Health Care		0.00
	Environmental Health Services		0.00

	<b>Sub Total</b>		<b>191,890.00</b>
<b>120201</b>	<b>NON TAX REVENUE</b>	<b>7</b>	
	<b>LICENCES GENERAL</b>		
	Office of The Chairman		0.00
	Internal Auditor		0.00
	Office of The Secretary		0.00
	The Council		0.00
	Head of Local Government Administration		0.00
	General Administration		0.00
	Agric & Natural Resources		139,500.00.00
	Finance & Supplies		3,451,070.00
	Budget, Planning, Research & Statistic		0.00
	Works & Housing		0.00
	Community Development & Culture		0.00
	Primary Health Care		0.00
	Environmental Health Services		0.00
	<b>Sub Total</b>		<b>3,590,570.00</b>
<b>120204</b>	<b>FEES GENERAL</b>	<b>8</b>	
	Office of The Chairman		0.00
	Internal Auditor		0.00
	Office of The Secretary		0.00
	The Council		0.00
	Head of Local Government Administration		0.00
	General Administration		688,060.00
	Agric & Natural Resources		0.00
	Finance & Supplies		908,120.00
	Budget, Planning, Research & Statistic		0.00
	Works & Housing		5,000.00
	Community Development & Culture		3,368,200.00
	Primary Health Care		0.00

	Environmental Health Services		0.00
	<b>Sub Total</b>		<b>4,969,380.00</b>
<b>120205</b>	<b>FINES GENERAL</b>	<b>9</b>	
	Office of The Chairman		0.00
	Internal Auditor		0.00
	Office of The Secretary		0.00
	The Council		0.00
	Head of Local Government Administration		0.00
	General Administration		71,404.00
	Agric & Natural Resources		0.00
	Finance & Supplies		0.00
	Budget, Planning, Research & Statistic		0.00
	Works & Housing		0.00
	Community Development & Culture		0.00
	Primary Health Care		0.00
	Environmental Health Services		63,000.00
	<b>Sub Total</b>		<b>134,404.00</b>
<b>120206</b>	<b>SALES GENERAL</b>	<b>10</b>	
	Office of The Chairman		0.00
	Internal Auditor		0.00
	Office of The Secretary		0.00
	The Council		0.00
	Head of Local Government Administration		0.00
	General Administration		0.00
	Agric & Natural Resources		4,655,300.00.00
	Finance & Supplies		0.00
	Budget, Planning, Research & Statistic		0.00
	Works & Housing		0.00
	Community Development & Culture		0.00
	Primary Health Care		0.00
	Environmental Health Services		0.00

	<b>Sub Total</b>		<b>4,655,300.00</b>
<b>120207</b>	<b>EARNINGS GENERAL</b>	<b>11</b>	
	Office of The Chairman		0.00
	Internal Auditor		0.00
	Office of The Secretary		0.00
	The Council		0.00
	Head of Local Government Administration		0.00
	General Administration		4,040.00
	Agric & Natural Resources		0.00
	Finance & Supplies		0.00
	Budget, Planning, Research & Statistic		0.00
	Works & Housing		90,000.00
	Community Development & Culture		0.00
	Primary Health Care		0.00
	Environmental Health Services		0.00
	<b>Sub Total</b>		<b>94,040.00</b>
<b>120208</b>	<b>RENT ON GOVT BUILDINGS GENERAL</b>	<b>12A</b>	
	Office of The Chairman		0.00
	Internal Auditor		0.00
	Office of The Secretary		0.00
	The Council		0.00
	Head of Local Government Administration		0.00
	General Administration		0.00
	Agric & Natural Resources		0.00
	Finance & Supplies		86,500.00
	Budget, Planning, Research & Statistic		0.00
	Works & Housing		3,955,380.00
	Community Development & Culture		0.00
	Primary Health Care		0.00
	Environmental Health Services		0.00
	<b>Sub Total</b>		<b>4,041,880.00</b>

<b>120209</b>	<b>RENT ON LAND &amp; OTHERS GENERAL</b>	<b>12B</b>	
	Office of The Chairman		0.00
	Internal Auditor		0.00
	Office of The Secretary		0.00
	The Council		0.00
	Head of Local Government Administration		0.00
	General Administration		0.00
	Agric & Natural Resources		0.00
	Finance & Supplies		0.00
	Budget, Planning, Research & Statistic		0.00
	Works & Housing		692,520.00
	Community Development & Culture		0.00
	Primary Health Care		0.00
	Environmental Health Services		0.00
	<b>Sub Total</b>		<b>692,520.00</b>
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>13</b>	
<b>120212</b>	<b>INTEREST EARNED</b>	<b>14</b>	
	Office of The Chairman		0.00
	Internal Auditor		0.00
	Office of The Secretary		0.00
	The Council		0.00
	Head of Local Government Administration		0.00
	General Administration		0.00
	Agric & Natural Resources		0.00
	Finance & Supplies		813,705.04
	Budget, Planning, Research & Statistic		0.00
	Works & Housing		0.00
	Community Development & Culture		0.00
	Primary Health Care		0.00
	Environmental Health Services		0.00
	<b>Sub Total</b>		<b>813,705.04</b>

130203	DOMESTIC GRANTS		
130101	DOMESTIC AIDS		
	<b>TOTAL INDEPENDENT REVENUE</b>		<b>19,183,689.04</b>
	<b>GRAND TOTAL REVENUE</b>		<b>1,005,646,820.74</b>

**GENERAL PURPOSE FINANCIAL STATEMENTS  
ATIBA LOCAL GOVERNMENT  
OFF- META OYO  
RECURRENT REVENUE BUDGET**

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

ECONOMIC CODE	REVENUE ITEMS	APPROVED ESTIMATE 2019	ACTUAL REVENUE 2019
<b>1</b>	<b>REVENUE</b>		
<b>12</b>	<b>INDEPENDENT REVENUE</b>		
<b>120204</b>	<b>FEES--GENERAL</b>		
12020418	MARRIAGE/ DIVORCE FEES	6,000,000.00	680,000.00
12020426	COURT SUMMONS FEES	20,000.00	3,060.00
12020444	BURIAL FEES	0.00	5,000.00
12020445	CHANGE OF OWNERSHIP FEES		
	<b>SUB TOTAL</b>	<b>6,020,000.00</b>	<b>688,060.00</b>
<b>120205</b>	<b>FINES--GENERAL</b>		
12020501	FINES/PENALTIES	0.00	55,500.00
12020502	COURT FINES	1,200,000.00	15,904.00
	<b>SUB TOTAL</b>	<b>1,000,000.00</b>	<b>71,404.00</b>
<b>120206</b>	<b>SALES GENERAL</b>		
12020604	SALES OF STORE/SCRAPS/UNSERVIDEABLE ITEMS	9,000,000.00	0.00
12020620	SALES OF OTHER GOVT PROPERTY		
	<b>SUB TOTAL</b>	<b>9,000,000.00</b>	<b>0.00</b>
<b>120207</b>	<b>EARNINGS -GENERAL</b>		
12020704	EARNINGS FROM THE USE OF GOVT VEHICLES	0.00	
12020705	EARNINGS FROM THE USE OF GOVT HALLS	1,400,000.00	
12020728	EARNINGS FROM AFFIDAVITS AND OATHS	100,000.00	4,040.00
	<b>SUB TOTAL</b>	<b>1,500,000.00</b>	<b>4,040.00</b>
	<b>GRAND TOTAL</b>	<b>17,720,000.00</b>	<b>763,504.00</b>

GENERAL PURPOSE FINANCIAL STATEMENTS  
 ATIBA LOCAL GOVERNMENT  
 OFFA-META, OYO  
 RECURRENT REVENUE BUDGET  
 AGRICULTURE AND NATURAL RESOURCES  
 ADMINISTRATIVE CODE--012500100100

ECONOMIC CODE	REVENUE ITEMS	APPROVED ESTIMATE 2019	ACTUAL REVENUE 2019
1	REVENUE		
12	INDEPENDENT REVENUE		
1202	NON TAX REVENUE		
120201	LICENCES—GENERAL		
12020126	TRACTOR HIRING SERVICES	200,000.00	139,500.00
	<b>SUB TOTAL</b>	<b>200,000.00</b>	<b>139,500.00</b>
120206	SALES GENERAL		
12020608	SALES OF IMPROVED SEED/CHEMICAL.	760,000.00	0.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	4,300,000.00	0.00
12020617	SALES OF POULTRY AND ANIMALS	6,000,000.00	505,300.00
12020618	SALES OF FISHERY PRODUCTS	3,000,000.00	0.00
12020628	SALES OF TRACTORS & IMPLEMENTS	25,000,000.00	4,150,000.00
	<b>SUB TOTAL</b>	<b>39,060,000.00</b>	<b>4,655,300.00</b>
120207	EARNINGS GENERAL		
12020726	EARNING FROM AGRICULTURAL SERVICES	800,000.00	0.00
	<b>SUB TOTAL</b>	<b>800,000.00</b>	<b>0.00</b>
	<b>GRAND TOTAL</b>	<b>40,060,000.00</b>	<b>4,794,800.00</b>



**GENERAL PURPOSE FINANCIAL STATEMENTS  
ATIBA LOCAL GOVERNMENT  
OFFA-META, OYO  
RECURRENT REVENUE BUDGET  
FINANCE AND SUPPLIES  
ADMINISTRATIVE CODE---012500100100**

ECONOMIC CODE	REVENUE ITEMS	APPROVED ESTIMATES 2019	ACTUAL REVENUE 2019
<b>1</b>	<b>REVENUE</b>		
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>		
<b>110101</b>	<b>GOVERNMENT SHARE OF FAAC.</b>		
11010101	STATUTORY ALLOCATION	672,000,000.00	510,453,721.95
11010105	RECEIPT OF SHARE OF STATE IGR	60,000,000.00	17,804,807.00
<b>110102</b>	<b>GOVERNMENT SHARE OF VAT</b>		
11010201	SHARE OF VAT	550,000,000.00	232,412,905.35
<b>110103</b>	<b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>		
11010303	EXCESS CRUDE	400,000,000.00	125,000,000.00
<b>110104</b>	<b>GOVT SHARE OF BAILOUT FUND</b>		
11010401	BAILOUT FUND	0.00	14,528,722.49
	<b>SUB TOTAL</b>	<b>1,682,000,000.00</b>	<b>900,200,156.79</b>
	PENSION REIMBURSEMENT	0.00	3,113,899.99
	LOCAL GOV,T TEACHERS PENSION ALLOWANCE	85,000,000.00	83,149,074.92
	<b>TOTAL DEPENDENT REVENUE</b>	<b>1,767,000,000.00</b>	<b>986,463,131.70</b>
<b>12</b>	<b>INDEPENDENT REVENUE</b>		
<b>1201</b>	<b>TAX REVENUE</b>		
<b>120101</b>	<b>PERSONAL TAXES</b>		
12010101	COMMUNITY DEVELOPMENT/ POLL TAX	120,000.00	92,130.00

12010102	ARREARS OF COMMUNITY/ POLL TAX	70,000.00	5,960.00
12010105	POOL BETTING TAX	20,000.00	0.00
12010106	DEVELOPMENT TAX/ LEVIES	100,000.00	93,800.00
	<b>TOTAL TAX REVENUE</b>	<b>310,000.00</b>	<b>191,890.00</b>
<b>1202</b>	<b>NON- TAX REVENUE</b>		
<b>120201</b>	<b>LICENCES- GENERAL</b>		
12020105	RADIO/ TELEVISION LICENCES	70,000.00	57,710.00
12020111	BAKE HOUSE LICENCES	0.00	10,000.00
12020113	BRICK MAKING ETC LICENCE	0.00	0.00
12020120	HAWKER'S / SQUARTERS PERMIT	1,000,000.00	236,610.00
12020122	PRODUCE BUYING LICENCES (FOOD)	3,000,000.00	1,245,730.00
12020124	ABBATOIR/ SLAUGHTER LICENCES	2,500,000.00	851,220.00
12020128	BOREHOLE DRILLING LICENCES	0.00	0.00
12020131	LIQUOR LICENCES	350,000.00	115,000.00
12020132	MOTORCYCLE LICENCES	0.00	0.00
12020137	TRADE PERMIT LICENCES	400,000.00	342,900.00
12020138	HACKNEY PERMIT	150,000.00	69,500.00
12020167	OTHER REGISTRATION (Quary, Artisans, Others )	800,000.00	522,400.00
	<b>TOTAL LICENCES GENERAL</b>	<b>8,270,000.00</b>	<b>3,451,070.00</b>
<b>120204</b>	<b>FEES GENERAL</b>		
12020417	CONTRACTOR REGISTRATION FEES	3,500,000.00	0.00
12020427	TENDER FEES	0.00	0.00
12020436	BILL BOARD ADVERTISEMENT FEES	200,000.00	0.00
12020442	ASSOCIATION FEES	600,000.00	319,000.00
12020443	BIRTH & DEATH REGISRATION FEES	30,000.00	21,000.00
12020448	DEVELOPMENT LEVIES	150,700.00	7,450.00
12020449	BUSSINESS/ TRADE OPERATING FEES	0.00	7,470.00
12020454	PARKING FEES	400,000.00	553,200.00
12020474	OTHER CONTRACT FEES	700,000.00	0.00
	<b>TOTAL FEES GENERAL</b>	<b>5,580,700.00</b>	<b>908,120.00</b>

<b>120207</b>	<b>EARNING - GENERAL</b>		
12020711	EARNING FROM COMMERCIAL ACTIVITIES	50,000.00	0.00
	<b>TOTAL EARNING GENERAL</b>	<b>50,000.00</b>	<b>0.00</b>
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDING GENERAL</b>		
12020801	RENT ON GOVT QUARTERS	500,000.00	86,500.00
	<b>TOTAL RENT GENERAL</b>	<b>500,000.00</b>	<b>86,500.00</b>
<b>120211</b>	<b>INVESTMENT INCOME</b>		
12021102	DIVIDEND RECEIVED	200,000.00	0.00
12021102	OTHER INVESTMENT INCOME	1,000,000.00	0.00
	<b>TOTAL INVESTMENT INCOME</b>	<b>1,200,000.00</b>	<b>0.00</b>
<b>120212</b>	<b>INTEREST EARNED</b>		
12021101	MOTOR VEHICLE ADVANCE LOAN	0.00	0.00
12021203	REFURBLISHING LOAN	200,000.00	813,705.04
12021210	BANK INTEREST	0.00	0.00
	<b>TOTAL INTEREST EARNED</b>	<b>200,000.00</b>	<b>813,705.04</b>
	<b>TOTAL INDEPENDENT REVENUE</b>	<b>18,810,700.00</b>	<b>5,451,285.04</b>

**GENERAL PURPOSE FINANCIAL STATEMENTS  
ATIBA LOCAL GOVERNMENT  
OFFA-META, OYO  
RECURRENT REVENUE BUDGET  
WORKS AND HOUSING  
ADMINISTRATIVE CODE---023400100100**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>APPROVED ESTIMATE 2019</b>	<b>ACTUAL REVENUE 2019</b>
<b>12</b>	<b>INDEPENDENT REVENUE</b>		
<b>120204</b>	<b>FEES- GENERAL</b>		
12020437	DEED PREPARATION/ REGISTRATION FEES	0.00	0.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	0.00	0.00
12020453	APPLICATIONS FEES	0.00	0.00
12020458	FORM FEES	300,000.00	0.00
12020461	TITLE TRANSFER FEES	500,000.00	5,000.00
12020490	TENEMENT RATES	0.00	0.00
12020493	STREET NAMING FEES	250,000.00	0.00
	<b>SUB TOTAL</b>	<b>1,050,000.00</b>	<b>5,000.00</b>
<b>120206</b>	<b>SALES- GENERAL</b>		
12020614	PROCEED FROM SALES OF GOVT BUILDINGS	0.00	0.00
	<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>
<b>120207</b>	<b>EARNINGS- GENERAL</b>		
12020701	EARNINGS FROM CONSULTANCY SERVICES	0.00	
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	12,000,000.00	90,000.00
12020729	EARNING FROM BUSINESS COMPLEX	200,000.00	
12020730	PROCEED FROM REVOLVING SCHEME	0.00	0.00
12020731	PROCEED FROM TENEMENT RATE/ LAND USE CHARGES	0.00	0.00
12020732	EARNINGS FROM DRILLING OF BOREHOLES	9,300,000.00	0.00
	<b>SUB TOTAL</b>	<b>21,500,000.00</b>	<b>90,000.00</b>

<b>120208</b>	<b>RENT ON GOVT BUILDINGS GENERAL</b>		
12020806	RENT ON SHOPS	10,500,000.00	3,955,380.00
	<b>SUB TOTAL</b>	<b>10,500,000.00</b>	<b>3,955,380.00</b>
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS GENERAL</b>		
12020901	RENT ON GOVT LAND	0.00	256,900.00
12020903	RENT & PREMIUM ON THE ALLOCATION OF LAND	14,679,300.00	435,620.00
12020906	RENTS ON GOVT PROPERTIES		
	<b>SUB TOTAL</b>	<b>14,679,300.00</b>	<b>692,520.00</b>
	<b>TOTAL REVENUE</b>	<b>47,729,300.00</b>	<b>4,742,900.00</b>

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

ECONOMIC CODE	REVENUE ITEMS	APPROVED ESTIMATE 2019	ACTUAL REVENUE 2019
<b>1</b>	<b>REVENUE</b>		
<b>12</b>	<b>INDEPENDENT REVENUE</b>		
<b>1202</b>	<b>NON TAX REVENUE</b>		
<b>120201</b>	<b>LICENCES GENERAL</b>		
12020109	REGISTRATION OF VOLUNTARY ORGANIZATION	500,000.00	0.00
	<b>SUB TOTAL</b>	<b>500,000.0</b>	<b>0.00</b>
<b>120204</b>	<b>FEES – GENERAL</b>		
12020466	CERTIFICATE OF INDIGENESHIP	11,500,000.00	3,368,200.00
	<b>SUB TOTAL</b>	<b>11,500,000.00</b>	<b>3,368,200.00</b>
	<b>TOTAL REVENUE</b>	<b>12,000,000.00</b>	<b>3,368,200.00</b>

**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**ATIBA LOCAL GOVERNMENT**  
**OFFA-META, OYO**  
**RECURRENT REVENUE BUDGET**  
**ENVIROMENTAL SANITATION**  
**ADMINISTRATIVE CODE---053500100100**

ECONOMIC CODE	REVENUE ITEMS	APPROVED ESTIMATE 2019	ACTUAL REVENUE 2019
1	REVENUE		
12	INDEPENDENT REVENUE		
1202	NON TAX REVENUE		
120205	FINES GENERAL		
12020505	DISLODGING OF EFFLUENCE/POLLUTION FINES.	1,200,000.00	63,000.00
	<b>SUB TOTAL</b>	<b>1,200,000.00</b>	<b>63,000.00</b>
120207	EARNINGS – GENERAL		
12020715	EARNINGS FROM SOIL AND WATER CONSERVATIONS	0.00	0.00
	<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL REVENUE</b>	<b>1,200,000.00</b>	<b>63,000.00</b>

**GENERAL PURPOSE FINANCIAL STATEMENTS  
ATIBA LOCAL GOVERNMENT  
OFA-META OYO  
SUMMARY STATEMENT OF EXPENDITURE  
PERSONNEL ENMOLUMENTS, OVERHEADCOST AND CAPITAL EXPENDITURES  
FOR THE YEAR 2019**

ECONOMIC CODE	EXPENDITURE DETAILS	Notes to the account	
21010101	<b>SALARIES(PERSONNEL EMOLUMENTS)</b>	19	
	Office of The Chairman		9,979,317.40
	Internal Auditor		2,422,704.02
	Office of The Secretary		-
	The Council		12,683,205.00
	Head of Local Government Administration		4,150,440.40
	General Administration		59,081,141.14
	Agric & Natural Resources		11,357,885.31
	Finance & Supplies		29,384,415.54
	Budget, Planning, Research & Statistic		1,982,774.71
	Works & Housing		43,914,438.65
	Community Development & Culture		47,988,340.00
	Primary Health Care		103,931,012.91
	Environmental Health Services		28,422,939.73
	<b>Sub Total</b>		<b>355,298,614.81</b>
	<b>SOCIAL BENEFITS</b>	20	
	<b>ALLOWANCES AND CONTRIBUTION(Severance allow., Adhoc staff, Leave bonus)</b>	20A	
	Office of The Chairman		9,634,700.94
	Internal Auditor		-
	Office of The Secretary		-
	The Council		-



Head of Local Government Administration		-
General Administration		2,354,492.58
Agric & Natural Resources		54,109.96
Finance & Supplies		811,438.25
Budget, Planning, Research & Statistic		-
Works & Housing		420,631.10
Community Development & Culture		20,449,419.52
Primary Health Care		-
Environmental Health Services		-
<b>SUB TOTAL</b>		<b>33,724,792.35</b>
<b>PENSIONERS</b>	<b>20B</b>	
JANUARY		5,905,690.53
FEBRUARY		6,626,295.31
MARCH		5,980,255.63
APRIL		5,760,698.77
MAY		5,856,287.73
JUNE		-
JULY		14,389,646.16
AUGUST		6,790,639.65
SEPTEMBER		6,152,634.93
OCTOBER		6,121,414.60
NOVEMBER		6,097,023.31
DECEMBER		6,393,046.47
<b>SUB TOTAL</b>		<b>76,073,633.09</b>
<b>L G TEACHERS PENSION ALLOWANCES</b>	<b>20C</b>	
JANUARY		-
FEBRUARY		-
MARCH		-
APRIL		-
MAY		-
JUNE		-

	JULY		-
	AUGUST		12,118,487.86
	SEPTEMBER		13,825,266.23
	OCTOBER		28,783,837.89
	NOVEMBER		14,210,741.47
	DECEMBER		14,210,741.47
	<b>SUB TOTAL</b>		<b>83,149,074.92</b>
<b>OECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>Notes to the account</b>	<b>Actual 2018(#)</b>
220201	Overheads	21	
	Office of The Chairman		3,920,000.00
	Internal Auditor		392,000.00
	Office of The Secretary		100,000.00
	The Council		870,000.00
	Head of Local Government Administration		864,000.00
	General Administration		25,183,150.00
	Agric & Natural Resources		1,224,000.00
	Finance & Supplies		7,369,982.37
	Budget, Planning, Research & Statistic		920,500.00
	Works & Housing		2,430,000.00
	Community Development & Culture		7,333,870.00
	Primary Health Care		2,309,000.00
	Environmental Health Services		1,281,700.00
	<b>Sub Total</b>		<b>54,198,202.37</b>
<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>Notes to the account</b>	<b>Actual 2018(#)</b>
23	<b>CAPITAL EXPENDITURES</b>	22	

70131	<b>ADMINISTRATION SECTOR GENERAL PERSONNEL SERVICES</b>		
	Office of The Chairman		0.00
	Internal Auditor		0.00
	Office of The Secretary		0.00
	The Council		0.00
	Head of Local Government Administration		38,000.00
	General Administration		508,670.00
	Agric & Natural Resources		0.00
	Finance & Supplies		84,500.00
	Budget, Planning, Research & Statistic		0.00
	Works & Housing		138,000.00
	Community Development & Culture		71,000.00
	Primary Health Care		0.00
	Environmental Health Services		0.00
	<b>Sub Total</b>		<b>840,170.00</b>
	<b>ECONOMIC SECTOR</b>		
Office of The Chairman		0.00	
Internal Auditor		0.00	
Office of The Secretary		0.00	
The Council		0.00	
Head of Local Government Administration		0.00	
General Administration		0.00	
Agric & Natural Resources		11,234,200.00	
Finance & Supplies		0.00	
Budget, Planning, Research & Statistic		0.00	
Works & Housing		258,852,212.45	
Community Development & Culture		0.00	
Primary Health Care		0.00	
Environmental Health Services		0.00	

	<b>Sub Total</b>		<b>270,086,412.45</b>
	<b>SOCIAL SECTOR</b>		
	Office of The Chairman		0.00
	Internal Auditor		0.00
	Office of The Secretary		0.00
	The Council		0.00
	Head of Local Government Administration		0.00
	General Administration		0.00
	Agric & Natural Resources		0.00
	Finance & Supplies		0.00
	Budget, Planning, Research & Statistic		0.00
	Works & Housing		0.00
	Community Development & Culture		19,809,300.00
	Primary Health Care		11,463,000.00
	Environmental Health Services		36,786,000.00
	<b>Sub Total</b>		<b>68,058,300.00</b>
	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>338,984,882.45</b>
	<b>GRAND TOTAL EXPENDITURE</b>		<b>941,429,199.99</b>

**GENERAL PURPOSE FINANCIAL STATEMENTS  
ATIBA LOCAL GOVERNMENT  
OFF-META OYO  
OFFICE OF THE CHAIRMAN  
(ADMINISTRATIVE CODE 011100100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>APPROVED ESTIMATE 2019</b>	<b>ACTUAL EXPENDITURE 2019</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARIES	31,000,000.00	9,979,317.40
	<b>SUB TOTAL</b>	<b>31,000,000.00</b>	<b>9,979,317.40</b>
<b>210201</b>	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCES (SEVERANCE ALLOWANCE, UP KEEP)	25,000,000.00	9,634,700.94
	<b>SUB TOTAL</b>	<b>25,000,000.00</b>	<b>9,634,700.94</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>56,000,000.00</b>	
<b>2202</b>	<b>OVERHEARD COST</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	2,028,000.00
	<b>SUB TOTAL</b>	<b>7,000,000.00</b>	<b>2,028,000.00</b>
<b>220203</b>	<b>MATERIALS AND SUPPLIES GENERAL</b>		
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	200,000.00	
	<b>SUB TOTAL</b>	<b>200,000.00</b>	
<b>220204</b>	<b>MAINTENANCE SERVICE – GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000.00	107,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	100,000.00
22020406	OTHER MAINTENANCE SERVICE	2,025,000.00	25,000.00
22020407	IMPREST	3,500,000.00	1,250,000.00
	<b>SUB TOTAL</b>	<b>10,025,000.00</b>	
<b>220206</b>	<b>OTHER SERVICES – GENERAL</b>		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	6,000,000.00	200,000.00
	<b>SUB TOTAL</b>	<b>6,000,000.00</b>	<b>200,000.00</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANT GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST	0.00	
	<b>SUB TOTAL</b>	<b>0.00</b>	
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT & MEALS		
22021029	OTHER EXPENSES	1,500,000.00	210,000.00
	<b>SUB TOTAL</b>	<b>1,500,000.00</b>	<b>210,000.00</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>24,725,000.00</b>	<b>3,920,000.00</b>
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT/UTENSILS	200,000.00	0.00
23010146	PURCHASE OF OTHER EQUIPMENT	1,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	2,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLE	8,000,000.00	0.00
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>11,200,000.00</b>	<b>0.00</b>

**GENERAL PURPOSE FINANCIAL STATEMENTS  
ATIBA LOCAL GOVERNMENT  
OFFA-META OYO  
INTERNAL AUDIT  
(ADMINISTRATIVE CODE 011118300101)**

ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2019	ACTUAL EXPENDITURE 2019
<b>210101</b>	<b>SALARIES AND WAGES</b>		
21010101	SALARY	2,500,000.00	2,422,704.02
	SUB TOTAL	2,500,000.00	2,422,704.02
<b>210201</b>	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCES (LEAVE ALLOWANCE)	200,000.00	0.00
	SUB TOTAL	200,000.00	0.00
	<b>TOTAL PERSONNEL COSTS</b>	<b>2,700,000.00</b>	<b>2,422,704.02</b>
<b>2202</b>	<b>OVERHEARD COSTS</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	12,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHER	300,000.00	0.00
	SUB TOTAL	800,000.00	12,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES – GENERAL</b>		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	200,000.00	50,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00	25,000.00
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES		
	SUB TOTAL	300,000.00	75,000.00
<b>220204</b>	<b>MAINTENANCE SERVICE – GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	
22020404	MAINTENANCE OF OFFICE/ IT EQUIPMENT	300,000.00	50,000.00
22020407	IMPRESTS	500,000.00	255,000.00

	<b>SUB TOTAL</b>	<b>2,300,000.00</b>	<b>305,000.00</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANTS – GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COSTS	500,000.00	0.00
	<b>SUB TOTAL</b>	<b>500,000.00</b>	<b>0.00</b>
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT & MEALS		
	<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>3,900,000.00</b>	<b>392,000.00</b>
	<b>GENERAL PERSONNEL SERVICES</b>		
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTERS	100,000.00	0.00
23010114	PURCHASE OF COMPUTERS PRINTERS	50,000.00	00.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES		
23010140	PURCHASE OF UPS/INVERTER		
23010141	PURCHASE OF COMPUTER STORAGE DEVICES		
23010143	PURCHASE OF OTHER EQUIPMENT		
23050102	COMPUTER SOFTWARE ACQUISITION		
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	300,000.00	0.00
23010104	PURCHASE OF MOTORCYCLES		
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>450,000.00</b>	<b>0.00</b>



**GENERAL PURPOSE FINANCIAL STATEMENTS  
ATIBA LOCAL GOVERNMENT  
OFF-META OYO  
OFFICE OF THE SECRETARY  
(ADMINISTRATIVE CODE 011101300100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>APPROVED ESTIMATE 2019</b>	<b>ACTUAL EXPENDITURE 2019</b>
<b>21</b>	<b>PERSONNEL COST</b>		
<b>210101</b>	<b>SALARIES AND WAGES</b>		
21010103	CONSOLIDATED REVENUE FUND CHARGES – SALARIES	5,000,000.00	0.00
	<b>SUB TOTAL</b>	<b>5,000,000.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCES (SEVERANCE ALLOWANCE	6,000,000.00	0.00
	<b>SUB TOTAL</b>	<b>6,000,000.00</b>	<b>0.00</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>11,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COSTS</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT – GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	800,000.00	0.00
	<b>SUB TOTAL</b>	<b>1,800,000.00</b>	<b>0.00</b>
<b>220203</b>	<b>MATERIALS AND SUPPLIES GENERAL</b>		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000.00	0.00
	<b>SUB TOTAL</b>	<b>500,000.00</b>	<b>0.00</b>
<b>220204</b>	<b>MAINTENANCE SERVICES – GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	800,000.00	

22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00
22020407	IMPREST	800,000.00	0.00
	<b>SUB TOTAL</b>	<b>1,600,000.00</b>	<b>0.00</b>
<b>220208</b>	<b>FUEL AND LUBRICANT GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST		<b>0.00</b>
	<b>SUB TOTAL</b>		
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT AND MEALS	300,000.00	100,000.00
	<b>SUB TOTAL</b>	<b>300,000.00</b>	<b>100,000.00</b>
	<b>GRAND TOTAL OVERHEARD</b>	<b>3,700,000.00</b>	<b>100,000.00</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT/UTENCILS	500,000.00	0.00
23010146	PURCHASE OF OTHER EQUIPMENT	500,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	3,000,000.00	0.00
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>5,000,000.00</b>	<b>0.00</b>

**GENERAL PURPOSE FINANCIAL STATEMENTS  
ATIBA LOCAL GOVERNMENT  
OFFA-META OYO  
THE COUNCIL  
(ADMINISTRATIVE CODE 011200100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>APPROVED ESTIMATE 2019</b>	<b>ACTUAL EXPENDITURE 2019</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		
21010103	CONSOLIDATED REVENUE FUND CHARGES – SALARIES	28,000,000.00	12,683,205.00
	<b>SUB TOTAL</b>	<b>28,000,000.00</b>	<b>12,683,205.00</b>
<b>210201</b>	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCES (SEVERANCE/FURNITURE ALLOWANCE)	6,000,000.00	0.00
	<b>SUB TOTAL</b>	<b>6,000,000.00</b>	<b>0.00</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>34,000,000.00</b>	<b>12,683,205.00</b>
<b>2202</b>	<b>OVERHEAD COSTS</b>		
22020101	TRAVEL & TRANSPORT – GENERAL	4,000,000.00	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	720,000.00
	<b>SUB TOTAL</b>	<b>7,000,000.00</b>	<b>720,000.00</b>
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES GENERAL</b>		
22020301	STATIONERIES/COMPUTERS CONSUMABLES	500,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	0.00
	<b>SUB TOTAL</b>	<b>1,500,000.00</b>	<b>0.00</b>
<b>220204</b>	<b>MAINTENANCE SERVICE – GENERAL</b>		

22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	
22020407	IMPRESTS	500,000.00	150,000.00
	<b>SUB TOTAL</b>	<b>3,500,000.00</b>	<b>150,000.00</b>
<b>220208</b>	<b>FUEL AND LUBRICANT GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST		
	<b>SUB TOTAL</b>		
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT & MEALS	500,000.00	0.00
22021002	HONORARIUM AND SITTING ALLOWANCE	1,500,000.00	0.00
22021029	OTHER EXPENSES(UP KEEP)	1,000,000.00	0.00
	<b>SUB TOTAL</b>	<b>3,000,000.00</b>	<b>0.00</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>15,000,000.00</b>	<b>0.00</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		
23010113	PURCHASE OF COMPUTERS(LAPTOPS)	500,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	100,000.00	0.00
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT/UTENCILS	500,000.00	0.00
23010146	PURCHASE OF OTHER EQUIPMENT	1,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	3,000,000.00	0.00
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>7,100,000.00</b>	<b>0.00</b>

**GENERAL PURPOSE FINANCIAL STATEMENTS  
ATIBA LOCAL GOVERNMENT  
OFA META OYO  
HEAD OF LOCAL GOVERNMENT ADMINISTRATION  
(ADMINISTRATIVE CODE 021500100100)**

ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVE ESTIMATE 2019	ACTUAL EXPENDITURE 2019
210101	<b>SALARIES AND WAGES</b>		
21010101	SALARY	4,500,000.00	4,150,440.40
	<b>SUB TOTAL</b>	<b>4,500,000.00</b>	<b>4,150,440.40</b>
210201	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCES(LEAVE ALLOWANCES)	600,00.00	0.00
	<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>5,100,000.00</b>	<b>4,150,440.40</b>
2202	<b>OVERHEAD COSTS</b>		
220201	<b>TRAVEL &amp; TRANSPORT – GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	343,000.00
	<b>SUB TOTAL</b>	<b>2,500,000.00</b>	<b>343,000.00</b>
220203	<b>MATERIALS &amp; SUPPLIES GENERAL</b>		
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	100,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENT	50,000.00	0.00
	<b>SUB TOTAL</b>	<b>150,000.00</b>	<b>0.00</b>
220204	<b>MAINTENANCE SERVICE – GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,500,000.00	46,000.00
22020402	MAINT. OF OFFICE FURNITURE	1,000,000.00	0.00

22020406	OTHER MAINTENANCE SERVICES	500,000.00	0.00
22020407	IMPRESTS	1,400,000.00	315,000.00
	<b>SUB TOTAL</b>	<b>4,400,000.00</b>	<b>361,000.00</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANTS – GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST		
22020803	PLANTS/GENERATOR FUEL COST		
	<b>SUB TOTAL</b>		
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
20211001	REFRESHMENT & MEALS	0.00	
22021029	OTHER EXPENSES	600,000.00	160,000.00
	<b>SUB TOTAL</b>	<b>600,000.00</b>	<b>160,000.00</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>7,450,000.00</b>	<b>864,000.00</b>
	<b>GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE 70131)</b>		
	<b>CAPITAL EXPENDITURE</b>		
<b>23</b>			
23010114	PURCHASE OF PHOTOCOPYING MACHINES	300,000.00	0.00
23010120	PURCHASE OF CANTEEN/KITCHEN EQUIPMENT/UTENSILS		
23010140	PURCHASE OF COMPUTER STORAGE DEVICES	100,000.00	
23010142	PURCHASE OF OTHER EQUIPMENT	200,000.00	
23050102	PURCHASE OF OFFICE FURNITURE AND FITTINGS	500,000.00	38,000.00
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>1,100,000.00</b>	<b>38,000.00</b>

**GENERAL PURPOSE FINANCIAL STATEMENTS  
ATIBA LOCAL GOVERNMENT  
OFA META OYO  
GENERAL ADMINISTRATION  
(ADMINISTRATIVE CODE 021500100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURES DETAILS</b>	<b>APPROVE ESTIMATE 2019</b>	<b>ACTUAL EXPENDITURES 2019</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		
21010101	SALARY	73,037,000.00	59,081,141.14
	<b>SUB TOTAL</b>	<b>73,037,000.00</b>	<b>59,081,141.14</b>
<b>210201</b>	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCES (Ad-Hoc Staff-Drivers, Security guards, NDE, NPC), LEAVE ALLOWANCE	8,000,000.00	2,354,492.58
	<b>SUB TOTAL</b>	<b>8,000,000.00</b>	<b>2,354,492.58</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>81,037,000.00</b>	<b>61,435,633.72</b>
<b>2202</b>	<b>OVERHEAD COSTS</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT – GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINIG	1,500,000.00	2,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	919,750.00
	<b>SUB TOTAL</b>	<b>4,500,000.00</b>	<b>922,250.00</b>
<b>220202</b>	<b>UTILITIES – GENERAL</b>		
22020201	ELECTRICITY CHARGES	1,500,000.00	0.00
	<b>SUB TOTAL</b>	<b>1,500,000.00</b>	<b>0.00</b>
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES – GENERAL</b>		
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	3,000,000.00	852,400.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000.00	347,000.00
22020311	FODD STUFF/CATERING MATERIALS SUPPLIES	0.00	0.00
	<b>SUB TOTAL</b>	<b>6,000,000.00</b>	<b>1,199,400.00</b>

<b>220204</b>	<b>MAINTENANCE SERVICE – GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,500,000.00	318,250.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	11,500.00
22020404	MAINTANANCE OF OFFICE/IT EQUIPMENT	500,000.00	378,000.00
22020405	MAINTENANCE OF PLANTS/ GENERATOR	400,000.00	12,000.00
22020406	OTHER MAINTENANCE SERVICES	500,000.00	43,000.00
22020407	IMPRESTS	1,500,000.00	1,027,000.00
	<b>SUB TOTAL</b>	<b>6,900,000.00</b>	<b>1,789,750.00</b>
<b>220205</b>	<b>TRAINING – GENERAL</b>		
22020503	CONT. TO LOCAL GOVT. SERVICE COMM TRAINING FUND		
	<b>SUB TOTAL</b>		
<b>220206</b>	<b>OTHER SERVICES – GENERAL</b>		
22020601	SECURITY SERVICE	12,000,000.00	6,337,500.00
22020602	OFFICE RENT	200,000.00	
22020603	RESIDENTIAL RENT	4,000,000.00	605,000.00
	<b>SUB TOTAL</b>	<b>16,200,000.00</b>	<b>6,942,500.00</b>
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICE – GENERAL</b>		
22020703	LEGAL SERVICES	2,000,000.00	0.00
	<b>SUB TOTAL</b>	<b>2,000,000.00</b>	<b>0.00</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANTS – GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COSTS		
22020803	PLANTS / GENERATOR FUEL COST	100,000.00	0.00
	<b>SUB TOTAL</b>	<b>100,000.00</b>	<b>0.00</b>
<b>220209</b>	<b>FINANCIAL CHARGES – GENERAL</b>		
22020902	INSURANCE PREMIUM	4,000,000.00	0.00
	<b>SUB TOTAL</b>	<b>4,000,000.00</b>	<b>0.00</b>
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFREHMENT & MEALS	14,000,000.00	6,536,750.00
22021002	HONOURARIUM AND SITTING ALLOWANCE	2,000,000.00	815,500.00
22021006	POSTAGES & COURIER SERVICES	200,000.00	0.00
22021007	WELFARE PACKAGES	400,000.00	100,000.00



22021020	ELECTION – LOGISTICS SUPPORT	6,000,000.00	1,710,000.00
22021024	PILGRIMAGE AND RELIGIOUS FESTIVALS	0.00	
22021027	DISASTER MANAGEMENT	3,000,000.00	490,000.00
22021029	OTHER EXPENSES	10,000,000.00	4,187,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	1,500,000.00	490,000.00
22021032	FAIR, FESTIVAL, EXPO, AND SUMMIT		
	<b>SUB TOTAL</b>	<b>37,100,000.00</b>	<b>14,329,250.00</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>78,300,000.00</b>	<b>25,183,150.00</b>
	<b>GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE 70131)</b>		
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTERS	1,500,000.00	
23010114	PURCHASE OF COMPUTER PRINTERS	300,000.00	
23010115	PURCHASE OF PHOTOCOPYING MACHINE	500,000.00	
23010118	PURCHASE OF SCANNERS	200,000.00	
23010120	PURCHASE OF CANTEEN/KITCHEEN EQUIPMENT/UTENSILS	300,000.00	
23010140	PURCHASE OF UPS/INVERTERS	70,000.00	
23010141	PURCHASE OF COMPUTER STORAGE DEVICES	30,000.00	
23010146	PURCHASE OF OTHER EQUIPMENT	2,000,000.00	409,850.00
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	2,500,000.00	98,820.00
23010104	PURCHASE OF MOTOR CYCLES	300,000.00	
23010128	PURCHASE OF SECURITY EQUIPMENT	300,000.00	
23010105	PURCHASE OF MOTOR VEHICLES	7,000,000.00	
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>15,000,000.00</b>	<b>508,670.00</b>

**GENERAL PURPOSE FINANCIAL STATEMENTS  
ATIBA LOCAL GOVERNMENT  
OFA META OYO  
AGRICULTURE AND NATURAL RESOURCES  
(ADMINISTRATIVE CODE 021500100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURES DETAILS</b>	<b>APPROVED EXTIMATE 2019</b>	<b>ACTUAL EXPENDITURE 2019</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		
21010101	SALARY	12,191,000.00	11,357,885.31
	<b>SUB TOTAL</b>	<b>12,191,000.00</b>	<b>11,357,885.31</b>
<b>210201</b>	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCE (LEAVE ALLOWANCE)	2,000,000.00	54,109.96
	<b>SUB TOTAL</b>	<b>2,000,000.00</b>	<b>54,109.96</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>14,191,000.00</b>	<b>11,411,995.27</b>
<b>2202</b>	<b>OVERHEAD COSTS</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT – GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	50,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,100,000.00	24,000.00
	<b>SUB TOTAL</b>	<b>2,100,000.00</b>	<b>74,000.00</b>
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES – GENERAL</b>		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	100,000.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00	
	<b>SUB TOTAL</b>	<b>200,000.00</b>	
<b>220204</b>	<b>MAITENANCE SERVICE – GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000.00	
22020402	MAINTENANCE OF OFFICE FURNUTURE	1,000,000.00	
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	291,000.00	
22020406	OTHER MAINTENANCE SERVICES (Tractors)	4,000,000.00	93,000.00
22020407	IMPRESTS	1,000,000.00	320,000.00
	<b>SUB TOTAL</b>	<b>9,291,000.00</b>	<b>413,000.00</b>

<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICE – GENERAL</b>		
22020707	AGRICULTURAL CONSULTING	100,000.00	
	<b>SUB TOTAL</b>		
<b>220208</b>	<b>FUEL &amp; LUBRICANTS – GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COSTS		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000.00	
	<b>SUB TOTAL</b>		
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFREHMENT & MEALS		
22021021	SPECIAL DAYS/CELEBRATION	200,000.00	
22021027	DISASTER MANAGEMENT	500,000.00	
22021029	OTHER EXPENSES	200,000.00	17,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	3,000,000.00	720,000.00
22021033	CONTINGENCIES – OTHER RECURRENT COST	100,000.00	
	<b>SUB TOTAL</b>	<b>4,000,000.00</b>	<b>737,000.00</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>16,191,000.00</b>	<b>1,224,000.00</b>
	<b>GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE 70131)</b>		
	<b>CAPITAL EXPENDITURES</b>		
<b>23</b>			
23010113	PURCHASE OF COMPUTER	100,000.00	
23010114	PURCHASE OF COMPUTER PRINTERS	50,000.00	
23010140	PURCHASE OF UPS/ INVERTERS	50,000.00	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	500,000.00	
23010104	PURCHASE OF MOTOR CYCLES	300,000.00	
23010105	PURCHASE OF MOTOR VEHICLE	3,500,000.00	
	<b>TOTAL</b>	<b>4,500,000.00</b>	
	<b>ECONOMIC SECTOR</b>		
	<b>AGRICULTURE (FUNCTIONAL CODE 70421)</b>		
<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>		
	<b>AGRICULTURAL (FUNCTIONAL CODE 70421)</b>		

23	CAPITAL EXPENDITURES		
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT/MACHINES		1,000,000.00
23050108	PRODUCTION OF FARM SEEDLINGS		200,000.00
23050109	SPECIAL PROJECTS AND ASSIGNMENTS		65,000,000.00
	- Education/Training		
	- Youth farmer's Programmed		
	- Youth Empowerment through Agriculture (I-YES)		
	- Farmer's Association Support Programmed		
	- Construction of Storage facilities (Cribs)		
	- Agric Shows/World Food Day		
	- Avian Influenza Control Programmed		
	- Animal Vaccination Programmed		
	- One Crop/Enterprise Support Programmed		
	- Cottage industry		
23050113	LAND PREPARATION/FENCING		1,000,000.00
23050116	MICRO CREDIT SCHEME		200,000.00
23050117	FARM DEVELOPMENT		3,000,000.00
	• Crop Division		
	- Arable Crop cultivation		
	- Vegetable production		
	• Livestock Division		
	- Poultry		
	- Piggery		
	- Snailery		
	- Cattle Rearing		
	- Bee Keeping		
	*Fisheries		
			10,841,300.00

23040101	FORESTRY	500,000.00	
	Tree Planting		
	-Teak Plantation		
	-Melina Plantation		
	-Cashew Plantation		
	-Cocoa Plantation		
23050118	PROCUREMENT OF AGRICULTURAL INPUTS	1,000,000.00	
	<b>TOTAL ECONOMIC SECTOR</b>	<b>71,900,000.00</b>	<b>11,234,200.00</b>
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>76,400,000.00</b>	<b>11,234,200.00</b>

**GENERAL PURPOSE FINANCIAL STATEMENTS  
ATIBA LOCAL GOVERNMENT  
OFA META OYO  
FINANCE AND SUPPLIES  
(ADMINISTRATIVE CODE 02200100100)**

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED EXTIMATES 2018	ACTUAL EXPENDITURE 2018
210101	<b>SALARIES AND WAGES</b>		
21010101	SALARY		
	<b>SUB TOTAL</b>	32,709,000.00	29,384,415.54
		<b>32,709,000.00</b>	<b>29,384,415.54</b>
210201	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCES (LEAVE ALLOWANCE)		
	<b>SUB TOTAL</b>	4,200,000.00	811,438.25
		<b>4,200,000.00</b>	<b>811,438.25</b>
	<b>TOTAL PERSONNEL COST FINANCE AND SUPPLIES</b>	<b>36,909,000.00</b>	<b>30,195,853.79</b>
210202	<b>SOCIAL CONTRIBUTION</b>		
21020201	NHIS CONTRIBUTION		
21020202	CONTRIBUTORY PENSION (EMPLOYERS)		
	<b>SUB TOTAL</b>		
210103	<b>SOCIAL BENEFITS</b>		
21030102	PENSION	70,000,000.00	76,073,633.09
21030103	DEATH BENEFITS	0.00	0.00
	LOCAL GOV,T STAFF TEACHERS PFNSION ALLOWANCES	0.00	83,149,074.92
	<b>SUB TOTAL</b>	<b>70,000,000.00</b>	<b>159,222,708.01</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>106,909,000.00</b>	<b>189,418,561.80</b>

<b>2202</b>	<b>OVERHEAD COSTS</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT TRAINING	1,200,000.00	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	448,000.00
	<b>SUB TOTAL</b>	<b>3,200,000.00</b>	<b>448,000.00</b>
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES-GENERAL</b>		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000.00	935,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	1,257,800.00
22020312	PROD. PUBL. & CIR. OF GENERAL PURPOSE FIN. STMT (GPFs)	500,000.00	220,000.00
	<b>SUB TOTAL</b>	<b>3,500,000.00</b>	<b>2,413,300.00</b>
<b>220204</b>	<b>MAINTENANCE SERVICES- GRNERAL</b>		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,500,000.00	281,500.00
22020402	MAINT. OF OFFICE FURNITURE	800,000.00	50,000.00
22020403	MAINT. OF OFFICE BUILDING/ RESIDENTIAL QTRS/ ZONAL OFFICES	400,000.00	0.00
22020404	MAINT. OF OFFICE/IT EQUIPMENTS	200,000.00	0.00
22020406	OTHER MAINT. SERVICES	500,000.00	241,000.000
22020407	IMPRESTS	1,500,000.00	690,000.00
	<b>SUB TOTAL</b>	<b>4,900,000.00</b>	<b>1,262,500.00</b>
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES-GENERAL</b>		
22020709	AUDITING OF ACCOUNTS	6,500,000.00	600,000.00
	<b>SUB TOTAL</b>	<b>6,500,000.00</b>	<b>600,000.00</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANT GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST		
	<b>SUB TOTAL</b>		
<b>220209</b>	<b>FINANCIAL CHARGES-GENERAL</b>		
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	146,432.37

	<b>SUB TOTAL</b>	<b>1,000,000.00</b>	<b>146,432.37</b>
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT & MEAL	4,100,000.00	1,826,250.00
22021029	OTHER EXPENSES	1,500,000.00	673,500.00
	<b>SUB TOTAL</b>	<b>5,600,000.00</b>	<b>2,499,750.00</b>
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTION- GENERAL</b>		
22040111	CONTRIBUTION TO TRADITIONAL COUNCIL(5% OF STATUTORY ALLOCATION)		
	<b>SUB TOTAL</b>		
<b>2207</b>	<b>TRANSFER TO OTHER FUND</b>		
22070102	TRANSFER TO SOVEREIGN WEALTH FUND (STABILIZATION ACCT)	60,500,000.00	0.00
	<b>SUB TOTAL</b>	<b>59,500,000.00</b>	<b>0.00</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>84,200,000.00</b>	<b>7,369,982.37</b>
<b>23</b>	<b>GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE 70131)</b>		
	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTERS	1,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	250,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	500,000.00	0.00
23010120	PURCHASE OF CANTEEN/KITCHEN EQUIPMENT/UTENSILS	300,000.00	0.00
23010146	PURCHASE OF OTHER EQUIPMENT	1,000,000.00	4,500.00
23050102	COMPUTER SOFTWARE ACQUISITION	500,000.00	
23010108	PURCHASE OF BUSES	7,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURES & FITTINGS	2,000,000.00	80,000.00
23010104	PURCHASE OF MOTORCYCLES	600,000.00	0.00
	<b>SUB TOTAL</b>	<b>13,150,000.00</b>	<b>84,500.00</b>
	<b>FINANCIAL AND FISCAL AFFAIRS (FUNCTIONAL CODE 70112)</b>		
23050120	ACQUISITION OF SHARES		0.00
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>97,350,000.00</b>	<b>84,500.00</b>



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## GENERAL PURPOSE FINANCIAL STATEMENTS



	<b>SUB TOTAL</b>	<b>2,900,000.00</b>	<b>440,000.00</b>
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES-GENERAL</b>		
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00
	<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>
220208	<b>FUEL &amp; LUBRICANT- GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00
	<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>
220210	<b>MISCELLANEOUS EXPENCES GENERAL</b>		
22021001	REFRESHMENT & MEALS		
22021014	ANNUAL BUDGET EXPENSES ADMINISTRATION	1,000,000.00	0.00
22021022	PLANNING, MONITORING & EVALUATION	1,000,000.00	160,500.00
22021023	RESEARCH AND DOCUMENTATION	1,000,000.00	0.00
22021029	OTHER EXPENSES	1,500,000.00	0.00
22021031	CONDUCT OF SURVEY	6,000,000.00	320,000.00
	<b>SUB TOTAL</b>	<b>10,500,000.00</b>	<b>480,000.00</b>
	<b>TOTAL OVERHEAD</b>	<b>15,500,000.00</b>	<b>920,500.00</b>
23	<b>GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE 70131)</b>		
	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTERS	350,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	200,000.00	0.00
23010140	PURCHASE OF UPS/ INVERTERS	20,000.00	0.00
23010141	PURCHASE OF COMPUTER STORAGE DEVICES	30,000.00	0.00
23010146	PURCHASE OF OTHER EQUIPMENT	500,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	500,000.00	0.00
23010104	PURCHASE OF MOTOR CYCLES	300,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00
	<b>SUB TOTAL</b>	<b>1,900,000.00</b>	<b>0.00</b>
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>1,900,000.00</b>	<b>0.00</b>

**GENERAL PURPOSE FINANCIAL STATEMENTS  
ATIBA LOCAL GOVERNMENT  
OFA META OYO  
WORKS AND HOUSING  
ADMINISTRATIVE CODE 023400100100**

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2019	ACTUAL EXPENDITURE 2019
210101	<b>SALARIES AND WAGES</b>		
21010101	SALARY	45,751,000.00	43,914,438.65
	<b>SUB TOTAL</b>	<b>45,751,000.00</b>	<b>43,914,438.65</b>
210201	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCES ( LEAVE ALLOWANCE, NON ACCIDENT BONUS)	5,540,000.00	420,631.10
	<b>SUB TOTAL</b>	<b>5,540,000.00</b>	<b>420,631.10</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>51,291,000.00</b>	<b>44,335,069.75</b>
2202	<b>OVERHEAD COST</b>		
220201	<b>TRAVEL &amp; TRANSPORT GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT TRAINING	1,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	35,000.00
	<b>SUB TOTAL</b>	<b>2,000,000.00</b>	<b>35,000.00</b>
220202	<b>UTILITIES GENERAL</b>		
22020201	ELECTRICITY CHARGES	200,000.00	0.00
	<b>SUB TOTAL</b>	<b>200,000.00</b>	<b>0.00</b>
220203	<b>MATERIALS &amp; SUPPLIES GENERAL</b>		
22020301	OFFICES STATIONERIES/COMPUTER CONSUMABLES	100,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	300,000.00	16,000.00
22020306	PRINTING OF SECURITY DOCUMENTS		
	<b>SUB TOTAL</b>	<b>400,000.00</b>	<b>16,000.00</b>
220204	<b>MAINTENANCE SERVICES-GENERAL</b>		

22020401	MAINT. OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	2,000,000.00	818,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	300,000.00	0.00
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENTS	200,000.00	0.00
22020405	MAINTENANCE OF PLANTS/ GENERATORS	600,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES ( GRADER, BOREHOLE MACHINE,BULDOZER, LOW BED)	3,000,000.00	290,000.00
22020407	IMPRESTS	1,700,000.00	575,000.00
22020412	MAINTENANCE OF MARKET/PUBLIC PLACES	200,000.00	
22020413	MINOR ROAD MAINTENANCE	4,000,000.00	
	<b>SUB TOTAL</b>	<b>12,500,000.00</b>	<b>1,683,000.00</b>
220206	<b>OTHER SERVICES GENERAL</b>		
22020606	LAND USE CHARGES		
	<b>SUB TOTAL</b>		
220208	<b>FUEL &amp; LUBRICANT GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST (GRADER)	3,000,000.00	
22020803	PLANT/GENERATOR FUEL COST	1,500,000.00	646,000.00
	<b>SUB TOTAL</b>	<b>4,500,000.00</b>	<b>646,000.00</b>
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT & MEALS	0.00	0.00
22021029	OTHER EXPENSES	200,000.00	50,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	0.00
	<b>SUB TOTAL</b>	<b>200,000.00</b>	<b>50,000.00</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>19,800,000.00</b>	<b>2,430,000.00</b>
<b>23</b>	<b>GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE 70131)</b>		
	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTERS	200,000.00	
23010114	PURCHASE OF COMPUTER PRINTERS	100,000.00	
23010140	PURCHASE OF UPS/ INVERTERS	0.000	

23010141	PURCHASE OF COMPUTER STORAGE DEVICES	0.00	
23010146	PURCHASE OF OTHER EQUIPMENT	2,500,000.00	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,000,000.00	11,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	500,000.00	127,000.00
	<b>SUB TOTAL</b>	<b>5,300,000.00</b>	<b>138,000.00</b>
<b>230101</b>	<b>ECONOMIC SECTOR OTHER PURCHASES GENERAL</b>		
23010101	PURCHASE/ACQUISITION OF LAND	10,000,000.00	
23010105	PURCHASE OF MOTOR VEHICLES	15,500,000.00	13,320,000.00
23010119	PURCHASE OF POWER GENERATING SET	8,000,000.00	
23010133	PURCHASE OF SURVEYING EQUIPMENT	1,400,000.00	
23010144	PURCHASE OF ELECTRONICS/ ELECTRICAL EQUIPMENT	1,500,000.00	1,000,000.00
23010150	PURCHASE OF ROAD EQUIPMENT/ TOOLS	2,000,000.00	195,000.00
	<b>SUB TOTAL</b>	<b>34,400,000.00</b>	<b>14,515,000.00</b>
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
	<b>CONSTRUCTION-(FUNCTIONAL CODE—70443)</b>		
	<b>CONSTRUCTIONS/BUILDINGS—GENERAL</b>		
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	14,300,000.00	0.00
23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES--- BOREHOLES: 10 NOS	12,000,000.00	3,750,000.00
23020107	CONSTRUCTION/PROVISION OF PUBLICS SCHOOLS—BLOCK OF 3 CLASSROOMS 2UNITS	12,000,000.00	4,592,726.25
23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURES -CONSTRUCTION OF PUBLIC TOILETS -OTHERS: EVENT CENTER	15,000,000.00	4,815,295.00
23020128	CONSTRUCTION/ PROVISION OF ROAD SIGNS & FURNITURES	2,000,000.00	0.00
	<b>TOTAL CONSTRUCTION/BUILDINGS- GENERAL</b>		<b>13,158,021.25</b>
	<b>ROAD TRANSPORT—(FUNCTIONAL CODE---70451)</b>		
23020114	CONSTRUCTION/PROVISION OF ROADS	196,000,000.00	157,905,275.80
	<b>TOTAL ROAD TRANSPORT</b>	<b>251,300,000.00</b>	<b>157,905,275.80</b>
	<b>ELECTRICITY---(FUNCTIONAL CODE---70435)</b>		

23020103	CONSTRUCTION/ PROVISION OF ELETRICITY	8,000,000.00	350,000.00
23030102	REHABILITATION/REPAIRS--ELECTRICITY	3,000,000.00	35,000.00
	<b>TOTAL ELECTRICITY</b>	<b>11,000,000.00</b>	<b>385,000.00</b>
	<b>REHABILITATION—GENERAL</b>		
23030101	REHABILITATION/REPAIRS OF RESIDENTIAL BUILDING		
23030104	REHABILITATION/REPAIRS OF –WATER FACILITIES	2,500,000.00	0.00
23030105	REHABILITATION/REPAIRS OF –HOSPITAL/HEALTH CENTERS	2,000,000.00	0.00
23030106	REHABILITATION/REPAIRS OF –PUBLIC SCHOOLS	2,500,000.00	0.00
23030113	REHABILITATION/REPAIRS OF – ROADS (EARTH ROAD)	200,000,000.00	71,598,415.40
23030121	REHABILITATION/REPAIRS OFFICE BUILDINGS	8,000,000.00	566,000.00
23030124	REHABILITATION/REPAIRS—MARKETS/PARKS	3,000,000.00	0.00
23030125	REHABILITATION/ REPAIRS – POWER GENERATING PLANTS	500,000.00	0.00
	<b>TOTAL REHABILITATION--GENERAL</b>	<b>218,500,000.00</b>	<b>72,164,415.40</b>
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
23040106	BEAUTIFICATION & LANDSCRAPING	1,000,000.00	
23040107	PREPARATION/EXECUTION OF MASTER/REGIONAL PLANS	5,000,000.00	724,500.00
	- Valuation list preparation		
	- PRODUCTION OF BASE MAPS		
	- ENGINEERING DRAWINGS		
	- HOUSE NUMBERINC		
	- Demarcation of Local Government Jurisdiction		
	- Erection of Sing Point for Local Government Properties		
23050114	COMPENSATION FOR ACQUIRED LANDED PROPERTY	0.00	
	<b>SUB TOTAL</b>	<b>6,000,000.00</b>	<b>724,500.00</b>
	<b>TOTAL ECONOMIC SECTOR</b>	<b>513,200,000.00</b>	<b>258,852,212.45</b>
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>530,500,000.00</b>	<b>258,990,212.45</b>

**GENERAL PURPOSE FINANCIAL STATEMENTS  
ATIBA LOCAL GOVERNMENT  
OFA META OYO  
COMMUNITY DEVELOPMENT & CULTURE  
ADMINISTRATIVE CODE 055100300100**

<b>ECONOMIC CODE</b>	<b>EXPENDITURES DETAILS</b>	<b>APPROVED ESTIMATE 2019</b>	<b>ACTUAL EXPENDITURE 2019</b>
<b>210101</b>	<b>SALARIES &amp; WAGES</b>		
21010101	SALARY	49,716,000.00	47,988,340.00
	<b>SUB TOTAL</b>	<b>49,716,000.00</b>	<b>47,988,340.00</b>
<b>210201</b>	<b>ALLOWANCES</b>		
21010101	NON REGULAR ALLOWANCES (AD-HOC STAFF, VLGILLANTE, NYSC) LEAVE BONUS	26,500,000.00	20,449,419.52
	<b>SUB TOTAL</b>	<b>26,500,000.00</b>	<b>20,449,419.52</b>
	<b>TOTAL PERSONNEL COST</b>	<b>76,216,000.00</b>	<b>68,437,759.52</b>
<b>2202</b>	<b>OVERHEAD COST</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT- GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT TRAINING	2,000,000.00	496,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000.00	117,000.00
	<b>SUB TOTAL</b>	<b>4,500,000.00</b>	<b>613,500.00</b>
<b>220202</b>	<b>UTILITIES—GENERAL</b>		
22020201	ELECTRICITY CHARGES	100,000.00	0.00
	<b>SUB TOTAL</b>	<b>100,000.00</b>	<b>0.00</b>
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES-- GENERAL</b>		
22020301	OFFICES STATIONERIES/COMPUTER CONSUMABLES	500,000.00	
22020302	BOOKS		
22020303	NEWSPAPERS	500,000.00	10,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	900,000.00	
22020310	TEACHING AIDS/ INSTRUCTIONS MATERIALS	2,500,000.00	432,000.00

	<b>SUB TOTAL</b>	<b>4,400,000.00</b>	<b>442,000.00</b>
<b>220204</b>	<b>MAINTENANCE SERVICES-GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	600,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	100,000.00	
22020407	IMPRESTS	1,000,000.00	355,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	200,000.00	
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	0.00	
	<b>SUB TOTAL</b>	<b>2,000,000.00</b>	<b>355,000.00</b>
<b>220206</b>	<b>OTHER SERVICES- GENERAL</b>		
22020601	SECURITY SERVICES	6,300,000.00	2,455,000.00
	<b>SUB TOTAL</b>	<b>6,300,000.00</b>	<b>2,455,000.00</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANT GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST		
	<b>SUB TOTAL</b>		
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT & MEALS	3,500,000.00	630,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,500,000.00	647,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00
22021009	SPORTING ACTIVITIES	200,000.00	
22021020	ELECTION—LOGISTICS SUPPORT	3,000,000.00	620,000.00
22021021	SPECIAL DAYS/ CELEBRATIONS	3,000,000.00	1,321,500.00
22021024	PILGRIMAGE & RELIGIOUS FESTIVALS	1,000,000.00	
22021025	ACCREDITATION & SUBSCRIPTION TO EDUCATIONAL BODIES	200,000.00	
22021027	DISASTER MANAGEMENT	1,000,000.00	13,870.00
22021029	OTHER EXPENSES (FINANCIAL ASS./ DONATION)	2,500,000.00	15,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	2,000,000.00	221,000.00
22021032	FAIR, FESTIVAL, EXPO & SUMMIT	1,500,000.00	
22021033	CONTINGENCIES – OTHER RECURRENT COSTS	200,000.00	
	<b>SUB TOTAL</b>	<b>20,600,000.00</b>	<b>3,468,370.00</b>
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTION – GENERAL</b>		



<b>220401</b>	<b>LOCAL GRANTS &amp; CONTRIBUTION</b>		
22040109	GRANT TO COMMUNITIES/ NGOs/CDA's	4,300,000.00	
	<b>SUB TOTAL</b>	<b>4,300,000.00</b>	
<b>2205</b>	<b>SUBSIDIES GENERAL</b>		
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTION</b>		
22050102	MEAL SUBSIDY	0.00	
22050105	EDUCATION SUBSIDY	1,000,000.00	
	<b>SUB TOTAL</b>	<b>1,000,000.00</b>	
	<b>GRAND TOTAL OVERHEAD</b>	<b>43,200,000.00</b>	<b>7,333,870.00</b>
<b>23</b>	<b>GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE 70131)</b>		
	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTERS	0.00	
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	
23010115	PURCHASE OF PHOTOCOPYING MACHINES	180,000.00	
23010116	PURCHASE OF TYPEWRITERS	0.00	
23010118	PURCHASE OF SCANNERS	20,000.00	
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	1,000,000.00	71,000.00
23010104	PURCHASE OF MOTOR CYCLES	1,000,000.00	
	<b>SUB TOTAL</b>	<b>2,200,000.00</b>	<b>71,000.00</b>
	<b>SOCIAL SECTOR</b>		
	<b>COMMUNICATION -- (FUNCTIONAL CODE--70460)</b>		
23010148	PURCHASE OF BOOKS--News & Newspaper Publication	3,000,000.00	180,000.00
	<b>SUB TOTAL</b>	<b>3,000,000.00</b>	<b>180,000.00</b>
	<b>COMMUNITY DEVELOPMENT(FUNCTIONAL CODE --70620)</b>		
23010124	PURCHASE OF TEACHING/LEARNING AID EQUIPMENT	5,000,000.00	
23050110	EDUCATIONAL PROGRAMMES (ANFE PROGRAMMES, CHILDREN EDUCATION FORUM, BURSARY AWARD )	5,500,000.00	630,000.00
23050111	CONSTITUENCY PROJECTS/EMPOWERMENT PROGRAMMES: Women Development Programmes LEMA Advocacy /Enlightenment Programmes	65,000,000.00	18,999,300.00

	Projects for the physically challenged Widowhood & Aged programmes Poverty Alleviation Programmes Support to YESSO, CSDP and SCTU		
	<b>YOUTHS, SPORTS &amp; RECREATION</b>		
23010126	PURCHASE OF SPORTING/ GAMING EQUIPMENT Sporting programmes/activities	3,000,000.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES Youth Development Programmes Tourism Development Activities	2,500,000.00	0.00
	<b>SUB TOTAL</b>	<b>81,000,000.00</b>	<b>19,809,300.00</b>
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>86,200,000.00</b>	<b>19,880,300.00</b>

**GENERAL PURPOSE FINANCIAL STATEMENTS  
ATIBA LOCAL GOVERNMENT  
OFA META OYO  
PRIMARY HEALTH CARE  
ADMINISTRATIVE CODE -- 052100100100**

<b>ECONOMIC CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>APPROVED ESTIMATE 2019</b>	<b>ACTUAL EXPENDITURE 2019</b>
<b>210101</b>	<b>SALARIES &amp; WAGES</b>		
21010101	SALARY	98,000,000.00	103,931,012.91
21010102	OVERTIME PAYMENT	0.00	0.00
	<b>SUB TOTAL</b>	<b>98,000,000.00</b>	<b>103,931,012.91</b>
<b>210201</b>	<b>ALLOWANCES</b>		
21010101	NON REGULAR ALLOWANCES (AD-HOC STAFF, MID-WIVES) LEAVE BONUS	2,000,000.00	0.00
	<b>SUB TOTAL</b>	<b>2,000,000.00</b>	<b>0.00</b>
	<b>TOTAL PERSONNEL COST</b>	<b>100,000,000.00</b>	<b>103,931,012.91</b>
<b>2202</b>	<b>OVERHEAD COST</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT- GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT TRAINING	1,000,000.00	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	30,000.00
	<b>SUB TOTAL</b>	<b>1,500,000.00</b>	<b>30,000.00</b>
<b>220202</b>	<b>UTILITIES—GENERAL</b>		
22020201	ELECTRICITY CHARGES	50,000.00	
	<b>SUB TOTAL</b>	<b>50,000.00</b>	
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES-- GENERAL</b>		
22020301	OFFICES STATIONERIES/COMPUTER CONSUMABLES	500,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	4,000,000.00	1,200,000.00
22020310	TEACHING AIDS/INSTRUCTIONS MATERIALS	200,000.00	0.00
	<b>SUB TOTAL</b>	<b>5,200,000.00</b>	<b>1,500,000.00</b>

<b>220204</b>	<b>MAINTENANCE SERVICES-GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	500,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	300,000.00	29,000.00
22020406	OTHER MAINTENANCE SERVICE	100,000.00	
22020407	IMPRESTS	1,600,000.00	400,000.00
	<b>SUB TOTAL</b>	<b>2,800,000.00</b>	<b>429,000.00</b>
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES GENERAL</b>		
22020708	MEDICAL CONSULTING	200,000.00	
	<b>SUB TOTAL</b>	<b>200,000.00</b>	
<b>220208</b>	<b>FUEL &amp; LUBRICANT GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST	0.00	
22020803	PLANT/GENERATOR FUEL COST	100,000.00	
	<b>SUB TOTAL</b>	<b>100,000.00</b>	
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT & MEALS	0.00	
22021004	MEDICAL EXPENSES—LOCAL	700,000.00	
22021027	DISASTER MANAGEMENT	0.00	
22021029	OTHER EXPENSES	300,000.00	
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	3,000,000.00	350,000.00
	<b>SUB TOTAL</b>	<b>4,000,000.00</b>	<b>350,000.00</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>13,850,000.00</b>	<b>2,309,000.00</b>
<b>23</b>	<b>GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE 70131)</b>		
	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTERS	250,000.00	
23010114	PURCHASE OF COMPUTER PRINTERS	100,000.00	
23010115	PURCHASE OF PHOTOCOPYING MACHINES	100,000.00	
	<b>TOTAL</b>	<b>450,000.00</b>	
	<b>SOCIAL SECTOR PUBLIC HEALTH SERVICES</b>		
	<b>(FUNCTIONAL CODE--70740)</b>		
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENT:	25,000,000.00	11,463,000.00

	-Medical/ Maternity serv. (Family Planning, Malaria Control etc.) -Drugs Supplies. -Disease surveillance, Control & prevention -LACA -Public Enlightenment Campaigns -immunization programmes -Monitoring & evaluation -Care for Vulnerable Group – Aged, Widows & Under five children		
	<b>TOTAL SOCIAL SECTOR</b>	<b>25,000,000.00</b>	<b>11,463,000.00</b>
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>25,450,000.00</b>	<b>11,463,000.00</b>

**GENERAL PURPOSE FINANCIAL STATEMENT  
ATIBA LOCAL GOVERNMENT  
OFA META OYO  
ENVIROMENTAL SANITATION  
ADMINISTRATIVE CODE --053500100100**

<b>ECONOMIC CODE</b>	<b>DETAILS OF EXPENDITURE</b>	<b>APPROVED ESTIMATE 2019</b>	<b>ACTUAL EXPENDITURE 2019</b>
<b>210101</b>	<b>SALARIES &amp; WAGES</b>		
21010101	SALARY	35,876,000.00	28,422,939.73
21010102	OVERTIME PAYMENT	35,876,000.00	28,422,939.73
	<b>SUB TOTAL</b>		
<b>210201</b>	<b>ALLOWANCES</b>		
21010101	NON REGULAR ALLOWANCES (AD-HOC STAFF, HEALTH WORKERS) LEAVE BONUS	2,000,000.00	0.00
	<b>SUB TOTAL</b>	<b>2,000,000.00</b>	<b>0.00</b>
	<b>TOTAL PERSSONEL COST</b>	<b>37,876,000.00</b>	<b>28,422,939.73</b>
<b>2202</b>	<b>OVERHEAD COST</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT- GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT TRAINING	1,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	0.00
	<b>SUB TOTAL</b>	<b>1,500,000.00</b>	<b>0.00</b>
<b>220206</b>	<b>OTHER SERVICES—GENERAL</b>		
22020605	CLEARING & FUMIGATION SERVICES	1,000,000.0	656,700.00
	<b>SUB TOTAL</b>	<b>1,000,000.00</b>	<b>656,700.00</b>
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES-- GENERAL</b>		
22020301	OFFICES STATIONERIES/COMPUTER CONSUMABLES	300,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	300,000.00	0.00
	<b>SUB TOTAL</b>	<b>600,000.00</b>	<b>0.00</b>
<b>220204</b>	<b>MAINTENANCE SERVICES-GENERAL</b>		

22020401	MAINT. OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	500,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	
22020411	MAINTENANCE OF OFFICE/IT EQUIPMENTS	0.00	
22020406	OTHER MAINTENANCE SERVICES	720,000.00	70,000.00
22020407	IMPRESTS	1,000,000.00	305,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	200,000.00	
	<b>SUB TOTAL</b>	<b>2,620,000.00</b>	<b>375,000.00</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANT GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00
	<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT & MEALS	300,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	100,000.00	0.00
22021027	DISASTER MANAGEMENT	0.00	0.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	2,500,000.00	250,000.00
	<b>SUB TOTAL</b>	<b>2,900,000.00</b>	<b>250,000.00</b>
	<b>TOTAL OVERHEAD COST</b>	<b>8,620,000.00</b>	<b>1,281,700.00</b>
<b>23</b>	<b>GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE 70131) CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTERS	200,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	100,000.00	0.00
23010140	PURCHASE OF UPS/ INVERTERS	10,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURES & FITTINGS	300,000.00	0.00
23010104	PURCHASE OF MOTOR VEHICLE	1,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLE	3,500,000.00	0.00
	<b>TOTAL</b>	<b>5,110,000.00</b>	<b>0.00</b>
	<b>SOCIAL SECTOR WASTE MANAGEMENT FUNCTIONAL CODE--70510</b>		
23040102	EROSION & FLOOD CONTROL -DESILTING, CLEARING OF REFUSE	13,500,000.00	0.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL/ ENVIROMENTAL SANITATION:	77,000,000.00	36,786,000.00

	-Waste Disposal &: management		
	<b>POLLUTION CONTROL</b>		
23040105	WATER POLLUTION PREVENTION & CONTROL	2,000,000.00	0.00
	--CHLORINATION		
	-- PURCHASE OF CHEMICALS		
	<b>SUB TOTAL</b>	<b>92,500,000.00</b>	<b>36,786,000.00</b>
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>97,610,000.00</b>	<b>36,786,000.00</b>



**NOTE 24**  
**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**ATIBA LOCAL GOVERNMENT**  
**OFFA-META OYO**  
**STATEMENT OF RECEIVABLES AS AT DECEMBER, 2019**

<b>S/N</b>		<b>AMOUNT (₦)</b>
1	TIAMIYU BELLO	151,500.00
2	ALIMI ADEGBENRO	0.00
3	KEHINDE AJANI	13,010.00
4	OKEDEJI YEKINNI	75,000.00
5	F. O. OLADEPO	17,450.00
6	ASAMU WAIDI	9,240.00
7	J. A. AFOLABI	10,340.00
8	PRINCE ADEYEMO	65,670.00
9	ADEKUNLE ADETUNJI	56,800.00
10	AMUDA GANIYU	3,150.00
11	LASISI IYANDA	21,450.00
12	NURENI TEWOGBADE	1,050.00
13	M.A. ALABI	55,471.00
14	OJETOYINBO T.O.	132,300.00
15	AZEEZ SAKIRAT	47,250.00
16	ADENIYI M.O.	28,350.00
17	OLAYIWOLA ADISA	121,825.00
18	SALAWU ATANDA	27,300.00
19	SALAMI KAMORU .T.	81,850.00
20	SIYANBOLA GABRIEL	1,050.00
21	ADEWALE WASIU	80,350.00
22	A.A. AKANBI	122,430.00

23	RASHEED JIMOH	13,650.00
24	P.H. RABIU	108,150.00
25	I.O. OYELEKE	100,101.00
26	AKINOLA GBENGA	4,440.00
27	E.O.B. AYINDE	9,240.00
28	OWOLABI TAJUDEEN	990.00
29	OLAYIWOLA AKANJI	11,550.00
30	OLAYIWOLA V.T.O.	43,260.00
31	M.O. AZEEZ	22,000.00
32	BIOLA O.S	12,600.00
33	TOOGUN MUNIRU	2,950.00
34	D.A. OLAOBA	59,850.00
35	MUSTAPHA OLUBISI	1,050.00
36	TOYIN ADEKUNLE	1,240.00
37	ABODUNRIN M.O.	67,490.00
38	YAHAYA RAIMI	10,560.00
39	BELLO SADIAT	96,760.00
40	OKETUNMBI SEGUN	15,750.00
41	S.M. ADEDEJI	3,150.00
42	ABIOYE OLUSOLA	83,198.00
43	R.A. AKINDELE	0.00
44	OYERINDE ADEMOLA	4,200.00
45	OYEKOLA OLUSOLA	11,350.00
46	ADEYANJU E.O.	85,050.00
47	OLUFUNMILAYO E.A.	97,650.00
48	TIJANI R.O.	47,907.00
49	MAKINDE ADEKUNLE	165,690.00
50	ADEGBIJI TAWA	50,820.00
51	AMUSAN ADEBAYO	86,450.00
52	EGUNDINA ABIOLA	25,410.00

53	AKANJI LASISI	13,440.00
54	ALAGBE TOYIN	16,800.00
55	GANIYU WALIU	2,100.00
56	AYOOLA ODEBISI	81,120.00
57	ENGR. S.A. ADEYEMO	164,500.00
58	ADEWUYI M.B.A.	20,775.55
59	OLUWANISOLA L.T.O	0.00
60	OLADELE O.S.	59,330.00
61	LASISI TIJANI	2,310.00
62	AMUDA SULAIMAN	2,100.00
63	OLAYIWOLA S K	0.00
64	OGUNDIRAN D O	0.00
65	HASSAN SULAIMAN A	0.00
66	HAMMED ADEBAYO SAHEED	406,875.00
67	AREMU O A	0.00
68	ADEGBOLA O M	0.00
69	SANGODARE EDWARD OYEDEJI	95,833.33
70	ADEYEMO MOSHOOD	247,919.26
71	BELLO MOSHOOD	0.00
72	ADEWUYI FELICIA OLUFUNMIKE	0.00
73	BAKARE MUJIDAT PEJU	0.00
74	ADELEKE I A	38,841.00
75	OLADEPO OLUSOLA	510,416.66
76	ADEDOYIN JAMES A	0.00
77	ALHAJA OLAYIWOLA F O	0.00
78	ADEDEJI MUDASIRU A	420,416.00
79	TAIRU FATAI	11,666.00
80	AYOOLA IYABO	139,825.00
81	HAMZAT HAKEEM AYOADE	0.00
82	OYELAMI HANNAH YEMISI	0.00

83	AYANLUDE JOEL AYANYINKA	91,875.00
84	BUILDER YUSUF ABIONA	0.00
85	AJIBIKE A B	304,700.00
86	TOOGUN ALIU ADEMOLA	0.00
87	OLANIYI RAFIU	0.00
88	AKINTOLA ADEMOLA MATHEW	239,340.20
89	SALAMI MUDASIRU	0.00
90	OLAOGUN YEMI	4,340.00
91	B B DUROSINMI	1,760.00
92	R A SALAMI	20,640.00
93	BAKARE MUHAMMED	3,330.00
94	BELLO FATAI	87,510.00
95	BILI EGUNDINA	40,750.00
96	R O SANUSI	131,980.00
97	KOFOWORAOLA R A	3,300.00
98	OWOLABI WASIU	38,220.00
99	AREMU BOSE	9,240.00
100	ADEDIGBA FUNKE	9,900.00
101	AZEEZ SHITTU	990.00
102	IBRAHIM OLATUNJI	88,560.00
103	ADEWUYI OLUSEYI	90,740.00
104	S A DUROSINMI	73,920.00
105	WASIU SHITTU B	80,850.00
106	RASHEED AKANNI	36,950.00
107	ADENIYI ADEKUNLE	3,150.00
108	OYEDOKUN OYESOLA	4,620.00
109	IGE DEBORAH	65,490.00
110	AJEKIGBE TAIWO	95,900.00
111	BASIRU AGBAJE	38,850.00
112	AFE BIOYE AKEEM	10,200.00

113	BELLO ADEBAYO	24,804.00
114	OSUOLALE OGUNDEJI	124,950.00
115	AKEE RAMOTA	48,330.00
116	S R OLASIJI	1,050.00
117	B A ADEBAYO	122,530.00
118	D T O OYERINDE	21,000.00
119	V A OLAITAN	57,500.00
120	B A ADERINOLA	92,400.00
121	C O SHITTU	130,900.00
122	OLAYIWOLA A K	47,250.00
123	J E ADELEKE	1,050.00
124	O A AMUSAN	129,570.00
125	O S HAMZAT	1,590.00
126	F A IBRAHIM	83,790.00
127	S B HAMMED	44,100.00
128	S T SHITTU	840.00
129	L F BELLO	142,060.00
130	BEATRICE ADIGUN	64,850.00
131	OJO ANTHONIA	32,280.00
132	R A MUSTAPHA	121,500.00
133	OKEDELE DOYIN	49,890.00
134	AMOLE BUKOLA	6,800.00
135	R A ABUBAKAR	0.00
136	OKE TEMIDAYO	27,710.00
137	OLAYIWOLA GBENGA	48,560.00
138	OKUNLOLA FOLASADE	69,300.00
139	AMUDA OLANIAWO	62,337.00
140	AYANKOJO LATEEF	34,650.00
141	BABALOLA A O	1,260.00
142	LASISI JELILI	5,250.00

143	OJO TAIWO	65,620.00
144	SALAMI BOLA	110,250.00
145	AJIBIKE BASIRAT	145,370.00
146	L O MURITALA	147,700.00
147	ALAKITAN S O	46,200.00
148	PAUL G N	90,560.00
149	OLAWUYI FAUSAT	2,310.00
150	MURAINA R B	69,300.00
151	R O FALANA	73,200.00
152	ALAWODE OYINADE	64,000.00
153	AYINLA KEMI	83,370.00
154	AKINLABI BOSE	6,300.00
155	MUBARAK KHADIJAT	67,412.00
156	ADEWUYI A ADENIYI	38,500.00
157	JIMOH SANGOLEYE	47,250.00
158	IBRAHIM ISHOLA	2,100.00
159	LAMIDI LALA	50,400.00
160	BISI ADEYEFA	90,090.00
161	ASAMU TUNJI	148,050.00
162	AJAYI DELE	60,830.00
163	OLAWOYIN SEYE	128,520.00
164	OYELAMI Y R	62,700.00
165	RAIMI NURUDEEN	5,786.00
166	BELLO LATEEF	1,260.00
167	YEKINNI AREMU	1,050.00
168	JIMOH FATAI	21,000.00
169	OMOTOSHO R OYEPEJU	3,570.00
170	ADEWALE W A	2,100.00
171	FARONBI AMOS	1,050.00
172	TUNJI OYAWALE	27,720.00

173	ADEWUYI M O	2,090.00
174	V O FADEYI	90,090.00
175	AWOJOBI EZEKIEL	85,470.00
176	M O OLADOJA	12,810.00
177	AROWOLO SAKIRAT	6,950.00
178	GAFARI ADIJAT	40,900.00
179	TIJANI AFEEZS O	4,620.00
180	RAHEEM O O	2,310.00
181	ADEYEMI OLUKEMI	87,850.00
182	OLADEJI GBEMISOLA	6,000.00
183	AMOO M O	68,000.00
184	F A ADESOKAN	14,000.00
185	AJAYI F A	205,590.00
186	OSENI TAIWO	44,100.00
187	AKANBI B B	62,370.00
188	OYERINDE SHADE	77,220.00
189	A M SALAAM	83,250.00
190	M M SOKALE	146,250.00
191	O A OLADEJI	121,050.00
192	ADESOPE ADENIYI	24,090.00
193	WAI DI ADISA	84,500.00
194	NASIRU MUNIRU	79,240.00
195	FATAI ALABI	68,720.00
196	AMUDA JIMOH	73,980.00
197	RAIMI BOLANLE	58,200.00
198	ADEMOLA YEKINNI	52,740.00
199	ADAMS SULE	75,140.00
200	AKINSIDE MUTIU	8,500.00
201	KAMORU ADELAKUN	76,440.00
202	RASAKI ADEMOLA	84,500.00

203	SALAMI OYADELE	73,900.00
204	A A AYoola	39,460.00
205	A I AJIBOLA	112,000.00
206	OLATUNBOSUN FEMI	70,290.00
207	J A ADENIRAN	158,850.00
208	F O OYINLOLA	41,890.00
209	RAJI ISMAEL	84,414.00
210	PRINCE BAYO ADE	146,930.00
211	HON J O AYoola	2,000.00
212	O AKANDE	1,050.00
213	O O FALOWO	7,800.00
214	A O B WALE IGE	130,300.00
215	F J OPABUNMI	26,400.00
216	W A LAWAL	572.00
217	SALAAM TUNDE	51450.00
218	TUNDE LADOJA	57,750.00
219	S O OJO	132,300.00
220	FOLARIN JOSEPH	122,430.00
221	ADEJOKE ADEYEMO	11,550.00
222	D B BOLARINWA	61,950.00
223	ALH J A OLANREWaju	2,000.00
224	ADEBAYO ADEYANJU	58,380.00
225	AYoola IBRAHIM	2,100.00
226	TIJANI YISAU	128,850.00
227	ALABI RUTH	63,000.00
228	YUSUF MOSHOOD	17,850.00
229	ALH AZEEZ ALWAJUD	25,000.00
230	M L AKINPELU	86,400.00
231	I A ADELEKE	38,841.00
232	MARIA ASAKE	250,000.00



233	TUNDE DAUDA	400,000.00
234	EBE OLAYIWOLA	3,430.00
235	J O KOLADE	344.62
236	SODAMADE T O	192,580.00
237	AGBAJE SUKANMI	151.00
238	M O OKUNDELE	2,500.00
239	J O OJEDOKUN	171.00
240	S O AKINYEMI	3,000.00
241	L A ADENIRAN	210,000.00
242	HON AKEE ISAAC	8,677.00
243	RAFIU BUSARI	76,058.00
244	OLADIPO FOYEKE	8,400.00
245	M A BOLARINWA	41,290.00
246	OYELEYE TOYESE	119,350.00
247	BELLO S O	63,000.00
248	OLAWUYI SEYI	59,010.00
249	KEHINDE OLAKUNLE	23,310.00
250	OLADOKUN K O	1,050.00
251	AYANSOLA ADIJAT	103,740.00
252	RAIMOT ISMAILA AYERINA	9,430.00
253	YEKINNI MUIDEEN	14,700.00
254	OGUNMOLA WASIU	24,580.00
255	RAHEEM KABIR	26,250.00
256	OGUNWALE A C	93,195.00
257	AYCOLA TITIOYE	2,940.00
258	I A OLAYIWOLA	21,840.00
259	ADEJUMO S F	2,100.00
260	TITIOYE OLUFEMI	7,350.00
261	K O SANUSI	46,200.00
262	OYENIRAN IDIAT	19,950.00

263	BELLO SADIAT ADEDOKUN	190,800.00
264	ADEYEMO O E	2,100.00
265	AWOJOBI O	53,130.00
266	AMUDA AMODU	7,350.00
267	BABALOLA F A	72,660.00
268	OWOLABI S A	110,250.00
269	ADERIBIGBE K F	26,210.00
270	BABALOLA ADENIKE	5,250.00
271	MURITALA S A	6,300.00
272	SUNMONU WASIU	8,400.00
273	AMUZAT IDRIS	3,850.00
274	ALH AMUZAT R A	10,000.00
275	OGUNDOLA JANET	36,769.00
276	DAUDA M A	59,850.00
277	HAMMED WAHEED	10,500.00
278	CHRISTIANA TIJANI	23,100.00
279	GANIYU FOLARIN	11,550.00
280	ODEBUNMI ADENIYI	10,500.00
281	TAIWO BOSEDE	75,180.00
282	ADEWOLE ADEKEMI	44,100.00
283	RASAQ SAHEED	38,220.00
284	AYOOLA ADEGOKE	45,500.00
285	TELLA WAHEED	8,400.00
286	SULE OKEDIRAN	43,850.00
287	LAMIDI SARAFA	36,960.00
288	ALIMI IBIKUNLE	0.00
289	IDOWU AYOBAMI	103,740.00
290	ADEWUYI SUNDAY	55,520.00
291	HON IBRAHIM YAKUBU	27,500.00
292	ENGR AFOLABI ABIODUN	151,200.00

293	HAMMED SURAT	2,940.00
294	S T TAIWO AKANGBE	38,640.00
295	ADETUNJI E KEHINDE	48,510.00
296	AKINDOLAMU JUMOKE	12,600.00
297	MORAKINYO F F	48,513.00
298	OLAYIWOLA SHERIFF	53,130.00
299	OLUOKUN ADELODUN	24,150.00
300	TAIWO FOLAHAN	1,050.00
301	AGBOOLA FEMI	3,150.00
302	AYILARA TAIWO	31,290.00
303	ADIGUN OLUSINA	44,520.00
304	HAMZAT J A	62,670.00
305	HON OLANREWaju AFEES	160,000.00
306	ADEWUYI ADEWALE	70,020.00
307	HAMZAT TAIBAT	124,740.00
308	OYEDEMI OLADIMEJI	55,620.00
309	KEHINDE MOJIRADE	2,100.00
310	WAHAB OLAYIWOLA	49,350.00
311	BELLO RAFIAT	43,890.00
312	OMORILEWA L G	88,200.00
313	AKINTUNDE BOSEDE	46,200.00
314	DAUDA MODINAT	17,850.00
315	ADENIRAN DAMILOLA	60,060.00
316	AKINYEMI ADEBUKOLA	60,060.00
317	SHITTU FATIMO	49,350.00
318	ISHOLA ABIODUN	57,750.00
319	YEKINNI SEMIU	53,090.00
320	ADEKUNLE O O	87,200.00
321	YUSUF A Y	1,999.00
322	OLANREWaju ADIJAT	29,400.00

323	ADIAT ADELE	13,650.00
324	AKINDELE BUSOYE	0.00
325	ADELEYE A A	30,450.00
326	MUSTAPHA KAMORU	19,950.00
327	LAWAL T L	88,550.00
328	ALH ONIPEDE A O	113,190.00
329	ATUNBI FEMI	40,814.00
330	AMUDA SARAFA	40,400.00
331	BELLO MUSA O	48,420.00
332	YUSUFF MUDASIRU	46,200.00
333	ADEKUNLE J O	80,850.00
334	AYELAGBE FOLASADE	72,380.00
335	OLADEJO AFEES	133,600.00
336	AKINLEYE AKEEM	18,480.00
337	MORAKINYO TIMOTHY	2,100.00
338	ASAMU JONATHAN	78,540.00
339	F K ADENIRAN	75,540.00
340	MUIBI AFEES	6,540.00
341	ALADE NIHILOLA	87,780.00
342	OKESINA A O	90,400.00
343	KAREEM KOLAWOLE	35,800.00
344	ADEBAYO TEMILADE ADEKUNLE	71,610.00
345	OJO BUKOLA	21,330.00
346	ADEJUMO R S	99,330.00
347	BUSARI KAFILA A	108,570.00
348	AMUDA K O	96,900.00
349	AUDU ROFIAT(R T RAJI)	60,060.00
350	A A OLABODE	34,950.00
351	N A MURITALA	69,840.00
352	ADELEKE OLUSEGUN	63,000.00

353	Y A YUSUF	12,000.00
354	ADEKUNLE T R	13,790.00
355	ADENIRAN ISAAC	10,200.00
356	OLADIPO ABIODUN A	26,994.00
357	BALOGUN OLAYINKA	310,838.75
358	ODUNEWU OLAYEMI	127,111.26
359	BISIRIYU FATAI	315,004.00
360	OGUNDELE M O	169,171.23
361	BOLARINWA O S	285,833.75
362	YUSUF MUINAT	127,111.25
363	POPOOLA BABATUNDE	125,643.29
364	LAWAL AKEEM	99,777.33
365	WAHAB M G	200,444.61
366	ADEJUMO ADEBAYO	173,333.75
367	ADEBAYO TAWA	173,333.75
368	OYEDEMI WAHEED A	127,111.25
369	ADEKUNLE D O	173,333.75
370	TAIWO FOLAHAN	93,113.52
371	DUROSINMI MODINAT	90,310.24
372	KOLAWOLE K T	234,160.02
373	TOOGUN BASIRAT	234,160.02
374	ALEEM M O	203,660.02
375	IBIKUNLE AKEEM	234,160.02
376	AKINTOLA ADEMOLA	239,340.02
377	ODUNEWU BAMIDELE	234,160.02
378	LAMIDI TAOFIK	234,160.02
379	RAHEEM RASIDAT	243,882.12
380	LADIGBOLU GANIYA	234,160.02
381	TIJANI K O	330,000.00
382	ADEYEMI OLUSEGUN	297,486.78

383	ADELAKUN ADERONKE	297,486.78
384	BABATUNDE I O	456,468.04
385	ONAOLAPO O M	330,547.28
386	AYANKOJO NIKE	330,547.64
387	ADEGBOLA MUDASIRU	297,486.74
388	AKINTOLA REBEKA	234,160.20
389	AJAYI FUNMILAYO	297,480.24
390	BELLO OLABISI	234,160.20
391	AYoola MAYOWA	2,000.00
392	L G P B	404,401,357.45
	<b>TOTAL</b>	<b>431,532,480.60</b>

**NOTE 26**  
**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**ATIBA LOCAL GOVERNMENT**  
**OFFA-META OYO**  
**STATEMENT OF DEPOSIT AS AT DECEMBER, 2019**

S/NO	NAMES	AMOUNT
1	PAYEE	6,318,888.47
2	NULGE	10,475.18
3	COOPERATIVE	30,000.00
4	RIDWANULAH I CO-OP	( 1,255.00)
5	MOSQUE	126,091.73
6	CHAPEL	313,900.00
7	PENSION CHECK UP DUES	208,570.63
8	VAT(ATIBA L G)	9,526,174.31
	VAT(SORO LCDA)	821,863.48
9	TAX (WHT)ATIBA LG	12,525,847.97
	TAX(WHT)SORO LCDA	90,670.00
10	HEALTH AND MEDICAL	10,136.75
11	NURSE FEES	0.00
12	ENVIRONMENTAL FEES	6,920.29
13	NACPHPN	76,983.02
14	AKANDE MICHAEL	111,320.00
15	OGUNDELE M.O.	166,940.00
16	ERUFA OLAWOORE	99,220.00
17	OMOLEWU F.M.	121,500.00

18	AKANDE ADEOLA	149,640.00
19	RAJI FALILAT	165,050.00
20	MUSLIM AMINAT	81,840.00
21	OKE SIMEON	113,520.00
22	FALETI ADETUNJI	106,480.00
23	BABATUNDE ISAAC	22,800.00
24	OLABODE R.A.	22,666.00
25	ADEWUSI M.A.	150,360.00
26	ASAMU ADEWUNMI	141,450.00
27	STAMP DUTY ATIBA LG	4,342,746.30
	STAMP DUTY SRO LCDA	18,134.00
28	OSHIS	0.00
29	A.A. TIJANI	62,700.00
30	A.J. ADEJUMO	45,500.00
31	ADEDOKUN SEGUN	19,800.00
32	A.C. FASOLA	134,169.68
33	MRS YUSUFF	21,840.00
34	ADEKUNLE O.O.	27,866.30
35	ADEWOLE E.A.	16,500.00
36	AJAYI F.	7,773.34
37	ADELABU L.B.	6,000.00
38	AMUSAT R.A.	3,300.00
39	ADEGBOLA K	16,670.00
40	YUSUUF	74,004.06
41	ADELEKE G.F.	11,300.00
42	BISI OGUNTUNDE	2,166.00
43	ALABI N.A.	1,037.68
44	L.A. ADEDIRAN	6,600.00
45	A.S. IDOWU	16,500.00
46	C.A. AYOOLA	1,473.68



47	TITILAYO OJO	5,000.00
48	GBOLA ADEKUNLE	1,833.35
49	O.A. OLAWALE	1,366.78
50	F.O. OLANIYI	2,023.76
51	M.M. OJO	1,766.64
52	S.I. ADEKUNLE	4,000.00
53	S.A. ADEDIRAN	9,680.00
54	O.A.T. ADISA	14,333.34
55	ADEMOLA A	7,260.00
56	OGUNTUNDE A.O.	87,500.00
57	G.O. OJEBISI	56,100.00
58	D.O. OGUNDIRAN	70,934.02
59	ADEDOKUN ADENIKE	33,660.00
60	A.B. ADELEKE	45,324.00
61	M.A. OLUYIDE	58,300.00
62	S.K. AI ANU	36,300.00
63	S.O. ADELATAN	17,400.00
64	YUSUFF SAUDAT	38,320.00
65	AYOOLA SEKINAT	17,300.00
66	F.J. ADEGOKE	26,250.00
67	OGUNTUNJI SUNDAY	23,100.00
68	OLUOKUN FATIMO	4,840.00
69	A.O. AWOLOWO	22,440.00
70	S.A. OGUNDIYA	8,580.00
71	RAFIU SHINA PETER	17,000.00
72	OLOPOENIYAN F.O.	13,200.00
73	AGBOOLA STEPHEN	21,780.00
74	ADEDOKUN ISIAKA	3,740.00
75	ADEPOJU TAJUDEEN	1,750.00
76	LAMIDI ISIAKA	45,900.00

77	MARY AJIBOLA	31,973.70
78	LIADI TAOFEK	23,080.00
79	OLADOSU OMOLARA	5,100.00
80	OJULARO BOLA	7,200.00
81	ALABI FAUSAT	29,920.00
82	M.O. OKE	163,800.00
83	OJEDOKUN KEMI	29,920.00
84	AJIBOYE BOSE	9000.00
85	O.O. OLADOKUN	14,960.00
86	IBIKUNLE AKEEM	2,420.00
87	EBISEMIJU JANET	118,580.00
88	OLADAPO OLANIYI	78,540.00
89	ADEPOJU J.O.	97,240.00
90	AFOLABI FOLASADE	94,380.00
91	LADIGBOLU GANIYAT	18,700.00
92	RAFIU KAFILAT	94,380.00
93	ODUYOYE FOLUSO	48,620.00
94	OJEWANDE ADEBAYO	108,460.00
95	SHEU GANIYAT	85,222.00
96	AJIBADE ISLAMIAT	71,520.00
97	ADEOSUN ADEWUNMI	18,700.00
98	SALAAM ADEDAYO	28,800.00
99	ADEDIJI MORADEYO	113,298.00
100	OGUNKUNLE OGUNYEMI	40,800.00
101	HAMZAT LATIFAT	76,500.00
102	EESUOLA FUNMILOLA	118,650.00
103	OGUNKUNLE A.D.	148,400.00
104	ABDULLAHI QUADRI	178,500.00
105	ADEBAYO AKEEM	71,060.00
106	SANGOTOWO DEBORAH	137,700.00

107	TELLA S.O.	137,700.00
108	AYINLA KEHINDE	109,980.00
109	OJO E.A.	76,500.00
110	MURITALA ISMAILA	69,400.00
111	OKEKUNLE A.J.	116,600.00
112	HAMZAT S.A.	52,320.00
113	AYANDELE TOYIN	122,400.00
114	RAJI AJIBOYE	129,960.00
115	AYANKOJO LATEEF	0.00
116	OLANIRAN E.O.	106,920.00
117	EWENLA OLUBUNMI	119,680.00
118	HARUNA MUSBAU	96,800.00
119	ADEDEJI MARY	78,999.99
120	AFOLABI BOSEDE	13,200.00
121	OKELOLA YETUNDE	119,920.00
122	TAIWO FUNMILOLA	85,493.29
123	OGUNTONA ABIODUN	48,620.92
124	ADEBOWALE FADEKE	99,900.00
125	OWOYEMI BALOGUN	98,800.00
126	OLAGBENRO RONKE	88,650.00
127	AKINLABI A.T.	53,240.00
128	TIJANI FOLASADE	147,900.00
129	OLADEJO E.T.	79,920.00
130	AMUSAT NURUDEEN	48,165.92
131	KELANI B.O.	56,660.00
132	AYOOOLA JOSEPH	46,200.00
133	ADEYEYE TEMITOPE	107,100.00
134	SUNMONU O.S.	171,800.00
135	ADEYEMI OLUSEGUN	180,200.00
136	FADOKUN S.A.	76,200.00

137	ONIOSUN P.A.	36,020.00
138	OLAYINKA ARINOLA	82,280.00
139	OLANIYAN FELICIA	98,700.00
140	KAYODE ADELEKE	159,001.97
141	ADISA YEMISI	84,700.00
142	OYEBAMIJI RASIDAT	127,160.00
143	OJO ADERONKE	94,380.00
144	OYEBISI EUNICE	88,480.00
145	ADEOYE WALE	73,841.00
146	AKINTOLA REBECCA	119,540.00
147	ADERIBIGBE A.A.	82,280.00
148	SANGODARE R.M	36,844.18
149	ADEJUMO F.O.	148,800.00
150	ADEWUYI FELICIA	153,600.00
151	ADEYEYE FATIMO	115,453.00
152	OLADEPO OLUSOLA	204,483.00
153	OPATOLA F.O.	148,800.00
154	FADOKUN GRACE	66,000.00
155	ADELEKE I.A.	139,331.00
156	LANLOKUN MONSURAT	138,380.00
157	YUSUFF MUINAT	79,120.00
158	ABDULKAREEM AMINAT	33,240.00
159	SULAIMAN FUNMILAYO	31,400.00
160	OJEBODE GRACE	30,800.00
161	FAGBEMI M.A.	62,189.54
162	ADEBAYO SARIAT	37,367.03
163	OLAWALE E.O.	153,000.00
164	ADEAGBO E.A.	45,840.00
165	AMUSAN ADERINOLA	147,900.00
166	AJAYI F.A.	91,800.00

167	OGUNRINDE DEBORAH	102,800.00
168	ADEBIMPE FUNMILAYO	102,000.00
169	ODUNOLA MARY	107,100.00
170	OGUNMOLA R.F.	90,100.00
171	AKINYEMI OLABISI	79,333.00
172	TRACTOR DEDUCTION	360,000.00
173	ADELABU NURUDEEN	81,260.00
174	ADEDOKUN ISIAKA	12,820.00
175	OLOJEDE JOHN	84,480.00
176	ORISASONA SUNDAY	146,800.00
177	ELLIOT ISHOLA	74,200.00
178	BABARINDE ABIODUN	166,200.00
179	OGUNNIYI DORCAS	4,840.00
180	WAHEED FATAI A.	66,340.00
181	ADELAKUN ADEPOJU	115,940.00
182	OLANLOKUN MUSIBAU	43,560.00
183	IFAGBAMI ABIODUN	82,280.00
184	BASIRU BUKOLA	99,220.00
185	AJIBIKE A.B.	50,820.00
186	WAHAB MUIDEEN	23,400.00
187	ENGR M.A. TAIWO	82,500.00
188	OLATUNBOSUN K.	11,420.00
189	OJUADE RUTH	5000.00
190	AYANLEKE J.K.	58,300.00
191	BALOGUN STEPHEN	19,350.00
192	ADEDEJI ADENIYI KAWIYU	56,400.00
193	FADOKUN G.F.	23,649.00
194	OGUNYEMI A.O.	40,800.00
195	ADEOLA FOLASADE	26,040.00
	<b>TOTAL</b>	<b>46,877,933.26</b>

**NOTE 25**  
**ANALYSIS OF INVESTMENT HOLDING YEAR 2019**

S/N	PARTICULAR	YEAR	CERTIFICATE NO	UNITS OF HOLDING	ALLOTMENT OR BONUS
1	TRANS INTERNATIONAL BANK PLC	1998	61,142	250,000	ALLOTMENT
2	TRANS INTERNATIONAL BANK PLC	1999	135,263	83,333	BONUS ISSUE
3	COMPOLE NIGERIA LIMITED	2001	028	250,000	ALLOTMENT
4	TRANS INTERNATIONAL BANK PLC	2001	196,796	66,666	BONUS ISSUE
5	TRANS INTERNATIONAL BANK PLC	2004	267,398	199,999	BONUS ISSUE
6	SKYE BANK PLC	2006	67,315	155,555	RECONSTRUCTION
7	FIRST BANK NIG. PLC	2007	6,678,844	11,251	PUBLIC OFFER
8	ACCESS BANK PLC	2008	608,041	25,500	RIGTH ISSUE
9	SKYE BANK PLC	2008	688,604	51,111	BONUS ISSUE
10	FIRST BANK NIG. PLC	2008	9,069,029	2,812	BONUS ISSUE
11	WEMA BANK PLC	2008	385,577	1,785,714	BONUS ISSUE
12	FIRST BANK NIG. PLC	2009	11,036,040	2,343	BONUS ISSUE
13	ZENITH BANK PLC	2009	9,759,381	6,480	BONUS ISSUE
14	FIRST BANK NIG. PLC	2010	12,803,114	4,860	BONUS ISSUE
15	ZENITH BANK PLC	2010	1,261,679	25,550	BONUS ISSUE

NOTE 26

PUBLIC FUNDS A/C

OPENING GENERAL REVENUE BALANCE 1/1/19	147,798,398.42
ADD: REVENUE COLLECTED DURING THE YEAR	1,005,656,820.74
TOTAL AVAILABLE REVENUE	1,153,455,219.16
LESS: EXPENDITURE INCURRED AND PAID	941,429,199.99
CLOSING BALANCE AS AT 31/12/2019	212,026,019.17

NOTE 23

CASH AND CASH EQUIVALENT


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

CASH AT HAND	30,874.97
BANK BALANCE	96,214,526.78
STABILIZATION(ATIBA LOCAL GOVT )	67,715,408.62
STABILIZATION(SORO LCDA)	52,596,342.01
<b>TOTAL</b>	<b>216,557,152.38</b>

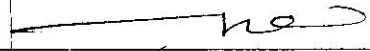
## Bank Reconciliation Statement as at December, 2019

### Balance as per Bank Statement

S/N	BANK	ACCOUNT NO	AMOUNT (#)
1	Zenith Bank	1012192222	869,629.63
2	Zenith Bank	1014787837	24,512,547.63
3	Zenith Bank	1014994901	49,935,181.12
4	U.B.A	1015414226	729,161.15
5	Heritage Bank	5900001761	50,617.45
			76,097,136.98
	ADD		
1	Debit in B/S not in C/B		17,716.05
2	Bank Charges		42,398.52
3	Receipt in C/B not in B/S		13,731,805.76
			89,889,057.31
	LESS		
4	Unpresented Cheques	2,142,045.60	
5	Credit in B/S not in C/B	3,188,537.00	(5,330,582.60)
	<b>Balance as per Cash Book</b>		<b>84,558,474.71</b>



**Mr. Liadi Taofik O.**  
Reconciliation Officer



**Alhaja Oladimeji-Dauda M.A**  
Director of Finance & Supplies



**Debit in B/S not in C/B as at December, 2019**

<b>S/N</b>	<b>PARTICULARS</b>	<b>Date</b>	<b>Cheque No</b>	<b>AMOUNT (#)</b>
1	Atisbo Local Government	19/4/18	2989	2,420.00
2	National Assfn Nurse	16/10/19	506	15,296.05
				17,716.05

### Bank Charges as at December, 2019

S/N	PARTICULAR	DATE	BANK	ACCOUNT NO	AMOUNT (#)
1	VAT	13/12/19	Zenith	1014994901	525.00
2	Stamp Duty	13/12/19	Zenith	1014994901	50.00
3	Salary Charge	15/12/19	Zenith	1014994901	21263.00
4	VAT	19/12/19	Zenith	1014994901	52.50
5	Stamp Duty	20/12/19	Zenith	1014994901	100.00
6	VAT	22/12/19	Zenith	1014994901	52.50
7	Charges	31/12/19	Zenith	1014994901	13860.00
8	Stamp Duty	6/12/2019	Zenith	1014787837	2150.00
9	Stamp Duty	13/12/19	Zenith	1014787837	1750.00
10	Stamp Duty	20/12/19	Zenith	1014787837	1650.00
11	Stamp Duty	27/12/19	Zenith	1014787837	1100.00
					<b>42398.52</b>

**Receipt in C/B not in B/S as at December, 20109**

S/N	PARTICULARS	R/V	DATE	AMOUNT (#)
1	O.S. Amole	22	31/5/11	34,500.00
2	Bello Fatai	16	31/5/11	20,800.00
3	O.S. Amole	80	31/5/11	20,769.00
4	Oyo East	10	31/3/15	152,040.00
5	Oyo East	11	31/3/15	142,800.00
6	Adisa E.O.	15	Aug. 19	7,000.00
7	Adisa E.O.	48	Dec. 19	17,700.00
8	Olayiwola F.O	52	Dec. 19	30,000.00
9	OYSJAC	17	Dec. 19	13,306,196.76
				<b>13,731,805.76</b>

## Unpresented Cheque as at December, 2019

S/N	PARTICULARS	Date	Cheque No	AMOUNT (#)
1	NACHPCN	18-Apr	2973	31,863.50
2	Adeyanju Bola	19-Mar	4513	30,000.00
3	Adeyanju Bola	19-May	407	30,000.00
4	Aremu A.O.	19-May	465	15,000.00
5	Ayanleke Kehinde	19-May	304	143,800.00
6	Olayiwola S.K.	19-May	334	12,000.00
7	Adeoye Olawale	19-Jun	325	50,000.00
8	Muritala N.A.	19-Jun	4649	230,000.00
9	Ademola Micheal	19-Jun	333	30,000.00
10	Babarinde Biodun	Dec. 19	760 & 761	60,000.00
11	NACHPN	Dec. 19	749	36,355.04
12	Ridwanulahi CTCS	Dec. 19	793	989,575.03
13	Orire Local Government	Dec. 19	749	5,300.00
14	State Nulge	Dec. 19	774	301,717.12
15	Nulge Atiba	Dec. 19	773	100,572.37
16	Ibarapa East	Dec. 19	79	39,507.50
17	NACHPN	Dec. 19	777	36,355.04
				<b>2,142,045.60</b>

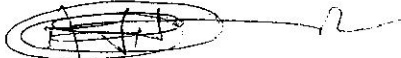
**Credits in B/S not in C/B as at December, 2019**

S/N	PARTICULARS	Date	Bank	AMOUNT (#)
1	Ayansola Bisi	30/1/17	UBA	500,000.00
2	C.P Subeb	24/1/17	UBA	149,842.00
3	Musa Lateef	8/12/17	Zenith	70,000.00
4	Oyo Subeb	27/12/17	UBA	89,947.50
5	Oyo Subeb	27/12/17	UBA	29,947.50
6	Oyo Subeb	13/02/18	UBA	90,000.00
7	Ajeigbe Bulldozer	12/12/2018	Zenith	500,000.00
8	Omotayo Mathew	26/3/18	Zenith	110,000.00
9	Azeez Jamiu	17/4/18	Zenith	200,000.00
10	Omotayo Mathew	24/4/18	Zenith	50,000.00
11	Azeez Jamiu	15/5/18	Zenith	40,000.00
12	Azeez Jamiu	16/5/18	Zenith	70,000.00
13	Tunde Bulldozer	17/5/18	Zenith	100,000.00
14	Azeez Jamiu	20/8/18	Zenith	50,000.00
15	Azeez Jamiu	20/8/18	Zenith	50,000.00
16	Oyo Subeb	30/5/18	Zenith	90,000.00
17	Jelili	8/1/19	Zenith	3,000.00
18	Omotayo Mathew	2/5/19	Zenith	300,000.00
19	Adeagbo Waheed Tractor	7/6/19	Zenith	250,000.00
20	Azeez Jamiu	16/7/19	Zenith	400,000.00
21	Alh. Ganiyu Elegbede	17/7/19	Zenith	3,000.00
22	Oyewole Shop	23/7/19	Zenith	3,000.00
23	Salam Akeem	2/9/19	Zenith	2,500.00
24	Opalere M/P	24/9/19	Zenith	1,000.00
25	Adbetesola Blessing	20/11/19	Zenith	10,000.00
26	Kabiru	3/12/19	Zenith	7,100.00

**BANK RECONCILIATION STATEMENT AS AT DECEMBER, 2019**  
**BALANCE AS PER BANK STATEMENT**

S/N	BANK	ACCOUNT NO	AMOUNT (₦)
1.	Zenith Bank	1015433069	6,210,781.25
2.	Zenith Bank	1015458776	5,031,727.43
3.	Zenith Bank	1015458783	<u>182,253.92</u>
	ADD		<u>11,424,762.60</u>
1.	Bank Charges	89,627.52	
2.	Receipt in C/B not in B/S	9,000.00	
3.	Debit in B/S not in C/B	255,000.00	
			<u>353,627.52</u>
	LESS		<u>11,778,390.12</u>
4.	Unpresented Cheque		
5.	Credit in B/S not in C/B	(122,338.05)	(122,338.05)
	Balance as per Cash Book		11,656,052.07

  
**Mrs Abdulkareem A. F.,**  
 Bank Reconciliation Officer,  
 Soro L. C. D. A.,  
 Isunwin, Oyo.

  
**Ajibola Rotimi O,**  
 Director of Finance & Supplies,  
 Soro L. C. D. A.,  
 Isunwin, Oyo.

**BANK CHARGES AS AT DECEMBER, 2019**

S/N	PARTICULARS	DATE	BANK	A/C NO	AMOUNT (₦)
	B/F				<b>85,533.52</b>
1.	Stamp Duty Charge	06/12/19	Zenith	1015433069	1,200.00
2.	Stamp Duty Charge	12/12/19	Zenith	1015433069	1,000.00
3.	Stamp Duty Charge	20/12/19	Zenith	1015433069	800.00
4.	Stamp Duty Charges	27/12/19	Zenith	1015433069	550.00
5.	S.M.S. Notification	31/12/19	Zenith	1015433069	416.00
6.	Stamp Duty Charges	27/12/19	Zenith	1015458776	50.00
7.	S.M.S. Notification	31/12/19	Zenith	1015458776	36.00
8.	Statement Charge with Vat.	30/12/19	Zenith	1015458783	42.00

**89,627.52**

**RECEIPT IN CASH BOOK NOT IN BANK STATEMENT AS AT DECEMBER, 2019**

S/N	PARTICULAR	RV. NO	DATE	AMOUNT (₦)
1.	Oyebisi Eunice O.	10	14/01/19	3,000.00
2.	Waliyat Oyewole	11	17/7/19	3,000.00
3.	Alh. Ganiyu Elegbede	12	17/7/19	3,000.00

**₦9,000.00**



**DEBIT IN BANK STATEMENT NOT IN CASH BOOK AS AT DECEMBER,**  
**2019**

S/N	PARTICULAR	CHEQUE NO	DATE	AMOUNT
1.	Opeloyeru Akinbami S.	0000440	15/10/19	250,000.00
2.	Abdul Adebayo Q.	0000451	24/10/19	5,000.00
				<b><u>255,000.00</u></b>

**CREDIT IN BANK STATEMENT NOT IN C/B AS AT DECEMBER, 2019**

S/N	PARTICULAR	DATE	BANK	AMOUNT (₦)
1.	Dayo Fatope & Co.	9/7/19	Zenith	48,000.00
2.	Olayiwola Yussuf	17/7/19	Zenith	5,000.00
3.	Ganiyu Yinusa	30/7/19	Zenith	5,000.00
4.	Balogun Omowumi	2/8/19	Zenith	558.05
5.	Khadijat	16/8/19	Zenith	5,000.00
6.	Toyin Oyeniyi	27/8/19	Zenith	5,000.00
7.	Daud Toheeb	27/8/19	Zenith	3,000.00
8.	Sanusi Amudalat	16/9/19	Zenith	5,000.00
9.	Alh. S. Badmus	19/9/19	Zenith	3,000.00
10.	Yussuff Obalowu Mojeed	21/10/19	Zenith	1,000.00
11.	Com. Odedokun O.	23/10/19	Zenith	15,000.00
12.	Azeez Mubarak	7/11/19	Zenith	1,600.00
13.	Muritala Adetoke	12/11/19	Zenith	1,600.00
14.	Mary Badmus	12/11/19	Zenith	1,600.00
15.	Lateef Ibrahim	13/11/19	Zenith	1,600.00
16.	Rafiu Sina P.	18/11/19	Zenith	10,000.00
17.	Haruna Afees	11/12/19	Zenith	2,880.00
18.	Oluokun Elijah	17/12/19	Zenith	1,650.00
19.	Amoo Onidundu	23/12/19	Zenith	4,200.00
20.	Mosobalaje Faisi	24/12/19	Zenith	1,650.00

**122,338.05**

**POLARIS BANK LTD**  
*University Of Ibadan Branch*

Polaris Bank Limited  
 UNIVERSITY OF IBADAN

UNIVERSITY OF IBADAN,  
 IBADAN  
 OYO, OYO

ATIBA LOCAL GOVT STABILIZATION  
 ATIBA LOCAL GOVT OFA META OYO  
 , OYO  
 OYO



01-jun-19 To 31-dec-19  
 1017187011  
 POLARIS  
 COMMUNITY  
 SAVINGS  
 ACCOUNT - NGN  
 SORT CODE:-  
 076193899

Report By:-Victoria F  
 Williams  
 Staff No:-12291  
 Branch:-  
 UNIVERSITY OF  
 IBADAN

EntryDate	Details	ValueDate	Debit	Credit	Balance
01-jun-19	Balance B/F.....				66,491,000.40
28-JUN-19	INTEREST CAPITALIZED	01-JUL-19	0	221,333.06	66,712,333.46
28-JUN-19	WITHOLDING TAX PAYABLE ON INT. INC.	01-JUL-19	22,133.31	0	66,690,200.15
31-JUL-19	INTEREST CAPITALIZED	01-AUG-19	0	229,396.02	66,919,596.17
31-JUL-19	WITHOLDING TAX PAYABLE ON INT. INC.	01-AUG-19	22,939.60	0	66,896,656.57
30-AUG-19	INTEREST CAPITALIZED	01-SEP-19	0	230,106.17	67,126,762.74
30-AUG-19	WITHOLDING TAX PAYABLE ON INT. INC.	01-SEP-19	23,010.62	0	67,103,752.12
30-SEP-19	INTEREST CAPITALIZED	01-OCT-19	0	223,372.76	67,327,124.88
30-SEP-19	WITHOLDING TAX PAYABLE ON INT. INC.	01-OCT-19	22,337.28	0	67,304,787.60
31-OCT-19	INTEREST CAPITALIZED	01-NOV-19	0	231,510.03	67,536,297.63
31-OCT-19	WITHOLDING TAX PAYABLE ON INT. INC.	01-NOV-19	23,151.00	0	67,513,146.63
25-NOV-19	BRANCH TRANSFER	25-NOV-19	67,513,146.63	0	0.00
25-NOV-19		25-NOV-19			

26<sup>TH</sup> March 2020

Soro Local Council Development Area  
Sabo Area,  
Oyo  
Oyo State.

Dear Sir,


### BANK CERTIFICATE ON ACCOUNT

Please find below the balance on the captioned account as at 31/12/2019.

S/N	ACCOUNT NUMBER	ACCOUNT NAME	DATE	BALANCE
1	2033459099	SORO LOCAL COUNCIL DEVELOPMENT AREA	31/12/2019	N52,596,342.01

Thank you.

Yours faithfully,

  
AUTHORISED SIGNATORY

  
AUTHORISED SIGNATORY