

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ADMINISTRATION SECTOR

NOTE NO.50	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2017	Budget 2017
	2	EXPENDITURE		
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	635,210,873.74	804,148,248.38
	Sub Total		635,210,873.74	804,148,248.38
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	61,890,939.16	52,000,000.00
	220202	UTILITIES GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	1,500,000.00
	22020202	TELEPHONE CHARGES	0.00	100,000.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIALS AND SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	26,652,627.50	25,000,000.00

	22020303	NEWSPAPERS	0.00	0.00
	22020304	MAGAZINES & PERIODICALS	122,100.00	1,200,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	2,099,218.14	2,000,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	164,926,189.05	165,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	1,822,150.00	5,000,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	19,808,118.67	20,000,000.00
	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	7,026,480.00	3,500,000.00
	22020405	MAINTENANCE OF PLANTS/GENERATORS	66,362,168.00	91,000,000.00
	22020406	OTHER MAINTENANCE SERVICES	3,390,616.68	3,500,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	82,443,677.00	82,500,000.00
	22020502	INTERNATIONAL TRAINING	0.00	25,000,000.00
	220206	OTHER SERVICES - GENERAL		
	22020601	SECURITY SERVICES	389,843,065.00	389,885,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES		

		- GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	5,000,000.00
	2202010	Miscellaneous Expenses - General		
	22021001	REFRESHMENT & MEALS	69,750,527.00	75,000,000.00
	22021006	POSTAGES & COURIER SERVICES	0.00	22,000.00
	22021007	WELFARE PACKAGES	176,003,429.96	164,000,000.00
	22021021	Special Day Celebration	34,960,548.00	50,000,000.00
	22021024	PILGRIMAGE AND RELIGIOUS FESTIVALS	108,532,307.00	150,000,000.00
	22021029	Other Expenses	719,376,495.39	687,793,000.00
	22021031	CONDUCT OF SURVEY	0.00	1,000,000.00
		TOTAL OVERHEAD COST	1,935,010,656.55	2,000,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 011100100100	2,570,221,530.29	2,804,148,248.38
	22020604	SECURITY VOTE (INCLUDING OPERATIONS)	5,998,480,000.00	6,000,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2017	Budget 2017
	Economic Code			
	2	EXPENDITURES		
	23	CAPITAL EXPENDITURE		
	2301	FIXED ASSETS PURCHASED		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	348,389,998.94	350,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	16,469,460.15	20,000,000.00
	23010113	PURCHASE OF COMPUTERS	1,483,870.00	1,500,000.00
	23010114	PURCHASE OF COMPUTER PRINTERS	0.00	2,745,000.00
	23010119	PURCHASE OF POWER GENERATING SET	366,715,447.75	383,179,802.30
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	5,000,000.00
	23010128	PURCHASE OF SECURITY EQUIPMENT	3,442,510.00	50,000,000.00
	23010142	PURCHASE OF NETWORKING DEVICES/PERIPHERALS	472,230.00	15,000,000.00
	23010144	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	19,939,308.52	20,000,000.00
	23010145	PURCHASE OF PROJECTORS	0.00	1,500,000.00

	23010146	PURCHASE OF OTHER EQUIPMENT	44,001,950.00	39,350,000.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		
	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	103,845,866.50	150,000,000.00
	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	552,465,121.43	588,000,000.00
	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	94,813,414.96	100,000,000.00
	23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	0.00	5,000,000.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		
	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	260,532,698.18	308,725,197.70
	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	164,065,198.00	210,000,000.00
	23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	136,000.00	10,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050102	COMPUTER SOFTWARE ACQUISITION	14,609,822.59	20,000,000.00
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	990,015,047.58	1,000,000,000.00

	23050112	COUNTERPART FUNDING	497,645,812.10	550,000,000.00
	23050119	CONTINGENCIES- CAPITAL	46,335,303.02	50,000,000.00
	TOTAL		3,525,379,059.72	3,880,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ADMINISTRATION SECTOR

NOTE NO.50	Agency Code: 011100800100	Agency Name: State Emergency Management Agency	Actual 2017	Budget 2017
	2	EXPENDITURE		
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT - GENERAL		
	22020102	Local Travel & Transport: Others	310,000.00	900,000.00
	220202	UTILITIES GENERAL		
	22020201	Electricity Charges	0.00	0.00
	22020202	Telephone Charges	0.00	20,000.00
	220203	MATERIALS AND SUPPLIES - GENERAL		
	22020301	Office Stationeries/Computer Consumables	139,800.00	140,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	Maintenance of Motor Vehicle/Transport Equipment	180,480.00	300,000.00

	22020402	Maintenance of Office Furniture	0.00	300,000.00
	22020406	Other Maintenance Services	150,000.00	200,000.00
	220205	TRAINING - GENERAL		
	22020501	Local Training	195,000.00	1,840,000.00
	22020502	International Training	0.00	2,000,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	100,000.00
	2202010	Miscellaneous Expenses - General		
	22021001	Refreshment & Meals	0.00	200,000.00
	22021003	PUBLICITY & ADVERTISEMENTS	468,000.00	1,200,000.00
	22021006	Postages and Courier Services	0.00	100,000.00
	22021007	Welfare Packages	509,232.00	1,560,000.00
	22021022	PLANNING, MONITORING AND EVALUATION	0.00	500,000.00
	22021027	DISASTER MANAGEMENT	7,648,379.00	2,400,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	220,000.00	1,200,000.00
		TOTAL OVERHEAD COST FOR CODE: 011100800100	9,820,891.00	12,960,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011100800100	Agency Name: State Emergency Management Agency (SEMA)	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	15,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	0.00	10,000,000.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		
	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	5,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050112	COUNTERPART FUNDING	220,000.00	10,000,000.00
	23050119	CONTINGENCIES- CAPITAL	3,149,062.00	20,000,000.00
	TOTAL		3,369,062.00	60,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011100100103	Agency Name: State Operation Cordinating Unit : (SOCU) YESS-O World	Actual 2017	Budget 2017
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		Bank Assisted Programme		
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	210,000.00	5,000,000.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	600,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	1,000,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	712,400.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	0.00	500,000.00
	22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	0.00	0.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	0.00	6,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00

	220208	FUEL & LUBRICANTS - GENERAL		
	22020803	PLANT / GENERATOR FUEL COST	0.00	300,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021007	WELFARE PACKAGES	0.00	7,134,000.00
	22021029	OTHER EXPENSES	0.00	0.00
		TOTAL OVERHEAD COST FOR CODE: 011100100103	210,000.00	21,746,400.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011100100103	Agency Name: State Operation Cordinating Unit : (SOCU) YESS-O World Bank Assisted Programme	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010104	PURCHASE MOTOR CYCLES	0.00	550,000.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	2,500,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	0.00	5,000,000.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		

	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	10,000,000.00
	TOTAL		0.00	18,050,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011101000100	Agency Name: Bureau of Public Procurement (BPP)	Actual 2017	Budget 201
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT - GENERAL		
	22020102	Local Travel & Transport: Others	230,000.00	2,000,000.00
	220202	UTILITIES GENERAL		
	22020202	Telephone Charges	0.00	200,000.00
	220203	MATERIALS AND SUPPLIES - GENERAL		
	22020301	Office Stationeries/Computer Consumables	453,490.00	1,000,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	Maintenance of Motor Vehicle/Transport Equipment	0.00	1,000,000.00
	22020402	Maintenance of Office Furniture	0.00	700,000.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	0.00

	220205	TRAINING - GENERAL		
	22020501	Local Training	0.00	1,000,000.00
	22020502	International Training	0.00	2,000,000.00
	22020709	CONSULTANCY SERVICES/FEES	0.00	0.00
	2202010	Miscellaneous Expenses - General		
	22021001	Refreschment & Meals/Entertainment	0.00	600,000.00
	22021006	POSTAGES & COURIER SERVICES	0.00	110,000.00
	22021029	OTHER EXPENSES	1,454,000.00	1,890,000.00
		TOTAL OVERHEAD COST FOR CODE: 011101000100	2,137,490.00	10,500,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011101000100	Agency Name: Bureau of Public Procurement (BPP)	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		
	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00

	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	0.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050102	COMPUTER SOFTWARE ACQUISITION	0.00	0.00
	23050119	CONTINGENCIES- CAPITAL	0.00	0.00
	TOTAL		0.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 012300100200	Agency Name: Oyo State Signage and Advertisement Agency (OYSAA)	Actual 2017	Budget 2017
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	400,000.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	70,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	334,280.00	1,100,000.00

	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	604,525.00	1,600,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00
	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	1,500,000.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	100,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	0.00	1,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	1,000,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	200,000.00
	22021006	POSTAGES & COURIER SERVICES	0.00	30,000.00
	22021022	PLANNING, MONITORING AND EVALUATION	240,000.00	500,000.00
	22021029	OTHER EXPENSES	2,735,000.00	6,000,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	1,400,000.00	1,500,000.00
		TOTAL OVERHEAD COST FOR CODE: 012300100200	5,313,805.00	15,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 012300100200	Agency Name: Oyo State Signage and Advertisement Agency (OYSAA)	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	25,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	354,305.00	2,650,000.00
	23010113	PURCHASE OF COMPUTERS	386,280.00	2,500,000.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	2,000,000.00
	23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	1,000,000.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		
	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	10,000,000.00
	TOTAL		740,585.00	43,150,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code:	Agency Name: Project Monitoring Unit	Actual 2017	Budget 2017
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	011101900100	(PMU)		
	2	EXPENDITURE		
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT - GENERAL		
	22020102	Local Travel & Transport: Others	0.00	2,100,000.00
	220202	UTILITIES GENERAL		
	22020201	Electricity Charges	0.00	0.00
	220203	MATERIALS AND SUPPLIES - GENERAL		
	22020301	Office Stationeries/Computer Consumables	0.00	500,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	Maintenance of Motor Vehicle/Transport Equipment	0.00	1,500,000.00
	22020402	Maintenance of Office Furniture	0.00	400,000.00
	22020403	Maintenance of Building/Residential Quarters	0.00	0.00
	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	400,000.00
	22020406	Other Maintenance Services	0.00	0.00
	220205	TRAINING - GENERAL		



	22020501	Local Training	0.00	3,000,000.00
	22020502	International Training	0.00	0.00
	220208	FUEL & LUBRICANTS - GENERAL		
	22020803	PLANT / GENERATOR FUEL COST	0.00	100,000.00
	2202010	Miscellaneous Expenses - General		
	22021001	Refreshment & Meals	0.00	0.00
		TOTAL OVERHEAD COST FOR CODE: 011101900100	0.00	8,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011101900100	Agency Name: Project Monitoring Unit (PMU)	Actual 2017	Budget 2017
	Economic Code			
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010106	PURCHASE OF VANS	0.00	6,500,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	3,500,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	0.00	10,000,000.00
	TOTAL		0.00	20,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 023305100200	Agency Name: Mineral Development Agency	Actual 2017	Budget 2017
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,257,775.00	3,000,000.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	395,735.00	1,300,000.00
	22020303	NEWSPAPERS	0.00	0.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	427,800.00	1,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	100,000.00
	22020404	MAINTENANCE OF OFFICE / IT	0.00	500,000.00

		EQUIPMENTS		
	22020406	OTHER MAINTENANCE SERVICES	807,010.00	1,000,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	200,000.00	1,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220208	FUEL & LUBRICANTS - GENERAL		
	22020803	PLANT / GENERATOR FUEL COST	88,700.00	100,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021029	OTHER EXPENSES	1,988,150.00	2,000,000.00
		TOTAL OVERHEAD COST FOR CODE: 0123305100200	6,165,170.00	10,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code:023305100200	Agency Name: Mineral Development Agency	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	23,000,000.00

	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00
	23010115	PURCHASE OF PHOTOCOPY	0.00	500,000.00
	23010138	PURCHASE OF AERO SPARE/MAINTENANCE	0.00	2,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	701,575.00	1,000,000.00
	23010149	PURCHASE OF GEOLOGICAL/GEOPHYSICAL EQUIPMENT	0.00	25,000,000.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		
	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	8,500,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	13,536,500.00	20,000,000.00
	TOTAL		14,238,075.00	80,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 053501500100	Agency Name:Ibadan Urban Flood Management Project (IUFMP)	Actual 2017	Budget 2017
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		

	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	3,000,000.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	1,000,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	400,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	240,000.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	200,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	0.00	2,560,000.00
	22020502	INTERNATIONAL TRAINING	0.00	2,000,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	0.00
	22021007	WELFARE PACKAGES	0.00	0.00
	22021029	OTHER EXPENSES	0.00	600,000.00
		TOTAL OVERHEAD COST FOR CODE: 053501500100	0.00	10,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 053501500100	Agency Name:Ibadan Urban Flood Management Project (IUFMP)	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010113	PURCHASE OF COMPUTERS	0.00	5,024,000.00
	23010144	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	0.00	3,140,000.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		
	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	77,872,000.00
	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	5,898,552,000.00
	23020155	CONSTRUCTION OF COMPLAINTS BOXES AT SITES	0.00	8,792,000.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		
	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	200,000,000.00

	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050102	COMPUTER SOFTWARE ACQUISITION	0.00	14,130,000.00
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	833,282,295.80
	23050119	CONTINGENCIES- CAPITAL	0.00	94,007,704.20
	TOTAL		0.00	7,134,800,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011103300100	Agency Name: Oyo State Agency For the Control of AIDS (SACA)	Actual 2017	Budget 2017
	2	EXPENDITURE		
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT - GENERAL	0.00	
	22020102	Local Travel & Transport: Others	0.00	0.00
	220202	UTILITIES GENERAL		
	22020201	Electricity Charges	0.00	0.00
	22020202	Telephone Charges	0.00	0.00
	22020203	Internet Access Charges	0.00	0.00
	220203	MATERIALS AND SUPPLIES - GENERAL		

	22020301	Office Stationeries/Computer Consumables	0.00	0.00
	22020304	Magazines and Periodicals	0.00	200,000.00
	22021305	Printing of Non Security Documents	0.00	300,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	Maintenance of Motor Vehicle/Transport Equipment	0.00	300,000.00
	22020402	Maintenance of Office Furniture	0.00	0.00
	22020403	Maintenance of Building/Residential Quarters	0.00	500,000.00
	220205	TRAINING - GENERAL		
	22020501	Local Training	0.00	6,500,000.00
	22020502	International Training	0.00	5,000,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020702	CONSULTANCY SERVICES/FEES	0.00	0.00
	2202010	Miscellaneous Expenses - General		
	22021001	Refreshment & Meals	0.00	1,000,000.00
	22021007	Welfare Packages	0.00	500,000.00
	22021022	Planning Monitoring and Evaluation	0.00	700,000.00
		TOTAL OVERHEAD COST FOR CODE:	0.00	15,000,000.00



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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011103300100	Agency Name: Oyo State Agency for the Control of Aids (SACA)	Actual 2017	Budget 2017
	Economic Code			
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050112	COUNTERPART FUNDING	67,000,000.00	92,000,000.00
	TOTAL		67,000,000.00	92,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011103400200	Agency Name: Public Corporations Commission	Actual 2017	Budget 2017
	2	EXPENDITURE		
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT - GENERAL		
	22020102	Local Travel & Transport: Others	543,000.00	5,000,000.00
	220202	UTILITIES GENERAL		

	22020201	Electricity Charges	0.00	0.00
	22020202	Telephone Charges	0.00	0.00
	22020203	Internet Access Charges	0.00	0.00
	220203	MATERIALS AND SUPPLIES - GENERAL		
	22020301	Office Stationeries/Computer Consumables	2,603,130.00	10,000,000.00
	22020303	NEWSPAPERS	0.00	0.00
	22020304	Magazines and Periodicals	0.00	20,000,000.00
	22020305	Printing of Non Security Documents	0.00	0.00
	22020306	PRINTING OF SECURITY DOCUMENTS	0.00	0.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	Maintenance of Motor Vehicle/Transport Equipment	654,800.00	5,000,000.00
	22020402	Maintenance of Office Furniture	530,860.00	4,000,000.00
	22020403	Maintenance of Building/Residential Quarters	0.00	0.00
	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	992,890.00	1,000,000.00
	22020405	MAINTENANCE OF PLANTS/GENERATORS	1,270,700.00	5,000,000.00
	220205	TRAINING - GENERAL		

	22020501	Local Training	0.00	10,000,000.00
	22020502	International Training	0.00	0.00
		TOTAL OVERHEAD COST FOR CODE: 0111034002	6,595,380.00	60,000,000.00

		GLOBAL OVERHEAD TOTAL FOR THE OFFICE OF THE EXECUTIVE GOVERNOR & IT'S AGENCIES INCLUDING BIPP/PPP	1,980,388,162.55	2,263,206,400.00
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#### DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011103400200	Agency Name: Public Coporations Commission	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010104	PURCHASE MOTOR CYCLES	250,000.00	700,000.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	20,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	1,900,000.00
	23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	1,000,000.00

	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	1,500,000.00
	23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	500,000.00
	23010144	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	0.00	4,000,000.00
	23010145	PURCHASE OF PROJECTORS	0.00	1,000,000.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		
	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	100,900.00	8,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050102	COMPUTER SOFTWARE ACQUISITION	0.00	4,000,000.00
	TOTAL		350,900.00	52,600,000.00

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011103800100	Agency Name: Oyo State Pilgrims Welfare Board-Christian Wing	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		

	23010104	PURCHASE MOTOR CYCLES	0.00	0.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00
	23010144	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	0.00	0.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		
	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		
	23030103	REHABILITATION / REPAIRS - HOUSING	0.00	0.00
	TOTAL		0.00	0.00

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011103700100	Agency Name: Oyo State Pilgrims Welfare Board - Muslim Wing	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		

	23010108	PURCHASE OF BUSES	0.00	0.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00
	23010144	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	0.00	0.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		
	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00
	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		
	23030103	REHABILITATION / REPAIRS - HOUSING	0.00	0.00
	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	0.00
	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES		0.00
	TOTAL		0.00	0.00

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011100100102	Agency Name: Community and Social Development Agency (CSDA)	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010106	PURCHASE OF VANS	0.00	0.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		
	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050112	COUNTERPART FUNDING	0.00	0.00
	TOTAL		0.00	0.00

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011100100105B	Agency Name: Millenium Development Goals (MDGs)	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		

	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	0.00
	TOTAL		0.00	0.00

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011104400100	Agency Name: Special Duties	Actual 2017	Budget 2017
	2	EXPENDITURES		
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	0.00	0.00
	SUB TOTAL		0.00	0.00
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00



	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00
	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	0.00	0.00
	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	0.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	0.00	0.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	0.00
	220208	FUEL & LUBRICANTS - GENERAL		

	22020801	MOTOR VEHICLE FUEL COST	0.00	0.00
	22020803	PLANT / GENERATOR FUEL COST	0.00	0.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	0.00
	22021006	POSTAGES & COURIER SERVICES	0.00	0.00
	22021029	OTHER EXPENSES	0.00	0.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	0.00
		TOTAL OVERHEAD COST	0.00	0.00
		TOTAL RECURRENT COST FOR CODE: 011104400100	0.00	0.00

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011104400100	Agency Name: Special Duties	Actual 2017	Budget 2017
	Economic Code			
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00
	23010113	PURCHASE OF COMPUTERS	0.00	0.00

	23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00
	23010144	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	0.00	0.00
	23010145	PURCHASE OF PROJECTORS	0.00	0.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		
	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	0.00
	TOTAL		0.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ADMINISTRATION SECTOR - CONTD

NOTE NO.51	Agency Code: 012500100100	Agency Name: Office Of The Head Of Service	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		

	21010101	SALARY	122,684,202.48	197,176,310.79
	Sub-Total		122,684,202.48	197,176,310.79
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT-GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,995,030.39	32,700,000.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	200,000.00
	22020202	TELEPHONE CHARGES	30,000.00	450,000.00
	22020203	INTERNET ACCESS CHARGES	225,000.00	500,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,546,731.30	16,250,000.00
	22020303	NEWSPAPERS	0.00	750,000.00
	22020305	PRINTING OF NON SECURITY DODUMENT	40,000.00	0.00
	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	0.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLES / TRANSPORT EQUIPMENT	2,300,704.00	14,150,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	108,225.00	750,000.00

	22020403	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	2,951,046.50	0.00
	22020406	OTHER MAINTENANCE SERVICES	198,150.00	0.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	11,271,730.00	40,000,000.00
	22020502	INTERNATIONAL TRAINING	3,118,554.00	20,000,000.00
	22020601	SECURITY SERVICES	1,100,000.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	20,000,000.00
	220210	MISCELLANEOUS EXPENSES - GENERAL		
	22021001	REFRESHMENT & MEALS	2,331,500.00	5,500,000.00
	22021002	HONORARIUM & SITTING ALLOWANCE	219,300.00	0.00
	22021006	POSTAGES & COURIER SERVICES	30,000.00	0.00
	22021007	WELFARE PACKAGES	8,000,000.00	18,500,000.00
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	200,000.00
	22021021	SPECIAL DAYS/ CELEBRATIONS	980,250.00	44,000,000.00
	22021029	OTHER EXPENSES	749,000.00	6,500,000.00
		TOTAL OVERHEAD COST	48,195,221.19	220,450,000.00

	TOTAL	RECURRENT COST FOR CODE: 012500100100	170,879,423.67	417,626,310.79
	22010101	GRATUITY	1,500,000,000.00	4,592,499,770.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.51B	Agency Code: 012500100100	Agency Name: Office Of The Head Of Service	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	10,250,000.00
	23010108	PURCHASE OF BUSES	0.00	15,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,797,675.00	5,800,000.00
	23010113	PURCHASE OF COMPUTERS	188,700.00	8,050,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	209,000.00	2,900,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE	0.00	18,000,000.00

		BUILDINGS		
	Total		3,195,375.00	60,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

NOTE NO.52	Agency code: 011200300100	Agency Name : Oyo State House of Assembly	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	156,925,286.42	409,801,097.00
	Sub-Total		156,925,286.42	409,801,097.00
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT -GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	34,303,710.43	0.00
	220202	UTILITIES -GENERAL		
	22020201	ELECTRICITY CHARGES	23,800,000.00	22,000,000.00
	22020202	TELEPHONE CHARGES	4,900,000.00	4,400,000.00

	220203	MATERIALS & SUPPLIES- GENERAL		
	22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	6,300,000.00	5,500,000.00
	22020304	MAGAZINES AND PERIODICALS	9,800,000.00	9,500,000.00
	22020305	PRINTING OF NON- SECURITY DOCUMENTS	21,000,000.00	28,500,000.00
	22020309	UNIFORMS & OTHER CLOTHING	15,000,000.00	36,500,000.00
	220204	MAINTENANCE SERVICES- GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	28,000,000.00	27,500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	8,400,000.00	8,250,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	11,200,000.00	27,500,000.00
	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	5,600,000.00	8,250,000.00
	22020406	OTHER MAINTENANCE SERVICES	77,000,000.00	73,250,000.00
	220205	TRAINING- GENERAL		
	22020501	LOCAL TRAINING	87,541,000.00	150,150,000.00
	22020502	INTERNATIONAL TRANNING	238,900,000.00	315,500,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL		



	22020709	CONSULTANCY SERVICES/FEES	16,800,000.00	24,800,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT & MEALS	12,908,419.31	27,500,000.00
	22021002	HONORARIUM & SITTING ALLOWANCE	70,000,000.00	80,000,000.00
	22021003	PUBLICITY & ADVERTISEMENTS	36,405,500.00	50,000,000.00
	22021006	POSTAGES AND COURIER SERVICES	4,900,000.00	4,400,000.00
	22021007	WELFARE PACKAGES	140,000,000.00	137,000,000.00
	22021021	SPECIAL DAYS/CELEBRATIONS	28,100,000.00	26,500,000.00
	22021022	PLANNING, MONITORING AND EVALUATION	51,392,000.00	55,000,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	35,000,000.00	50,500,000.00
	22021033	CONTINGENCIES-OTHER RECURRENT COST	52,069,650.00	110,000,000.00
		TOTAL OVERHEAD COST	1,019,320,279.74	1,282,500,000.00
	TOTAL	RECURRENT COST FOR CODE: 011200300100	1,176,245,566.16	1,692,301,097.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 -CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.52B	Agency Code: 011200300100	Agency Name: Oyo State House of Assembly	Actual 2017	Budget 2017
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	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS :GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	636,585,000.00	665,000,000.00
	23010111	PURCHASE OF TRAINS	320,000,000.00	0.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	49,831,699.00	62,000,000.00
	23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENT	0.00	2,000,000.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	500,000.00
	23010125	PURCHASE OF LIBRARY BOOKS AND EQUIPMENT	0.00	5,000,000.00
	23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	2,500,000.00
	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	32,000,000.00
	23010148	PURCHASE OF BOOKS	0.00	1,000,000.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL		
	23020101	CONSTRUCTION /PROVISION OF OFFICE BUILDING	0.00	10,000,000.00
	23020118	CONSTRUCTION /PROVISION OF INFRASTRUCTURES	0.00	19,000,000.00

	23020124	CONSTRUCTION OF MARKETS / PARKS	0.00	3,000,000.00
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	7,000,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL		
	23030101	REHABILITATION/REPAIRS OF RESIDENTIAL BUILDING	10,230,000.00	25,000,000.00
	23030103	REHABILITATION/REPAIRS-HOUSING	0.00	2,000,000.00
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	4,200,000.00	1,000,000.00
	230401	PRESERVATION OF THE ENVIRONMENT-GENERAL		
	23040101	TREE PLANTING	0.00	2,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050111	COSTITUENCY PROJECTS / EMPOWERMENT PROGRAMME	160,000,000.00	480,000,000.00
	TOTAL		1,180,846,699.00	1,319,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 -CONTD

ADMINISTRATION SECTOR -CONTD

NOTE NO.53	Agency Code: 011200400100	Agency Name: House of Assembly Service Commission.	Actual 2017	Budget 2017
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	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	28,319,063.83	39,554,771.10
	Sub-Total		28,319,063.83	39,554,771.10
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT -GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,301,571.33	1,000,000.00
	220203	MATERIALS & SUPPLIES- GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	700,000.00	700,000.00
	22020302	BOOKS	150,000.00	150,000.00
	22020304	MAGAZINES & PERIODICALS	0.00	0.00
	22020305	PRINTING OF NON-SECURITY DOCUMENTS	101,700.00	250,000.00
	22020309	UNIFORMS & OTHER CLOTHING	0.00	6,200,000.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	600,000.00	600,000.00

	22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	0.00	0.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	0.00	0.00
	22020502	INTERNATIONAL TRAINING	0	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEEES	0.00	1,500,000.00
	220208	FUEL & LUBRICANTS -GENERAL		
	22020803	PLANT / GENERATOR FUEL COST	200,000.00	200,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT & MEALS	300,000.00	300,000.00
		TOTAL OVERHEAD COST	3,453,271.33	11,000,000.00
	TOTAL	RECURRENT COST FOR CODE : 011200400100	31,772,335.16	50,554,771.10

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER,2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.53B	Agency Code: 011200400100	Agency Name: House of Assembly Service Commission	Actual 2017	Budget 2017
	Economic Code	DETAILS OF CAPITAL EXPENDITURE		
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00
	23010142	PURCHASE OF NETWORKING DEVICES/PERIPHERALS	0.00	1,500,000.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -GENERAL		
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	1,500,000.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS -GENERAL		
	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	2,000,000.00
	TOTAL		0.00	10,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ADMINISTRATION SECTOR -CONTD

NOTE NO.54	Agency Code: 011103500100	Agency Name: Oyo State Pensions Board	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	28,744,939.61	36,566,912.06
	Sub- Total		28,744,939.61	36,566,912.06
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	2,894,070.02	600,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	100,000.00	100,000.00
	22020202	TELEPHONE CHARGES	100,000.00	100,000.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,037,900.00	2,200,000.00
	22020304	MAGAZINES & PERIODICALS	0.00	0.00
	220204	MAINTENANCE SERVICES - GENERAL		

	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	600,000.00	600,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	494,400.00	600,000.00
	22020404	MAINTENANCE OF OFFICE I T EQUIPMENT	105,600.00	0.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	300,000.00	300,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL		
	22020709	CONSULTANCY SERVICES/FEEES	100,000.00	100,000.00
	220208	FUEL & LUBRICANTS - GENERAL		
	22020803	PLANT/GENERATOR FUEL COST	0.00	0.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021007	WELFARE PACKAGES	0.00	0.00
	22021029	OTHER EXPENSES	200,000.00	200,000.00
		TOTAL OVERHEAD COST	8,131,970.02	5,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 011103500100	36,876,909.63	41,566,912.06



	22010102	PENSION	10,731,079,008.23	10,430,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.54B	Economic Code	Agency Name: Oyo State Pensions Board	Actual 2017 N	Budget 2017 N
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	500,000.00
	23010105	PURCHASE OF MOTOR VEHICLE	9,700,000.00	20,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE/FITTING	0.00	2,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	9,000,000.00
	23010115	PURCHASE OF PHOTOCOPYING MARCHINES	0.00	1,000,000.00
	23010142	PURCHASE OF NETWORKING DEVICES/PERIPHERALS	0.00	2,000,000.00
	23010143	PURCHASE OF CAMERAL	0.00	200,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	1,500,000.00
	230201	CONSTRUCTION/PROVISIONOF FIXED		

		ASSET GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	0.00
	230301	REHABILITATION/REPAIR OF FIXED ASSET GENERAL		
	23030121	REHABILITATION/REPAIR OF OFFICE BUILDING	0.00	0.00
	TOTAL		9,700,000.00	36,200,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 -CONTD

ADMINISTRATION SECTOR- CONTD

NOTE NO.55	Agency Code: 012300100100	Agency Name : Ministry of Information, Culture and Tourism	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	97,472,108.02	131,337,492.89
	Sub Total		97,472,108.02	131,337,492.89
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT-GENERAL		

	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	190,000.00	0.00
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,890,863.12	2,000,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	289,500.00	300,000.00
	22020202	TELEPHONE CHARGES	144,750.00	250,000.00
	22020203	INTERNET ACCESS CHARGES	360,000.00	250,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	1,922,500.00	2,000,000.00
	22020303	NEWSPAPERS	150,000.00	2,000,000.00
	22020304	MAGAZINES & PERIODICALS	2,035,541.26	0.00
	22020305	PRINTINT OF NON-SECURITY DOCUMENTS	0.00	1,000,000.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,322,475.00	8,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	292,302.00	2,000,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	0.00	0.00

	22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	454,840.00	4,000,000.00
	22020406	OTHER MAINTENANCE SERVICES	291,500.00	4,000,000.00
	220205	TRAINING -GENERAL		
	22020501	LOCAL TRAINING	0.00	2,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	10,000,000.00
	220206	OTHER SERVICES-GENERAL		
	22020601	SECURITY SERVICES	1,409,240.00	1,000,000.00
	22020603	RESIDENTIAL RENT	200,000.00	0.00
	22020604	SECURITY VOTE (INCLUDING OPERATIONS)	320,000.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL		
	22020709	CONSULTANCY SERVICES/FEEES	0.00	6,000,000.00
	220208	FUEL & LUBRICANTS- GENERAL		
	22020803	PLANT/ GENERATOR FUEL COST	100,000.00	2,000,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	3,200,000.00
	22021007	WELFARE PACKAGES	0.00	5,000,000.00
	22021013	PROMOTION (SERVICE WIDE)	4,026,000.00	0.00

	22021022	PLANNING, MONITORING AND EVALUATION	175,000.00	2,000,000.00
	22021023	RESEARCH AND DOCUMENTATION	150,000.00	2,000,000.00
	22021024	PILGRIMAGE AND RELIGIOUS FESTIVALS	0.00	3,000,000.00
	22021029	OTHER EXPENSES	1,137,500.00	11,000,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	5,000,000.00
	22021032	FAIR, FESTIVAL, EXPO & SUMMIT	11,198,680.00	22,000,000.00
	*2020902	FINANCIAL SUPPORT	350,000.00	0.00
		TOTAL OVERHEAD COST	32,410,691.38	100,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 012300100100	129,882,799.40	231,337,492.89

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.55B	Agency Code: 012300100100	Agency Name:Ministry of Information, Culture and Tourism	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	20,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	10,000,000.00

	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	5,000,000.00
	23010143	PURCHASE OF CAMERAS	503,000.00	4,000,000.00
	23010144	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	0.00	15,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	600,000.00	86,000,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	5,000,000.00
	23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	5,000,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL		
	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	130,980.00	0.00
	23030118	REHABILITATION/REPAIRS - RECREATIONAL FACILITIES	150,000.00	80,000,000.00
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	33,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050102	COMPUTER SOFTWARE ACQUISITION	0.00	2,000,000.00
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	2,305,000.00	115,000,000.00

	23050112	COUNTERPART FUNDING	0.00	10,000,000.00
	23050119	CONTINGENCIES - CAPITAL	400,000.00	10,000,000.00
	*23050121	INFORMATION SUMMIT	9,743,000.00	0.00
	TOTAL		13,831,980.00	400,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017- CONTD

ADMINISTRATION SECTOR-CONTD

NOTE	N0.56	Agency code: 012301300100	Agency Name: Government Printing Press	Actual 2017	Budget 2017
		Economic Code			
		21	PERSONNEL COST		
		2101	SALARY		
		210101	SALARIES AND WAGES		
		21010101	SALARY	17,218,355.56	26,175,839.62
		Sub-Total		17,218,355.56	26,175,839.62
		2202	OVERHEAD COST		
		220201	TRAVEL& TRANSPORT -GENERAL		
		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,459,889.85	0.00
		220202	UTILITIES-GENERAL		

	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES-GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	0.00
	22020304	MAGAZINES & PERIODICALS	350,000.00	0.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	495,000.00	2,600,000.00
	220204	MAINTENANCE OF SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	345,000.00	1,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	485,000.00	700,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS		
	220205	TRAINING -GENERAL		
	22020501	LOCAL TRAINING	0.00	0.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220206	OTHER SERVICES- GENERAL		
	22020601	SECURITY SERVICES	0.00	0.00
	22020602	OFFICE RENT	0.00	0.00



	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	200,000.00	700,000.00
	220208	FUEL & LUBRICANTS - GENERAL		
	22020803	PLANT/GENERATOR FUEL COST	0.00	0.00
		TOTAL OVERHEAD COST	3,334,889.85	5,000,000.00
	TOTAL	RECURRENT COST FOR CODE:012301300100	20,553,245.41	31,175,839.62

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE	NO.56B	Agency code: 012301300100	Agency Name: Government Printing Press	Actual 2017	Budget 2017
		Economic Code			
		23			
		230101	PURCHASE OF FIXED ASSETS - GENERAL		
		23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	152,000,000.00
		23010146	PURCHASE OF OTHER EQUIPMENT	0.00	0.00
		230301	REHABILITATION/ REPAIRS OF FIXED ASSETS- GENERAL		
		23030121	REHABILITATION/REPAIRS OF OFFICE	0.00	8,000,000.00

		BUILDINGS		
	23030125	REHABILITATION/REPAIRS-POWER GENERATING PLANTS	0.00	0.00
	230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		
	23040106	BEAUTIFICATION &LANDSCAPING	0.00	0.00
	TOTAL		0.00	160,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD  
ADMINISTRATION SECTOR - CONTD

ADMINISTRATION SECTOR -CONTD

NOTE	NO.57	Agency code: 014000100100	Agency Name: Office of the Auditor- General (State)	Actual 2017	Budget 2017
		Economic Code			
		21	PERSONNEL COST		
		2101	SALARY		
		210101	SALARIES AND WAGES		
		21010101	SALARY	146,409,384.10	192,238,539.30
		Sub-Total		146,409,384.10	192,238,539.30
		2202	OVERHEAD COST		
		220201	TRAVEL & TRANSPORT - GENERAL		

	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,061,018.79	2,000,000.00
	220202	UTILITIES GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	100,000.00
	22020203	INTERNET ACCESS CHARGES	0.00	240,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	600,000.00	1,000,000.00
	22020304	MAGAZINES & PERIODICALS	835,000.00	0.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	450,000.00	2,000,000.00
	220204	MAINTENANCE OF SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	460,000.00	800,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	799,181.00	1,660,000.00
	22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	944,390.00	2,000,000.00
	22020405	MAINTENANCE OF PLANTS/GENERATORS	990,000.00	2,000,000.00

	220205	TRAINING GENERAL		
	22020501	LOCAL TRAINING	633,508.00	2,500,000.00
	22020502	INTERNATIONAL TRAINING	0.00	3,500,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	200,000.00
	22021002	HONORARIUM & SITTING ALLOWANCE	0.00	200,000.00
	22021007	WELFARE PACKAGES	273,710.00	300,000.00
	22021033	CONTINGENCIES- OTHER/RECURRENT COSTS	723,460.00	1,000,000.00
		TOTAL OVERHEAD COST	15,770,267.79	20,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 014000100100	162,179,651.89	212,238,539.30

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER,2017- CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.57B	Agency Code: 014000100100	Agency Name: Office of the Auditor- General(State)	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	700,000.00

	23010105	PURCHASE OF MOTOR VEHICLES	0.00	14,450,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	199,800.00	1,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	2,000,000.00
	23010114	PURCHASE OF COMPUTER PRINTERS	0.00	150,000.00
	23010142	PURCHASE OF NETWORKING DEVICES/PERIPHERALS	0.00	200,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL		
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	340,350.00	3,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050101	PURCHASE OF COMPUTER CONSUMABLE	278,832.00	0.00
	23050102	COMPUTER SOFTWARE ACQUISITION	911,864.00	13,500,000.00
	TOTAL		1,730,846.00	35,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD  
ADMINISTRATION SECTOR - CONTD

ADMINISTRATION SECTOR -CONTD

NOTE NO.58	AGENCY CODE: 014000100200	AGENCY NAME; OFFICE OF THE AUDITOR GENERAL(LOCAL GOVERNMENT)	ACTUAL 2017	BUDGET 2017
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	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARY AND WAGES		
	21010101	SALARY	89,439,818.63	121,675,628.50
	Sub-Total		89,439,818.63	121,675,628.50
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT- GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,121,708.46	6,000,000.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	100,000.00
	22020202	TELEPHONE CHARGES	0.00	60,000.00
	22020203	INTERNET ACCESS CHARGES	0.00	50,000.00
	220203	MATERIALS & SUPPLIES : GENERAL		
	22020301	OFFICE STATIONERIS/COMPUTER CONSUMABLES	406,410.00	500,000.00
	220203	MAINTENANCE SERVICES - GENERAL		

	22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	0.00	100,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	200,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIALS QUARTERS	181,000.00	200,000.00
	22020404	MAINTENANCE OF OFFICE BUILDING/IT EQUIPMENT	114,920.00	0.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	300,000.00
	220205	TRAINING-GENERAL		
	22020501	LOCAL TRAINING	1,340,000.00	6,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	3,000,000.00
	220207	CONSULTANCY & PROFESSIONAL SERVICES GENERAL		
	22020709	CONSULTANCY SERVICE FEES	0.00	600,000.00
	220210	MISCELLANEOUS EXPENSES - GENERAL		
	22021001	REFRESHMENT & MEALS	82,500.00	100,000.00
	22021007	WELFARE PACKAGES		

			82,500.00	100,000.00
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES.	165,000.00	200,000.00
	22021029	OTHER EXPENSES	2,178,333.38	2,490,000.00
		TOTAL OVERHEAD COST	10,972,371.84	20,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 014000100200	100,412,190.47	141,675,628.50

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER,2017- CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.58B	Agency Code: 014000100200	Agency Name; Office of the Auditor General (Local Government)	Actual 2017	Budget 2017
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010105	PURCHASE OF TYRES AND BATTERY	271,950.00	29,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	500,000.00
	23010113	PURCHASE OF COMPUTERS	598,000.00	500,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	389,250.00	400,000.00



	230201	CONSTRUCTION/PROVISION OF FIXED ASSET - GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	15,000,000.00
	22020103	CONSTRUCTION/PROVISION OF ELECTRICITY	0.00	0.00
	22020127	CONSTRUCTION/PROVISION OF ICT INFRASTRUCTURES	0.00	0.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	200,000.00	4,500,000.00
	230501	ACQUISITION OF NON- TANGIBLE ASSETS		
	23050119	CONTIGENCIES - CAPITAL	0.00	100,000.00
	TOTAL		1,459,200.00	50,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017- CONTD

ADMINISTRATION SECTOR- CONTD

NOTE NO.59	Agency Code: 014700100100	Agency Name: Civil Service Commission	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		

	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	32,698,380.70	48,192,166.65
	Sub-Total		32,698,380.70	48,192,166.65
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT-GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,694,047.71	5,000,000.00
	220202	UTILITIES-GENERAL		
	22020202	TELEPHONE CHARGES	300,924.00	400,000.00
	22020203	INTERNET ACCESS CHARGES	269,672.50	0.00
	220203	MATERIALS & SUPPLIES-GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	498,015.00	500,000.00
	22020306	PRINTING OF SECURITY DOCUMENTS	0.00	500,000.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	126,000.00	500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	702,497.00	500,000.00
	22020405	MAINTENANCE OF PLANTS/GENERATORS	165,000.00	500,000.00

	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	175,000.00	2,500,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	200,000.00	2,000,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021006	POSTAGES & COURIER SERVICES	400,000.00	500,000.00
	22021007	WELFARE PACKAGES	1,300,000.00	1,300,000.00
	22021026	EXAMINATION EXPENSES	583,175.00	800,000.00
		TOTAL OVERHEAD COST	9,414,331.21	15,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 014700100100	42,112,711.91	63,192,166.65

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD.

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.59B	Agency Code: 014700100100	Agency Name: Civil Service Commission	Actual 2017	Budget 2017
	Economic Code			
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	0.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00

	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	727,495.00	5,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	4,000,000.00
	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	1,000,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL		
	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	1,900,002.50	5,000,000.00
	TOTAL		2,627,497.50	15,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ADMINISTRATION SECTOR- CONTD

NOTE NO.60	Agency Code: 055100100100	Agency Name:Ministry Of Local Government And Chieftaincy Matters	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	180,592,589.53	232,913,503.30
	Sub-Total		180,592,589.53	232,913,503.30

	2202	OVERHEAD COST		
	220201	TRAVEL&TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT- OTHERS	7,260,224.63	11,750,000.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	50,000.00	50,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,439,380.00	2,000,000.00
	22020302	BOOKS	0.00	250,000.00
	22020304	MAGAZINES & PERIODICALS	0.00	50,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	575,000.00	2,600,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	575,000.00	900,000.00

	22020403	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	445,000.00	650,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	1,290,000.00	3,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	18,000,000.00
	220206	OTHER SERVICES-GENERAL		
	22020603	RESIDENTIAL RENT	0.00	250,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
	22020709	CONSULTANCY SERVICES/FEEES	0.00	300,000.00
	220208	FUEL & LUBRICANTS-GENERAL		
	22020803	PLANT/GENERATOR FUEL COST	0.00	200,000.00
	220210	MISCELLANEOUS EXPENSES-GENERAL		
	22021007	WELFARE PACKAGES	38,019,000.00	60,000,000.00
		TOTAL OVER HEAD COST	49,653,604.63	100,000,000.00

	TOTAL	RECURRENT COST FOR CODE : 055100100100	230,246,194.16	332,913,503.30
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE	NO.60B	Agency Code: 055100100100	Agency Name:Ministry Of Local Government And Chieftaincy Matters	Actual 2017	Budget 2017
		Economic Code			
		23	CAPITAL EXPENDITURE		
		230101	PURCHASE OF FIXED ASSETS - GENERAL		
		23010105	PURCHASE OF MOTOR VEHICLES	0.00	30,000,000.00
		23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	295,815.00	5,500,000.00
		23010113	PURCHASE OF COMPUTERS	594,405.00	1,500,000.00
		23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,000,000.00
		230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
		23020111	CONSTRUCTION/PROVISION OF LIBRARIES	0.00	2,000,000.00
		230301	REHABILITATION/REPAIRSOF FIXED		

		ASSETS -GENERAL		
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	10,000,000.00
	TOTAL		890,220.00	50,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 -CONTD.

ADMINISTRATION SECTOR- CONTD.

NOTE NO.61	Agency Code: 012500600100	Agency Name : Simeon Adebo Staff Development Centre	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	0.00	0.00
	Sub Total		0.00	0.00
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT-GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	340,000.00	500,000.00



	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	389,918.00	800,000.00
	22020302	BOOKS	0.00	0.00
	22020303	NEWSPAPERS	0.00	50,000.00
	22020304	MAGAZINES/ PERIODICALS	209,800.00	500,000.00
	22020305	PRINTING OF NON-SECURITY DOCUMENTS	90,000.00	0.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	400,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	101,000.00	200,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	200,000.00	200,000.00
	22020404	MAINTENANCE OF OFFICE/IT EQUIPMET	75,000.00	0.00

	22020406	OTHER MAINTENANCE SERVICES	177,480.00	200,000.00
	220205	TRAINING -GENERAL		
	22020501	LOCAL TRAINING	2,619,600.00	6,500,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220206	OTHER SERVICES- GENERAL		
	22020601	SECURITY SERVICES	0.00	50,000.00
	22020602	OFFICE RENT	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	500,000.00
	220208	FUEL & LUBRICANTS- GENERAL	0.00	0.00
	22020803	PLANT/ GENERATOR FUEL COST	100,000.00	100,000.00
		TOTAL OVERHEAD COST	4,422,798.00	10,000,000.00
	TOTAL	RECURRENT COST FOR CODE 012300100100	4,422,798.00	10,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017- CONTD.

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.61B	Agency Code: 012500600100	Agency Name : Simeon Adebo Staff Development Centre	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	15,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,000,000.00
	23010113	PURCHASE OF COMPUTERS	399,100.00	14,400,000.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	500,000.00
	23010124	PURCHASE OF TEACHING/LEARNING AID EQUIPMENT	0.00	200,000.00
	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	1,000,000.00
	23010142	PURCHASE OF NETWORKING DEVICE/PERIPHERALS	0.00	100,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	0.00	

				1,030,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	12,000,000.00
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	3,000,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL		
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	150,000.00	0.00
	23030125	REHABILITATION/REPAIRS POWER GENERATING PLANTS	0.00	770,000.00
	TOTAL		549,100.00	50,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ADMINISTRATION SECTOR - CONTD

NOTE NO.62	Agency Code: 014800100100	Agency Name: Oyo State Independent Electoral Commission	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		

	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	0.00	0.00
	Sub-Total		0.00	0.00
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT:OTHERS	13,438,500.00	37,500,000.00
	220202	UTILITY GENERAL		
	22020201	ELEECTRICITY CHARGES	450,300.00	5,000,000.00
	22020202	TELEPHONE CHARGES	0.00	6,000,000.00
	22020203	INTERNET ACCESS CHARGES	190,000.00	5,000,000.00
	220203	MATERIALS AND SUPPLIES-GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,176,540.00	5,000,000.00
	22020303	NEWS PAPERS	249,000.00	1,500,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00
	22020306	PRINTING OF SECURITY DOCUMENTS	0.00	0.00
	220204	MAINTENANCE SERVICES - GENERAL		

	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	799,800.00	5,500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	720,000.00	2,000,000.00
	220205	TRAINING-GENERAL		
	22020501	LOCAL TRAINING	105,000.00	275,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220206	OTHER SERVICE-GENERAL		
	22020601	SECURITY SERVICES	1,368,000.00	100,000,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
	22020702	INFORMATION TECHNOLOGY CONSULTING	1,095,000.00	70,000,000.00
	22020703	LEGAL SERVICES	1,638,000.00	100,000,000.00
	22020709	CONSULTANCY SERVICES/FEES	0.00	22,500,000.00
	220208	FUEL & LUBRICANTS-GENERAL		
	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	889,772.85	10,000,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT & MEALS	900,245.43	5,000,000.00
	22021007	WELFARE PACKAGES	0.00	0.00
	22021011	RECRUITMENT & APPOINTMENT	150,000,000.00	0.00

		(SERVICE WIDE)		
	22021022	PLANNING, MONITORING & EVALUATION	0.00	300,000,000.00
	22021023	RESEARCH AND DOCUMENTATION	0.00	0.00
	22021029	OTHER EXPENSES	1,609,604.00	0.00
	22021030	PULIC ENLIGHTENMENT PROGRAMME	0.00	0.00
	22021033	CONTIGENCIES - OTHER RECURRENT COSTS	363,150.00	0.00
		TOTAL OVERHEAD COST	174,992,912.28	950,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 014800100100	174,992,912.28	950,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017- CONTD.

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.62B	Agency Code: 014800100100	Agency Name: Oyo State Independent Electoral Commission	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS:GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	10,000,000.00
	23010105	PURCHASE OF MOTOR VEHICLES	15,500,000.00	100,000,000.00

	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,650,000.00	10,000,000.00
	23010113	PURCHASE OF COMPUTERS	3,910,600.00	15,000,000.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	25,500,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDING	0.00	10,000,000.00
	23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	3,519,000.00	20,000,000.00
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	100,000,000.00
	230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		
	23040106	BEAUTIFICATION AND LANDSCAPING	0.00	20,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	639,500,000.00
	23050113	LAND PREPARATION AND FENCING	0.00	0.00
	TOTAL		24,579,600.00	950,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

ECONOMIC SECTOR-CONTD



NOTE NO.63	Agency Code: 011111100100	Agency Name: BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIPS	Actual 2017	Budget 2017
	Economic Code			
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	1,134,050.00	4,500,000.00
	220202	UTILITIES-GENERAL		
	22020203	INTERNET ACCESS CHARGES	0.00	250,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	172,050.00	1,200,000.00
	22020304	MAGAZINES AND PERIODICALS	0.00	3,250,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	107,670.00	1,250,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	97,000.00	300,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	0.00	200,000.00
	22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	0.00	100,000.00

	22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	250,000.00
	22020406	OTHER MAINTENANCE SERVICES	650,000.00	5,000,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020703	LEGAL SERVICES	555,000.00	3,500,000.00
	22020709	CONSULTANCY SERVICES/FEES	0.00	50,000,000.00
	220208	FUEL & LUBRICANTS - GENERAL		
	22020803	PLANT/GENERATOR FUEL COST	0.00	200,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENTS & MEALS	1,172,000.00	2,000,000.00
	22021007	WELFARE PACKAGES	10,927,000.00	25,000,000.00
	22021022	PLANNING, MONITORING & EVALUATION	320,000.00	3,000,000.00
		TOTAL OVERHEAD COST	15,134,770.00	100,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 011111100100	15,134,770.00	100,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.63B	Agency Code:	Agency Name: BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE	Actual 2017	Budget 2017
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	011111100100	PARTNERSHIPS		
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	10,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	3,500,000.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	1,000,000.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	500,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	5,000,000.00
	230201	CONSTRUCTION /PROVISION OF FIXED ASSETS GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	3,999,395.93	50,000,000.00
	23020124	CONSTRUCTION OF MARKETS/PARKS	39,601,000.00	210,000,000.00
	23020128	CONSTRUCTION/PROVISION OF ROAD SIGNS & FURNITURE	0.00	30,000,000.00
	230301	REHABILITATION /REPAIRS OF FIXED ASSETS-GENERAL		
	23030121	REHABILITATION /REPAIRS OF OFFICE	0.00	10,000,000.00

		BUILDINGS		
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS & ASSIGNMENTS	151,964,332.00	130,000,000.00
	23050112	COUNTERPART FUNDING	0.00	50,000,000.00
	TOTAL		195,564,727.93	500,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2017- CONTD

ECONOMIC SECTOR

NOTE NO.64	Agency Code: 023100100100	Agency Name: Oyo State Rural Electrification Board	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	0.00	0.00
	Sub-Total		0.00	0.00
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT-GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	660,000.00	800,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		

	22020301	OFFICE STATIONERIES/CONMPUTER CONSUMABLES	800,000.00	1,600,000.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF VEHICLE/ TRANSPORT EQUIPMENT	380,000.00	1,200,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	755,490.00	1,810,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTAL QRTS.	0.00	0.00
	220205	TRAINING-GENERAL		
	22020501	LOCAL - TRAINING	135,000.00	1,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	1,000,000.00
	220206	OTHER SERVICES-GENERAL		
	22020601	SECURITY SERVICES	790,000.00	1,400,000.00
	220208	FUEL & LUBRICANTS -GENERAL		
	22020803	PLANTS/GENERATOR FUEL COST	500,000.00	1,000,000.00
	220210	MISCELLANEOUS EXPENSES-GENERAL		
	22021001	REFRESHMENT & MEALS	0	20,000.00
	22021007	WELFARE PACKAGES	0	20,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	0	150,000.00
		TOTAL OVERHEAD COST	4,020,490.00	10,000,000.00

	TOTAL	RECURRENT COST FOR CODE: 023100100100	4,020,490.00	10,000,000.00
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.64B	Agency code: 023100100100	Agency Name: Oyo State Rural Electrification Board	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	0.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00
	23010113	PURCHASE OF COMPUTERS	0.00	0.00
	23010144	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENTS	0.00	0.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	0.00
	23020103	CONSTRUCTION/PROVISION OF	0.00	100,000,000.00

		ELECTRICITY		
	TOTAL		0.00	100,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER,2017- CONTD

ECONOMIC SECTOR-CONTD

NOTE NO.65	Agency Code: 022905500100	Agency Name: Oyo State Road Traffic Management Authority	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	119,614,023.92	167,000,000.00
	Sub - Total		119,614,023.92	167,000,000.00
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT-GENERAL		
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	180,000.00	0.00
	22020102	LOCAL TRAVEL & TRANSPORT:OTHERS	4,998,395.77	5,000,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	500,000.00

	22020203	INTERNET ACCESS CHARGES	0.00	20,000.00
	220203	MATERIAL & SUPPLIES-GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	300,000.00
	22020302	BOOKS	0.00	10,000.00
	22030303	NEWSPAPERS	0.00	20,000.00
	220204	MAINTANANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,418,660.00	7,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	275,000.00
	220205	TRAINING-GENERAL		
	22020501	LOCAL TRAINING	291,000.00	500,000.00
	22020502	INTERNATIONAL TRAINING	280,602.00	0.00
	220206	OTHER SERVICES-GENERAL		
	22020601	SECURITY SERVICES	1,609,000.00	2,275,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
	22020701	FINANCIAL CONSULTING	0.00	0.00
	22020703	LEGAL SERVICE	0.00	0.00
	22020709	CONSULTANCY SERVICE/ FEES	0.00	3,120,000.00



	220208	FUEL & LUBRICANTS-GENERAL		
	22020801	MOTOR VEHICLE - FUEL COST	550,000.00	0.00
	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	5,850,000.00
	22020803	PLANT/GENERATOR FUEL COST	0.00	130,000.00
		TOTAL OVERHEAD COST	10,327,657.77	25,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 022905500100	129,941,681.69	192,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.65B	Agency Code: 022905500100	Agency Name: Oyo State Road Traffic Management Authority	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010101	PURCHASE/ACQUISITION OF LANDS	0.00	17,000,000.00
	23010105	PURCHASE OF MOTOR VEHICLES	19,600,000.00	28,000,000.00
	23010108	PURCHASE OF BUSES	0.00	0.00

	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	0.00
	23010113	PURCHASE OF COMPUTERS	800,000.00	1,000,000.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	4,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	15,000,000.00
	TOTAL		20,400,000.00	65,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ECONOMIC SECTOR-CONTD

NOTE NO.66	Agency Code: 021500100100	Agency Name: Ministry of Agriculture, Natural Resources and Rural Development	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	656,141,782.82	873,166,027.39

	Sub-Total		656,141,782.82	873,166,027.39
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	29,170,075.61	25,000,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	25,000.00	500,000.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES-GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	729,400.00	1,000,000.00
	22020302	BOOKS	50,000.00	100,000.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	903,776.25	7,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	500,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	170,000.00	2,000,000.00

	220205	TRAINING-GENERAL		
	22020501	LOCAL TRAINING	5,504,000.00	8,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	5,000,000.00
	220206	OTHER SERVICES-GENERAL		
	22020603	RESIDENTIAL RENT	100,000.00	400,000.00
	220208	FUEL & LUBRICANTS-GENERAL		
	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	40,000.00	0.00
	22020803	PLANT / GENERATOR FUEL COST	40,000.00	0.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021022	PLANNING, MONITORING AND EVALUATION	3,050,050.00	0.00
	22021029	OTHER EXPENSES	732,258.00	500,000.00
		TOTAL OVERHEAD COST	40,814,559.86	50,000,000.00
	TOTAL	RECURRENT COST FOR CODE:021500100100	696,956,342.68	923,166,027.39

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.66B	Agency Code: 021500100100	Agency Name: Ministry of Agriculture, Natural Resources and Rural Development	Actual 2017	Budget 2017
	23	CAPITAL EXPENDITURE		
	2301	FIXED ASSETS PURCHASED		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	40,000,000.00
	23010107	PURCHASE OF TRUCKS	0.00	216,730,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	3,500,000.00
	23010113	PURCHASE OF COMUPUTERS	1,364,573.70	750,000.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	4,000,000.00
	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	5,000,000.00
	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	592,000.00	1,545,150,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	0.00	769,000,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILIDNGS	0.00	0.00

	23020103	CONSTRUCTION/PROVISION OF ELECTRICITY	0.00	0.00
	23020104	CONSTRUCTION/PROVISION OF HOUSING	0.00	15,000,000.00
	23020110	CONSTRUCTION/PROVISION OF FIRE FIGTHING STATIONS	200,000.00	0.00
	23020113	CONSTRUCTION/PROVISION OF AGRICULTURE FACILITIES	0.00	59,500,000.00
	23020114	CONSTRUCTION/PROVISION OF ROADS	47,332,080.72	0.00
	23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	350,000,000.00
	23020124	CONSTRUCTION OF MARKETS/ PARKS	0.00	700,000,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL		
	23030112	REAHBILITATION/REPAIRS- AGRICULTURAL FACILITIES	150,000.00	5,000,000.00
	23030121	REHABILITATION/REAPIRS OF OFFICE BUILDINGS	98,500.00	15,000,000.00
	230401	PRESERVATION OF THE ENVIRONMENT- GENERAL		
	23040101	TREE PLANTING	0.00	10,000,000.00
	23040106	BEAUTIFICATION AND LAND SCRAPING	0.00	4,000,000.00

	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050108	PRODUCTION FARM SEEDLINGS	0.00	0.00
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	28,218,080.00	455,500,000.00
	23050110	EDUCATIONAL PROGRAMMES	0.00	240,750,000.00
	23050111	CONTITUENCY PROJECT/EMPOWERMENT PROGRAMME	0.00	204,620,000.00
	23050112	COUNTERPART FUNDING	129,207,617.35	0.00
	23050116	MICRO CREDIT SCHEME OR ( cooperative wealth creation loan scheme)	0.00	0.00
	23050118	PROCUREMENT OF AGRICULTURAL INPUTS	0.00	0.00
	23050119	CONTINGENCIES -CAPITAL	0.00	6,500,000.00
	TOTAL		207,162,851.77	4,650,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ECONOMIC SECTOR-CONTD

NOTE NO.66 Ci	Agency Code: 021500100101	Agency Name: Oyo State Tree Crops Development Unit (CDU)	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		

	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	0.00	0.00
	Sub-Total		0.00	0.00
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT -GENERAL		
	22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	423,620.00	1,775,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	25,000.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	220203	MATERIAL AND SUPPLIES-GENERAL		
	22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	471,100.00	500,000.00
	220204	MAINTENANCE SERVICE-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	114,150.00	900,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	191,700.00	300,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIALS QUARTERS	0.00	300,000.00
	220205	TRAINING-GERERAL		



	22020501	LOCAL TRAINING	0.00	400,000.00
	22020502	INTERNATIONAL TRAINING	0.00	600,000.00
	22021001	REFRESHMENT AND MEALS	104,500.00	200,000.00
		TOTAL OVERHEAD COST	1,305,070.00	5,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 021500100101	1,305,070.00	5,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.66Cii	Agency Code: 021500100101	Agency Name: Oyo State Tree Crops Development Unit (CDU)	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	6,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	3,000,000.00
	23010113	PURCHASE OF COMPUTERS	197,580.00	2,500,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050108	PRODUCTION OF FARM SEEDLINGS	0.00	24,000,000.00

	23050108	PRODUCTION OF FARM SEEDLINGS	3,728,860.00	35,500,000.00
	23050108	PRODUCTION OF FARM SEEDLINGS	0.00	2,000,000.00
	23050111	CONSITUENCY PROJECTS/EMPOWERMENT PROGRAMME	0.00	40,000,000.00
	23050118	PROCUREMENT OF AGRICULTURAL INPUTS	0.00	2,000,000.00
	TOTAL		3,926,440.00	115,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

ECONOMIC SECTOR: CONTD

NOTE NO.67	Agency Code: 021511200100	Agency Name: Agricultural Credit Corporation of Oyo State	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	40,092,306.12	52,688,979.64
	Sub-Total		40,092,306.12	52,688,979.64
	2202	OVERHEAD COST		

	220201	TRAVEL AND TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	3,521,513.81	3,900,000.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	60,000.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIALS AND SUPPLY - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	613,000.00	1,000,000.00
	22020304	MAGAZINES AND PERIODICALS	0.00	0.00
	22020305	PRINTING OF NON-SECURITY DOCUMENTS	0.00	100,000.00
	220204	MAINTENANCE OF SERVICE - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	100,000.00	100,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	250,000.00
	22020403	MAINTENANCE OF BUILDING/RESIDENTIAL QUARTERS	290,000.00	300,000.00
	220205	TRAINING - GENERAL		

	22020501	LOCAL TRAINING	210,000.00	800,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220207	CONSULTING AND PROFESSIONAL SERVICE - GENERAL		
	22020709	CONSULTANCY SERVICE/FEES	1,500,000.00	2,000,000.00
	220208	FUEL AND LUBRICANTS - GENERAL		
	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	100,000.00	100,000.00
	220210	MISCELLANEOUS EXPENSES - GENERAL		
	22021003	PUBLICITY AND ADVERTISEMENT	249,000.00	400,000.00
	22021006	POSTAGE AND COURIER SERVICES	0.00	90,000.00
	22021007	WELFARE PACKAGES	0.00	100,000.00
	22021022	PLANNING, MONITORING AND EVALUATION OF LOAN	144,000.00	800,000.00
	220401	LOCAL GRANTS AND CONTRIBUTIONS		
	22040109	GRANTS TO COMMUNITIES/NGOS	90,000.00	0.00
		TOTAL OVERHEAD COST	7,017,513.81	

				10,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 021511200100	47,109,819.93	62,688,979.64

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.67B	Agency Code: 021511200100	Agency Name: Agricultural Credit Corporation of Oyo State	Actual 2017	Budget 2017
	Economic Code			
	2203	LOANS AND ADVANCES		
	22030103	REFURBISHING ADVANCES	0.00	0.00
	22030104	CORRESPONDENCE ADVANCES	0.00	200,000,000.00
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010104	PURCHASE OF MOTORCYCLES	0.00	2,000,000.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	8,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	0.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		

	23050109	SPECIAL PROJECTS AND ASSIGNMENT	0.00	0.00
	TOTAL		0.00	210,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ECONOMIC SECTOR : CONTD

NOTE NO.68	Agency Code: 021510200100	Agency Name: Oyo State Agricultural Development Programme (OYSADEP)	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARY AND WAGES		
	21010101	SALARY	374,685,827.56	491,545,754.30
	Sub Total		374,685,827.56	491,545,754.30
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT:OTHERS	18,314,780.58	16,500,000.00
	22020201	ELECTRICITY CHARGES	260,000.00	500,000.00
	22020202	TELEPHONE CHARGES	0.00	50,000.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00

	220203	MATERIAL & SUPPLY - GENERAL		
	22020301	OFFICE STATIONARIES/ COMPUTER CONSUMABLES	690,000.00	200,000.00
	220204	MAINTENANCE OF SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	2,710,000.00	3,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	90,000.00	1,000,000.00
	22020403	MAINTENANCE OF OFFICE BUILDINGS /RESIDENTIAL QTRS	0.00	0.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	453,050.00	2,600,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220207	CONSULTING AND PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FESS	0.00	1,050,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT AND MEALS	0.00	0.00
	22021007	WELFARE PACKAGES	0.00	100,000.00
		TOTAL OVERHEAD COST	22,517,830.58	25,000,000.00
	TOTAL	RECURRENT COST CODE: 021510200100	397,203,658.14	516,545,754.30

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.68B	Agency Code 021510200100	Agency Name: Oyo State Agricultural Development Programme (OYSADEP)	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	12,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	3,500,000.00
	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	8,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	0.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL		
	23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES	0.00	11,000,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL		
	23030112	REHABILITATION/REPAIRS - AGRICULTURAL FACILITIES	0.00	15,000,000.00



	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	200,000.00	25,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050108	PRODUCTION OF FARM SEEDLINGS	5,302,000.00	12,000,000.00
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	35,500,000.00
	23050117	FARM DEVELOPMENT	491,000.00	18,000,000.00
	23050118	PROCUREMENT OF AGRICULTURAL INPUTS	0.00	0.00
	TOTAL		5,993,000.00	150,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

ECONOMIC SECTOR- CONTD.

NOTE NO.69	Agency Code: 022000300100	Agency Name: Oyo State Planning Commission	Actual 2017	Budget 2017
DETAILS OF CAPITAL EXPENDITURE	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARY & WAGES		
	21010101	SALARY	46,951,838.03	83,460,808.13

	Sub-Total		46,951,838.03	83,460,808.13
	2202	OVERHEAD COSTS		
	220201	TRAVEL & TRANSPORT-GENERAL		
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,029,000.00	0.00
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,500,929.61	14,000,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	292,133.34	1,000,000.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	292,133.34	500,000.00
	220203	MATERIAL & SUPPLIES-GENERAL		
	22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	904,233.34	5,000,000.00
	22022301	PROCUREMENT OF CATRIDGE PHOTOCOPIERS & HP LASERJET PRINTER	138,750.00	0.00
	22020303	NEWSPAPERS	438,200.01	1,000,000.00
	22020304	MAGAZINE & PERIODICALS	438,200.01	1,000,000.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	0.00	3,500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	4,000,000.00

	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	729,038.01	10,000,000.00
	22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	475,429.00	0.00
	220205	TRAINING-GENERAL		
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	168,000.00	0.00
	22020501	LOCAL TRAINING	90,000.00	6,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	15,000,000.00
	220208	FUEL & LUBRICANTS-GENERAL		
	22020803	PLANTS/GENERATOR FUEL COST	0.00	3,000,000.00
	220210	MISCELLANEOUS EXPENSES-GENERAL		
	22021022	PLANNING, MONITORING AND EVALUATION	2,410,100.00	53,600,000.00
	22021023	GENDER MAINSTREAM AND SOCIAL POLICY	0.00	8,000,000.00
	22021023	RESEARCH APPLICATION IN POLICY AND STRATEGY	0.00	6,000,000.00
	22021029	OTHER EXPENSES	100,000.00	0.00
	220402	FOREIGN GRANTS AND CONTRIBUTIONS		

	22040201	N/A (STATE COUNTERPART CONTRIBUTION FOR PROMOTING WATER RESOURCES & WATER STEWARDS IN IBADAN	74,365,000.00	0.00
		TOTAL OVERHEAD COST	88,371,146.66	131,600,000.00
	TOTAL	RECURRENT COST FOR CODE:022000300100	135,322,984.69	215,060,808.13

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.69B	Agency Code: 022000300100	Agency Name: Oyo State Planning Commission	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	600,000.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00
	23010106	PURCHASE OF VANS	0.00	31,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	80,697.00	5,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	1,400,000.00

	23010146	PURCHASE OF OTHER EQUIPMENT	176,550.00	5,000,000.00
	230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS-GENERAL		
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	7,000,000.00
	230401	PRESERVATION OF THE ENVIRONMENT-GENERAL		
	23040107	PREPARATION/EXECUTION OF MASTER & REGIONAL PLANS	25,000,000.00	110,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	40,000,000.00
	23050112	COUNTERPART FUNDING	0.00	100,000,000.00
	TOTAL		25,257,247.00	300,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ECONOMIC SECTOR- CONTD

NOTE NO.70	Agency Code : 022000700100	Agency Name: Office of the Accountant-General	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		

	210101	SALARIES AND WAGES		
	21010101	SALARY	116,665,560.62	180,022,183.87
	Sub-total		116,665,560.62	180,022,183.87
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	9,096,366.90	9,100,000.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	95,725.00	100,000.00
	22020202	TELEPHONE CHARGES	42,800.00	100,000.00
	22020203	INTERNET ACCESS CHARGE S	0.00	0.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	490,437.00	2,300,000.00
	22020306	PRINTING OF SECURITY DOCUMENTS	11,485,450.00	60,000,000.00
	220204	MAINTENANCE SERVICES - GENERAL		

	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,028,500.00	3,200,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	78,850.00	1,500,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	0.00	0.00
	22020406	OTHER MAINTENANCE SERVICES	275,000.00	300,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	1,403,000.00	2,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	5,500,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020701	FINANCIAL CONSULTING	0.00	0.00
	22020709	CONSULTANCY SERVICES/FEES	0.00	0.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT & MEALS	297,950.00	300,000.00
	22021007	WELFARE PACKAGES	217,800.00	300,000.00

	22021022	PLANNING, MONITORING AND EVALUATION	606,500.00	1,000,000.00
	22021029	OTHER EXPENSES	6,520,875.00	7,300,000.00
	22021032	FAIR, FESTIVAL, EXPO & SUMMIT	3,696,000.00	7,000,000.00
		TOTAL OVERHEAD COST	35,335,253.90	100,000,000.00
	TOTAL	RECURRENT COST FOR CODE : 022000700100	152,000,814.52	280,022,183.87

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.70B	Agency Code : 022000700100	Agency Name: Office of the Accountant- General	Actual 2017	Budget 2017
	Economic Code			
	23			
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010104	PURCHASE OF MOTOR VEHICLES	0.00	11,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	2,000,000.00



	23010113	PURCHASE OF COMPUTERS	0.00	2,500,000.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	4,000,000.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	1,500,000.00
	23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	4,000,000.00
	23010142	PURCHASE OF NETWORKING DEVICES/PERIPHERALS	0.00	0.00
	23010146	PURCHASE OF OTHER EQUIPMENT	194,250.00	5,000,000.00
	23010148	PURCHASE OF BOOKS	0.00	0.00
	230201	CONSTRUCTION /PROVISION OF FIXED ASSETS-GENERAL		
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	10,000,000.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		
	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	0.00	20,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	COMPUTER SOFTWARE ACQUISITION	16,552,818.00	20,000,000.00

	23050112	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	0.00
	TOTAL		16,747,068.00	80,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ECONOMIC SECTOR - CONTD

NOTE NO.71	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	254,367,303.07	489,928,013.38
	Sub-Total		254,367,303.07	489,928,013.38
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT- GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	17,595,872.29	2,000,000.00
	220202	UTILITIES- GENERAL		
	22020201	ELECTRICITY CHARGES	3,300,000.00	30,000,000.00
	22020202	TELEPHONE CHARGES	500,000.00	5,000,000.00

	22020203	INTERNET ACCESS CHARGES	4,425,000.00	20,000,000.00
	220203	MATERIALS & SUPPLIES- GENERAL		
	22020301	OFFICE SATIONERIES/COMPUTER CONSUMABLES	5,077,300.00	20,000,000.00
	22020304	MAGAZINES & PERIODICALS	9,538,300.00	43,000,000.00
	220204	MAINTENANCE SERVICES- GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,475,000.00	20,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	3,900,000.00	5,000,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QURATERS	1,475,000.00	30,000,000.00
	220205	TRAINING- GENERAL		
	22020501	LOCAL TRAINING	0.00	75,000,000.00
	22020502	INTERNATIONAL TRAINING	145,000.00	177,500,000.00
	220206	OTHER SERVICES-GENERAL		
	22020601	SECURITY SERVICES	3,225,000.00	100,000,000.00
	22020602	OFFICE RENT	2,350,000.00	6,000,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES /FEES	1,000,000.00	102,000,000.00
	220210	MISCELLANEOUS EXPENSES- GENERAL		

	22021001	REFRESHMENT AND MEALS	1,000,000.00	2,000,000.00
	22021007	WELFARE PACKAGES	0.00	7,500,000.00
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	194,000.00	0.00
	22021022	PLANNING, MONITORING & EVALUATION	1,102,100.00	50,000,000.00
	22021030	PUBLIC ENLIGHTMENT PROGRAMME	310,000.00	30,000,000.00
	22021033	CONTINGENCIES -OTHER RECURRENT COSTS	0.00	390,000,000.00
		TOTAL OVERHEAD COST	60,612,572.29	1,115,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 022000800100	314,979,875.36	1,604,928,013.38

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.71B	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS- GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	3,000,000.00

	23010105	PURCHASE OF MOTOR VEHICLES	0.00	200,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	34,000,000.00
	23010113	PURCHASE OF COMPUTERS	180,750.00	300,000,000.00
	23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	0.00
	23010121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	50,000,000.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	5,000,000.00
	23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	0.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	50,000,000.00
	23010148	PURCHASE OF BOOKS	0.00	100,000,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	500,000,000.00
	TOTAL		180,750.00	1,242,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ECONOMIC SECTOR - CONTD

NOTE NO.72	Agency Code: 022200100100	Agency Name: Ministry of Trade, Investments and Cooperatives	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	176,716,335.49	273,796,077.70
	Sub - Total		176,716,335.49	273,796,077.70
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT- GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	14,528,844.15	2,000,000.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	150,000.00	200,000.00
	22020202	TELEPHONE CHARGES	150,000.00	200,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,666,893.50	2,000,000.00

	22020304	MAGAZINES & PERIODICALS	663,240.00	700,000.00
	22020305	PRINTING OF NON-SECURITY DOCUMENTS	500,000.00	1,000,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	987,908.00	1,200,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	350,000.00	900,000.00
	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	400,000.00	0.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	303,000.00	3,500,000.00
	22020502	INTERNATIONAL TRAINING	4,306,682.00	3,000,000.00
	220206	OTHER SERVICES - GENERAL		
	22020601	SECURITY SERVICES	99,900.00	100,000.00
	22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	100,000.00
	220208	FUEL & LUBRICANTS - GENERAL		
	22020803	PLANT/GENERATOR FUEL COST	441,300.00	500,000.00

	220210	MISCELLANEOUS EXPENSES - GENERAL		
	22021001	REFRESHMENT & MEALS	495,000.00	700,000.00
	22021003	PUBLICITY AND ADVERTISEMENTS	250,000.00	2,500,000.00
	22021007	WELFARE PACKAGES	400,000.00	1,000,000.00
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	1,000,000.00
	22021021	SPECIAL DAYS/ CELEBRATIONS	250,000.00	500,000.00
	22021022	PLANNING, MONITORING & EVALUATION	280,000.00	1,000,000.00
	22021023	RESEARCH & DOCUMENTATION	3,514,000.00	3,000,000.00
	22021027	DISASTER MANAGEMENT	439,800.00	500,000.00
	22021029	OTHER EXPENSES	380,000.00	1,000,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	175,000.00	250,000.00
	22021032	FAIR, FESTIVAL, EXPO AND SUMMIT	1,341,300.00	3,150,000.00
		TOTAL OVERHEAD COST	32,072,867.65	30,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 022200100100	208,789,203.14	303,796,077.70

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE



NOTE NO.72B	Agency Code: 022200100100	Agency Name:Ministry of Trade, Investment and Cooperatives	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	0.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00
	23010108	PURCHASE OF BUSES	0.00	0.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	500,000.00
	23010113	PURCHASE OF COMPUTERS	965,700.00	1,150,000.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	0.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL	0.00	
	23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	20,000,000.00
	23020124	CONSTRUCTION OF MARKETS/PARKS	8,773,998.50	0.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSET - GENERAL		

	23030118	REHABILITATION/REPAIRS - RECREATIONAL FACILITIES	0.00	15,000,000.00
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	1,019,685.00	15,000,000.00
	23030124	REHABILITATION/REPAIRS - MARKETS/PARKS	251,728,328.16	320,780,000.00
	230501	ACQUISITION OF NON-TANGIBLE ASSETS		
	23050102	COMPUTER SOFTWARE ACQUISITION	0.00	3,000,000.00
	23050109	SPECIAL PROJECTS & ASSIGNMENTS	0.00	4,500,000.00
	23050112	COUNTERPART FUNDING	0.00	12,070,000.00
	23050113	LAND PREPARATION/FENCING	0.00	3,000,000.00
	23050116	MICRO CREDIT SCHEME OR (COOPERATIVE WEALTH CREATION LOAN SCHEME)	0.00	5,000,000.00
	460101	MAIN FUNDS/CAPITAL RESERVES		
	46010102	CAPITAL DEVELOPMENT FUND- SURPLUS/ (DEFICIT)	82,449,875.00	0.00
		TOTAL	344,937,586.66	400,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ECONOMIC SECTOR - CONTD

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NOTE NO.73	Agency Code: 023600400100	Agency Name: Council for Arts and Culture	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	55,998,073.73	74,845,459.01
	Sub-Total		55,998,073.73	74,845,459.01
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,882,738.25	2,950,000.00
	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	500,000.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	200,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER	197,000.00	

		CONSUMABLES		300,000.00
	220204	MAINTENANCE SERVICES- GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	150,000.00	1,200,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	150,000.00
	22020404	MAINTENANCE OF OFFICE IT EQUIPMENT	0.00	200,000.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	300,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	95,000.00	3,500,000.00
	220206	OTHER SERVICES- GENERAL		
	22020605	CLEANING AND FUMIGATION SERVICES	290,000.00	400,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL		
	22020709	CONSULTANCY SERVICES/ FEES	0.00	200,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021003	PUBLICITY & ADVERTISEMENTS	0.00	

				150,000.00
	22021007	WELFARE PACKAGES	0.00	800,000.00
	22021029	OTHER EXPENSES	1,070,000.00	900,000.00
	22021032	FAIR, FESTIVAL, EXPO AND SUMMIT	360,000.00	10,250,000.00
	22021033	CONTINGENCIES- OTHER RECURRENT COSTS	300,000.00	3,000,000.00
		TOTAL OVERHEAD COST	5,344,738.25	25,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 023600400100	61,342,811.98	99,845,459.01

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

#### DETAILS OF CAPITAL EXPENDITURE

NOTE NO.73B	Agency Code: 023600400100	Agency Name: Council for Arts and Culture	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	

				500,000.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	15,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,000,000.00
	23010113	PURCHASE OF COMPUTERS	194,460.00	1,000,000.00
	23010114	PURCHASE OF COMPUTER PRINTERS	88,000.00	500,000.00
	23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	500,000.00
	23010118	PURCHASE OF SCANNERS	0.00	1,000,000.00
	23010119	PURCHASE OF POWER GENERATING SET	88,000.00	20,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	184,000.00	2,000,000.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -GENERAL		
	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	5,000,000.00
	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0.00	0.00

	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0.00	25,000,000.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		
	23030102	REHABILITATION / REPAIRS - ELECTRICITY	0.00	200,000.00
	23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	0.00	1,300,000.00
	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	15,000,000.00
	23030124	REHABILITATION / REPAIRS - MARKET PARKS	0.00	12,000,000.00
	Total		554,460.00	100,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

ECONOMIC SECTOR-CONTD

NOTE NO.74	Agency Code: 023400100100	Agency Name: Ministry of Works and Transport	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		

	210101	SALARIES AND WAGES		
	21010101	SALARY	549,070,236.71	719,985,748.60
	Sub-Total		549,070,236.71	719,985,748.60
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT - GENERAL		
	22020101	LOCAL TRAVEL AND TRANSPORT: TRAINING	1,895,590.42	0.00
	22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	34,309,887.44	25,203,200.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	155,000,000.00	102,000,000.00
	220203	MATERIALS AND SUPPLY - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	200,000.00	1,623,000.00
	22020304	MAGAZINES AND PERIODICALS	0.00	504,000.00
	22020306	PRINTING OF-SECURITY DOCUMENTS	3,202,500.00	0.00
	22020309	UNIFORMS & OTHER CLOTHING	450,000.00	0.00



	220204	MAINTENANCE OF SERVICE - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	600,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	303,750.00	1,081,600.00
	22020403	MAINTENANCE OF BUILDING/RESIDENTIAL QUARTERS	17,900,000.00	18,000,000.00
	22020405	MAINTENANCE OF PLANTS/GENERATORS	3,493,400.00	3,500,000.00
	22020406	OTHER MAINTENANCE SERVICES	100,000.00	645,200.00
	22020410	MAINTENANCE OF STREET LIGHTINGS	148,722,405.00	129,389,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	1,099,000.00	6,551,960.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220210	MISCELLANEOUS EXPENSES - GENERAL		
	22021001	REFRESHMENT & MEALS	1,000,000.00	582,400.00
	22021003	PUBLICITY AND ADVERTISEMENT	2,720,590.42	3,121,000.00

	22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00	769,600.00
	22021022	PLANNING, MONITORING AND EVALUATION	100,000.00	4,409,440.00
	22021029	OTHER EXPENSES	13,405,675.96	769,600.00
	22021030	PUBLIC ENLIGHTMENT PROGRAMME	100,000.00	1,250,000.00
		TOTAL OVERHEAD COST	385,002,799.24	300,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 023400100100	934,073,035.95	1,019,985,748.60

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.74B	Agency Code: 023400100100	Agency Name: Ministry of Works and Transport	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	34,000,000.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	503,750,000.00

	23010107	PURCHASE OF TRUCKS	0.00	287,000,000.00
	23010108	PURCHASE OF BUSES	0.00	12,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,685,645.00	4,000,000.00
	23010114	PURCHASE OF COMPURE PRINTERS	150,000.00	10,000,000.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	6,000,000.00
	23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT	0.00	0.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	9,791,677.50	50,000,000.00
	23010124	PURCHASE OF TEACHING/ LEARNING AID EQUIPMENT	0.00	0.00
	23010125	PURCHASE OF LIBRARY BOOKS& EQUIPMENT	0.00	0.00
	23010133	PURCHASE OF SURVEYING EQUIPMENT	0.00	1,000,000.00
	23010141	PURCHASE OF COMPUTER STORAGE DEVICES	0.00	0.00
	23010144	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENTS	2,462,800.00	70,000,000.00
	23010145	PURCHASE OF PROJECTORS	0.00	0.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	5,036,580.00	57,786,746.69
	203010148	PURCHASE OF BOOKS	3,774,000.00	25,500,000.00

	230201	CONSTRUCTION/PROVISIONS OF FIXED ASSETS-GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	4,721,940.00	22,000,000.00
	23020102	CONSTRUCTION/PROVISION OF RESIDENTIAL BUILDINGS	1,089,277,426.96	0.00
	23020104	CONSTRUCTION/PROVISION OF HOUSING	0.00	140,000,000.00
	23020105	CONSTRUCTION /PROVISION OF WATER FACILITIES	0.00	25,000,000.00
	23020110	CONSTRUCTION/PROVISION OF FIRE FIGHTING STATIONS	1,874,640.96	62,000,000.00
	23020114	CONSTRUCTION/PROVISION OF ROADS	8,414,402,741.56	22,523,756,354.01
	23020118	CONSTRUCTION /PROVISION OF INFRASTRUCTURE	26,450,123.90	0.00
	23020119	CONSTRUCTION/PROVISION OF RECREATIONAL FACILITIES	0.00	
	23020123	CONSTRUCTION OF TRAFFIC/STREET LIGHTS	5,383,274.40	0.00
	23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	193,563,000.00
	23020125	CONSTRUCTION OF POWER GENERATING PLANTS	0.00	50,000,000.00
	23020128	CONSTRUCTION/PROVISION OF ROAD	2,389,441.00	25,000,000.00

		SIGNS & FURNITURE		
	230301	REHABILITATION/REPAIRS OF FIXED ASSESTS - GENERAL		
	23030102	REHABILITATION/REPAIRS – ELECTRICITY	1,141,500.00	25,000,000.00
	23030103	REHABILITATION/REPAIRS – HOUSING	0.00	68,808,424.00
	23030113	REHABILITATION/REPAIRS – ROADS	3,562,336,375.64	83,305,453.19
	23030114	REHABILITATION/REPAIR- RAILWAYS	1,467,840.00	0.00
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	165,454,390.52	333,231,166.00
	23030122	REHABILITATION/REPAIRS OF BOUNDARIES	0.00	30,000,000.00
	23030123	REHABILITATION/REPAIRS – TRAFFIC/STREET LIGHTS	0.00	190,746,613.88
	23030124	REHABILITATION/REPAIRS – MARKETS/PARKS	0.00	15,115,242.23
	230501	ACQUISITION OF NON - TANGIBLE ASSETS		
	23050119	CONTINGENCIES - CAPITAL	24,827,900.00	151,437,000.00
	410101	CONTRACT RETENTION FEES		
	41010101	CONTRACT RETENTION FEES	280,805,756.97	0.00
	460101	MAIN FUNDS/CAPITAL RESERVES		

	46010102	CAPITAL DEVELOPMENT FUND- SURPLUS/ (DEFICIT)	2,560,603,174.85	0.00
	TOTAL		16,165,037,229.26	25,000,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

ECONOMIC SECTOR-CONTD

NOTE NO.74Cii	Agency Code: 0023400400100	Agency Name: Oyo State Road Maintenance Agency	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES & WAGES		
	21010101	SALARY	0.00	0.00
	Sub-Total		0.00	0.00
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	440,410.00	500,000.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00

	22020202	TELEPHONE CHARGES	50,000.00	50,000.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIAL & SUPPLY - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	700,000.00	700,000.00
	22020302	BOOKS		
	22020303	MAGAZINES & PERIODICALS	100,000.00	100,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,076,430.00	1,300,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	508,004.00	700,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTER	150,000.00	150,000.00
	22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	209,230.00	250,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	0.00	1,000,000.00
	22020502	INTERNATIONAL TRAINING		

	220206	OTHER SERVICES - GENERAL		
	22020601	SECURITY SERVICES	157,520.00	200,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	50,000.00	50,000.00
	220208	FUEL & LUBRICANT - GENERAL		
	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00
	22020803	PLANT/GENERATOR FUEL COST	0.00	0.00
		TOTAL OVERHEAD COST	3,441,594.00	5,000,000.00
	TOTAL	RECURRENT COST FOR CODE :0023400400100	3,441,594.00	5,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.74Ci	Agency Code: 0023400400100	Agency Name: Oyo State Road Maintenance Agency	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		



	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	15,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	25,000,000.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS		
	23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00
	23020128	CONSTRUCTION / PROVISION OF ROAD SIGNS & FURNITURE	0.00	0.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		
	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	0.00
	23030113	REHABILITATION / REPAIRS - ROADS	373,169,493.07	360,000,000.00
	460101	MAIN FUNDS\CAPITAL RESERVES		
	46010102	CAPITAL DEVELOPMENT FUND - SURPLUS	103,106,716.42	0.00
	TOTAL		476,276,209.49	400,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

ECONOMIC SECTOR-CONTD

NOTE NO.75	Agency Code: 026000100100	Agency Name: Ministry of Lands, Housing & Urban Development	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES & WAGES		
	21010101	SALARY	521,483,075.16	681,116,133.70
	Sub-Total		521,483,075.16	681,116,133.70
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	31,602,631.69	25,000,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	50,000.00	50,000.00
	22020202	TELEPHONE CHARGES	7,500.00	20,000.00
	22020203	INTERNET ACCESS CHARGES	30,000.00	150,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,110,880.00	4,000,000.00
	22020303	NEWSPAPERS	52,500.00	100,000.00
	220204	MAINTENANCE SERVICES - GENERAL		

	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,549,000.00	4,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	1,941,700.00	2,000,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	0.00	2,300,000.00
	220206	OTHER SERVICES - GENERAL		
	22020605	CLEANING & FUMIGATION SERVICES	1,500,000.00	1,500,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	3,963,500.00	5,330,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENTS & MEALS	324,000.00	400,000.00
	22021003	PUBLICITY & ADVERTISEMENT	0.00	500,000.00
	22021007	WELFARE PACKAGES	450,000.00	3,700,000.00
	22021022	PLANNING, MONITORING & EVALUATION	0.00	200,000.00
	22021023	RESEARCH & DOCUMENTATION	47,500.00	50,000.00
	22021029	OTHER EXPENSES	415,000.00	700,000.00
		TOTAL OVERHEAD COST	48,044,211.69	50,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 026000100100	569,527,286.85	731,116,133.70

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.75B	Agency Code: 026000100100	Agency Name: Ministry of Lands, Housing & Urban Development	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010101	PURCHASE/ACQUISITION OF LANDS	35,167,251.75	878,500,000
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	70,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	0.00
	23010118	PURCHASE OF SCANNERS	0.00	0.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00
	23010141	PURCHASE OF COMPUTER STORAGE DEVICES	327,000.00	5,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	0.00
	230201	CONSTRUCTION /PROVISION OF FIXED ASSETS GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	802,737.62	250,000,000.00

	23020111	CONSTRUCTION/PROVISION OF LIBRARIES	0.00	5,000,000.00
	23020114	CONSTRUCTION/PROVISION OF ROADS	10,527,500.00	0.00
	23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	1,017,731,480.20	1,510,000,000.00
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	15,000,000.00
	230301	REHABILITATION /REPAIRS OF FIXED ASSETS-GENERAL		
	23030118	REHABILITATION /REPAIRS - RECREATIONAL FACILITIES	0.00	0.00
	23030121	REHABILITATION /REPAIRS OF OFFICE BUILDINGS	300,000.00	0.00
	23030127	REHABILITATION /REPAIRS-ICT INFRASTRUCTURES	0.00	1,500,000.00
	230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		
	23040107	PREPARATION/EXECUTION OF MASTER & REGIONAL PLANS	90,000.00	0.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS & ASSIGNMENTS	84,750,677.50	265,000,000.00
	TOTAL		1,149,696,647.07	3,000,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017- CONTD

ECONOMIC SECTOR: CONTD

NOTE NO.76	Agency Code: 023400200100	Agency Name: Office of the Surveyor- Genaral	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	50,204,257.15	71,832,336.96
	Sub-Total		50,204,257.15	71,832,336.96
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT-GENERAL		
	22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	3,616,835.60	2,000,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	181,314.20	500,000.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIALS AND SUPPLIES-GENERAL		

	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,493,651.10	1,500,000.00
	22020302	BOOKS	0.00	0.00
	22020304	MAGAZINES & PERIODICALS	0.00	0.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	446,000.00	2,500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	925,297.00	1,000,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	617,000.00	1,500,000.00
	220205	TRAINING- GENERAL		
	22020501	LOCAL TRAINING	0.00	0.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES		
	22020703	LEGAL SERVICES	0.00	500,000.00
	22020706	SURVEYING SERVICES	150,000.00	0.00
	22020709	CONSULTING SERVICES/FEES	0.00	0.00
	220208	FUEL & LUBRICANTS –GENERAL		
	22020802	MOTOR VEHICLE FUEL COST	175,000.00	500,000.00

		TOTAL OVERHEAD COST	7,605,097.90	10,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 0234000200100	57,809,355.05	81,832,336.96

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017- CONTD

DETAIL OF CAPITAL EXPENDITURE

NOTE NO.76B	Agency Code: 023400200100	Agency Name: Office of the Surveyor- General	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE GENERAL		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	12,500,000.00
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	0.00
	23010113	PURCHASE OF COMPUTERS	0.00	2,000,000.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	500,000.00
	23010133	PURCHASE OF SURVEYING EQUIPMENT	0.00	10,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	746,700.00	5,000,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		



	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	7,000,000.00
	23020115	CONSTRUCTION/PROVISION OF RAILWAYS	0.00	500,000.00
	23020122	CONSTRUCTION OF BOUNDARY-PILLARS/RIGHT OF WAYS	0.00	2,500,000.00
	230301	REHABILITATION / REPAIR OF FIXED ASSETS-GENERAL		
	23030122	REHABILITATION/ REPAIRS OF BOUNDARIES	0.00	0.00
	230401	PRESERVATION OF ENVIRONMENT - GENERAL		
	23040107	PREPARATION /EXECUTION OF MASTER & REGIONAL PLANS	3,815,050.00	27,000,000.00
	230501	ACQUISITION OF NON-TANGIBLE ASSET		
	23050102	COMPUTER SOFTWARE ACQUISITION	4,747,000.00	1,131,000,000.00
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	382,000.00	2,000,000.00
	460101	MAIN FUNDS/CAPITAL RESERVES		
	46010102	CAPITAL DEVELOPMENT FUND - SURPLUS / (DEFICIT)	799,350.00	0.00
	TOTAL		10,490,100.00	1,200,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017- CONTD

ECONOMIC SECTOR - CONTD

NOTE NO.77	Agency code: 022000300100	Agency Name: Bureau of Statistics	Actual 2017	Budget 2017
	Economic code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	62,668,803.75	62,913,082.18
	Sub-Total		62,668,803.75	62,913,082.18
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT-GENERAL		
	22020101	LOCAL TRAVEL AND TRANSPORT: TRAINING	140,000.00	0.00
	22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	2,012,986.61	1,000,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	300,000.00
	22020203	INTERNET ACCESS CHARGES	99,000.00	1,000,000.00

	220203	MATERIALS AND SUPPLIES-GENERAL		
	220203	PROCUREMENT OF COMPUTER ACCESSORIES	97,450.00	0.00
	220203	PURCHASE OF STATIONERY AND OTHER ITEMS	99,500.00	0.00
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	191,000.00	1,500,000.00
	22020302	BOOKS	0.00	1,000,000.00
	22020303	NEWSPAPERS	0.00	3,000,000.00
	22020304	MAGAZINES AND PERIODICALS	467,610.00	1,000,000.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	156,000.00	1,000,000.00
	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	120,000.00	1,000,000.00
	220205	TRAINING-GENERAL		
	22020501	LOCAL TRAINING	150,000.00	4,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	9,000,000.00

	220206	OTHER SERVICES-GENERAL		
	22020601	SECURITY SERVICES	0.00	500,000.00
	22020602	OFFICE RENT	0.00	0.00
	22020603	RESIDENTIAL RENT	0.00	0.00
	220207	CONSULTING AND PROFESSIONAL SERVICES-GENERAL		
	22020701	FINANCIAL CONSULTING	0.00	1,000,000.00
	22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	1,000,000.00
	22020703	LEGAL SERVICES	0.00	1,000,000.00
	220208	FUEL AND LUBRICANTS-GENERAL		
	22020801	MOTOR VEHICLE FUEL COST	0.00	0.00
	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	700,000.00
	22020803	PLANT/GENERATOR FUEL COST	0.00	500,000.00
		TOTAL OVERHEAD COST	3,533,546.61	30,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 022000300100	66,202,350.36	92,913,082.18

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.77B	Agency Code: 022000300100	Agency Name: Bureau of Statistics	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	1,000,000.00
	23010105	PURCHASE OF MOTOR VEHICLE	0.00	15,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	16,500,000.00
	23010114	PURCHASE OF COMPUTERS PRINTERS	0.00	1,000,000.00
	23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,000,000.00
	23010117	PURCHASE OF SHREDDING MACHINES	0.00	200,000.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00
	23010145	PURCHASE OF PROJECTORS	0.00	300,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	20,000,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
	23020101	CONSTRUCTION /PROVISION OF OFFICE	0.00	0.00

		BUILDINGS		
	230501	AQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	100,000,000.00
	2305010901	TRAINING ON COMPUTATION OF OYO STATE GDP	150,000.00	0.00
	23050112	COUNTERPART FUNDING	0.00	0.00
	23050119	CONTINGENCIES-CAPITAL	200,000.00	0.00
	TOTAL		350,000.00	160,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER,2017- CONTD

ECONOMIC SECTOR- CONTD

NOTE NO.78	Agency Code: 023605200100	Agency Name: Oyo State Tourism Board	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	0.00	0.00
	Sub-Total		0.00	0.00

	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT GENERAL		
	22020102	LOCAL TRAVEL AND TRANSPORT:OTHERS	470,000.00	2,000,000.00
	220202	UTILITIES- GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	150,000.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES- GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	10,800.00	300,000.00
	22020304	MAGAZINES AND PERIODICALS	0.00	0.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	430,700.00	1,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	30,000.00	250,000.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	0.00
	220205	TRAINING -GENERAL		
	22020501	LOCAL TRAINING	0.00	100,000.00

	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220206	OTHER SERVICES- GENERAL		
	22020605	CLEANING & FUMIGATION SERVICES	326,000.00	350,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES		
	22020709	CONSULTANCY SERVICES/FEES	0.00	0.00
	220208	FUEL AND LUBRICANTS- GENERAL		
	22020803	PLANT/GENERATOR FUEL COST	141,600.00	150,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	0.00
	22021002	HONORARIUM AND SITTING ALLOWANCE	0.00	0.00
	22021003	PUBLICITY AND ADVERTISEMENT	187,500.00	250,000.00
	22021006	POSTAGE AND COURIER SERVICES	0.00	0.00
	22021007	WELFARE PACKAGES	198,000.00	200,000.00
	22021021	SPECIAL DAYS/CELEBRATION	350,000.00	1,500,000.00
	22021022	PLANNING, MONITORING AND EVALUATION	333,500.00	500,000.00



	22021023	RESEARCH AND DOCUMENTATION	408,980.00	500,000.00
	22021029	OTHER EXPENSES	23,500.00	250,000.00
	22021032	FAIR, FESTIVAL, EXPO,AND SUMMIT	0.00	2,500,000.00
		TOTAL OVERHEAD COST	2,910,580.00	10,000,000.00
	TOTAL	RECURRENT COST FOR CODE 023605200100	2,910,580.00	10,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017- CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.78B	Agency Code: 023605200100	Agency Name: Oyo State Tourism Board	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS- GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	8,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,500,000.00

	23010113	PURCHASE OF COMPUTERS	0.00	2,000,000.00
	23010119	PURCHASE OF POWER GENERATING SETS	0.00	1,500,000.00
	230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENERAL		
	23020119	CONSTRUCTION/PROVISION OF RECREATIONAL FACILITIES	0.00	5,000,000.00
	230301	REHABILITATION/ REPAIRS OF FIXED ASSETS- GENERAL		
	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	0.00	2,000,000.00
	230401	PRESERVATION OF THE ENVIRONMENT- GENERAL		
	23040106	BEAUTIFICATION AND LANDSCAPING	0.00	2,500,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	2,500,000.00
	23050113	LAND PREPARATION AND FENCING	0.00	2,000,000.00
	23050119	CONTIGENCIES - CAPITAL	0.00	1,000,000.00
	TOTAL		0.00	29,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017- CONTD

ECONOMIC SECTOR CONTD

NOTE NO.79	Agency Code: 022000100100	Agency Name : Ministry of Finance and Budget	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	1,288,467,748.24	1,365,738,388.03
NOTE VII	21010104*	CONTINGENCIES – SALARIES	2,569,063,412.86	5,888,217,952.52
	Sub-Total		3,857,531,161.10	7,253,956,340.55
	2202	OVERHEAD COST		
	220201	TRAVEL &TRANSPORT-GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	41,539,261.76	69,000,000.00
	220202	UTILITIES – GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	1,000,000.00
	220203	MATERIALS & SUPPLIES- GENERAL		

	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,127,351.70	4,800,000.00
	22020304	MAGAZINES & PERIODICALS	466,000.05	600,000.00
	22020305	PRINTING OF NON-SECURITY DOCUMENTS	188,000.00	10,600,000.00
	22020306	PRINTING OF SECURITY DOCUMENTS	0.00	0.00
	220204	MAINTENANCE OF SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	347,541.00	4,800,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	393,524.46	2,400,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	0.00	1,200,000.00
	22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00
	22020406	OTHER MAINTENANCE SERVICES	191,253.00	4,000,000.00
	220205	TRAINING-GENERAL		
	22020501	LOCAL TRAINING	4,267,650.00	11,100,000.00
	22020502	INTERNATIONAL TRAINING	0.00	18,000,000.00
	220206	OTHER SERVICES-GENERAL		
	22020601	SECURITY SERVICES	0.00	0.00
	220207	CONSULTING & PROFESSIONAL		

		SERVICES-GENERAL		
	22020701	FINANCIAL CONSULTING	0.00	0.00
	22020709	CONSULTANCY SERVICES/FEES	4,384,722,564.43	6,000,000,000.00
	220208	FUEL & LUBRICANTS-GENERAL		
	22020803	PLANT/GENERATOR FUEL COST	3,375,000.00	4,000,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021007	WELFARE PACKAGES	4,011,675.00	362,200,000.00
	22021022	PLANNING, MONITORING & EVALUATION	750,000.00	2,400,000.00
	22021029	OTHER EXPENSES	36,454,246.00	1,015,480,000.00
NOTE VII	22021029*	OTHER EXPENSES	3,454,458,313.96	2,628,473,309.10
	22021030	PUBLIC ENLIGHTMENT PROGRAMME	0.00	3,000,000.00
	22021033	CONTINGENCIES – OTHER RECURRENT COSTS	291,000.00	8,000,000.00
	22030106	MOTOR VEHICLE ADVANCE	4,167,200.00	180,000,000.00
		TOTAL OVERHEAD COST	7,936,750,581.36	10,332,053,309.10
	TOTAL	RECURRENT COST FOR CODE: 022000100100	11,794,281,742.46	17,586,009,649.65
LGPB	21010101	SALARY	0.00	48,750,000.00

LGPB	22021029*	OTHER EXPENSES	0.00	5,000,000.00
	TOTAL		0.00	53,750,000.00

(i)	22010101	GRATUITY	80,481,424.25	96,000,000.00
(ii)	22010101	GRATUITY (OTHERS)	783,049,618.60	800,000,000.00
(iii)	22010102	PENSION (LG)	7,365,000,000.00	7,416,000,000.00
(iv)	21020202	STATE SHARE OF CONTRIBUTORY PENSION	816,970,732.00	4,000,000,000.00
	2206	PUBLIC DEBT CHARGES		
	220601	FOREIGN INTEREST/DISCOUNT		
(v)	22060102	FOREIGN INTEREST/DISCOUNT SHORT-TERM BORROWING	1,421,481,067.32	4,320,000,000.00
(vi)		REPAYMENT OF LOANS	6,280,451,560.43	4,533,600,000.00
(vii)		SPECIAL GRADE	0.00	2,792,772,000.00
(viii)		OTHER OPERATING ACTIVITIES (STATE SHARE OF CONTRIBUTORY TO L/G (10% IGR)	1,100,000,000.00	4,386,428,000.00
(ix)		GROUP LIFE INSURANCE	0.00	900,000,000.00

	TOTAL		17,847,434,402.60	29,244,800,000.00
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017- CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.79B	Agency Code: 022000100100	Agency Name: Ministry of Finance and Budget	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010104	PURCHASE OF MOTOR-CYCLES	0.00	300,000.00
	23010105	PURCHASE OF MOTORVEHICLES	19,200,000.00	21,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	10,000,000.00
	23010113	PURCHASE OF COMPUTERS	1,133,310.00	3,000,000.00
	23010119	PURCHASE OF POWER GENERATING SET	8,558,400.00	12,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	776,859.08	7,440,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	0.00

	23020118	CONSTRUCTION /PROVISION OF INFRASTRUCTURES	2,503,349,952.50	7,054,962,021.19
NOTE VII	23020118*	CONSTRUCTION /PROVISION OF INFRASTRUCTURES	220,030,618.76	4,471,200,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL		
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	1,346,149.00	10,000,000.00
	230501	ACQUISITION OF NON-TANGIBLE ASSETS		
	23050116	MICRO CREDIT SCHEME OR (COOPERATIVE WEALTH CREATION LOAN SCHEME)	0.00	200,000,000.00
	23050119	CONTINGENCIES- CAPITAL	0.00	0.00
	TOTAL		2,754,395,289.34	11,789,902,021.19

LGPB	23020118*	CONSTRUCTION /PROVISION OF INFRASTRUCTURES	0.00	10,000,000.00
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

LAW AND JUSTICE SECTOR-CONTD

NOTE NO.80	Agency Code: 032600100100	Agency Name: Ministry of Justice	Actual 2017	Budget 2017
	Economic Code			



	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	195,159,722.22	245,200,560.40
	Sub-Total		195,159,722.22	245,200,560.40
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,228,300.00	0.00
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	13,775,078.85	20,000,000.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES - GENRAL		
	22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	2,990,000.00	7,000,000.00
	22020302	BOOKS	550,000.00	10,000,000.00
	22020304	MAGAZINES & PERIODICALS	0.00	500,000.00

	22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00
	22020309	UNIFORMS & OTHER CLOTHING	16,904,886.34	60,000,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	736,480.00	3,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	550,000.00	3,000,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	2,160,500.00	11,000,000.00
	2204	GRANTS AND CONTRIBUTIONS-GENERAL		
	22040110	GRANTS TO BOARDS/ INSTITUTIONS/CORPORATIONS- CURRENT	100,000.00	0.00
	220205	TRAINING -GENERAL		
	22020501	LOCAL TRAINING	18,172,200.00	15,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	25,000,000.00
	220206	OTHER SERVICES - GENERAL		
	22020601	SECURITY SERVICES	1,268,450.00	2,500,000.00

	22020602	OFFICE RENT	0.00	0.00
	22020603	RESIDENTIAL RENT	396,000.00	2,000,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
	22020703	LEGAL SERVICES	54,961,516.44	80,000,000.00
	220208	FUEL & LUBRICANTS – GENERAL		
	22020803	PLANT / GENERATOR FUEL COST	550,000.00	1,000,000.00
	220210	MISCELLANEOUS EXPENSES - GENERAL		
	22021002	HONOURARIUM & SITTING ALLOWANCE	640,000.00	3,000,000.00
	22021007	WELFARE PACKAGES	150,000.00	1,000,000.00
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	520,000.00	3,000,000.00
	22021029	OTHER EXPENSES	57,500,000.00	0.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	3,000,000.00
	22021555	EASTER GIFT	11,250,000.00	0.00
		TOTAL OVERHEAD COST	187,403,411.63	

				250,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 032600100100	382,563,133.85	495,200,560.40

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.80B	Agency Code 032600100100	Agency Name: Ministry of Justice	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS- GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	1,000,000.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	15,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	9,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	10,000,000.00
	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	10,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	2,346,650.00	5,000,000.00
	23010148	PURCHASE OF BOOKS	1,799,250.00	54,000,000.00
	230201	CONSTRUCTION / PROVISION OF FIXED		

		ASSETS - GENERAL		
	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	10,700,000.00
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	4,300,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL		
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	25,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	60,000,000.00
	23050112	COUNTERPART FUNDING	0.00	22,000,000.00
	23050119	CONTINGENCIES- CAPITAL	0.00	24,000,000.00
	TOTAL		4,145,900.00	250,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

LAW AND JUSTICE SECTOR: - CONTD.

NOTE NO.81	Agency Code 032605100100	Agency Name: The Judiciary, High Court of Justice	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		

	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	1,575,000,000.00	1,200,000,000.00
	Sub-Total		1,575,000,000.00	1,200,000,000.00
	2202	OVERHEAD COST	0.00	0.00
	220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00
	0326051001	INTERNATIONAL TRAINING	25,000,000.00	0.00
		TOTAL OVERHEAD COST	25,000,000.00	0.00
	TOTAL	RECURRENT COST FOR CODE: 032605100100	1,600,000,000.00	1,200,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.81B	Agency Code 032605100100	Agency Name: The Judiciary, High Court of Justice.	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		

	230101	PURCHASE OF FIXED ASSET - GENERAL		
	0326051001	PURCHASE OF MOTOR VEHICLES	276,659,996.82	600,000,000.00
	TOTAL		276,659,996.82	600,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

LAW AND JUSTICE SECTOR-CONTD

NOTE NO.82	Agency Code: 031801100100	Agency Name: Judicial Service Commission	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARY AND WAGES		
	21010101	SALARY	117,531,361.04	155,835,806.60
	Sub-Total		117,531,361.04	155,835,806.60
	220201	TRAVEL & TRANSPORT-GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,022,579.17	700,000.00
	220202	UTILITIES-GENERAL		

	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	200,000.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIAL & SUPPLIES-GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	635,500.00	1,000,000.00
	22020304	MAGAZINES & PERIODICALS	0.00	0.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	675,000.00	700,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	600,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QRTS	95,000.00	600,000.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	0.00
	220205	TRAINING-GENERAL		
	22020501	LOCAL TRAINING	0.00	2,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220206	OTHER SERVICES-GENERAL		



	22020601	SECURITY SERVICES	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
	22020703	LEGAL SERVICES	0.00	100,000.00
	220208	FUEL & LUBRICANTS-GENERAL		
	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	94,500.00	100,000.00
		TOTAL OVERHEAD COST	2,522,579.17	6,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 031801100100	120,053,940.21	161,835,806.60
	22010102	PENSION	211,204,888.29	330,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.82B	Agency Code: 031801100100	Agency Name: Judicial Service Commission	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		

	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	16,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	6,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	8,000,000.00
	TOTAL		0.00	30,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

SOCIAL SECTOR

NOTE NO.83	Agency Code: 051700100100	Agency Name: Ministry of Education, Science and Technology	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARY AND WAGES		
	21010101	SALARY	816,991,011.89	1,052,277,463.49
	Sub-Total		816,991,011.89	1,052,277,463.49
	2202	OVERHEAD COST		

	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	47,613,449.71	31,160,000.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	987,496.00	1,500,000.00
	22020302	BOOKS	952,000.00	1,000,000.00
	22020304	MAGAZINES AND PERIODICALS	0.00	500,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	9,505,580.00	15,000,000.00
	22020306	PRINTING OF SECURITY DOCUMENTS	5,250,000.00	0.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	462,380.00	2,500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	4,054,270.00	2,500,000.00
	22020406	OTHER MAINTENANCE SERVICES	650,000.00	2,500,000.00
	220205	TRAINING - GENERAL		

	22020501	LOCAL TRAINING	1,648,750.00	2,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220206	OTHER MAINTENANCE SERVICES		
	22020603	RESIDENTIAL RENT	0.00	1,500,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	1,500,000.00
	22020711	PROFESSIONAL FEES	825,038.00	0.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENTS & MEALS	15,565,000.00	140,000.00
	22021002	HONORARIUM & SITTING ALLOWANCES	350,000.00	1,500,000.00
	22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,000,000.00
	22021006	POSTAGES AND COURIER SERVICES	0.00	200,000.00
	22021007	WELFARE PACKAGES	1,995,000.00	1,000,000.00
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	1,000,000.00
	22021009	SPORTING ACTIVITIES	1,213,000.00	2,500,000.00
	22021010	DIRECT TEACHINGS & LABORATORY COST	0.00	2,000,000.00
	22021021	SPECIAL DAYS/CELEBRATIONS	0.00	1,000,000.00

	22021022	PLANNING, MONITORING AND EVALUATION	8,527,300.00	14,000,000.00
	22021023	RESEARCH AND DOCUMENTATION	729,500.00	3,000,000.00
	22021025	ACCREDITATION & SUBSCRIPTION TO EDUCATIONAL BODIES	0.00	1,000,000.00
	22021026	EXAMINATION EXPENSES	137,209,098.00	150,000,000.00
	22021029	OTHER EXPENSES	58,714,194.00	3,000,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	1,000,000.00
	22021031	CONDUCT OF SURVEY	0.00	2,000,000.00
	22021032	FAIR, FESTIVAL, EXPO & SUMMIT	370,000.00	2,000,000.00
	22021033	CONTINGENCIES/OTHER RECURRENT COST	420,000.00	1,000,000.00
		TOTAL OVERHEAD COST FOR CODE: 051700100100	297,042,055.71	250,000,000.00
	TOTAL	RECURRENT COST (SALARY & OVERHEAD COST)	1,114,033,067.60	1,302,277,463.49

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.83B	Agency Code: 051700100100	Agency Name: Ministry of Education, Science and Technology	Actual 2017	Budget 2017
	Economic Code			

	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS- GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	20,000,000.00
	23010113	PURCHASE OF COMPUTERS	188,700.00	2,500,000.00
	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	70,000,000.00
	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	5,000,000.00
	23010142	PURCHASE OF NETWORKING DEVICES/PERIPHERALS		1,000,000.00
	23010148	PURCHASE OF BOOKS	0.00	50,000,000.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		
	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	861,350,761.22	1,120,000,000.00
	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	700,000,000.00	700,000,000.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		
	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	1,500,000,000.00
	23030110	REHABILITATION / REPAIRS - LIBRARIES	100,000.00	1,000,000.00

	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECT AND ASSIGNMENTS	450,000.00	480,000,000.00
	23050110	EDUCATIONAL PROGRAMMES	0.00	0.00
	23050112	COUNTERPART FUNDING	5,017,600.00	25,000,000.00
	23050118	PROCUREMENT OF AGRICULTURAL INPUTS	0.00	25,500,000.00
	TOTAL		1,567,107,061.22	4,000,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017—CONTD

SOCIAL SECTOR-CONTD

NOTE NO.83Ci	AGENCY CODE: 051700100200	Agency Name: Agency for Adult And Non- Formal Education	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	10,419,417.79	42,819,891.07
	Sub-Total		10,419,417.79	42,819,891.07

	2202	OVERHEAD COST		
	220101	TRAVEL & TRANSPORT : GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	0.00	3,000,000.00
	220202	UTILITIES – GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	84,000.00
	220203	MATERIALS & SUPPLIES -GENERAL		
	22020301	OFFICE STATIONARIES /COMPUTER CONSUMABLES	200,000.00	250,000.00
	22020304	MAGAZINES & PERIODICALS	0.00	250,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	112,400.00	300,000.00
	220204	MAINTENANCE SERVICES – GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENTS	0.00	100,000.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	100,000.00
	220205	TRAINING – GENERAL		



	22020501	LOCAL TRIANING	0.00	500,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES – GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	200,000.00
	220208	FUEL & LUBRICANTS – GENERAL		
	22020803	PLANT / GENERATOR FUEL COST	0.00	0.00
	220210	MISCELLANEOUS EXPENSES – GENERAL		
	22021002	HONORARIUM AND SITTING ALLOWANCE	1,865,000.00	3,000,000.00
	22021003	PUBLICITY AND ADVERTISEMENT		1,000,000.00
	22021007	WELFARE PACKAGES	0.00	200,000.00
	22021010	DIRECT TEACHING & LABORATORY COST	843,000.00	2,000,000.00
	22021021	SPECIAL DAYS/ CELEBRATIONS	0.00	300,000.00
	22021022	PLANNING, MONITORING AND EVALUATION	250,000.00	1,616,000.00
	22021026	EXAMINATION EXPENSES	180,000.00	600,000.00

	22021029	OTHER EXPENSES	0.00	0.00
		TOTAL OVERHEAD COST	3,450,400.00	13,500,000.00
	TOTAL	RECURRENT COST FOR CODE: 051700100200	13,869,817.79	56,319,891.07

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.83Cii	Agency Code: 051700100200	Agency Name: Agency for Adult And Non- Formal Education	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLE	0.00	20,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	199,800.00	1,000,000.00
	23010113	PURCHASE OF COMPUTERS	173,160.00	600,000.00
	23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	500,000.00

	23010118	PURCHASE OF SCANNERS	0.00	500,000.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	350,000.00
	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	547,517.00	4,000,000.00
	23010144	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	370,000.00	1,000,000.00
	23010145	PURCHASE OF PROJECTORS	0.00	550,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	612,745.00	1,000,000.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		
	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	500,000.00
	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	500,000.00
	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	500,000.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL		
	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	788,780.00	1,000,000.00

	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050110	EDUCATIONAL PROGRAMMES	2,211,900.00	4,000,000.00
	TOTAL		4,903,902.00	36,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017—CONTD

SOCIAL SECTOR-CONTD

NOTE NO.83Di	Agency Code: 051705600100	Agency Name: Oyo State Scholarship Board	Actual 2017	Budget 2017
	Economic Code			
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	220203	MATERIAL & SUPPLIES-GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	1,000,000.00
	22020303	NEWSPAPERS		

				80,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	500,000.00
	220204	MAINTENACE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	100,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	200,000.00
	22020404	MAINTENANCE OF OFFICE /IT EQUIPMENT	0.00	0.00
	22020405	MAINTENANCE OF PLANTS/ GENERATORS	0.00	100,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	0.00	0.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	900,000.00
	22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,800,000.00
	22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,000,000.00

	22021007	WELFARE PACKAGES	0.00	120,950,000.00
	22021026	EXAMINATION EXPENSES	150,000.00	1,500,000.00
	22021029	OTHER EXPENSES	831,000.00	1,000,000.00
		TOTAL OVERHEAD COST	981,000.00	130,130,000.00
	TOTAL	RECURRENT COST FOR CODE 051705600100	981,000.00	130,130,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017—CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.83Dii	Agency Code: 051705600100	Agency Name: Oyo State Scholarship Board	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00
	23010112	PURCHASE OF FURNITURE AND FITTINGS	0.00	0.00
	23010113	PURCHASE OF COMPUTERS	0.00	1,500,000.00

	230301	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL		
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	1,000,000.00
	TOTAL		0.00	2,500,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017—CONTD

SOCIAL SECTOR - CONTD

NOTE NO.84	Agency Code: 051705400200	Agency Name: Post Primary Schools Teaching Service Commission	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY (TEACHERS)	20,717,886,563.11	26,708,633,060.80
	21010101	S	42,873,509.95	468,862,232.64
	Sub-Total		20,760,760,073.06	27,177,495,293.44
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,151,367,947.40	880,000,000.00

		(TEACHERS LB)		
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	500,000.00
	22020202	TELEPHONE CHARGES	0.00	500,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	10,000,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENT	0.00	500,000.00
	220204	MAINTENANCE SERVICE - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	6,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	3,000,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	0.00	8,000,000.00
	22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	0.00	3,500,000.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	1,000,000.00
	22020418	MAINTENANCE OF PUBLIC SCHOOLS	0.00	200,000,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	0.00	100,000,000.00



	22020502	INTERNATIONAL TRAINING	0.00	15,000,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	300,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	2,000,000.00
	22021003	PUBLICITY & ADVERTISEMENTS	0.00	2,000,000.00
	22021006	POSTAGES & COURIER SERVICES	0.00	200,000.00
	22021007	WELFARE PACKAGES	0.00	4,000,000.00
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	2,500,000.00
	22021022	PLANNING, MONITORING AND EVALUATION	0.00	10,000,000.00
	22021023	RESEARCH AND DOCUMENTATION	0.00	3,500,000.00
	22021026	EXAMINATION EXPENSES	0.00	15,000,000.00
	22021029	OTHER EXPENSES	0.00	6,500,000.00
	22030106	MOTOR VEHICLE ADVANCES	0.00	4,000,000.00
	Sub-Total		1,151,367,947.40	1,278,000,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021029	OTHER EXPENSES (STAFF)	48,894,688.10	22,000,000.00

		TOTAL OVERHEAD COST	1,200,262,635.50	1,300,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 051705400200	21,961,022,708.56	28,477,495,293.44

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017—CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.84B	Agency Code: 051705400200	Agency Name: Post Primary Schools Teaching Service Commission	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	20,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,000,000.00
	23010113	PURCHASE OF COMPUTERS	1,554,000.00	3,500,000.00
	23010114	PURCHASE OF COMPUTER PRINTERS	0.00	500,000.00
	23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	250,000.00
	23010116	PURCHASE OF TYPEWRITERS	0.00	0.00
	23010118	PURCHASE OF SCANNERS	0.00	0.00
	23010140	PURCHASE OF UPS/INVERTERS	0.00	0.00

	23010141	PURCHASE OF COMPUTER STORAGE DEVICES	0.00	50,000.00
	23010145	PURCHASE OF PROJECTORS	0.00	0.00
	23010146	PURCHASE OF OTHER EQUIPMENT	536,130.00	450,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL		
	23030101	REHABILITATION/REPAIRS OF RESIDENTIAL BUILDING	0.00	250,000.00
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	3,000,000.00
	TOTAL		2,090,130.00	30,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

SOCIAL SECTOR-CONTD

NOTE NO.85	Agency Code: 051700800100	Agency Name: Oyo State Library Board	Actual 2017	Budget 2017
	Economic Code:			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	58,363,709.06	80,747,188.03

	Sub-Total		58,363,709.06	80,747,188.03
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT- GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT:OTHERS	3,148,542.15	4,200,000.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	164,856.61	300,000.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	547,000.00	1,000,000.00
	22020303	NEWSPAPERS	813,650.00	1,000,000.00
	220204	MAINTENANCE SERVICES -GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	550,000.00	700,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00
	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	149,700.00	0.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	165,000.00	500,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00

	220208	FUEL & LUBRICANTS- GENERAL		
	22020803	PLANT/GENERATOR FUEL COST	784,000.00	800,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021007	WELFARE PACKAGES	0.00	0.00
	22021030	PUBLIC ENLIGHTMENT PROGRAMME	2,022,000.00	1,500,000.00
	22021032	FAIR, FESTIVAL EXPO & SUMMIT	485,550.00	0.00
		TOTAL OVERHEAD COST	8,830,298.76	10,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 051700800100	67,194,007.82	90,747,188.03

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.85B	Agency Code: 051700800100	Agency Name: Oyo State Library Board	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	0.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	8,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURES & FITTINGS	0.00	0.00

	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	20,000,000.00
	23010140	PURCHASE OF UPS/INVERTERS	0.00	2,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	177,600.00	0.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS- GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	225,000.00	0.00
	23020111	CONSTRUCTION/PROVISION OF LIBRARIES	185,000.00	30,000,000.00
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	22,000,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL		
	23030118	REHABILITATION/REPAIRS- RECREATIONAL FACILITIES	0.00	2,000,000.00
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	723,054.00	5,000,000.00
	23030127	REHABILITATION/REPAIRS - ICT INFRASTRUCTURES	8,070,945.37	0.00
	230401	PRESERVATION OF THE ENVIRONMENTS- GENERAL		
	23040106	BEAUTIFICATION & LANDSCAPING	0.00	1,000,000.00

	230501	ACQUISITION OF NON TANGILBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	105,000.00	5,000,000.00
	23050110	EDUCATIONAL PROGRAMMES	0.00	5,000,000.00
	TOTAL		9,486,599.37	100,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

SOCIAL SECTOR-CONTD

NOTE NO.86	Agency Code: 051700300100	Agency Name: State Universal Basic Education Board	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	115,374,513.09	139,162,057.73
	Sub-Total		115,374,513.09	139,162,057.73
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020101	LOCAL TRAVEL & TRANSPORT : TRAINING	6,216,650.00	0.00
	22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	16,388,554.98	26,000,000.00

	220202	UTILITIES – GENERAL		
	22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	1,000,000.00	1,000,000.00
	220203	MATERIALS & SUPPLIES – GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	631,350.00	500,000.00
	22020302	BOOKS	85,000.00	0.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	2,000,000.00
	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	25,000,000.00	25,000,000.00
	220204	MAINTAINANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	281,833.16	2,500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	0.00	0.00
	220205	TRAINING – GENERAL		
	22020501	LOCAL TRAINING	1,760,000.00	



				2,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220206	OTHERS SERVICES – GENERAL		
	22020601	SECURITY SERVICES	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020703	LEGAL SERVICES	0.00	0.00
	22020709	CONSULTANCY SERVICES / FEES	1,500,000.00	1,500,000.00
	220208	FUEL & LUBRICANTS - GENERAL		
	22020803	PLANT / GENERATOR FUEL COST	0.00	0.00
	220210	MISCELLANEOUS EXPENSES - GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	0.00
	22021004	MEDICAL EXPENSES- LOCAL	2,000,000.00	2,000,000.00
	22021007	WELFARE PACKAGES	379,000.00	0.00
	22021009	SPORTING ACTIVITIES	4,616,000.00	5,000,000.00
	22021022	PLANNING, MONITORING AND EVALUATION	16,045,150.00	15,000,000.00
	22021026	EXAMINATION EXPENSES	5,905,000.00	6,000,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	7,410,488.95	2,500,000.00

	22021031	CONDUCT OF SURVEY	0.00	0.00
	22021033	CONTINGENCIES- OTHER RECURRENT COSTS	3,330,050.00	6,000,000.00
	220301	STAFF LOANS AND ADVANCES		
	22030106	MOTOR VEHICLE ADVANCES	0.00	0.00
		TOTAL OVERHEAD COST	97,549,077.09	100,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 051700300100	212,923,590.18	239,162,057.73
	22010102	PENSION	154,000,000.00	190,400,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.86B	Agency Code: 051700300100	Agency Name: State Universal Basic Education Board	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	10,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND	0.00	

		FITTINGS		26,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	0.00
	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00
	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	20,000,000.00
	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	170,000.00	20,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	0.00
	23010148	PURCHASE OF BOOKS	0.00	50,000,000.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL		
	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	1,829,054,054.06
	23020119	CONSTRUCTION/PROVISION OF RECREATIONAL FACILITIES	0.00	5,000,000.00
	23020128	CONSTRUCTION/PROVISION - ROAD SIGNS AND FURNITURE	0.00	40,000,000.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		
	23030106	REHABILITATION / REPAIRS-PUBLIC SCHOOLS	675,000.00	100,000,000.00

	23030119	REHABILITATION / REPAIRS-AIR NAVIGATIONAL EQUIPMENT	0.00	19,391,891.88
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050102	COMPUTER SOFTWARE ACQUISITION	0.00	0.00
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	6,500,000.00
	23050110	EDUCATIONAL PROGRAMMES	480,000.00	45,000,000.00
	23050112	COUNTERPART FUNDING	0.00	1,829,054,054.06
	TOTAL		1,325,000.00	4,000,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

SOCIAL SECTOR-CONTD

NOTE	NO.87	Agency Code: 051705500100	Agency Name: Board For Technical And Vocational Education (BOTAVED)	Actual 2017	Budget 2017
		Economic Code			
		21	PERSONNEL COST		
		2101	SALARY		
		210101	SALARIES AND WAGES		
		21010101	SALARY	150,022,880.53	

				148,684,390.00
	Sub Total		150,022,880.53	148,684,390.00
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRASPORT GENERAL		
	22020101	LOCAL TRAVEL AND TRANSPORT: OTHERS	8,705,731.70	6,250,000.00
	220202	UTILITIES -GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	100,000.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	100,000.00
	220203	MATERIALS & SUPPLIES GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	678,500.00	1,000,000.00
	22020303	NEWSPAPERS	50,000.00	100,000.00
	22020305	PRINTING OF NON-SECURITY DOCUMENTS	275,000.00	400,000.00
	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	0.00

	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	611,900.00	800,000.00
	22020402	MAINTAINANCE OF OFFICE FURNITURE	433,842.20	500,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	0.00	0.00
	22020406	OTHER MAINTENANCE SERVICES	845,580.00	900,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	979,500.00	1,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	1,000,000.00
	220207	CONSULTING & PROFESSIONAL SERVICE-GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	0.00
	220208	FUEL & LUBRICANTS - GENERAL		
	22020803	PLANT/GENERATOR FUEL COST	300,000.00	300,000.00
	220210	MISCELLANEOUS EXPENSES -GENERAL		
	22021001	REFRESHMENT& MEALS	0.00	0.00

	22021007	WELFARE PACKAGES	0.00	0.00
	22021009	SPORTING ACTIVITIES	0.00	250,000.00
	22021022	PLANNING, MONITORING AND EVALUATION	1,198,200.00	1,800,000.00
	22021026	EXAMINATION EXPENSES	4,925,150.00	5,000,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	0.00
	22021033	CONTIGENCIES- OTHER RECURRENT COSTS	498,307.00	500,000.00
		TOTAL OVERHEAD COST	19,501,710.90	20,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 051705500100	169,524,591.43	168,684,390.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER,2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.87B	Agency Code: 051705500100	Agency Name: Board For Technical And Vocational Education (BOTAVED)	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		

	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLE	0.00	10,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	325,500.00	10,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	3,000,000.00
	23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENT	0.00	2,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	18,000,000.00
	230201	CONSTRUCTIN/PROVISION OF FIXED ASSETS- GENERAL		
	23020103	CONSTRUCTION/PROVISION OF ELECTRICITY	0.00	5,000,000.00
	23020107	CONSTRUCTION/PROVISION OF PUBLIC SCHOOLS	0.00	115,000,000.00
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	6,000,000.00
	230301	REHABILITATION AND REPAIRS OF FIXED ASSETS - GENERAL		
	23030106	REHABILITATION/REPAIRS - PUBLIC SCHOOLS	0.00	10,000,000.00
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	254,895.00	10,000,000.00



	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	0.00
	23050110	EDUCATIONAL PROGRAMMES	471,000.00	9,000,000.00
	23050112	COUNTERPART FUNDING	0.00	2,000,000.00
	TOTAL		1,051,395.00	200,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

SOCIAL SECTOR CONTD

NOTE NO.88	Agency Code: 052100100100	Agency Name: Ministry of Health	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES & WAGES		
	21010101	SALARY	492,355,155.23	739,306,051.39
	Sub Total (i)		492,355,155.23	739,306,051.39
	21020102*	TRIP TO ABUJA	50,000.00	0.00
	Sub Total (ii)		50,000.00	0.00

	2202	OVERHEAD COST		
	220201	TRAVELS & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,456,420.61	12,000,000.00
	220202	UTILITIES GENERAL		
	22020201	ELECTRICITY CHARGES	120,000.00	1,000,000.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	3,000,000.00	3,000,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	6,335,980.00	5,500,000.00
	22020303	NEWSPAPER	0.00	800,000.00
	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	2,400,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,955,000.00	16,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	2,312,500.00	5,000,000.00
	22020404	MAINTENANCE OF OFFICE /IT EQUIPMENTS	5,000,000.00	5,000,000.00
	22020405	MAINTENANCE OF PLANTS/GENERATORS	1,462,500.00	1,700,000.00

	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	175,000.00	17,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220206	OTHER SERVICES - GENERAL		
	22020605	CLEANING AND FUMIGATION SERVICES	97,500.00	500,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	7,000,000.00
	220210	MISCELLANEOUS EXPENSES -GENERAL		
	22021001	REFRESHMENT & MEAL	0.00	2,000,000.00
	22021004	MEDICAL EXPENSES - LOCAL	4,478,295.00	32,000,000.00
	22021007	WELFARE PACKAGES	0.00	4,500,000.00
	22021019	MEDICAL EXPENSES - INTERNATIONAL	0.00	16,000,000.00
	22021021	SPECIAL DAYS/CELEBRATIONS	0.00	1,000,000.00
	22021022	PLANNING, MONITORING & EVALUATION	3,828,500.00	13,700,000.00
	22021023	RESEARCH & DOCUMENTATION	0.00	900,000.00
	22021029	OTHER EXPENSES	0.00	0.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	500,000.00
	22021032	FAIR, FESTIVAL, EXPO & SUMMIT	0.00	2,500,000.00

	Sub Total (iii)	TOTAL OVERHEAD COST	41,221,695.61	150,000,000.00
	TOTAL	COST FOR CODE : 052100100100	533,626,850.84	889,306,051.39

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER,2017 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.88B	Agency Code: 0052100100100	Agency Name: Ministry of Health	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS- GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	30,000,000.00
	23010108	PURCHASE OF BUSES	0.00	51,057,500.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00
	23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENT	1,854,835.00	246,155,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL		
	23020106	CONSTRUCTION/PROVISION OF HOSPITALS/HEALTH CENTRES	463,740,246.50	600,000,000.00

	230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL		
	23030105	REHABILITATION/REPAIRS - HOSPITAL/HEALTH CENTRES	0.00	674,382,900.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	1,133,117,100.00
	23050110	EDUCATIONAL PROGRAMMES	4,929,040.00	10,000,000.00
	23050112	COUNTERPART FUNDING	54,200,000.00	55,287,500.00
	23050114	PAYMENT OF COMPENSATION TO PROPERTY OWNERS	0.00	0.00
	23050119	CONTINGENCIES -CAPITAL	0.00	0.00
	233020109	FUND FOR THE AL-BASAR INTERNATIONAL FOUNDATION TO CONDUCT FREE EYE SERVICE IN IBADAN & PREVENTING OUTBREAK OF MENINGITIS	8,003,040.00	0.00
	2330200109	FUND TO ORGANIZE FREE HEALTH MISSION IN OYO STATE	16,921,500.00	0.00
	23050124	EMERGENCY PROCUREMENT OF INTRAVENOUS INFUSIONS	23,640,000.00	0.00
	TOTAL		573,288,661.50	2,800,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2017 - CONTD

SOCIAL SECTOR-CONTD

NOTE NO.89	Agency Code : 052110200100	Agency Name:Oyo State Hospitals' Management Board.	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	6,313,400,356.21	8,439,871,519.48
	Sub-Total		6,313,400,356.21	8,439,871,519.48
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT- GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	47,176,970.41	47,500,000.00
	220202	UTILITIES GENERAL		
	22020201	ELECTRICITY CHARGES	200,000.00	250,000.00
	22020202	TELEPHONE CHARGES	250,000.00	250,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER	2,000,000.00	2,000,000.00

		CONSUMABLES		
	22020304	MAGAZINES & PERIODICALS	10,500,000.00	10,500,000.00
	22020307	DRUGS, LABORATORY,MEDICAL SUPPLIES	6,868,873.95	9,000,000.00
	22020312	SUPPLIES OF CHEMICALS	3,270,200.00	3,700,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	3,000,000.00	3,000,000.00
	22020404	MAINTENANCE OF OFFICE /I.T EQUIPMENT	750,000.00	750,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	5,157,459.17	15,000,000.00
	220206	OTHER SERVICES- GENERAL		
	22020605	CLEANING & FUMIGATION SERVICES	1,500,000.00	1,500,000.00
	220207	CONSULTING AND PROFESSIONAL SERVICES-GENERAL		
	22020709	CONSULTANCY SERVICE/FEES	100,000.00	100,000.00
	220210	MISCELLANEOUS EXPENSES- GENERAL		
	22021001	REFRESHMENT & MEALS	1,179,500.00	

				1,500,000.00
	22021004	MEDICAL EXPENSES- LOCAL	300,000.00	300,000.00
	22021007	WELFARE PACKAGES	0.00	100,000.00
	22021029	OTHER EXPENSES	500,000.00	550,000.00
	22021033	CONTINGENCIES - OTHER RECURRENT COST	1,000,000.00	1,000,000.00
		TOTAL OVERHEAD COST	86,753,003.53	100,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 052110200100	6,400,153,359.74	8,539,871,519.48

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE ENDED 31ST DECEMBER 2017 - CONTD

DETAILS OF CAPITAL EXPENDITURE CONTD

NOTE NO.89B	Agency Code: 052110200100	Agency Name :Oyo State Hospitals' Management Board	Actual 2017	Budget
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSET'S GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	25,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	



				3,000,000.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	6,000,000.00
	23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT	0.00	16,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	0.00
	TOTAL		0.00	50,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017- CONTD

SOCIAL SECTOR-CONTD

NOTE NO.90	Agency code: 052100300101	Agency Name: Oyo State Primary Health Care Board	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	0.00	0.00
	Sub-Total		0.00	0.00
	2202	OVERHEAD COST		

	220201	TRAVEL & TRANSPORT – GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	12,500,000.00
	220202	UTILITIES GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	2,000,000.00
	220203	MATERIALS SUPPLIES – GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	221,000.00	2,000,000.50
	22020305	PRINTING OF NON SECURITY DOCUMENT	0.00	0.00
	220204	MAINTENANCE SERVICES – GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	2,000,000.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	10,000,000.00
	220205	TRAINING GENERAL		
	22020501	LOCAL TRAINING	0.00	3,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	2,000,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	5,000,000.00
	220210	MISCELLANEOUS EXPENSES- GENERAL		
	22021001	REFRESHMENT & MEALS	190,000.00	2,000,000.00

	22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00
	22021007	WELFARE PACKAGES	0.00	26,500,000.00
	22021021	SPECIAL DAYS CELEBRATIONS	0.00	10,000,000.00
	22021029	OTHER EXPENSES	50,000.00	27,175,555.00
	22021030	PUBLIC ENLIGHTMENT PROGRAMME	0.00	5,000,000.00
	22021033	CONTINGENCIES- OTHER RECURRENT COSTS	0.00	5,000,000.00
		TOTAL OVERHEAD COST	461,000.00	114,175,555.50
	TOTAL	RECURRENCT COST FOR CODE: 052100300101	461,000.00	114,175,555.50

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017- CONTD

#### DETAILS OF CAPITAL EXPENDITURE

NOTE: NO.90B	Agency code: 052100300101	Agency Name: Oyo State Primary Health Care Board	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	32,000,000.00

	23010113	PURCHASE OF COMPUTERS	0.00	3,200,000.00
	23010144	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	15,000,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL		
	23030105	REHABILITATION/REPAIRS- HOSPITALS/HEALTH CENTRES	0.00	35,000,000.00
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	10,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	862,549.42	110,000,000.00
	TOTAL		862,549.42	205,200,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

SOCIAL SECTOR - CONTD

NOTE NO.91	Agency Code: 052101100101	Agency Name: Oyo State College of Nursing and Midwifery	Actual 2017	Budget 2017
	Economic Code	.		
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		

	21010101	SALARY	85,449,239.25	416,836,000.00
	Sub-Total		85,449,239.25	416,836,000.00
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	382,028.50	0.00
		TOTAL OVERHEAD COST	382,028.50	0.00
	TOTAL	RECURRENT COST FOR CODE:- 052101100101	85,831,267.75	416,836,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.91B	Agency Code: 052101100101	Agency Name: Oyo State College of Nursing and Midwifery	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	2302	CONSTRUCTION/PROVISION		
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
	23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	6,100,000.00	250,000,000.00

	TOTAL		6,100,000.00	250,000,000.00
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NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

SOCIAL SECTOR-CONTD

NOTE NO.92	Agency Code 052110600100	Agency Name: Oyo State College of Health Science and Technology	Actual 2017	Budget 2017
	Economic Code	Details of Expenditure		
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARY AND WAGES		
	21010101	SALARY	57,599,777.15	226,000,000.00
	Sub-Total		57,599,777.15	226,000,000.00
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	400,602.79	0.00
	220210	MISCELLANEAOUS EXPENSES GENERAL		
	22021025	ACCREDITATION & SUBSCRIPTION OF EDUCATIONAL BODIES	9,251,700.00	0.00

		TOTAL OVERHEAD COST	9,652,302.79	0.00
	TOTAL	RECURRENT COST FOR CODE: 052110600100	67,252,079.94	226,000,000.00

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.92B	Agency Code 052110600100	Agency Name: Oyo State College of Health Science and Technology	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010122	PURCHASE OF HEALTH/MEDICAL EQUIPTMENT	0.00	150,000,000.00
	TOTAL		0.00	150,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

SOCIAL SECTOR: CONTD

NOTE NO.93	Agency Code: 052100100100	Agency Name: Oyo State Health Insurance Agency	Actual 2017	Budget 2017
	2202	OVERHEAD COST		

	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	2,500,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	3,500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	3,000,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING		2,000,000.00
	220206	OTHER SERVICES - GENERAL		
	22020601	SECURITIES SERVICES	0.00	300,000.00
	22020605	CLEANING & FUMIGATION SERVICES	0.00	300,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEEES	0.00	1,000,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENTS & MEALS	0.00	500,000.00
	22021022	PLANNING, MONITORING & EVALUATION	0.00	3,700,000.00
	22021029	OTHER EXPENSES	0.00	3,700,000.00
	22021030	PUBLIC ENLIGHTMENT PROGRAM	0.00	14,000,000.00



	220401	LOCAL GRANTS AND CONTRIBUTIONS		
	22040111	GRANTS TO BOARDS\INSTITUTIONS\CORPORATIONS- CAPITAL	36,000,000.00	0.00
		TOTAL OVERHEAD COST	36,000,000.00	34,500,000.00
	TOTAL	RECURRENT COST FOR CODE: 052100100100	36,000,000.00	34,500,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.93B	Agency Code: 052100100100	Agency Name: Oyo State Health Insurance Agency	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	40,000,000.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	8,500,000.00
	23010122	PURCHASE OF HEALTH\MEDICAL EQUIPMENTS	0.00	50,000,000.00
	230201	CONSTRUCTION /PROVISION OF FIXED ASSETS GENERAL		

	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	15,000,000.00
	230301	REHABILITATION /REPAIRS OF FIXED ASSETS-GENERAL		
	23030106	REHABILITATION /REPAIRS-PUBLIC SCHOOLS	0.00	15,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS & ASSIGNMENTS	0.00	20,000,000.00
	TOTAL		0.00	148,500,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2017 - CONTD

SOCIAL SECTOR-CONTD

NOTE NO.94	Agency Code: 051400100100	Agency Name:Ministry of Women Affairs Community Development Social Welfare And Poverty Alleviation	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	176,062,490.34	241,644,537.79
	Sub Total (i)		176,062,490.34	241,644,537.79

	21010101*	FUND FOR ECONOMIC POLICY RESEARCH INSTITUTE	133,600.00	0.00
	Sub Total (ii)		133,600.00	0.00
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT- GENERAL		
	22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	12,254,430.19	12,500,000.00
	220202	UTILITIES GENERAL		
	22020202	TELEPHONE CHARGES	0.00	25,000.00
	220203	MATERIALS AND SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	231,675.00	500,000.00
	220204	MAINTENANCE SERVICE - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000.00	300,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	186,000.00	250,000.00
	22020406	OTHER MAINTENANCE SERVICES	996,340.00	0.00
	220205	TRAINING - GENERAL		

	22020501	LOCAL TRAINING	2,646,000.00	14,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	11,850,000.00
	2220206	OTHER SERVICES- GENERAL		
	22020605	CLEANING& FUMIGATION SERVICES	72,900.00	0.00
	220207	CONSULTING AND PROFESSIONAL SERVICES-GENERAL		
	22020703	LEGAL SERVICES.	731,250.00	2,000,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT AND MEALS	2,930,750.00	500,000.00
	22021007	WELFARE PACKAGES	1,047,000.00	60,650,000.00
	22021019	MEDICAL EXPENSES- INTERNATIONAL	343,750.00	1,000,000.00
	22021021	SPECIAL DAYS / CELEBRATIONS	11,702,500.00	15,000,000.00
	22021022	PLANNING, MONITORING AND EVALUATION	381,750.00	4,325,000.00
	22021029	OTHER EXPENSES	149,186,965.00	81,100,000.00

	22021030	PUBLIC ENLIGHTMENT PROGRAMME	0.00	500,000.00
	22021032	FAIR, FESTIVAL, EXPO AND SUMMIT	1,150,000.00	15,000,000.00
	22021033	CONTINGENCIES - OTHER RECURRENT COST	687,500.00	5,500,000.00
	220401	LOCAL GRANTS AND CONTRIBUTIONS		
	22040109	GRANT TO COMMUNITIES/NGOs	15,823,500.00	0.00
	No Code	RUNNING COST FOR THE HOMES	14,300,000.00	0.00
	Sub-Total (iii)	TOTAL OVERHEAD COST	214,972,310.19	225,000,000.00
	TOTAL	COST FOR CODE: 051400100100	391,168,400.53	466,644,537.79

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2017 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.94	Agency Code 051400100100	Agency Name: Women Affairs Community Development Social Welfare. & Poverty Alleviation	Actual 2017	Budget 2017
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSET GENERAL		

	23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00
	23010122	PURCHASE OF HEALTH /MEDICAL EQUIPMENT	0.00	0.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL	.	
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	31,142,543.09
	23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES	0.00	30,357,456.91
	23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	130,000,000.00
	230301	REHABILITATION/REPAIR OF FIXED ASSET-GENERAL		
	23030101	REHABILITATION /REPAIR OF RESIDENTIAL BUILDING	0.00	0.00
	23030121	REHABILITATION /REPAIR OF OFFICE BUILDINGS	0.00	0.00
	230501	ACQUISITION OF NON TANGIBLE ASSET		
	23050119	CONTINGENCIES CAPITAL	0.00	8,500,000.00

	TOTAL		0.00	200,000,000.00
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

SOCIAL SECTOR-CONTD

NOTE NO.95	Agency Code 053500100100	Agency Name: Ministry of Environment And Water Resources	Actual 2017	Budget 2017
	Economic Code	Details of Expenditure		
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARY AND WAGES		
	21010101	SALARY	347,170,354.76	505,453,420.61
	Sub-Total		347,170,354.76	505,453,420.61
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,912,385.26	10,000,000.00
	220202	UTILITY - GENERAL		
	22020201	ELECTRICITY CHARGES	110,000.00	100,000.00
	22020202	TELEPHONE CHARGES	0.00	50,000.00
	22020203	INTERNET ACCESS CHARGES	0.00	50,000.00

	220203	MATERIALS AND SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	728,020.00	1,000,000.00
	22020302	BOOKS	0.00	50,000.00
	22020304	MAGAZINES & PERIODICALS	50,000.00	100,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	100,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,300,000.00	2,050,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	400,000.00	500,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	500,000.00	1,000,000.00
	22020405	MAINTENANCE OF PLANTS /GENERATORS	750,000.00	1,500,000.00
	22020406	OTHER MAINTENANCE SERVICES	4,856,240.00	1,200,000.00
	220205	TRAINING GENERAL		
	22020501	LOCAL TRAINING	0.00	3,500,000.00
	22020502	INTERNATIONAL TRAINING	160,000.00	2,500,000.00
	220206	OTHER SERVICES-GENERAL		
	22020605	CLEANING AND FUMIGATION SERVICES	7,000,000.00	200,000.00



	220207	CONSULTING AND PROFESSIONAL SERVICE - GENERAL		
	22020701	FINANCIAL CONSULTING	900,000.00	0.00
	22020709	CONSULTANCY SERVICES/FEEES	0.00	500,000.00
	220210	MISCELLANEOUS EXPENSES - GENERAL		
	22021003	PUBLICITY AND ADVERTISEMENTS	100,000.00	200,000.00
	22021007	WELFARE PACKAGES	0.00	5,100,000.00
	22021021	SPECIAL DAYS/CELEBRATIONS	0.00	2,700,000.00
	22021022	PLANNING, MONITORING AND EVALUATION	439,000.00	2,000,000.00
	22021029	OTHER EXPENSES	13,645,500.00	13,100,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	345,850.00	2,500,000.00
	220401	LOCAL GRANTS AND CONTRIBUTIONS		
	22040110	GRANTS TO BOARDS/INSTITUTIONS/CORPORATION- CURRENT	10,114,000.00	0.00
		TOTAL OVERHEAD COST	48,310,995.26	50,000,000.00
	TOTAL	RECURRENT COST FOR CODE 053500100100	395,481,350.02	555,453,420.61

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

## CAPITAL EXPENDITURE

NOTE NO.95B	Agency Code: 053500100100	Agency Name: Ministry of Environmental And Water Resources	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010107	PURCHASE OF TRUCKS	0.00	100,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00
	23010142	PURCHASE OF NETWORKING DEVICES/PERIPHERALS	0.00	20,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	28,000,000.00
	23010149	PURCHASE OF GEOLOGICAL/GEOPHYSICAL EQUIPMENT	0.00	20,000,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL		
	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,405,765.25	40,000,000.00
	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	230,000,000.00
	23020118	CONSTRUCTION / PROVISION OF	0.00	

		INFRASTRUCTURE		200,000,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL		
	23030104	REHABILITATION/REPAIRS-WATER FACILITIES	0.00	75,000,000.00
	230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		
	23040102	EROSION AND FLOOD CONTROL	0.00	635,000,000.00
	23040104	INDUSTRIAL POLLUTION PREVENTION AND CONTROL	0.00	10,000,000.00
	23040105	WATER POLLUTION PREVENTION AND CONTROL	0.00	10,000,000.00
	23040106	BEAUTIFICATION AND LANDSCAPING	38,347,140.83	300,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050102	COMPUTER SOFTWARE ACQUISITION	0.00	0.00
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	6,000,000.00	102,000,000.00
	23050112	COUNTERPART FUNDING	0.00	200,000,000.00
	23050113	LAND PREPARATION / FENCING	0.00	30,000,000.00
	TOTAL		46,752,906.08	2,000,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 -CONTD.

SOCIAL SECTOR-CONTD

NOTE NO.96	Agency Code: 025200100100	Agency Name : Oyo State Rural Water Supply and Sanitation Agency	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	0.00	0.00
	Sub Total		0.00	0.00
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT-GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	619,250.00	1,000,000.00
	22020302	BOOKS	0.00	0.00

	22020303	MAGAZINES & PERIODICALS	0.00	0.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	200,000.00	500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	376,000.00	2,000,000.00
	220205	TRAINING -GENERAL		
	22020501	LOCAL TRAINING	1,114,750.00	3,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220206	OTHER SERVICES - GENERAL		
	22020601	SECURITY SERVICES	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL		
	22020709	CONSULTANCY SERVICES/FEEES	0.00	0.00
	220208	FUEL & LUBRICANTS- GENERAL		
	22020803	PLANT/ GENERATOR FUEL COST	200,000.00	2,100,000.00
	220210	MISCELLANEOUS EXPENSES-GENERAL		

	22021029	OTHER EXPENSES	0.00	400,000.00
		TOTAL OVERHEAD COST	2,510,000.00	10,000,000.00
	TOTAL	RECURRENT COST FOR CODE 025200100100	2,510,000.00	10,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD.

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.96B	Agency Code: 025200100100	Agency Name : Oyo State Rural Water Supply and Sanitation Agency	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	20,000,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
	23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES	0.00	10,000,000.00
	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,500,000.00	20,000,000.00

	230301	REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL		
	23030104	REHABILITATION/REPAIRS - WATER FACILITIES	0.00	50,000,000.00
	TOTAL		2,500,000.00	100,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER,2017. CONTD

SOCIAL SECTOR-CONTD

NOTE NO.97	Agency Code: 051300100100	Agency Name: Ministry of Youth and Sports	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY (MINISTRY)	41,161,902.42	47,657,217.22
	21010101	SALARY (SSFC & CFC)	0.00	652,500,000.00
	Sub-Total		41,161,902.42	700,157,217.22
	2202	OVERHEAD		
	220201	TRAVEL & TRANSPORT- GENERAL		
	22020102	LOCAL TRAVEL AND TRANSPORT:	2,979,761.63	3,000,000.00

		OTHERS		
	220202	UTILITIES- GENERAL		
	22020201	ELECRCITY CHARGES	0.00	500,000.00
	22020202	TELEPHONE CHARGES	50,500.00	500,000.00
	22020203	INTERNET ACCESS CHARGES	0.00	500,000.00
	220203	MATERIALS & SUPPLIES- GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	968,205.00	5,000,000.00
	22020302	BOOKS	0.00	100,000.00
	22020303	MAGAZINE & PERIODICAL	0.00	200,000.00
	22020305	PRINTING OF NON - SECURITY DOCUMENTS	0.00	200,000.00
	22020307	DRUGS/ LABORATORIES /MEDICAL SUPPLIES	0.00	3,000,000.00
	220204	MAINTENANCE SERVICES- GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIUPMENT	1,320,650.00	31,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	388,700.00	4,000,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTAL QUARTERS	1,224,170.00	10,000,000.00
	220205	TRAINING- GENERAL		



	22020501	LOCAL TRAINING	310,000.00	5,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	10,000,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL		
	22020709	CONSULTANCY SERVICES/ FEES	16,579,400.00	7,000,000.00
	220208	FUEL & LUBRICANTS - GENERAL		
	22020803	PLANT / GENERATOR FUEL COST	141,950.00	1,000,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021003	PUBLICITY AND ADVERTISEMENTS	0.00	2,000,000.00
	22021004	MEDICAL EXPENSES - LOCAL	0.00	500,000.00
	22021007	WELFARE PACKAGES	5,933,400.00	200,000,000.00
	22021009	SPORTING ACTIVITIES	678,000.00	30,500,000.00
	22021021	SPECIAL DAYS/ CELEBRATIONS	6,968,000.00	7,000,000.00
	22021022	PLANNING ,MONITORING& EVALUATION	100,000.00	0.00
	22021028	SPORTS ACADEMY/SIGN- ON FEE/REGISTRATIONS E.TC.C	1,322,500.00	0.00
	22021029	OTHER EXPENSES	5,780,000.00	40,000,000.00
	22021029	OTHER EXPENSES (SSFC&CFC)	330,000,000.00	0.00
		TOTAL OVERHEAD COST	374,745,236.63	361,000,000.00
	TOTAL	TOTAL RECURRENT COST FOR CODE:	415,907,139.05	1,061,157,217.22

		051300100100		
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017. CONTD

DETAIL OF CAPITAL EXPENDDITURE

NOTE NO.97B	Agency Code: 051300100100	Agency Name: Ministry of Youth and Sports	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS- GENERAL		
	23010113	PURCHASE OF COMPUTERS	183,150.00	0.00
	23010126	PURCHASE OF SPORTING/GAMING EQUIPMEMT	100,000.00	22,000,000.00
	230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENERAL		
	23020112	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES	0.00	16,000,000.00
	230301	REHABILITATION/ REPAIRS OF FIXED ASSETS- GENERAL		
	23030111	REHABILITATION/ REPAIRS - SPORTING FACILITIES	537,200.00	60,000,000.00
	23030121	REHABILITATION /REPAIRS OF OFFICE BUILDINGS	0.00	2,000,000.00

	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	0.00
	TOTAL		820,350.00	100,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

SOCIAL SECTOR-CONTD

NOTE NO.98	Agency Code: 051305100100	Agency Name: Agency for Youth Development	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	48,889,894.41	64,199,287.90
	Sub-Total		48,889,894.41	64,199,287.90
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT –GENERAL		
	22020102	LOCAL TRAVEL& TRANSPORT: OTHERS	3,224,169.52	5,000,000.00
	220202	UTILITIES- GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	500,000.00
	220203	MATERIALS & SUPPLIES –GENERAL		

	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	915,270.00	2,000,000.00
	22020303	NEWSPAPERS	0.00	0.00
	22020304	MAGAZINES & PERIODICALS	0.00	0.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	393,000.00	500,000.00
	22020309	UNIFORMS & OTHER CLOTHING	0.00	0.00
	220204	MAINTENANCE SERVICES –GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	494,000.00	1,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	504,170.00	1,000,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	180,000.00	1,000,000.00
	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	194,250.00	0.00
	220205	TRAINING – GENERAL		
	22020501	LOCAL TRAINING	6,375,500.00	7,000,000.00
	220206	OTHER SERVICES – GENERAL		
	22020602	OFFICE RENT	240,000.00	1,000,000.00
	22020603	RESIDENTIAL RENT	90,000.00	0.00
	220207	CONSULTING & PROFFESIONAL		

		SERVICES- GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	600,000.00
	220210	MISCELLANEOUS EXPENSES-GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	0.00
	22021007	WELFARE PACKAGES	0.00	1,500,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	925,368.00	1,000,000.00
	22021032	FAIR, FESTIVAL, EXPO & SUMMIT.	355,000.00	1,400,000.00
	22021033	CONTINGENCIES-OTHER RECURRENT COSTS	1,333,224.00	1,500,000.00
		TOTAL OVERHEAD COST	15,223,951.52	25,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 051305100100	64,113,845.93	89,199,287.90

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.98B	Agency Code: 051305100100	Agency Name: Agency for Youth Development	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		

	230101	PURCHASE OF FIXED ASSESTS-GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	10,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	50,370,150.00	5,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	581,640.00	5,000,000.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS- GENERAL		
	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS- GENERAL		
	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	50,000,000.00
	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	20,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050111	CONSTITUENCY PROJECTS/EMPOWERMENT PROGRAMME	400,000.00	1,211,535,000.00
	23050112	COUNTERPART FUNDING	0.00	48,465,000.00
	TOTAL		51,351,790.00	1,350,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

SOCIAL SECTOR-CONTD

NOTE NO.99	Agency Code: 053905100100	Agency Name: Oyo State Sports Council	Actual 2017	Budget 2017
	Economic Code			
	21	PERSONNEL COST		
	210	SALARY		
	210101	SALARIES & WAGES		
	21010101	SALARY	376,041,393.78	509,427,689.66
	Sub-Total		376,041,393.78	509,427,689.66
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	120,000.00	0.00
	22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	5,989,926.13	10,750,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	100,000.00	100,000.00
	22020202	TELEPHONE CHARGES	121,000.00	100,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,105,260.00	500,000.00

	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF VEHICLE/TRANSPORT EQUIPMENT	0.00	500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	310,000.00	2,500,000.00
	22020406	OTHER MAINTENANCE SERVICES	425,600.00	500,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	30,000.00	100,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	225,000.00	5,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	7,000,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENTS & MEALS	0.00	500,000.00
	22021003	PUBLICITY & ADVERTISEMENT	0.00	150,000.00
	22021004	MEDICAL EXPENSES - LOCAL	181,900.00	500,000.00
	22021006	POSTAGE & COURIER SERVICES	0.00	0.00
	22021007	WELFARE PACKAGES	0.00	750,000.00
	22021009	SPORTING ACTIVITIES	5,866,967.00	24,250,000.00



	220201009	PARTICIPATION AT SPORTING ACTIVITIES	196,000.00	0.00
	22021021	SPECIAL DAYS/CELEBRATIONS	0.00	250,000.00
	22021028	SPORTS ACADEMY/SIGN-ON FEES/REGISTRATION, ETC	0.00	5,000,000.00
	22021029	OTHER EXPENSES	197,500.00	1,050,000.00
	22021032	FAIR FESTIVAL EXPO & SUMMIT	0.00	25,000,000.00
		TOTAL OVERHEAD COST	14,869,153.13	85,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 053905100100	390,910,546.91	594,427,689.66

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.99B	Agency Code: 053905100100	Agency Name: Oyo State Sports Council	Actual 2017	Budget 2017
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	6,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	199,800.00	1,000,000.00
	23010126	PURCHASE OF SPORTING/GAMING	0.00	0.00

		EQUIPMENT		
	23010145	PURCHASE OF PROJECTORS	0.00	0.00
	23010146	PURCHASE OF OTHER EQUIPMENT	197,025.00	2,500,000.00
	23010149	PURCHASE OF GEOLOGICAL/GEOPHYSICAL EQUIPMENT	386,000.00	0.00
	230201	CONSTRUCTION /PROVISION OF FIXED ASSETS GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	500,000.00
	23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES	0.00	1,500,000.00
	23020112	CONSTRUCTION/PROVISION OF SPORTING FACILITIES	0.00	145,000,000.00
	23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	1,098,500.00	7,000,000.00
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURE	176,000.00	500,000.00
	230301	REHABILITATION /REPAIRS OF FIXED ASSETS-GENERAL		
	23030111	REHABILITATION /REPAIRS - SPORTING FACILITIES	0.00	500,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		

	23050109	SPECIAL PROJECTS & ASSIGNMENTS	0.00	1,500,000.00
	23050111	CONSTITUENCY PROJECTS/EMPOWERMENT PROGRAMME	0.00	2,000,000.00
	23050113	LAND PREPARATION/FENCING	0.00	2,000,000.00
	TOTAL		2,057,325.00	170,000,000.00

	SUMMARY OF EXPENDITURES	ACTUAL 2017	BUDGET 2017
1a	PERSONNEL WITHOUT SUBVENTION TO STATUTORY BODIES	37,586,595,427.22	49,961,687,877.29
1b	PERSONNEL - SUBVENTION TO STATUTORY BODIES	2,569,063,412.86	5,888,217,952.52
1	TOTAL PERSONNEL COSTS	40,155,658,840.08	55,849,905,829.81
2	OVERHEAD COSTS	14,743,133,729.30	20,505,115,264.60
2b	OTHERS	183,600.00	0.00
		14,743,317,329.30	20,505,115,264.60
3	CAPITAL EXPENDITURES	28,777,961,372.15	80,788,902,021.19

4	CRFC	36,442,198,299.12	50,787,699,770.00