

OYO STATE OF NIGERIA

AGENCY CODE 011100100100 - OFFICE OF THE EXECUTIVE GOVERNOR
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
	TRAVEL AND TRANSPORT - GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		30,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	60,000,000.00	300,000,000.00
220202	UTILITIES GENERAL		
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00
22020202	TELEPHONE CHARGES	100,000.00	100,000.00
22020203	INTERNET ACCESS CHARGES	-	
220203	MATERIALS AND SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES /COMPUTER CONSUMABLES	20,000,000.00	30,000,000.00
22020303	NEWSPAPERS	-	
22020304	MAGAZINES & PERIODICALS	1,000,000.00	1,500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	206,437,800.00	300,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	4,000,000.00
22020403	MAINTENANCE OF BUILDING/RESIDENTIAL QUARTERS	20,000,000.00	75,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	4,000,000.00	5,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	15,000,000.00	20,000,000.00

22020406	OTHER MAINTENANCE SERVICES	5,000,000.00	6,000,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	82,500,000.00	90,000,000.00
22020502	INTERNATIONAL TRAINING	25,000,000.00	50,000,000.00
22020555	I.T, CAPACITY BUILDING		10,000,000.00
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES	476,000,000.00	476,000,000.00
22020698	STATE BOUNDARY COMMITTEE (SPECIAL SERV)		5,000,000.00
22020699	MDGs PSU RUNNING COST/PROJECT MONITORING		10,378,000.00
220207	CONSULTING AND PROFESSIONAL SERVICES-GENERAL		
22020709	CONSULTANCY SERVICES/FEES	-	
220210	MISCELLANEOUS EXPENSES - GENERAL		
22021001	REFRESHMENTS & MEALS	75,000,000.00	80,000,000.00
22021006	POSTAGES AND COURIER SERVICES	22,000.00	22,000.00
22021007	WELFARE PACKAGES	175,000,000.00	200,000,000.00
22021021	SPECIAL DAY CELEBRATION	30,000,000.00	30,000,000.00
22021024	PILGRIMAGE AND RELIGION FESTIVAL	200,000,000.00	220,000,000.00
22021027	DISASTER MANAGEMENT	50,000,000.00	50,000,000.00
22021029	OTHER EXPENSES	749,998,000.00	1,500,000,000.00
22021777	NIGERIA NATIONAL VOLUNTEER SERVICE (NNVS)	-	1,000,000.00
TOTAL		2,203,057,800.00	3,500,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 023100100100 - RURAL ELECTRIFICATION BOARD
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	3,000,000.00
220203	MATERIALS & SUPPLIES		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,000,000.00	4,000,000.00
22020303	MAGAZINES AND PERIODICAL	500,000.00	1,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000.00	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	1,000,000.00	3,000,000.00
22020404	MAINTENANCE OF OFFICE/ ICT EQUIPMENT	1,000,000.00	3,000,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	1,000,000.00	3,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES	1,500,000.00	3,000,000.00
220207	CONSULTING AND PROFESSIONAL SERVICES-GENERAL		
22020701	FINANCIAL CONSULTING	-	
22020703	LEGAL SERVICES	500,000.00	1,000,000.00
220208	FUEL & LUBRICANTS -GENERAL		
22020803	PLANT/ GENERATOR FUEL COST	1,000,000.00	2,000,000.00
220210	MISCELLANEOUS EXPENSES -GENERAL		
22021001	REFRESHMENT & MEALS	250,000.00	500,000.00

22021007	WELFARE PACKAGES	250,000.00	500,000.00
22021029	OTHER EXPENSES	0.00	-
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	1,000,000.00	1,000,000.00
TOTAL		13,500,000.00	30,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 012500100100 - OFFICE OF THE HEAD OF SERVICE
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	32,700,000.00	32,700,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00
22020202	TELEPHONE CHARGES	450,000.00	450,000.00
22020203	INTERNET ACCESS CHARGES	500,000.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	10,000,000.00	10,000,000.00
22020303	NEWSPAPERS	750,000.00	1,000,000.00
22020304	MAGAZINES & PERIODICALS		400,000.00
22020305	PRINTING OF NON SECURITY DOCUMENT	0.00	2,000,000.00
22021007	PREPARATION OF ESTABLISHMENT PROPOSAL		750,000.00

220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS	2,000,000.00	3,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	750,000.00	2,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	10,650,000.00	9,000,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	50,000,000.00	45,000,000.00
22020502	INTERNATIONAL TRAINING	30,000,000.00	25,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020709	CONSULTANCY SERVICES/FEEES	50,000,000.00	25,000,000.00
220210	MISCELLANEOUS EXPENSES - GENERAL		
22021001	REFRESHMENT & MEALS	10,000,000.00	10,000,000.00
22021007	WELFARE PACKAGES	20,000,000.00	20,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODY	2,000,000.00	2,000,000.00
22021021	SPECIAL DAY/CELEBRATIONS	16,000,000.00	16,000,000.00
22021029	OTHER EXPENSES	10,000,000.00	10,000,000.00
22021032	FAIR, FESTIVAL, EXPO & SUMMIT	24,000,000.00	34,000,000.00
TOTAL		270,000,000.00	250,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 012500600100-SIMEON ADEBO STAFF DEVELOPMENT CENTRE
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018	Approved Estimates 2019
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		N	N
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	700,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES	0.00	
22020202	TELEPHONE CHARGES	0.00	
22020203	INTERNET ACCESS CHARGES	0.00	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	600,000.00	1,000,000.00
22020302	BOOKS	0.00	
22020303	MAGAZINES & PERIODICALS	50,000.00	200,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	400,000.00	400,000.00
220204	MAINTENANCE OF SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	200,000.00	100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTES	500,000.00	10,000,000.00
22020406	OTHER MAINTENANCE SERVICES	300,000.00	10,000,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING OF SASDC STAFF (A)		
22020501	LOCAL TRAINING	5,000,000.00	10,000,000.00
22020502	INTERNATIONAL TRAINING	500,000.00	6,000,000.00
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES	50,000.00	100,000.00
22020602	OFFICE RENT	0.00	
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL		
22020709	CONSULTANCY SERVICES/FEES	200,000.00	200,000.00
220208	FUEL & LUBRICANTS - GENERAL		

22020803	PLANT/GENERATOR FUEL COST	200,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	200,000.00	200,000.00
TOTAL		9,000,000.00	40,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 011103300100 OYO STATE AGENCY FOR THE CONTROL OF AIDS
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT - GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	5,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	5,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	15,000,000.00	20,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHER	15,000,000.00	20,000,000.00
220202	UTILITIES GENERAL		
22020201	ELECTRICITY CHARGES	0.00	-
22020202	TELEPHONE CHARGES	220,000.00	220,000.00
22020203	INTERNET ACCESS CHARGES	1,500,000.00	1,500,000.00
220203	MATERIALS AND SUPPLIES - GENERAL		

22020301	OFFICE STATIONERIES/COMPUTER COMPUTER	1,000,000.00	1,000,000.00
22020302	OFFICE STATIONERIES/COMPUTER COMPUTER		-
22020303	NEWSPAPER	130,000.00	130,000.00
22020304	MAGAZINES AND PERIODICALS	100,000.00	100,000.00
22021305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	500,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS	3,500,000.00	3,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	500,000.00	500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	500,000.00	500,000.00
22020405	MAINTENANCE OF PLANT/ GENERATORS	200,000.00	200,000.00
22020406	OTHER MAINTENANCE SERVICES	250,000.00	250,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINNING	4,000,000.00	10,000,000.00
22020502	INTERNATIONAL TRAINNING	5,000,000.00	10,000,000.00
220206	OTHER SERVICE-GENERAL		
22020605	CLEANING /FUNMIGATION SERVICE	300,000.00	300,000.00
220207	CONSULTING AND PROFESSIONAL SERVICES-GENERAL		
22020702	CONSULTANCY SERVICES/ FEES	1,200,000.00	-
22020710	EXTERNAL AUDIT FEES		1,200,000.00
220208	FUELS & LUBRICANTS- GENERAL		
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00
22020802	OTHER TRANSPORT FUEL COST		
22020803	PLANT/ GENERATORS FUEL COST	500,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES-GENERAL		
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	2,000,000.00
22021003	PUBLICITY & ADVERTISEMENT	1,500,000.00	1,500,000.00

22021006	POSTAGE & COURIER SERVICES	100,000.00	100,000.00
22021007	WELFARE PACKAGES	2,610,000.00	2,610,000.00
220210022	PLANNING, MONITORING AND EVALUATION	7,000,000.00	8,000,000.00
220210023	RESEARCH AND DOCUMENTATION	5,000,000.00	6,000,000.00
220210030	PUBLIC ENLIGHTENMENT PROGRAMME	19,000,000.00	21,000,000.00
220210032	FAIR, FESTIVAL, EXPO & SUMMIT	14,600,000.00	14,600,000.00
220210033	CONTIGENCIES: OTHER RECURRENT COST	41,200,000.00	590,000.00
TOTAL		151,610,000.00	140,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 011103500100 LOCAL GOVERNMENT STAFF PENSION BOARD
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT : TRAIN	1,100,000.00	3,000,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES	0.00	200,000.00
22020202	TELEPHONE CHARGES	0.00	
22020203	INTERNET ACCESS CHARGES	0.00	200,000.00
220203	MATERIALS & SUPPLIES - GENERAL		

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	525,000.00	1,500,000.00
22020302	BOOKS	0.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	350,000.00	400,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,550,000.00	2,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	600,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	0.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	400,000.00	-
22020406	OTHER MAINTENANCE SERVICES	0.00	-
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	100,000.00	1,000,000.00
22020502	INTERNATIONAL TRAINING	0.00	-
220210	MISCELLANEOUS EXPENSES - GENERAL		
22021001	REFRESHMENT AND MEALS	400,000.00	700,000.00
22021002	HONORARIUM AND SITTING ALLOWANCE	0.00	-
22021003	PUBLICITY AND ADVERTISEMENTS	200,000.00	200,000.00
22021014	ANNUAL BUDGET EXPENSES	100,000.00	200,000.00
22021024	PILGRIMAGE AND RELIGIOUS FESTIVALS	0.00	-
22021029	OTHER EXPENSES	0.00	1,500,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	1,500,000.00	500,000.00
TOTAL		6,725,000.00	15,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 011100800100 - OYO STATE EMERGENCY MANAGEMENT AGENCY (OYOSEMA)
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT - GENERAL		
22020101	LOCAL TRAVEL & TRANSPORTS : TRAINING	1,000,000.00	1,000,000.00
22020102	LOCAL TRANSPORTS AND TRAVEL: OTHERS	600,000.00	1,000,000.00
220202	UTILITIES GENERAL		
22020201	ELECTRICITY CHARGES	10,000.00	
22020202	TELEPHONE CHARGES		
220203	MATERIALS AND SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	300,000.00	480,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS	300,000.00	350,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	
22020403	MAINTENANCE OF OFFICE / IT EQUIPMENT	200,000.00	500,000.00
22020402	MAINTENANCE OF PLANTS / GENERATORS	250,000.00	
22020406	OTHER MAINTENANCE SERVICES	200,000.00	200,000.00
2202040109	GRANTS TO COMMUNITIES / NGOs	200,000.00	
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	1,869,000.00	2,000,000.00
22020502	INTERNATIONAL TRAINING	2,500,000.00	1,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020709	CONSULTANCY SERVICES/FEES		200,000.00
2202010	MISCELLANEOUS EXPENSES-GENERAL		

22021001	REFRESHMENT & MEALS	100,000.00	100,000.00
22021003	PUBLICITY AND ADVERTISEMENTS	1,000,000.00	800,000.00
22021006	POSTAGES & COURIER SERVICES	50,000.00	100,000.00
22021007	WELFARE PACKAGES	400,000.00	1,000,000.00
22021022	PLANNING, MONITORING AND EVALUATION	300,000.00	100,000.00
22021027	DISASTER MANAGEMENT	2,500,000.00	1,670,000.00
22021029	OTHER EXPENSES		3,000,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	1,000,000.00	1,000,000.00
TOTAL		12,879,000.00	15,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 011101000100 - BUREAU OF PUBLIC PROCUREMENT
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
220201	TRAVEL AND TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	2,000,000.00	2,000,000.00
220202	UTILITIES GENERAL		
22020202	TELEPHONE CHARGES	100,000.00	100,000.00
220203	MATERIALS AND SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL		

22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000.00	2,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	400,000.00	600,000.00
22020406	OTHER MAINTENANCE SERVICES		
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	1,000,000.00	2,000,000.00
22020502	INTERNATIONAL TRAINING	1,000,000.00	1,000,000.00
220207	CONSULTING AND PROFESSIONAL SERVICES-GENERAL		
22020709	CONSULTANCY SERVICES/FEES	0.00	
2202010	MISCELLANEOUS EXPENSES - GENERAL		
22021001	REFRESHMENT AND MEALS	400,000.00	400,000.00
22021006	POSTAGES & COURIER SERVICES	50,000.00	50,000.00
22021029	OTHER EXPENSES	2,500,000.00	5,350,000.00
TOTAL		9,450,000.00	15,000,000.00

OYO STATE OF NIGERIA

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**AGENCY CODE 01111100100- BUREAU OF INVESTMENT, PROMOTION AND PUBLIC PRIVATE PARTNERSHIP
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVELS AND TRANSPORT- GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	15,500,000.00

220202	UTILITY-GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES	1,000,000.00	1,000,000.00
220203	MATERIALS AND SUPPLIES-GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,500,000.00	1,000,000.00
22020304	MAGAZINES AND PERIODICALS	2,000,000.00	10,000,000.00
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/ TRANSPORT EQUIPMENTS	1,250,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	200,000.00	500,000.00
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENTS	100,000.00	250,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	250,000.00	500,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	4,000,000.00
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00
22020502	INTERNATIONAL TRAINING	5,000,000.00	5,000,000.00
220207	CONSULTING AND PROFESSIONAL SERVICES-GENERAL		
22020703	LEGAL SERVICE	10,000,000.00	10,000,000.00
22020709	CONSULTANCY SERVICES/FEES	40,000,000.00	30,000,000.00
220208	FUEL & LUBRICANTS- GENERAL		
22020803	PLANT/ GENERATOR FUEL COST	800,000.00	750,000.00
220210	MISCELLANEOUS EXPENSES-GENERAL		
22021001	REFRESHMENT & MEALS	10,000,000.00	1,000,000.00
22021007	WELFARE PACKAGES	0.00	
22021022	PLANNING, MONITORING AND EVALUATION	2,400,000.00	4,000,000.00
220210032	FAIR, FESTIVAL, EXPO & SUMMIT	5,000,000.00	20,000,000.00
TOTAL		90,000,000.00	110,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 012300100200 - OYO STATE SIGNAGE AND ADVERTISEMENT AGENCY
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT - GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: Others	3,000,000.00	4,000,000.00
220202	UTILITIES GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES	210,000.00	210,000.00
220203	MATERIALS AND SUPPLIES - GENERAL		
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLES	3,000,000.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES AND TRANSPORT EQUIPMENTS	2,190,000.00	1,940,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	1,500,000.00
22020404	MAINTENANCE OF OFFICE/I.T EQUIPMENTS	1,000,000.00	1,000,000.00
22020406	OTHER MAINTENANCE SERVICES	600,000.00	500,000.00
22021030	PUBLIC ENLIGHTMENT PROGRAMME		500,000.00

21020101	NON REGULAR ALLOWANCE		
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	1,500,000.00	1,000,000.00
22020502	INTERNATIONAL TRAINING	2,000,000.00	1,500,000.00
220210	MISCELLANEOUS EXPENSES		
22021001	REFRESHMENT AND MEALS	400,000.00	350,000.00
22021006	POSTAGES & COURIER SERVICES	100,000.00	-
22021022	PLANNING, MONITORING AND EVALUATION	1,000,000.00	1,000,000.00
22021029	OTHER EXPENSES	3,500,000.00	2,500,000.00
22021033	CONTIGENCIES OTHER RECURRENT COST	500,000.00	27,000,000.00
TOTAL		22,500,000.00	45,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 011101900100- PROJECT MONITORING UNIT
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT - GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	750,000.00	500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,500,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00

220202	UTILITIES GENERAL		
22020201	ELECTRICITY CHARGES		
220203	MATERIALS AND SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	250,000.00	150,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS	1,000,000.00	1,550,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	350,000.00	200,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	500,000.00	500,000.00
22020403	MAINTENANCE OF BUILDING/RESIDENTIAL QUARTERS		
22020406	OTHER MAINTENANCE SERVICES		
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINNING	1,500,000.00	2,000,000.00
22020502	INTERNATIONAL TRAINNING	575,000.00	600,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020803	PLANT/GENERATOR FUEL COST		
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
220210022	PLANNING ,MONITORING & EVALUATION		-
220210	MISCELLANEOUS EXPENSES		
22021001	REFRESHMENT & MEALS		2,000,000.00
22021029	OTHER EXPENSES		
TOTAL		7,425,000.00	10,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 022700500100 YESSO WORLD BANK ASSISTED PROG. STATE OPERATION COORDITING UNIT
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT - GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,000,000.00	6,000,000.00
220202	UTILITY- GENERAL		
22020201	ELECTRICITY CHARGES	600,000.00	600,000.00
220203	MATERIALS AND SUPPLIES-GENERAL		
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	500,000.00
220204	MAINTENANCE SERVICES -GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/ TRANSPORT EQUIPMENT	1,000,000.00	1,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	1,000,000.00	1,000,000.00
22020404	MAINTENANCE OF OFFICE/ IT EQUIPMENTS		
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	10,000,000.00	6,000,000.00
22020502	INTERNATIONAL TRAINING		
220208	FUEL AND LUBRICANTS-GENERAL		
22020801	MOTOR VEHICLE FUEL COST		924,600.00
22020803	PLANTS/GENERATORS FUEL COSTS	1,180,600.00	4,000,000.00
220210	MISCELLANEOUS EXPENSES-GENERAL		
22021007		10,000,000.00	11,256,000.00
22021029	OTHER EXPENSES	0.00	6,220,000.00
TOTAL		33,780,600.00	40,000,600.00

OYO STATE OF NIGERIA
AGENCY CODE 023305100100 OYO STATE SOLID MINERALS AGENCY
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT - GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	5,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00	5,000,000.00
22020104	INTERNATIONAL TRAVEL AND TRANSPORT; TRAINING		10,000,000.00
220202	UTILITIES GENERAL		
22020201	ELECTRICITY CHARGES		
22020203	INTERNET ACCESS CHARGES		
220203	MATERIALS AND SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,000,000.00	3,000,000.00
22020303	NEWSPAPERS		
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020402	MAINTANANCE OF OFFICE FURNITURES		
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS	1,000,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	1,000,000.00	4,000,000.00

22020406	OTHER MAINTENANCE SERVICES	2,000,000.00	4,000,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING		5,000,000.00
22020502	INTERNATIONAL TRAINING		
22020601	SECURITY SERVICES		2,500,000.00
22020605	CLEANING /FUMIGATION SERVICES		500,000.00
220210022	PLANNING MONITORING AND EVALATION		500,000.00
220208	FUEL & LUBRICANTS - GENERAL		500,000.00
22020803	PLANT/GENERATORS FUEL COST		
220210	MISCELLANEOUS EXPENSES - GENERAL		
22021029	OTHER EXPENSES	4,000,000.00	20,000,000.00
TOTAL		18,000,000.00	65,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 053501500100 IBADAN URBAN FLOOD MANAGEMENT PROJECT
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates	Approved Estimates
		2018 N	2019 N
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	

220202	UTILITIES GENERAL		
22020201	ELECTRICITY CHARGES	1,000,000.00	
220203	MATERIALS AND SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,795,000.00	
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS	2,000,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	
22020406	OTHER MAINTENANCE SERVICES	5,000,000.00	
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	10,000,000.00	
22020502	INTERNATIONAL TRAINING	15,000,000.00	
2202010	MISCELLANEOUS EXPENSES - GENERAL		
22021001	REFRESHMENT & MEALS	10,000,000.00	
22021007	WELFARE PACKAGES	10,000,000.00	
22021029	OTHER EXPENSES	28,000,000.00	
TOTAL		96,795,000.00	

OYO STATE OF NIGERIA
AGENCY CODE 011200400100 - THE LEGISLATURE
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates	Approved Estimates
		2018 N	2019 N

2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT - GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	27,962,400.00	70,000,000.00
220202	UTILITY- GENERAL		
22020201	ELECTRICITY CHARGES	23,100,000.00	20,000,000.00
22020202	TELEPHONE CHARGES	4,620,000.00	
22020203	INTERNET ACCESS CHARGES	5,000,000.00	15,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONARIES/ COMPUTER CONSUMABLES	10,000,000.00	15,000,000.00
22020302	BOOKS	10,000,000.00	
22020304	MAGAZINES & PERIODICALS	5,775,000.00	10,000,000.00
22020305	PRINTINGS OF NON SECURITY DOCUMENTS	29,925,000.00	30,000,000.00
22020309	UNIFORM & OTHER CLOTHING	38,325,000.00	40,000,000.00
220204	MAINTENANCE SERVICES -GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	35,000,000.00	50,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,550,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	25,000,000.00	40,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	8,662,500.00	
22020406	OTHER MAINTENANCE SERVICES	76,912,600.00	80,000,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	200,000,000.00	120,000,000.00
22020502	INTERNATIONAL TRAINING	348,507,500.00	411,700,000.00
220206	OTHER SERVICES - GENERAL		
22020605	CLEANING/ FUNMIGATION	10,000,000.00	
220207	CONSULTANCY & PROFESSIONAL SERVICES-GENERAL		
22020702	INFORMATION TECHNOLOGY CONSULTING	10,000,000.00	
22020709	CONSULTANCY SERVICES /FEES	26,040,000.00	84,250,000.00

220208	FUELS & LUBRICANTS- GENERAL		
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	10,000,000.00
22020802	OTHER TRANSPORT FUEL COST		
22020803	PLANT/ GENERATORS FUEL COST	15,000,000.00	20,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT & MEALS	28,875,000.00	30,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	110,000,000.00	150,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	52,500,000.00	55,000,000.00
22021006	POSTAGES & COURIER SERVICES	4,620,000.00	1,500,000.00
22021007	WELFARE PACKAGES	143,850,000.00	100,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		150,000,000.00
22021021	SPECIAL DAYS / CELEBRATIONS	27,825,000.00	30,000,000.00
22021022	PLANNING, MONITORING & EVALUATION	125,000,000.00	120,000,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	52,500,000.00	50,000,000.00
22021033	CONTIGENCIES- OTHER RECURRENT COST	150,000,000.00	129,000,000.00
	TOTAL	1,625,000,000.00	1,842,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 011200400100- HOUSE OF ASSEMBLY SERVICE COMMISSION
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates	Approved Estimates
		2018 N	2019 N

2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL &TRANSPORT:OTHERS	3,000,000.00	10,000,000.00
220203	MATERIALS &SUPPLIES -GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	550,000.00	2,000,000.00
22020302	BOOKS		1,000,000.00
22020304	MAGAZINES & PERIODICALS	0.00	1,000,000.00
22020305	PRINTING OF NON-SECURITY DOCUMENTS	250,000.00	500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS		300,000.00
22020309	UNIFORMS & OTHER CLOTHING	3,600,000.00	5,000,000.00
220204	MAINTAINANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	750,000.00	2,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	250,000.00	5,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,000.00	1,000,000.00
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	2,000,000.00	10,000,000.00
22020502	INTERNATIONAL TRAINING	0.00	15,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
22020709	CONSULTANCY SERVICES/FEES		3,450,000.00
220208	FUEL & LUBRICANTS-GENERAL		
22020803	PLANT/GENERATOR FUEL COST		500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021003	PUBLICITY AND ADVERTISEMENT		2,000,000.00
22021006	POSTAGE AND COURIER SERVICES		200,000.00
22021011	RECRITMENT AND APPOINTMENT SERVICE WIDE		3,000,000.00
22021007	WELFARE PACKAGES		3,500,000.00
22021013	PROMOTION SERVICE WIDE		2,000,000.00

22021001	REFRESHMENT & MEALS	200,000.00	1,500,000.00
22021009	OTHER EXPENSES	200,000.00	19,550,000.00
TOTAL		10,900,000.00	90,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates	Approved Estimates
		2018 N	2019 N
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT – GENERAL		
22020102	LOCAL TRAVEL& TRANSPORT: OTHERS	25,500,000.00	29,000,000.00
220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00
22020202	TELEPHONE CHARGES	0.00	
22020203	INTERNET ACCESS CHARGES	0.00	
220203	MATERIALS & SUPPLIES – GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00
22020302	BOOKS	100,000.00	1,000,000.00
220204	MAINTENANCE SERVICES- GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	2,000,000.00	1,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00

22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	2,000,000.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	500,000.00	2,000,000.00
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	10,000,000.00	10,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES – GENERAL		
22020603	RESIDENTIAL RENT	400,000.00	
220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
22020701	FINANCIAL CONSULTING	250,000.00	
22020701	CONSULTANCY SERVICES		500,000.00
220208	FUEL & LUBRICANTS – GENERAL		
22020803	PLANT/GENERATOR FUEL COST	0.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021003	PUBLICITY AND ADVERTISEMENT	1,000,000.00	1,500,000.00
22021022	PLANNING MONITORING AND EVALUATION	250,000.00	
22021029	OTHER EXPENSES		19,000,000.00
22021032	FAIR FESTIVAL EXPO AND SUMMIT	1,000,000.00	1,000,000.00
TOTAL		45,000,000.00	70,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 021500100100 - AGRIC CREDIT CORPORATION
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates	Approved Estimates
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		2018 N	2019 N
2202	OVERHEAD COST		
22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	4,950,000.00	6,000,000.00
220202	UTILITIES -GENERAL		
22020201	ELECTRICITY CHARGES	60,000.00	60,000.00
22020202	TELEPHONE CHARGES	0.00	
22020203	INTERNET ACCESS CHARGES	0.00	
220203	MATERIAL & SUPPLY - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,100,000.00	1,500,000.00
22020304	MAGAZINES AND PERIODICALS	0.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	500,000.00
220204	MAINTENANCE OF SERVICE-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	500,000.00	700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	450,000.00	600,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	400,000.00	800,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	250,000.00	300,000.00
22020406	OTHER MAINTENANCE SERVICES	250,000.00	500,000.00
220205	TRAINING -GENERAL		
22020501	LOCAL TRAINING	2,000,000.00	5,000,000.00
22020502	INTERNATIONAL TRAINING	0.00	-
220205	OTHER SERVICE-GENERAL		
22020601	SECURITY SERVICE	350,000.00	400,000.00
220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
22020709	CONSULTANCY SERVICES/FEES	-	-
22020710	EXTERNAL AUDIT FEES	1,200,000.00	1,500,000.00

220208	FUEL & LUBRICANTS-GENERAL		
22020801	MOTOR VEHICLE FUEL COST	300,000.00	500,000.00
22020803	PLANT GENERATOR FUEL COST	360,000.00	350,000.00
	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT AND MEALS	250,000.00	250,000.00
22021003	PUBLICITY & ADVERTISEMENT	600,000.00	600,000.00
22021006	POSTAGES AND COURIER SERVICES	90,000.00	90,000.00
22021007	WELFARE PACKAGES	360,000.00	1,000,000.00
22021022	PLANNING, MONITORING & EVALUATION OF LOAN	1,510,000.00	2,850,000.00
22021029	OTHER EXPENSES		5,000,000.00
2203	LOANS AND ADVANCES		
22030102	REFURBISHING ADVANCES	0.00	
22030104	CORRESPONDENCE ADVANCES		
22021032	FAIR FESTIVAL EXPO AND SUMMIT	900,000.00	1,500,000.00
TOTAL		16,380,000.00	30,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 021510200100 - OYO STATE AGRICULTURAL DEVELOPMENT PROGRAMME
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates	Approved Estimates
		2018 N	2019 N
2202	OVERHEAD COST		

220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT;OTHERS	16,500,000.00	18,000,000.00
22020201	ELECTRICITY CHARGES	500,000.00	1,000,000.00
22020202	TELEPHONE CHARGES	50,000.00	
22020202	INTERNET ACCESS CHARGES	0.00	50,000.00
220203	MATERIAL & SUPPLY - GENERAL	0.00	
22020301	OFFICE STATIONARIES/ COMPUTER CONSUMABLE	800,000.00	1,000,000.00
220204	MAINTENANCE OF SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	3,000,000.00	6,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDINGS /RESIDENTIAL QTRS	0.00	
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	6,000,000.00	5,000,000.00
22020502	INTERNATIONAL TRAINING	7,000,000.00	5,000,000.00
220206	OTHER SERVICES- GENERAL		
22020603	RESIDENTIAL RENT (NYSC)	100,000.00	100,000.00
220207	CONSULTING AND PROFESSIONAL SERVICES - GENERAL		
22020701	FINANCIAL CONSULTING		2,800,000.00
22020703	LEGAL SERVICE	150,000.00	50,000.00
22020709	COSULTANCY SERVICES/FEES	1,050,000.00	
220210	MISGELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT AND MEALS	0.00	
22021007	WELFARE PACKAGES		
TOTAL		36,150,000.00	40,000,000.00

**AGENCY CODE 021500100200 - OYO STATE TREE CROPS DEVELOPMENT UNIT
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates	Approved Estimates
		2018 N	2019 N
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT-GENERAL		
22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	850,000.00	2,550,000.00
220202	UTILITIES- GENERAL		
22020201	ELECTRICITY CHARGES	25,000.00	75,000.00
22020202	TELEPHONE CHARGES	25,000.00	75,000.00
220203	MATERIAL AND SUPPLIES-GENERAL		
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00
220204	MAINTENANCE SERVICE-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT		
	EQUIPMENT	500,000.00	800,000.00
22020402	MAINTENANCE OF OFFICE FURNITUER	200,000.00	600,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIALS QUARTERS	900,000.00	3,000,000.00
22020205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	300,000.00	500,000.00
22020502	INTERNATIONAL TRAINING	300,000.00	1,000,000.00
220208	FUEL & LUBRICANTS-GENERAL		
22020801	MOTOR VEHICLE FUEL COST	200,000.00	200,000.00
220210	MISCELLANEOUS EXPENSES-GENERAL		
22021001	RERESHMENT AND MEALS	200,000.00	200,000.00

22021029	OTHER EXPENSES		
TOTAL		4,500,000.00	10,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 022000100100 - MINISTRY OF FINANCE AND BUDGET
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	42,900,000.00	17,190,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,000,000.00
220202	UTILITIES – GENERAL		
22020201	ELECTRICITY CHARGES	0.00	
22020202	TELEPHONE CHARGES	0.00	
22020203	INTERNET ACCESS CHARGES	1,100,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES- GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00
22020304	MAGAZINES & PERIODICALS	660,000.00	600,000.00
22020305	PRINTING OF NON-SECURITY DOCUMENTS	10,000,000.00	10,000,000.00
22020305	PRINTING OF NON-SECURITY DOCUMENTS		
220204	MAINTENANCE OF SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,280,000.00	4,500,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	2,640,000.00	2,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	1,320,000.00	1,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,100,000.00	1,200,000.00
22020406	OTHER MAINTENANCE SERVICES	4,400,000.00	4,000,000.00
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING		
22020501	LOCAL TRAINING	12,200,000.00	12,500,000.00
22020502	INTERNATIONAL TRAINING	19,800,000.00	20,000,000.00
220206	OTHER SERVICES-GENERAL		
22020601	SECURITY SERVICES	0.00	
220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
22020709	CONSULTANCY SERVICES/FEES	7,000,000,000.00	6,500,000,000.00
220208	FUEL & LUBRICANTS-GENERAL		
22020803	PLANT/GENERATOR FUEL COST	4,400,000.00	4,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021007	WELFARE PACKAGES	398,420,000.00	10,000,000.00
22021007	WELFARE PACKAGES		
22021007	WELFARE PACKAGES		
22021022	PLANNING, MONITORING & EVALUATION	2,640,000.00	10,000,000.00
22021029	OTHER EXPENSES	1,655,496,000.00	680,000,000.00
22021030	PUBLIC ENLIGHTMENT PROGRAMME	3,300,000.00	3,000,000.00
22021033	CONTINGENCIES – OTHER RECURRENT COSTS	8,800,000.00	28,000,000.00
220301	STAFF LOANS & ADVANCES		
22030106	MOTOR VEHICLE ADVANCE	132,000,000.00	150,000,000.00
22030106	MOTOR VEHICLE ADVANCE	66,000,000.00	79,510,000.00
TOTAL		9,377,456,000.00	7,550,000,000.00

220301	SPECIAL GRADE		
2202	OVERHEAD COST		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	40,000,000.00	-
TOTAL		40,000,000.00	

OYO STATE OF NIGERIA
AGENCY CODE 022000700100- OFFICE OF THE ACCOUNTANT-GENERAL
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates	Approved Estimates
		2018 N	2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	7,830,000.00	10,000,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES	250,000.00	50,000.00
22020202	TELEPHONE CHARGES	250,000.00	250,000.00
22020203	INTERNET ACCESS CHARGES	0.00	1,530,000.00
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	2,030,000.00	2,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	33,400,000.00	30,000,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,848,000.00	2,500,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	1,335,000.00	1,100,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	890,000.00	700,000.00
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENT	890,000.00	2,260,000.00
22020406	OTHER MAINTENANCE SERVICES	267,000.00	21,485,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	4,450,000.00	6,450,000.00
22020502	INTERNATIONAL TRAINING	2,225,000.00	5,225,000.00
22020502	INTERNATIONAL TRAINING		-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020701	FINANCIAL CONSULTING	0.00	-
22020709	CONSULTANCY SERVICES/ FEES	1,780,000.00	1,780,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT & MEALS	350,000.00	350,000.00
22021007	WELFARE PACKAGES	700,000.00	600,000.00
22021022	PLANNING, MONITORING AND EVALUATION	1,000,000.00	1,000,000.00
22021029	OTHER EXPENSES	7,415,000.00	5,720,000.00
22021032	FAIR, FESTIVAL, EXPO & SUMMIT	6,230,000.00	7,000,000.00
TOTAL		74,140,000.00	100,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 011103500100 - OYO STATE PENSION BOARD
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates	Approved Estimates
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		2018 N	2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	4,100,000.00	1,000,000.00
220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES	-	
22020202	TELEPHONE CHARGES	-	
22020203	INTERNET ACCESS CHARGES	350,000.00	350,000.00
220203	MATERIALS & SUPPLIES -GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00
22020304	MAGAZINES & PERIODICALS	100,000.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000.00	3,000,000.00
22020402	MAINTENANCE OF OFFICE FUNITURE	1,000,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	1,200,000.00	1,200,000.00
22020404	MAINTENANCE OF OFFICE IT EQUIPMENT	-	500,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	1,300,000.00	1,300,000.00
22020502	INTERNATIONAL TRAINING	-	2,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL		
22020709	CONSULTANCY SERVICES /FEES	250,000.00	250,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020803	PLANT/GENERATOR FUEL COST	200,000.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021007	WELFARE PACKAGES	1,000,000.00	1,000,000.00
22021029	OTHER EXPENSES	1,000,000.00	4,100,000.00

TOTAL		13,500,000.00	18,000,000.00
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OYO STATE OF NIGERIA
AGENCY CODE 022000800100- OYO STATE BOARD OF INTERNAL REVENUE
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates	Approved Estimates
		2018 N	2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020101	LOCAL TRAVEL &TRANSPORT: TRAINING		7,000,000.00
22020102	LOCAL TRAVEL &TRANSPORT: OTHERS	968,609.87	12,000,000.00
220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES	14,529,147.98	7,529,147.98
22020202	TELEPHONE CHARGES	2,421,524.66	6,421,524.66
22020203	INTERNET ACCESS CHARGES	9,686,098.65	9,686,098.65
220203	MATERIAL & SUPPLY-GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	9,686,098.65	35,686,098.65
22020303	MAGAZINE AND PERIODICAL		20,000,000.00

22020305	PRINTING OF NON SECURITY DOCUMENT	20,825,112.11	20,825,112.11
22020306	PRINTING OF SECURITY DOCUMENT		7,700,000.00
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	9,686,098.65	16,986,098.65
22020402	MAINTENANCE OF OFFICE FURNITURE	2,421,524.66	9,621,524.66
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	14,529,147.98	14,029,147.98
22020404	MAINTENANCE OF OFFICE/EQUIPMENT		47,000,000.00
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	36,322,869.96	35,322,869.96
22020502	INTERNATIONAL TRAINING	85,964,125.56	59,964,125.56
220206	OTHER SERVICES-GENERAL		
22020601	SECURITY SERVICE	48,430,493.27	40,430,493.27
22020602	OFFICE RENT	2,905,829.60	5,905,829.60
220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
22020703	LEGAL SERVICE		5,500,000.00
22020709	CONSULTANCY SERVICES/FEES	24,215,246.64	25,715,246.64
22020711	PROFESSIONAL FEES	25,183,856.50	26,183,856.60
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT AND MEAL	968,609.87	7,968,609.87
22021007	WELFARE PACKAGES	3,632,287.00	3,632,287.00
22021022	PLANNING, MONITORING & EVALUATION	24,215,246.64	24,215,246.64
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	14,529,147.98	14,529,147.98
			20,000,000.00
22021001	REFRESHMENT AND MEALS/ENTERTAINMENT		
22021033(01)	CONTIGENCIES-OTHER RECURRENT COSTS	188,878,923.77	61,147,533.54
22021033(02)	ALLOWANCE FOR CORPS MEMBERS OVERTIME ALLOWANCE		5,000,000.00
TOTAL		540,000,000.00	550,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	75,000,000.00	90,000,000.00
220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES	-	
22020202	TELEPHONE CHARGES	-	
220203	MATERIAL & SUPPLY-GENERAL		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,500,000.00
22020302	BOOKS	300,000.00	1,000,000.00
22020304	MAGAZINES & PERIODICALS	300,000.00	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	25,000,000.00	25,000,000.00
22020309	UNIFORMS & OTHER CLOTHINGS	-	
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00

22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	1,000,000.00	1,450,000.00
22020406	OTHER MAINTENANCE SERVICES	450,000.00	
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	11,500,000.00	17,400,000.00
22020502	INTERNATIONAL TRAINING	40,000,000.00	20,000,000.00
220206	OTHER SERVICES - GENERAL		
22020603	RESIDENTIAL RENT	200,000.00	-
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL		
22020709	CONSULTANCY SERVICES / FEES	200,000.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENTS AND MEALS	250,000.00	250,000.00
22021002	HONORARIUM & SITTING ALLOWANCES	500,000.00	500,000.00
22021003	PUBLICITY AND ADVERTISEMENTS	1,000,000.00	1,000,000.00
22021006	POSTAGES & COURIER SERVICES	200,000.00	-
22021007	WELFARE PACKAGES	500,000.00	1,200,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	500,000.00	-
22021009	SPORTING ACTIVITIES	1,500,000.00	1,500,000.00
22021010	DIRECT TEACHINGS & LABORATORY COST	1,000,000.00	1,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	500,000.00	1,500,000.00
22021022	PLANNING, MONITORING AND EVALUATION	15,000,000.00	25,000,000.00
22021023	RESEARCH AND DOCUMENTATION	2,500,000.00	7,500,000.00
22021025	ACCREDITATION & SUBSCRIPTION TO EDUCATIONAL BODIES	500,000.00	500,000.00
22021026	EXAMINATION EXPENSES	155,000,000.00	160,000,000.00
22021029	OTHER EXPENSES	3,000,000.00	5,500,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	1,000,000.00	1,000,000.00
22021031	CONDUCT OF SURVEY	10,000,000.00	16,000,000.00
22021032	FAIR, FESTIVAL, EXPO AND SUMMIT	1,000,000.00	17,500,000.00
22021033	CONTINGENCIES - OTHER RECURRENT COSTS	500,000.00	1,000,000.00

TOTAL		350,000,000.00	400,000,000.00
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OYO STATE OF NIGERIA
AGENCY CODE 051705400200 POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020102	LOCAL TRAVEL&TRANSPORT: OTHERS	799,000,000.00	774,000,000.00
22020102	LOCAL TRAVEL&TRANSPORT: OTHERS	9,000,000.00	9,000,000.00
220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00
22020202	TELEPHONE CHARGES	500,000.00	500,000.00
220203	MATERIAL & SUPPLIES-GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00
22020303	NEWSPAPERS		500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENT	1,000,000.00	1,000,000.00
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIALS QUARTERS	2,000,000.00	2,000,000.00

22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	1,500,000.00	1,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,000,000.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	2,000,000.00
22020410	GRANT TO BOARDS/INSTITUTION/CORPORATION	500,000.00	500,000.00
22020418	MAINTENANCE OF PUBLIC SCHOOLS		-
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	50,000,000.00	75,000,000.00
22020502	INTERNATIONAL TRAINING	16,000,000.00	20,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020709	CONSULTANCY SERVICES/FEES	500,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES - GENERAL		
22021001	REFRESHMENT AND MEALS	1,000,000.00	2,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE		2,100,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00
22021006	POSTAGES & COURIER SERVICES	200,000.00	200,000.00
22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,500,000.00	1,700,000.00
22021011	RECRUITMENT & APPOINTMENT (SERVICE WIDE)	3,000,000.00	3,000,000.00
22021022	PLANNING, MONITORING & EVALUATION	11,000,000.00	15,000,000.00
22021023	RESEARCH & DOCUMENTATION	1,000,000.00	5,000,000.00
22021026	EXAMINATION EXPENSES	4,000,000.00	6,000,000.00
22021029	OTHER EXPENSES	1,800,000.00	15,000,000.00
220301	STAFF LOANS AND ADVANCES		
22030106	MOTOR VEHICLE ADVANCES	8,000,000.00	25,000,000.00
TOTAL		926,000,000.00	975,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 051700800100 - OYO STATE LIBRARY BOARD
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL& TRANSPORT: OTHERS	4,000,000.00	5,000,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES	300,000.00	600,000.00
22020202	TELEPHONE CHARGES	0.00	
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONARIES/ COMPUTER CONSUMABLES	1,000,000.00	2,000,000.00
22020303	NEWSPAPERS	1,200,000.00	1,100,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTAINANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	900,000.00	1,500,000.00
22020402	MAINTAINANCE OF OFFICE FURNITURE	800,000.00	1,000,000.00
22020403	MAINTAINACE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	1,000,000.00	2,000,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	500,000.00	1,000,000.00
22020502	INTERNATIONAL TRAINING	0.00	
220208	FUEL & LUBRICANTS - GENERAL		
22020803	PLANT /GENERATOR FUEL COST	800,000.00	1,400,000.00
220210	MISCELLANEOUS EXPENSES - GENERAL		

22021007	WELFARE PACKAGES		1,400,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	3,000,000.00	3,000,000.00
TOTAL		13,500,000.00	20,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 051700300100- OYO STATE UNIVERSAL BASIC EDUCATION BOARD
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	10,000,000.00	12,000,000.00
220202	UTILITIES – GENERAL		
22020201	ELECTRICITY CHARGES	260,000.00	1,260,000.00
22020202	TELEPHONE CHARGES	180,000.00	180,000.00
22020203	INTERNET ACCESS CHARGES	0.00	
220203	MATERIALS & SUPPLIES – GENERAL		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	120,000.00	320,000.00
22020302	BOOKS	500,000.00	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00	100,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	300,000.00	2,300,000.00
220204	MAINTAINANCE SERVICES - GENERAL		

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	800,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	800,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	300,000.00	300,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	260,000.00	510,000.00
220205	TRAINING – GENERAL		
22020501	LOCAL TRAINING	1,300,000.00	2,300,000.00
22020502	INTERNATIONAL TRAINING	0.00	
220206	OTHER SERVICES – GENERAL		
22020601	SECURITY SERVICES	300,000.00	300,000.00
22020605	CLEANING / FUNMIGATION		200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020701	FINANCIAL CONSULTING	5,000,000.00	5,000,000.00
22020703	LEGAL SERVICES	400,000.00	400,000.00
22020709	CONSULTANCY SERVICES / FEES	400,000.00	400,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020803	PLANT / GENERATOR FUEL COST	560,000.00	580,000.00
220210	MISCELLANEOUS EXPENSES - GENERAL		
22021001	REFRESHMENT & MEALS	0.00	
22021004	MEDICAL EXPENSES- LOCAL	0.00	350,000.00
22021007	WELFARE PACKAGES	0.00	
22021009	SPORTING ACTIVITIES	420,000.00	1,000,000.00
22021022	PLANNING MONITORING AND EVALUATION	1,000,000.00	1,000,000.00
22021026	EXAMINATION EXPENSES	500,000.00	420,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME		1,000,000.00
22021031	CONDUCT OF SURVEY	0.00	500,000.00
22021033	CONTINGENCIES-OTHER RE-CURRENT COSTS	0.00	-
220301	LOANS AND ADVANCES		
22030106	MOTOR VEHICLE ADVANCE	0.00	

TOTAL		22,500,000.00	32,520,000.00
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OYO STATE OF NIGERIA
AGENCY CODE 051705500100- OYO STATE BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION (BOTAVED)
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT-GENERAL		
22020101	LOCAL TRAVEL AND TRANSPORT : OTHERS	7,000,000.00	7,000,000.00
220202	UTILITIES: GENERAL		
22020201	ELECTRICITY CHARGES	50,000.00	50,000.00
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES	100,000.00	100,000.00
220203	MATERIALS & SUPPLIES-GENERAL		
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00
22020303	NEWSPAPERS		100,000.00
22020305	PRINTING OF NON - SECURITY DOCUMENTS	400,000.00	400,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLY		
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	250,000.00	250,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	250,000.00

22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	250,000.00	250,000.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	1,000,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00
22020502	INTERNATIONAL TRAINING		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020709	CONSULTANCY SERVICES/FEES		
220208	FUEL & LUBRICANTS - GENERAL		
22020803	PLANT/GENERATOR FUEL COST	200,000.00	200,000.00
220210	MISCELLANEOUS EXPENSES: GENERAL		
22021001	REFRESHMENT AND MEALS		
22021007	WELFARE PACKAGE	-	
22021009	SPORTING ACTIVITIES		
22021022	PLANNING, MONITORING AND EVALUATION	1,000,000.00	1,000,000.00
22021026	EXAMINATION EXPENSES	5,000,000.00	5,000,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME		
22021033	CONTINGENCIES - OTHER RECURRENT COSTS	500,000.00	500,000.00
TOTAL		18,000,000.00	18,100,000.00

OYO STATE OF NIGERIA
AGENCY CODE 051700100200 - AGENCY FOR ADULT AND NON-FORMAL EDUCATION-(AANFE)
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018	Approved Estimates 2019
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		N	N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	1,000,000.00	1,700,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES	0.00	
22020203	INTERNET ACCESS CHARGES	50,000.00	
220203	MATERIALS & SUPPLIES GENERAL		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	300,000.00
22020304	MAGAZINES & PERIODICALS	300,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENTS	200,000.00	100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE		
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS		
22020406	OTHER MAINTENANCE SERVICES	150,000.00	100,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	200,000.00	100,000.00
22020502	INTERNATION TRAINING	0.00	
220206	OTHER SERVICES – GENERAL		
22020601	SECURITY SERVICES		
22020601	OFFICE RENT		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020709	CONSULTANCY SERVICES/FEES	100,000.00	100,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020803	PLANT/ GENERATOR FUEL COST	200,000.00	100,000.00

220210	MISCELLANEOUS EXPENSES GENERAL		
22021002	HONORARIUM & SITTING ALLOWANCE	1,500,000.00	1,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	300,000.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00
22021010	DIRECT TEACHING & LABORATORY COST	1,000,000.00	1,000,000.00
22021021	SPECIAL DAYS/ CELEBRATIONS	400,000.00	400,000.00
22021022	PLANNING, MONITORING AND EVALUATION	1,000,000.00	800,000.00
22021026	EXAMINATION EXPENSES	400,000.00	600,000.00
22021029	OTHER EXPENSES	1,000,000.00	1,000,000.00
22021030	PUBLIC ENLIGHTMENT PROGRAMME		
22021032	FAIR FESTIVAL EXPO & SUMMIT		
22021033	CONTINGENCIES - OTHER RECURRENT COSTS		
TOTAL		9,000,000.00	9,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 051705600100 - OYO STATE SCHOLARSHIP BOARD
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	1,000,000.00	1,000,000.00

220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00
22020303	NEWSPAPERS	100,000.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	600,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	100,000.00	200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	100,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		
22020405	MAINTENANCE OF PLANTS / GENERATORS	100,000.00	100,000.00
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING		
22020502	INTERNATIONAL TRAINING		200,000.00
220207	CONSULTING & PROFESSIONAL SERVICE- GENERAL		
22020709	CONSULTANCY SERVICES/ FEES		100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENTS & MEALS	1,000,000.00	100,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,225,000.00	600,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00
22021007	WELFARE PACKAGES	159,750,000.00	159,750,000.00
22021026	EXAMINATION EXPENSES	1,500,000.00	1,500,000.00
22021029	OTHER EXPENSES	1,500,000.00	2,725,000.00
TOTAL		168,975,000.00	168,975,000.00

OYO STATE OF NIGERIA
AGENCY CODE 022200100100 - MINISTRY OF TRADE, INDUSTRY AND COOPERATIVES
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COSTS		
220201	TRAVEL & TRANSPORT- GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT OTHERS	9,500,000.00	12,000,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00
22020202	TELEPHONE CHARGES	200,000.00	200,000.00
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,000,000.00	3,000,000.00
22020304	MAGAZINES & PERIODICALS	500,000.00	500,000.00
22020305	PRINTING OF NON-SECURITY DOCUMENTS	750,000.00	750,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,300,000.00	1,300,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	1,000,000.00	1,000,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	2,250,000.00	2,250,000.00
22020502	INTERNATIONAL TRAINING	2,000,000.00	2,000,000.00

220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES	100,000.00	100,000.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020709	CONSULTANCY SERVICES/FEES	10,500,000.00	18,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020803	PLANT/GENERATOR FUEL COST	1,500,000.00	1,500,000.00
220210	MISCELLANEOUS EXPENSES - GENERAL		
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00
22021002	HONORARIUM & ALLOWANCE	1,500,000.00	1,500,000.00
22021003	PUBLICITY AND ADVERTISEMENTS	1,000,000.00	1,000,000.00
22021007	WELFARE PACKAGES	1,000,000.00	20,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	500,000.00	500,000.00
22021013	PROMOTION (SERVICE WIDE)	0.00	
22021021	SPECIAL DAYS/ CELEBRATIONS	500,000.00	500,000.00
22021022	PLANNING, MONITORING & EVALUATION	1,000,000.00	1,000,000.00
22021023	RESEARCH & DOCUMENTATION	2,900,000.00	2,900,000.00
22021027	DISASTER MANAGEMENT	500,000.00	500,000.00
22021029	OTHER EXPENSES	500,000.00	500,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	300,000.00	300,000.00
22021032	FAIR, FESTIVAL, EXPO AND SUMMIT	2,000,000.00	2,000,000.00
TOTAL		45,000,000.00	75,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 052100100100 - MINISTRY OF HEALTH
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVELS & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	10,800,000.00	11,000,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES	-	
22020202	TELEPHONE CHARGES	0.00	1,000,000.00
22020203	INTERNET ACCESS CHARGES	1,000,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	5,000,000.00
22020303	NEWSPAPER	800,000.00	500,000.00
22020307	DRUGS/ LABORATORY / MEDICAL SUPPLIES	2,400,000.00	1,500,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES / TRANSPORT EQUIPMENT	10,000,000.00	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	3,000,000.00	3,000,000.00
22020405	MAINTENANCE OF PLANTS / GENERATORS	1,700,000.00	2,000,000.00
220205	TRAINING -GENERAL		
22020501	LOCAL TRAINING	8,400,000.00	5,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES -GENERAL		
22020605	CLEANING & FUMIGATION SERVICES	500,000.00	2,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES -GENERAL		

22020709	CONSULTANCY SERVICES / FEES	5,000,000.00	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT & MEAL	1,000,000.00	1,000,000.00
22021004	MEDICAL EXPENSES - LOCAL	20,000,000.00	20,000,000.00
22021007	WELFARE PACKAGES	3,000,000.00	4,000,000.00
22021009	SPORTING ACTIVITIES	0.00	-
22021019	MEDICAL EXPENSES - INTERNATIONAL	10,000,000.00	12,000,000.00
22021021	SPECIAL DAYS / CELEBRATIONS	1,000,000.00	1,000,000.00
22021022	PLANNING, MONITORING AND EVALUATION	10,000,000.00	6,000,000.00
22021023	RESEARCH AND DOCUMENTATION	900,000.00	1,000,000.00
22021029	OTHER EXPENSES	0.00	5,000,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	500,000.00	1,000,000.00
22021032	FAIR, FESTIVAL, EXPO & SUMMIT	2,000,000.00	2,000,000.00
TOTAL		99,000,000.00	95,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 052110200100 - STATE HOSPITALS MANAGEMENT BOARD
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	47,500,000.00	48,500,000.00

220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES	250,000.00	300,000.00
22020202	TELEPHONE CHARGES	250,000.00	300,000.00
22020203	INTERNET ACCESS CHARGES		300,000.00
220203	MATERIALS & SUPPLIES- GENERAL		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	3,000,000.00
22020304	MAGAZINES & PERIODICALS	8,500,000.00	8,000,000.00
22020307	DRUGS / LABORATORY/ MEDICAL SUPPLIES	9,000,000.00	9,000,000.00
22020312	SUPPLIES OF CHEMICALS	3,700,000.00	3,700,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	4,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIALS QUARTERS	3,000,000.00	4,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	750,000.00	750,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	7,000,000.00	9,000,000.00
22020502	INTERNATIONAL TRAINING		-
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	100,000.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENTS & MEALS	1,500,000.00	1,500,000.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	300,000.00
22021007	WELFARE PACKAGES	100,000.00	100,000.00
22021029	OTHER EXPENSES	550,000.00	4,550,000.00
22021033	CONTINGENCIES -OTHER RECURRENT COST	1,000,000.00	1,000,000.00
TOTAL		90,000,000.00	100,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 052110300100C - OYO STATE HEALTH INSURANCE AGENCY
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	150,000,000.00	7,000,000.00
22020104	INTERNATIONAL TRAVEL AND TRANSPORT: OTHERS	120,000,000.00	10,000,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES	15,000,000.00	
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	10,000,000.00	
22020303	NEWSPAPERS	10,000,000.00	
220204	MAINTENANCE SERVICES GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	20,000,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	15,000,000.00	
22020403	MAINTENANCE OF OFFICE BUILDING	20,000,000.00	
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENTS	0.00	

22020406	OTHER MAINTENANCE	45,000,000.00	
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	20,000,000.00	10,000,000.00
22020502	INTERNATIONAL TRAINING	1,000,000,000.00	20,000,000.00
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES	40,000,000.00	
22020605	CLEANING AND FUMIGATION SERVICES	25,000,000.00	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020702	INFORMATION TECHNOLOGY CONSULTING	25,000,000.00	
22020703	LEGAL SERVICE	50,000,000.00	
22020709	CONSULTANCY SERVICES/FEES	100,000,000.00	
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST	20,900,000.00	
22020803	PLANT/GENERATOR FUEL COST	10,000,000.00	
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT & MEAL (SERVICE OF MEETINGS)	3,022,750.00	5,000,000.00
22021002	HONORARIUM AND SITTING ALLOWANCE	50,000,000.00	
22021003	PUBLICITY AND ADVOCACY	40,000,000.00	
22021006	POSTAGE AND COURIER SERVICES	50,000,000.00	
22021011	RECRUITMENT/ APPOINTMENT (SERVICE WIDE)	35,000,000.00	
22021022	PLANING MONITORING AND EVALUATION	10,000,000.00	
22021029	OTHER EXPENSES	100,000,000.00	30,000,000.00
22021030	PUBLIC ENLIGHTMENT PROGRAM	15,000,000.00	50,000,000.00
22021032	FAIR FESTIVAL EXPO & SUMMIT	20,000,000.00	
	SUBSIDY PAYMENT FOR VULNERABLE GROUP		487,008,200.00
TOTAL		2,018,922,750.00	619,008,200.00

OYO STATE OF NIGERIA
AGENCY CODE 052110400100B - OYO STATE PRIMARY HEALTH DEVELOPMENT AGENCY
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
220201	TRAVEL & TRANSPORT- GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00	2,000,000.00
220202	UTILITIES- GENERAL		
22020201	ELECTRICITY CHARGES	2,000,000.00	-
22020202	TELEPHONE CHARGES	250,000.00	
220203	MATERIALS SUPPLIES-GENERAL		
22020301	OFFICE STATIONARIES/ COMPUTER CONSUMABLES	1,500,000.00	1,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENT	1,500,000.00	-
22020307	DRUGS / LABORATORY/ MEDICAL SUPPLIES	14,800,000.00	-
22020310	TEACHING AIDS/INSTRUCTION MATERIALS	1,000,000.00	-
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,000,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	-
22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QTRS	3,000,000.00	-
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	1,500,000.00	-
22020405	MAINTENANCE OF PLANT GENERATORS	1,000,000.00	-
22020406	OTHER MAINTENANCE SERVICES		10,500,000.00
220205	TRAINING -GENERAL		

22020501	LOCAL TRAINING	4,000,000.00	6,000,000.00
22020502	INTERNATIONAL TRAINING	5,000,000.00	6,000,000.00
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		-
22020605	CLEANING AND FUMIGATION SERVICES	1,000,000.00	
220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL		
22020702	INFORMATION TECHNOLOGY CONSULTING	5,000,000.00	
22020709	CONSULTANCY SERVICES/FEES	5,000,000.00	7,700,000.00
22020710	EXTERNAL AUDIT FEE	1,000,000.00	-
22020711	PROFESSIONAL FEE		-
220208	FUELS & LUBRICANTS- GENERAL		
22020801	MOTOR VEHICLE FUEL COST	4,200,000.00	
22020802	OTHER TRANSPORT FUEL COST		-
22020803	PLANT/ GENERATORS FUEL COST	800,000.00	
220210	MISCELLANEOUS EXPENSES- GENERAL		
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,500,000.00	-
22021003	PUBLICITY & ADVERTISEMENT	3,000,000.00	-
22021006	POSTAGE & COURIER SERVICE	500,000.00	-
22021007	WELFARE PACKAGES	7,050,000.00	2,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,000,000.00	
22021010	DIRECT TEACHING & LABORATORY COST	2,000,000.00	
22021021	SPECIAL DAYS/CELEBRATIONS		5,000,000.00
22021022	PLANNING MONITORING & EVALUATION	3,000,000.00	
22021022	RESEARCH & DOCUMENTATION	2,000,000.00	
22021029	OTHER EXPENSES	2,000,000.00	4,000,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	2,400,000.00	5,200,000.00
22021033	CONTINGENCIES- OTHER RECURRENT COSTS	2,000,000.00	8,600,000.00

TOTAL		90,000,000.00	60,000,000.00
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OYO STATE OF NIGERIA
AGENCY CODE 012300100100 - MINISTRY OF INFORMATION, ORIENTATION AND CULTURE
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT- GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	20,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	-
220202	UTILITIES- GENERAL		
22020201	ELECTRICITY CHARGES	600,000.00	500,000.00
22020202	TELEPHONE CHARGES	500,000.00	250,000.00
22020203	INTERNET ACCESS CHARGES	500,000.00	500,000.00
220203	MATERIALS SUPPLIES-GENERAL		
22020301	OFFICE STATIONARIES/ COMPUTER CONSUMABLES	4,000,000.00	3,750,000.00
22020302	BOOKS	2,000,000.00	-
22020303	NEWSPAPERS	2,000,000.00	4,000,000.00
22020304	MAGAZINE & PERIODICALS	1,000,000.00	-

22020305	PRINTING OF NON SECURITY DOCUMENTS		1,000,000.00
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENEANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	4,000,000.00	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	4,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	3,000,000.00	5,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	2,000,000.00	4,000,000.00
22020405	MAINTENANCE OF PLANT/ GENERATORS	2,000,000.00	-
22020406	OTHER MAINTENANCE SERVICES	5,400,000.00	2,000,000.00
2204	GRANT AND CONTRIBUTION		
22040110	GRANTS TO BOARDS/ INSTITUTIONS	4,000,000.00	-
220205	TRAINING -GENERAL		
22020501	LOCAL TRAINING	4,000,000.00	10,000,000.00
22020502	INTERNATIONAL TRAINING	8,000,000.00	20,000,000.00
220206	OTHER SERVICES- GENERAL		
22020601	SECURITY SERVICES	1,000,000.00	2,000,000.00
22020605	FUNMIGATION/ENVIRONMENTAL SANITATION	2,000,000.00	2,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL		
22020701	MEDIA CONSULTING	8,000,000.00	-
22020709	CONSULTANCY SERVICES/FEES	3,000,000.00	5,000,000.00
220208	FUEL &LUBRICANTS- GENERAL		
22020801	MOTOR VEHICLE COST	5,000,000.00	2,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000.00	1,000,000.00
22020803	PLANT/GENERATOR FUEL COST	2,000,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES- GENERAL		
22021001	REFRESHMENT & MEALS	3,000,000.00	2,000,000.00
22021002	PUBLICITY & ADVERTISEMENT	13,000,000.00	3,000,000.00
22021007	WELFARE PACKAGES	1,000,000.00	2,000,000.00
22021007	WELFARE PACKAGES		

22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,000,000.00	1,000,000.00
22021022	PLANNING, MONITORING AND EVACUATION	2,000,000.00	4,000,000.00
22021023	RESEARCH AND DOCUMENTATION	3,000,000.00	5,000,000.00
22021024	PILGRIMAGE AND RELIGIOUS FESTIVALS	0.00	-
22021029	OTHER EXPENSES	12,000,000.00	10,000,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	10,000,000.00	10,000,000.00
22021032	FAIR, FESTIVAL, EXPO & SUMMIT	8,000,000.00	20,000,000.00
TOTAL		135,000,000.00	150,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 012301300100 - OYO STATE GOVERNMENT PRINTING PRESS
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT -GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	3,500,000.00
220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
220203	MATERIALS & SUPPLIES-GENERAL		

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		500,000.00
22020304	MAGAZINES & PERIODICALS		
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,600,000.00	3,000,000.00
220204	MAINTENANCE OF SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	700,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS		1,000,000.00
220205	TRAINING -GENERAL		
22020501	LOCAL TRAINING		3,500,000.00
22020502	INTERNATIONAL TRAINING		3,000,000.00
220206	OTHER SERVICES- GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
22020709	CONSULTANCY SERVICES/FEES	500,000.00	4,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020803	PLANT/GENERATOR FUEL COST		500,000.00
TOTAL		6,300,000.00	20,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 032600100100 - MINISTRY OF JUSTICE
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018	Approved Estimates 2019
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		N	N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT:OTHERS	25,000,000.00	40,000,000.00
22020103	INTERNATIONAL TRAVEL& TRANSPORT: TRAINING	10,000,000.00	30,000,000.00
220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES	0.00	
22020202	TELEPHONE CHARGES	0.00	
22020203	INTERNET ACCESS CHARGES	0.00	4,000,000.00
220203	MATERIALS & SUPPLIES-GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	11,000,000.00	11,000,000.00
22020302	BOOKS	10,000,000.00	10,000,000.00
22020304	MAGAZINES/ PERIODICALS	500,000.00	1,500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	500,000.00
22020309	UNIFORMS & OTHER CLOTHING	75,000,000.00	90,000,000.00
220204	MAINTENANCE AND SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,700,000.00	10,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,600,000.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	2,500,000.00	3,500,000.00
2204	GRANT AND CONTRIBUTION		
22040110	GRANTS TO BOARDS/ INSTITUTIONS	1,500,000.00	-
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	15,000,000.00	20,000,000.00
22020502	INTERNATIONAL TRAINING	15,000,000.00	20,000,000.00
220206	OTHER SERVICES-GENERAL		
22020601	SECURITY SERVICES	2,000,000.00	5,000,000.00
22020602	OFFICE RENT	0.00	

22020603	RESIDENTIAL RENT	1,000,000.00	1,000,000.00
220207	CONSULTING AND PROFESSIONAL		
22020703	LEGAL SERVICES	300,000,000.00	400,000,000.00
220208	FUEL & LUBRICANTS-GENERAL		
22020803	PLANT/GENERATOR FUEL COST	1,200,000.00	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021002	HONOURARIUM & SITTING ALLOWANCE	2,000,000.00	2,000,000.00
22021007	WELFARE PACKAGES	3,000,000.00	11,500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,000,000.00	6,000,000.00
22021029	OTHER EXPENSES	5,000,000.00	20,000,000.00
22021030	PUBLIC ENLIGHTMENT PROGRAMME	2,000,000.00	10,000,000.00
TOTAL		489,500,000.00	700,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 032600100100B - CUSTOMARY COURT OF APPEAL
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020101	LOCAL TRAVEL& TRANSPORT: TRAINING	3,000,000.00	4,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT:OTHERS	2,000,000.00	4,000,000.00

22020103	INTERNATIONAL TRAVEL& TRANSPORT: TRAINING	3,000,000.00	3,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT:OTHERS	2,000,000.00	12,000,000.00
220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES	3,000,000.00	3,000,000.00
22020202	TELEPHONE CHARGES	3,000,000.00	3,000,000.00
22020203	INTERNET ACCESS CHARGES	0.00	-
220203	MATERIALS & SUPPLIES-GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	10,000,000.00	15,000,000.00
22020302	BOOKS	4,000,000.00	14,000,000.00
22020303	NEWSPAPER	500,000.00	500,000.00
22020304	MAGAZINES/ PERIODICALS	1,500,000.00	1,500,000.00
22020307	DRUGS/LABORATORY/MEDICAL SERVICES	2,000,000.00	2,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	20,000,000.00	10,000,000.00
220204	MAINTENANCE AND SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	6,000,000.00	6,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	7,000,000.00	7,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	4,000,000.00	4,000,000.00
22020405	MAINTENANCE OF PLANT/GENERATOR	4,000,000.00	4,000,000.00
22020406	OTHER MAINTENANCE SERVICE	2,000,000.00	2,000,000.00
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	3,000,000.00	7,000,000.00
22020502	INTERNATIONAL TRAINING	3,000,000.00	33,000,000.00
220206	OTHER SERVICES-GENERAL		
22020603	RESIDENTIAL RENT	18,000,000.00	8,000,000.00
22020605	CLEANING & FUNMIGATION SERVICES	3,000,000.00	3,000,000.00
220207	CONSULTING AND PROFESSIONAL		

22020709	CONSULTANCY SERVICES/FEE	1,000,000.00	1,000,000.00
220208	FUEL & LUBRICANTS-GENERAL		
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	7,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000.00	2,000,000.00
22020803	PLANT/GENERATOR FUEL COST	10,000,000.00	10,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT & MEAL	2,000,000.00	2,000,000.00
22021002	HONOURARIUM & SITTING ALLOWANCE	3,000,000.00	-
22021004	MEDICAL EXPENSES- LOCAL	4,000,000.00	7,000,000.00
22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	500,000.00	500,000.00
22021021	SPECIAL DAY CELEBRATION	4,000,000.00	7,000,000.00
22021022	PLANNING, MONITORING & EVALUATION	1,500,000.00	1,500,000.00
22021023	RESEARCH & DOCUMENTATION	3,000,000.00	3,000,000.00
22021029	OTHER EXPENSES	6,000,000.00	6,000,000.00
TOTAL		150,000,000.00	200,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		

220201	TRAVEL AND TRANSPORT- GENERAL		
22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	14,000,000.00	20,000,000.00
220202	UTILITIES GENERAL		
22020202	TELEPHONE CHARGES	100,000.00	200,000.00
220203	MATERIALS AND SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	2,000,000.00
220204	MAINTENANCE SERVICE - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	3,000,000.00
202020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	3,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	500,000.00	1,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	1,500,000.00	1,500,000.00
22020405	MAINTENANCE OF PLANT/ GENERATORS	500,000.00	500,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	10,000,000.00	15,000,000.00
22020502	INTERNATIONAL TRAINING	10,000,000.00	40,000,000.00
220206	OTHER SERVICES- GENERAL		
22020601	SECURITY SERVICES	1,000,000.00	500,000.00
22020605	CLEANING/ FUNMIGATION	1,000,000.00	500,000.00
220207	CONSULTING AND PROFESSIONAL SERVICES-GENERAL		
22020703	LEGAL SERVICES.	1,000,000.00	2,000,000.00
22020711	PROFESSIONAL FEES	2,000,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT AND MEALS	500,000.00	1,000,000.00
22021002	PUBLICITY & ADVERTISEMENT	500,000.00	-
22021007	WELFARE PACKAGES	75,000,000.00	85,000,000.00
22021019	MEDICAL EXPENSES LOCAL	1,000,000.00	1,000,000.00
22021021	SPECIAL DAYS / CELEBRATIONS	40,000,000.00	60,000,000.00

22021022	PLANNING MONITORING AND EVALUATION	2,000,000.00	3,000,000.00
22021029	OTHER EXPENSES	80,400,000.00	130,000,000.00
22021030	PUBLICITY ENLIGHTMENT PROGRAMME	1,000,000.00	2,000,000.00
22021032	FAIR FESTIVAL EXPO AND SUMMIT	50,000,000.00	60,000,000.00
22021033	CONTINGENCIES - OTHER RECURRENT COST	3,500,000.00	10,800,000.00
TOTAL		300,000,000.00	443,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 023400100100 - MINISTRY OF WORKS AND TRANSPORT
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL&TRANSPORT-GENERAL		
22020101	LOCAL TRAVEL&TRANSPORT:OTHERS	25,000,000.00	2,000,000.00
220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES	160,000,000.00	250,000.00
220203	MATERIALS& SUPPLIES-GENERAL	0.00	
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,500,000.00	2,000,000.00
22020304	MAGAZINE&PERIODICALS	1,000,000.00	
22020306	PRINTING OF SECURITY DOCUMENT	4,000,000.00	
22020309	UNIFORMS&OTHER CLOTHING	1,000,000.00	

220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	2,000,000.00	
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENT	1,000,000.00	
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000.00	
22020406	OTHER MAINTENANCE SERVICES	5,000,000.00	
22020410	MAINTENANCE OF STREET LIGHTINGS	120,000,000.00	
22020410	MAINTENANCE OF STREET LIGHTINGS		
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	3,000,000.00	1,500,000.00
22020502	INTERNATIONAL TRAINING	0.00	
220208	FUEL & LUBRICANTS- GENERAL		
22020801	MOTOR VEHICLE COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,000,000.00	
22020803	PLANT/GENERATOR FUEL COST	1,000,000.00	
220210	MISCELLANEOUS EXPENSES-GENERAL		
22021001	REFRESHMENT&MEALS	1,000,000.00	
22021003	PUBLICITY&ADVERTISEMENTS	4,000,000.00	
22021003	PUBLICITY&ADVERTISEMENTS		
22021007	WELFARE PACKAGES	1,000,000.00	500,000.00
22021021	SPECIAL DAYS/CELEBRATION	1,000,000.00	500,000.00
22021022	PLANNING, MONITORING&EVALUATION	4,000,000.00	
22021029	OTHER EXPENSES	4,000,000.00	
22021030	PUBLIC ENLIGHTMENT PROGRAMME	1,000,000.00	500,000.00
22021032	FAIR FESTIVAL EXPO AND SUMMIT	500,000.00	
TOTAL		360,000,000.00	9,250,000.00

OYO STATE OF NIGERIA
AGENCY CODE 023400400100 - OYO STATE PUBLIC WORKS
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	750,000.00	1,500,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES	50,000.00	100,000.00
22020203	INTERNET ACCESS CHARGES		
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLE	700,000.00	3,000,000.00
22020302	BOOKS		
22020304	MAGAZINES & PERIODICALS	100,000.00	100,000.00
220204	MAINTENANCE OF SERVICE - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,500,000.00	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	3,300,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QRTS	500,000.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE/ IT EQUIPMENT	1,500,000.00	4,000,000.00

220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	500,000.00	2,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES	200,000.00	400,000.00
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020709	CONSULTANCY SERVICES/FEES	50,000.00	100,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT/GENERATOR FUEL COST	350,000.00	700,000.00
TOTAL		7,200,000.00	20,200,000.00

OYO STATE OF NIGERIA
AGENCY CODE 022905500100 - OYO STATE ROAD TRAFFIC MANAGEMENT AUTHORITY
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT- GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	5,000,000.00	14,000,000.00

220202	UTILITIES -GENERAL		
22020201	ELECTRICITY CHARGES	0.00	1,500,000.00
22020202	TELEPHONE CHARGES	830,000.00	500,000.00
22020203	INTERNET ACCESS CHARGES	0.00	
220203	MATERIAL & SUPPLY -GENERAL		
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLE	300,000.00	1,000,000.00
22020302	BOOKS	10,000.00	
22020303	NEWSPAPERS	0.00	
22020304	MAGAZINES & PERIODICALS	20,000.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS	50,000.00	50,000.00
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	6,000,000.00	8,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	75,000.00	200,000.00
220205	TRAINING- GENERAL		
22020501	LOCAL TRAINING	1,000,000.00	500,000.00
22020502	INTERNATIONAL TRAINING	0.00	
220206	OTHER SERVICES- GENERAL		
22020601	SECURITY SERVICES	2,215,000.00	1,700,000.00
220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
22020709	CONSULTANCY SERVICES/FEES	3,000,000.00	4,950,000.00
220208	FUEL & LUBRICANTS- GENERAL		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	4,000,000.00	6,000,000.00
22020803	PLANT/ GENERATOR FUEL COST	0.00	
22021001	REFRESHMENT & MEALS		500,000.00
22021002	HONORARIUM AND SITTING ALLOWANCE		2,000,000.00

22021003	PUBLICITY AND ADVERTISEMENT		1,500,000.00
22021004	MEDICAL EXPENSES-LOCAL		1,000,000.00
220221007	WELFARE PACKAGES		1,000,000.00
22021029	OTHER EXPENSES		100,000.00
TOTAL		22,500,000.00	44,500,000.00

OYO STATE OF NIGERIA
AGENCY CODE 022905400100 - OYO STATE DRIVER'S INSTITUTE
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved	Approved
		Estimates 2018 N	Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT :OTHERS	2,000,000.00	2,000,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES	0.00	250,000.00
22020202	TELEPHONE CHARGES	500,000.00	350,000.00
22020203	INTERNET ACCESS CHARGES		400,000.00
220203	MATERIALS & SUPPLIES - GENERAL		

22020301	OFFICES STATIONERIES / COMPUTER COMSUMABLES	2,500,000.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES	0.00	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	
22020709	CONSULTANCY SERVICES/ FEES	0.00	
22020803	PLANT/ GENERATOR FUEL COST	0.00	
220210	MISCELLANEOUS EXPENSES - GENERAL		
22021007	WELFARE PACKAGES	0.00	1,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000.00	500,000.00
22021029	OTHER EXPENSES		
220210030	PUBLICENLIGHTENMENT PROGRAMME		500,000.00
	TOTAL	9,000,000.00	10,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 026000100100 - MINISTRY OF LANDS, HOUSING AND SURVEY
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018	Approved Estimates 2019
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		N	N
2202	OVERHEAD COST		
220201	TRAVELS & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000.00	45,000,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES	50,000.00	100,000.00
22020202	TELEPHONE CHARGES	20,000.00	-
22020203	INTERNET ACCESS CHARGES	500,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CUNSUMABLES	5,000,000.00	6,300,000.00
22020303	NEWSPAPERS	100,000.00	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,500,000.00	3,500,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,500,000.00	6,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	4,000,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	6,000,000.00	8,000,000.00
220206	OTHER SERVICES - GENERAL		
22020605	CLEANING & FUMIGATION SERVICES	500,000.00	500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020709	LEGAL SERVICE		1,000,000.00
22020709	CONSULTANCY SERVICES/FEES	1,500,000.00	2,000,000.00
220210	MISCLLENEOUS EXPENSES GENERAL		
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00
22021003	PUBLICITY AND ADVERTISEMENTS	4,000,000.00	7,000,000.00
22021007	WELFARE PACKAGES	2,830,000.00	3,000,000.00
22021022	PLANNING, MONITORING & EVALUATION	1,000,000.00	1,000,000.00

22021023	RESEARCH & DOCUMENTATION	50,000.00	100,000.00
22021029	OTHER EXPENSES	2,000,000.00	10,500,000.00
TOTAL		58,050,000.00	100,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 023400200100 - OFFICE OF THE SURVEYOR-GENERAL
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	3,100,000.00	4,000,000.00
22020103	INTERNATIONAL TRAVEL AND TRANSPORT: OTHERS	10,000,000.00	3,000,000.00
220202	UTILITIES-GENERAL	0.00	
22020201	ELECTRICITY CHARGES	250,000.00	400,000.00
22020202	TELEPHONE CHARGES	0.00	-
22020203	INTERNET ACCESS CHARGES	0.00	
220203	MATERIALS AND SUPPLIES-GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,000,000.00	2,500,000.00
22020302	BOOKS	0.00	
22020304	MAGAZINES & PERIODICALS	0.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	

220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	700,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	700,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	500,000.00	600,000.00
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENT	500,000.00	1,000,000.00
220205	TRAINING- GENERAL		
22020501	LOCAL TRAINING	0.00	2,000,000.00
22020502	INTERNATIONAL TRAINING	0	1,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES		
22020709	CONSULTING SERVICES/FEES	0.00	
22020703	LEGAL SERVICES	250,000.00	500,000.00
220208	FUEL & LUBRICANTS –GENERAL		
22020801	MOTOR VEHICLE FUEL COST	500,000.00	1,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	250,000.00	1,000,000.00
22020803	PLANT/GENERATOR FUEL COST	250,000.00	1,000,000.00
TOTAL		19,000,000.00	20,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 014000100100 - OFFICE OF THE AUDITOR-GENERAL FOR STATE
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
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2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT – GENERAL		
22020101	Local Travel & Transport : Training	4,000,000.00	
22020102	Local Travel & Transport Others	2,500,000.00	14,000,000.00
22020103	International Travel & Transport : Training	2,260,000.00	
220202	UTILITIES GENERAL		
22020201	Electricity Charges	0.00	
22020202	Telephone Charges	100,000.00	100,000.00
22020203	Internet Access Charges	240,000.00	140,000.00
220203	MATERIAL & SUPPLY – GENERAL		
22020301	Office Stationeries/Computer Consumables	1,130,000.00	2,000,000.00
22020305	Printing of non security documents	2,000,000.00	4,000,000.00
220204	MAINTENANCE OF SERVICES – GENERAL		
22020401	Maintenance of motor vehicle/transport equipment	800,000.00	1,000,000.00
22020402	Maintenance of office furniture	500,000.00	1,000,000.00
22020403	Maintenance of office buildings/residential qtrs	1,000,000.00	1,000,000.00
22020404	Maintenance of office/it equipment	200,000.00	500,000.00
22020405	Maintenance of plants/generators	500,000.00	500,000.00
220205	TRAINING GENERAL		
22020501	Local Training	4,500,000.00	3,000,000.00
22020502	International training		2,260,000.00
220208	FUEL & LUBRICANTS: GENERAL		
22020801	Motor Vehicle Cost		
22020802	Other Transport Equipment Fuel Cost		
22020803	Plant/ Generator Fuel Cost	500,000.00	
220210	MISCELLENEOUS EXPENSES GENERAL		
22021001	Refreshment & Meals	200,000.00	

22021002	Honorarium & Sitting Allowance	200,000.00	
22021007	Welfare Packages	200,000.00	
22021014	Annual Budget Expenses & Administration	200,000.00	
22021033	Contingencies – Other \recurrent Costs	200,000.00	500,000.00
2204	GRANTS & CONTRIBUTION GENERAL		
22040109	Grants to Communities / NGO	100,000.00	
TOTAL		21,330,000.00	30,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 014000100200 - OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT

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Economic Code	Details of Expenditure	Approved Estimate 2018 N	Approved Estimate 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT – GENERAL		
22020101	Local Travel & Transport Training		
22020102	Local Travel & Transport Others	5,400,000.00	7,000,000.00
220202	UTILITIES GENERAL		
22020201	Electricity Charges	90,000.00	-
22020202	Telephone Charges	60,000.00	-
22020203	Internet Access Charges	50,000.00	-
220203	MATERIAL & SUPPLY – GENERAL		
22020301	Office Stationeries/Computer Consumables	500,000.00	4,000,000.00

22020303	Magazines & Periodical	0.00	
22020305	Printing of Non Security Documents	0.00	2,000,000.00
220204	MAINTENANCE OF SERVICES – GENERAL		
22020401	Maintenance of motor vehicle/transport equipment	1,000,000.00	2,000,000.00
22020402	Maintenance of office furniture	400,000.00	2,000,000.00
22020403	Maintenance of office buildings/residential qtrs	200,000.00	1,000,000.00
22020404	Maintenance of office /IT Equipment	0.00	1,000,000.00
22020406	Other Maintenance Services	300,000.00	1,000,000.00
220205	TRAINING GENERAL		
22020501	Local Training	5,400,000.00	7,000,000.00
22020502	International training	2,500,000.00	-
220207	CONSULTING& PROFESSIONAL SERVICES-GENERAL		
22020702	Information Technology Consulting	0.00	-
22020709	Consultancy Service/ Fees	600,000.00	-
220210	MISCELLENEOUS EXPENSES GENERAL		
22021001	Refreshment & Meals	100,000.00	-
22021007	Welfare Packages	100,000.00	-
22021008	Subscription to Professional Bodies	200,000.00	-
22021029	Other Expenses	1,100,000.00	-
220210033	contigencies-other recurrent cost	1,100,000.00	3,000,000.00
	TOTAL	18,000,000.00	30,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 014700100100 - CIVIL SERVICE COMMISSION
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT – GENERAL		
22020102	Local Travel, Transports and Others	5,000,000.00	5,060,000.00
220202	UTILITIES GENERAL		
22020202	Telephone & Postal Service	300,000.00	350,000.00
22020203	Internet Charges	300,000.00	350,000.00
220203	MATERIAL & SUPPLY – GENERAL		
22020301	Office Stationeries / Computer Consumables	1,000,000.00	1,000,000.00
22020306	Printing of Security Document	300,000.00	400,000.00
220204	MAINTENANCE OF SERVICES – GENERAL		
22020401	Maintenance of Vehicles Transport Equipment.	300,000.00	500,000.00
22020402	Maintenance of Office Furniture & Equipment.	300,000.00	400,000.00
22020405	Maintenance of Plants &Generators	580,000.00	400,000.00
220205	TRAINING GENERAL		
22020501	Local Training	1,000,000.00	2,000,000.00
220207	CONSULTING& PROFESSIONAL SERVICES-GENERAL		
22020709	Consultant Professional Service	1,000,000.00	1,000,000.00
220210	MISCELLENEOUS EXPENSES GENERAL		
22021006	Postage/Currier(Verification of Certificate)	500,000.00	1,000,000.00
22021007	Welfare Packages	1,920,000.00	2,540,000.00
220201026	Exam Expenses(ASCON)	40,000,000.00	45,000,000.00
	TOTAL	52,500,000.00	60,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 031801100100 - JUDICIAL SERVICE COMMISSION
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
220201	TRAVEL & TRANSPORT-GENERAL	-	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	800,000.00	800,000.00
220202	UTILITIES-GENERAL	-	
22020201	ELECTRICITY CHARGES	-	
22020202	TELEPHONE CHARGES	200,000.00	300,000.00
22020203	INTERNET ACCESS CHARGES	-	
220203	MATERIAL & SUPPLIES-GENERAL	-	
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00
22020304	MAGAZINE & PRIODICALS	-	
220204	MAINTENANCE SERVICES-GENERAL	-	
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000.00	1,200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	600,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QRTS	-	
22020404	MAINTENANCE OF OFFICE/ IT EQUIPMENT	1,000,000.00	2,000,000.00
22020406	OTHER MAINTENANCE SERVICES	-	
220205	TRAINING-GENERAL	-	
22020501	LOCAL TRAINING	500,000.00	2,500,000.00

22020502	INTERNATIONAL TRAINING	-	
220206	OTHER SERVICES-GENERAL	-	
22020601	SECURITY SERVICES	-	
220207	CONSULTING& PROFESSIONAL SERVICES-GENERAL	-	
22020703	LEGAL SERVICES	100,000.00	100,000.00
220208	FUEL & LUBRICANTS-GENERAL	-	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	100,000.00	100,000.00
TOTAL		6,300,000.00	10,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 023600400100 - COUNCIL FOR ARTS AND CULTURE
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST	-	61,700,000.00
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	Local Travel and Transport : Others	5,000,000.00	5,000,000.00
22020104	International Travel & Transport : Others		
220202	UTILITY - GENERAL		
22020201	Electricity Charges	1,000,000.00	

220203	MATERIAL & SUPPLIES-GENERAL		
22020301	Office Stationeries/Computer Consumables	1,000,000.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	Maintenance of Motor Vehicle / Transport Equipment	3,300,000.00	2,500,000.00
22020402	Maintainance of Office Furniture	100,000.00	100,000.00
22020404	Maintainance of Office / I.T Equipment	100,000.00	100,000.00
22020406	Other Maintenance Services		
220205	TRAINNING - GENERAL		
22020501	Local Training	5,000,000.00	2,000,000.00
22020502	International Training	3,000,000.00	3,000,000.00
220206	OTHER SERVICES - GENERAL		
22020605	Cleaning and Fumigation Services	1,000,000.00	2,000,000.00
22020803	Plant Generator Fuel Cost		3,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020709	Consultancy Services / Fees	200,000.00	200,000.00
22040110	Grants, Contribution & Subvention	550,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES - GENERAL		
22021001	Refreshment and Meals	1,000,000.00	1,000,000.00
22021003	Publicity & Advertisements	3,000,000.00	1,000,000.00
22021007	Welfare Packages	2,000,000.00	
220210073	Research And Documentation		1,000,000.00
22021007	Welfare Packages	0.00	1,000,000.00
220210011	Recruitment And Appointment (Service wide)		500,000.00
22021029	Other Expenses	2,500,000.00	2,500,000.00
22021029	Other Expenses	0.00	
22021032	Fair, Festival, Expo & Summit	20,000,000.00	36,100,000.00

22021032	Fair, Festival, Expo & Summit	0.00	
22021033	Contingencies- Other Recurent Cost	750,000.00	
22020104	Cultural Exchange Programme	4,500,000.00	30,100,000.00
TOTAL		54,000,000.00	92,600,000.00

OYO STATE OF NIGERIA
AGENCY CODE 023605200100 - OYO STATE TOURISM BOARD
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT GENERAL		
22020102	LOCAL TRAVEL AND TRANSPORT OTHERS	1,500,000.00	1,500,000.00
220202	UTILITIES- GENERAL		
22020201	ELECTRICITY CHARGES	100,000.00	100,000.00
22020202	TELEPHONE CHARGES	0.00	
220203	MATERIALS & SUPPLIES- GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	200,000.00	300,000.00
22020304	MAGAZINE AND PERIODICALS	0.00	
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	700,000.00	1,750,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	250,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	-
220205	TRAINING -GENERAL		
22020501	LOCAL TRAINING	100,000.00	100,000.00
22020502	INTERNATIONAL TRAINING		-
220206	OTHER SERVICES- GENERAL		
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	300,000.00
220207	CONSULTING & PROFESSIONAL SERVICES		-
22020709	CONSULTANCY SERVICES/FEES	0.00	-
220208	FUEL AND LUBRICANTS- GENERAL		
22020803	PLANT/GENERATOR FUEL COST	200,000.00	-
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT & MEALS	0.00	-
22021002	HONORARIUM AND SITTING ALLOWANCE	0.00	200,000.00
22021003	PUBLICITY AND ADVERTISEMENT	150,000.00	200,000.00
22021006	POSTAGE AND COURIER SERVICES	0.00	-
22021007	WELFARE PACKAGES	350,000.00	2,500,000.00
22021021	SPECIAL DAYS/CELEBRATION	1,500,000.00	3,500,000.00
22021022	PLANNING, MONITORING AND EVALUATION	300,000.00	300,000.00
22021023	RESEARCH AND DOCUMENTATION	500,000.00	1,000,000.00
22021029	OTHER EXPENSES	400,000.00	-
22021032	FAIR, FESTIVAL, EXPO,AND SUMMIT	2,500,000.00	3,000,000.00
TOTAL		9,000,000.00	15,000,000.00

SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVER HEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL	-	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,000,000.00	12,638,744.91
220202	UTILITIES -GENERAL		
22020201	ELECTRICITY CHARGES	-	
22020202	TELEPHONE CHARGES	100,000.00	100,000.00
22020203	INTERNET ACCESS CHARGES	50,000.00	650,000.00
220203	MATERIALS & SUPPLIES-GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	6,500,000.00	6,500,000.00
22020302	BOOKS	500,000.00	1,000,000.00
22020303	NEWSPAPER	250,000.00	
22020304	MAGAZINES & PERIODICALS	250,000.00	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	500,000.00
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,500,000.00	2,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	1,000,000.00	1,000,000.00
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENT	500,000.00	
22020405	MAINTENANCE OF PLANT & GENERATORS	500,000.00	
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	9,700,000.00	9,700,000.00

22020502	INTERNATIONAL TRAINING	16,000,000.00	14,361,255.09
220206	OTHER SERVICES-GENERAL		
22020603	RESIDENTIAL RENT	250,000.00	250,000.00
220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
22020709	CONSULTANCY SERVICES/FEES	300,000.00	300,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020803	MOTOR VEHICLE COST	300,000.00	
22020803	PLANT/GENERATOR FUEL COST	500,000.00	800,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021007	WELFARE PACKAGES	80,000,000.00	193,200,000.00
22021029	OTHER EXPENSES	15,000,000.00	15,000,000.00
TOTAL		146,700,000.00	260,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 053500100100 - MINISTRY OF ENVIRONMENT AND WATER RESOURCES
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	13,000,000.00

22020103	INTERNATIONAL TRAVEL& TRANSPORT TRAINING		2,000,000.00
220202	UTILITY - GENERAL		
22020201	ELECTRICITY CHARGES	100,000.00	100,000.00
22020202	TELEPHONE CHARGES	50,000.00	50,000.00
22020203	INTERNET ACCESS CHARGES	50,000.00	50,000.00
220203	MATERIALS AND SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,500,000.00	2,000,000.00
22020302	BOOKS	50,000.00	50,000.00
22020303	NEWSPAPER	150,000.00	150,000.00
22020304	MAGAZINES & PERIODICALS	100,000.00	100,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	250,000.00	250,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	400,000.00	400,000.00
22020404	MAINTENANCE OF OFFICE IT EQUIPMENT	500,000.00	500,000.00
22020405	MAINTENANCE OF PLANTS /GENERATORS	1,000,000.00	1,000,000.00
22020406	OTHER MAINTENANCE SERVICES	30,000,000.00	30,000,000.00
220205	TRAINING GENERAL		
22020501	LOCAL TRAINING	4,000,000.00	4,000,000.00
22020502	INTERNATIONAL TRAINING	4,000,000.00	4,000,000.00
220206	OTHER SERVICES-GENERAL		
22020605	CLEANING AND FUMIGATION SERVICES	500,000.00	500,000.00
220207	CONSULTING AND PROFESSIONAL SERVICES - GENERAL		
22020703	CONSULTANCY SERVICE	1,000,000.00	750,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020803	MOTOR VEHICLE COST	100,000.00	100,000.00

22020803	PLANT/GENERATOR FUEL COST	500,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES - GENERAL		
22021003	PUBLICITY AND ADVERTISEMENTS	500,000.00	500,000.00
22021007	WELFARE PACKAGES	3,000,000.00	3,000,000.00
22021013	CONDUCT OF STAFF PROMOTION EXERCISE	200,000.00	200,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	3,500,000.00	4,500,000.00
22021022	PLANNING, MONITORING AND EVALUATION	2,000,000.00	2,000,000.00
22021023	RESEARCH AND DOCUMENTATION	200,000.00	200,000.00
22021029	OTHER EXPENSES	18,250,000.00	515,000,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	10,000,000.00	10,000,000.00
22021033	CONTIGENCIES- GRANT AND CONTRIBUTIONS	100,000.00	100,000.00
TOTAL		90,000,000.00	600,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 053500100100 - OYO STATE RURAL WATER SUPPLY & AND SANITATION AGENCY
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020102	LOCAL TRAVELS & TRANSPORT: OTHERS	0.00	2,000,000.00
220202	UTILITIES GENERAL		

22020201	ELECTRICITY CHARGES	0.00	
22020202	TELEPHONE CHARGES	0.00	
22020203	INTERNET ACCESS CHARGES	0.00	500,000.00
220203	MATERIAL & SUPPLY-GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000.00	2,000,000.00
22020302	BOOKS	0.00	500,000.00
22020304	MAGAZINES & PERIODICALS	0.00	
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,500,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	1,000,000.00	3,000,000.00
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	3,000,000.00	3,000,000.00
22020502	INTERNATIONAL TRAINING	0.00	
220206	OTHER SERVICES-GENERAL		
22020601	SECURITY SERVICES	0.00	
220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
22020709	CONSULTANCY SERVICES/FEES	0.00	
220208	FUEL & LUBRICANTS - GENERAL		
22020803	PLANT/GENERATOR FUEL COST	1,000,000.00	3,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021029	OTHER EXPENSES	500,000.00	1,000,000.00
TOTAL		9,000,000.00	19,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 014800100100 - OYO STATE INDEPENDENT ELECTORAL COMMISSION
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT – GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	22,500,000.00	10,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,500,000.00	15,000,000.00
220202	UTILITY GENERAL		
22020201	ELECTRICITY CHARGES	1,500,000.00	500,000.00
22020202	TELEPHONE CHARGES	2,000,000.00	500,000.00
22020203	INTERNET ACCESS CHARGES	2,000,000.00	500,000.00
220203	MATERIALS AND SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,500,000.00	2,500,000.00
22020303	NEWS PAPERS	1,500,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000,000.00	10,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	100,000,000.00	10,000,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	2,000,000.00	1,000,000.00
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENT	2,000,000.00	2,000,000.00

22020405	MAINTENANCE OF PLANT & GENERATORS	2,000,000.00	1,000,000.00
22020406	OTHER MAINTENANCE SERVICES		
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	2,000,000.00	10,000,000.00
22020502	INTERNATIONAL TRAINING	30,000,000.00	10,000,000.00
220206	OTHER SERVICES-GENERAL	\	
22020601	SECURITY SERVICES	25,000,000.00	2,700,000.00
22020605	CLEANING/ FUNMIGATION	2,000,000.00	1,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	
22020702	INFORMATION TECHNOLOGY CONSULTING	25,000,000.00	1,000,000.00
22020703	LEGAL SERVICES	50,000,000.00	500,000.00
22020709	CONSULTANCY SERVICES/FEES		
220208	FUEL & LUBRICANTS-GENERAL	-	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	4,000,000.00	1,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT & MEALS	2,000,000.00	1,000,000.00
22021002	HONORARIUM AND SITTING ALLOWANCE	1,000,000.00	500,000.00
22021003	PUBLICITY AND ADVERTISEMENTS	7,500,000.00	1,000,000.00
22021006	POSTAGE AND COURIER SERVICES		
22021007	WELFARE PACKAGES	-	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021022	PLANNING, MONITORING & EVALUATION	208,000,000.00	30,000,000.00
22021023	RESEARCH AND DOCUMENTATION	-	
22021029	OTHER EXPENSES	-	3,500,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	-	
22021033			
TOTAL		630,000,000.00	120,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 051305100100 - OYO STATE AGENCY FOR YOUTH DEVELOPMENT
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	4,000,000.00	4,000,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES	500,000.00	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	1,000,000.00	1,000,000.00
22020304	MAGAZINES & PERIODICALS	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	500,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENTS	500,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	1,000,000.00	1,000,000.00
22020406	OTHER MAINTENANCE SERVICES		
220205	TRAINING - GENERAL		

22020501	LOCAL TRAINING	23,000,000.00	21,000,000.00
22020502	INTERNATION TRAINING	4,000,000.00	4,000,000.00
220206	OTHER SERVICES – GENERAL		
22020601	SECURITY SERVICES		
22020601	OFFICE RENT	1,000,000.00	1,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020709	CONSULTANCY SERVICES/FEES	500,000.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020803	PLANT/ GENERATOR FUEL COST	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021007	WELFARE PACKAGES	5,000,000.00	7,500,000.00
22021030	PUBLIC ENLIGHTMENT PROGRAMME	2,000,000.00	2,000,000.00
22021032	FAIR FESTIVAL EXPO & SUMMIT	6,000,000.00	7,000,000.00
22021033	CONTINGENCIES - OTHER RECURRENT COSTS	4,500,000.00	4,000,000.00
TOTAL		54,000,000.00	55,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 051305100100 - MINISTRY OF YOUTH & SPORTS
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved	Approved
		Estimates	Estimates
		2018	2019
		N	N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		

22020102	LOCAL TRAVEL AND TRANSPORT:OTHERS	5,000,000.00	10,000,000.00
220202	UTILITIES- GENERAL		
22020201	ELECRICITY CHARGES	250,000.00	500,000.00
22020202	TELEPHONE CHARGES	250,000.00	-
22020203	INTERNET ACCESS CHARGES	500,000.00	-
220203	MATERIAL & SUPPLY- GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000.00	6,000,000.00
22020302	BOOKS	100,000.00	-
22020303	MAGAZINE & PERIODICAL	400,000.00	300,000.00
22020305	PRINTING OF NON- SECURITY DOCUMENTS	1,200,000.00	200,000.00
22020307	DRUGS/ LABOURATORY/ MEDICAL SUPPLIES		-
220204	MAINTENANCE SERVICES- GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIUPMENT	1,000,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	8,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QTRS	5,000,000.00	6,000,000.00
22020403	MAINTENANCE OF OFFICE / IT EQUIPMENT	3,000,000.00	5,000,000.00
220205	TRAINING- GENERAL		
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00
22020502	INTERNATIONAL TRAINING	7,000,000.00	4,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL		
22020701	FINACIAL CONSULTING	2,000,000.00	
22020702	INFORMATION TECHNOLOGY CONSULTING	2,800,000.00	
22020703	LEGAL SERVICES	1,000,000.00	
22020709	CONSULTINF=G SERVICE/ FES		2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE COST	2,000,000.00	-
22020803	PLANT/ GENERATOR FUEL COST	1,000,000.00	1,000,000.00

220210	MISCELLANEOUS EXPENSES GENERAL		
22021003	PUBLICITY AND ADVERTISEMENTS	2,000,000.00	1,000,000.00
22021004	MEDICAL EXPENSES - LOCAL	500,000.00	500,000.00
22021007	WELFARE PACKAGES	75,000,000.00	55,000,000.00
22021009	SPORTING ACTIVITIES	30,000,000.00	42,000,000.00
22021021	SPECIAL DAYS/ CELEBRATIONS	12,000,000.00	15,500,000.00
22021029	OTHER EXPENSES	15,000,000.00	16,000,000.00
TOTAL		180,000,000.00	180,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 053905100100 - OYO STATE SPORTS COUNCIL
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,000,000.00	8,000,000.00
220202	UTILITY - GENERAL		
22020201	ELECTRICITY CHARGES	200,000.00	500,000.00
22020202	TELEPHONE CHARGES	300,000.00	500,000.00
220203	MATERIALS & SUPPLY GENERAL		
22020301	OFFICE STATIONERY /COMPUTER CONSUMABLES	500,000.00	3,000,000.00

220204	MAINTENANCE OF SERVICES GENERAL		
22020401	MAINTENANCE OF VEHICLES/TRANSPORT EQUIPMENT	250,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	5,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTER	1,000,000.00	3,500,000.00
22020406	OTHER MAINTAENANCE SERVICE	500,000.00	1,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL		
22020709	CONSULTANCY SERVICES/FEES	2,000,000.00	2,000,000.00
22020710	EXTERNAL AUDIT FEES		5,000,000.00
220205	TRAINING GENERAL		
22020501	LOCAL TRAINING	4,750,000.00	7,500,000.00
22020502	INTERNATIONAL TRAINING	5,000,000.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENTS & MEALS	500,000.00	500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	1,500,000.00
22021003	PUBLICITY & ADVERTISEMENT	0.00	500,000.00
22021004	MEDICAL EXPENSES - LOCAL	1,000,000.00	1,000,000.00
22021006	POSTAGE AND COURRIER SERVICES	200,000.00	200,000.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00
22021009	SPORTING ACTIVITIES	24,500,000.00	37,300,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	500,000.00	500,000.00
22021028	SPORTS ACADEMY/SIGN-ON FEES/REGISTRATION ETC	3,500,000.00	7,500,000.00
22021029	OTHER EXPENSES	2,000,000.00	4,000,000.00
22021029	INTER / INTRA ZONAL COMPETITION		2,000,000.00
22021032	FAIR FESTIVAL, EXPO AND SUMMIT	33,000,000.00	2,000,000.00
220204110	GRANTS CONTRIBUTIONS AND SUBVENTION	1,000,000.00	5,000,000.00
TOTAL		90,000,000.00	104,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 022000300100 OYO STATE PLANNING COMMISSION
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COSTS		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	14,000,000.00	15,000,000.00
220202	UTILITY -GENERAL		
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00
22020202	TELEPHONE CHARGES	0.00	
22020203	INTERNET ACCESS CHARGES	500,000.00	500,000.00
220203	MATERIAL & SUPPLIES -GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	6,000,000.00	7,000,000.00
22020303	NEWSPAPERS	1,000,000.00	1,000,000.00
22020304	MAGAZINES & PERIODICALS	1,000,000.00	2,000,000.00
220204	MAINTENANCE SERVICES -GENERAL		
22020401	MAITENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,500,000.00	3,500,000.00
22020402	MAITENANCE OF OFFICE FURNITURE	4,000,000.00	4,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	7,000,000.00	8,000,000.00
220205	TRAINING -GENERAL		
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00
22020502	INTERNATIONAL TRAINING	10,000,000.00	10,000,000.00

220208	FUEL & LUBRICANTS -GENERAL		
22020803	PLANT/GENERATOR FUEL COST	2,000,000.00	2,000,000.00
220210	MISCELLANEOUS EXPENSES -GENERAL		
22021022	PLANNING, MONITORING AND EVALUATION	53,000,000.00	57,000,000.00
22021023	Gender Mainstream and Social Policy	5,000,000.00	6,000,000.00
22021023	Research Application in Policy and Strategy	4,000,000.00	5,000,000.00
TOTAL		117,000,000.00	127,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 023800400100 - BUREAU OF STATISTICS
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
	OVERHEAD COST		
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT-GENERAL		
22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	2,000,000.00	4,000,000.00
	UTILITIES-GENERAL		
220202			
22020201	ELECTRICITY CHARGES	0.00	
22020202	TELEPHONE CHARGES	500,000.00	420,000.00
22020203	INTERNET ACCESS CHARGES	1,200,000.00	500,000.00
220203	MATERIALS AND SUPPLIES-GENERAL		

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	2,000,000.00	1,000,000.00
22020302	BOOKS	8,000,000.00	10,000,000.00
22020303	NEWSPAPERS	1,700,000.00	300,000.00
22020304	MAGAZINES AND PERIODICALS	2,000,000.00	300,000.00
22020305	PRINTING OF NON-SECURITY DOCUMENTS		1,000,000.00
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	300,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	2,000,000.00	500,000.00
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENT	2,500,000.00	500,000.00
22020405	MAINTENANCE OF PLANT & GENERATORS	300,000.00	100,000.00
22020406	OTHER MAINTENANCE SERVICES	565,000.00	80,000.00
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	3,000,000.00	9,000,000.00
22020502	INTERNATIONAL TRAINING	0.00	10,000,000.00
22020502	INTERNATIONAL TRAVEL AND TRANSPORT : TRAINING	3,000,000.00	
220206	OTHER SERVICES-GENERAL		
22020601	SECURITY SERVICES	0.00	
22020602	OFFICE RENT	0.00	
22020603	RESIDENTIAL RENT	0.00	
220207	CONSULTING AND PROFESSIONAL SERVICES-GENERAL		
22020701	FINANCIAL CONSULTING	0.00	1,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	800,000.00
22020703	LEGAL SERVICES	0.00	
220208	FUEL AND LUBRICANTS-GENERAL		
22020801	MOTOR VEHICLE FUEL COST	0.00	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	15,000.00	100,000.00
22020803	PLANT/GENERATOR FUEL COST	140,000.00	100,000.00

	TOTAL	30,420,000.00	40,000,000.00
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OYO STATE OF NIGERIA
AGENCY CODE 023800400100 - PUBLIC CORPORATIONS' COMMISSION
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020101	Local Travel & Transport:Training		
22020102	Local Travel & Transport:Others Monitoring	2,000,000.00	2,000,000.00
22020103	International Travel & Transport:Training.		
22020104	International Travel & Transport: Other	2,000,000.00	2,000,000.00
220202	UTILITIES-GENERAL		
22020201	Electricity Charges		
22020202	Telephone Charges		
22020203	Internet Access Charges		
220203	MATERIAL & SUPPLY-GENERAL		
22020301	Office Stationeries/Computer Consumable	7,000,000.00	5,000,000.00
22020302	Books		
22020303	Newspaper	1,000,000.00	1,000,000.00

22020304	Publication of Scheme of Service for Corporation	-	
22020305	Printing of Non- Security Document	7,000,000.00	3,000,000.00
22020306	Printing of Security Document		
220204	MAINTENANCE OF SERVICES-GENERAL		1,000,000.00
22020401	Maintenance of motor vehicle/transport equipment	2,000,000.00	2,000,000.00
22020402	Maintenance of office furniture	2,000,000.00	2,000,000.00
22020403	Maintenance of office building/residential qrt	2,000,000.00	3,000,000.00
22020404	Maintenance of office/it equipment	1,000,000.00	1,000,000.00
22020405	Maintenance of Plants/Generators	1,000,000.00	1,000,000.00
22020444	NEPAD/ARM Projects		
22020406	OTHER MAINTANANCE SERVICES		1,000,000.00
22020501	LOCAL TRAINING		1,000,000.00
22021029	OTHER EXPENSES		10,000,000.00
	TOTAL	27,000,000.00	35,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 025305700100 - BUREAU OF PHYSICAL PLANNING & DEVELOPMENT CONTROL
SUMMARY OF OVERHEAD COSTS

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Economic Code	Details of Expenditure	Approved Estimates 2018 N	Approved Estimates 2019 N
2202	OVERHEAD COST		
220201	TRAVELS & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	14,000,000.00	23,837,745.56

220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES	80,000.00	50,000.00
22020202	TELEPHONE CHARGES	20,000.00	120,000.00
22020203	INTERNET ACCESS CHARGES	100,000.00	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CUNSUMABLES	5,000,000.00	5,000,000.00
22020303	NEWSPAPERS	100,000.00	100,000.00
22020305	PRINTING OF NON SECURITY DOCUMENT	5,000,000.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,500,000.00	2,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00
22020403	MAINTAINANCE OF OFFICE BUILDING	10,000,000.00	8,000,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	5,000,000.00	3,000,000.00
22020502	INTERNATIONAL TRAINING	8,170,000.00	6,000,000.00
220206	OTHER SERVICES - GENERAL		
22020605	CLEANING & FUMIGATION SERVICES	500,000.00	500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020709	CONSULTANCY SERVICES/FEES		
220210	MISCLLENEOUS EXPENSES GENERAL		
22021001	REFRESHMENT & MEALS	200,000.00	300,000.00
22021003	PUBLICITY AND ADVERTISEMENTS	2,000,000.00	2,000,000.00
22021004	DEMOLITION EXERCISES	3,500,000.00	3,500,000.00
22021007	WELFARE PACKAGES		
22021022	PLANNING, MONITORING & EVALUATION	3,000,000.00	2,800,000.00
22021023	RESEARCH & DOCUMENTATION		
22021029	OTHER EXPENSES		10,000,000.00

22021033	CONTIGENCIES-OTHER RECURRENT COSTS(OFFICE RENT AND FUMIGATION)		75,192,254.44
TOTAL		64,170,000.00	150,000,000.00