

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ADMINISTRATION SECTOR

NOTE NO.50	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	400,797,455.53	473,071,076.91
	Sub-Total		400,797,455.53	473,071,076.91
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT - GENERAL		
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	165,000.00	10,000,000.00
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	291,199,145.84	310,378,000.00
	220202	UTILITIES GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	100,000.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00

	220203	MATERIALS AND SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,179,045.32	12,000,000.00
	22020304	MAGAZINES & PERIODICALS	249,000.00	1,500,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	2,714,120.00	10,000,000.00
	22020306	PRINTING OF SECURITY DOCUMENTS	0.00	0.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	293,639,803.40	300,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	180,000.00	4,000,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	22,775,310.00	25,000,000.00
	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,429,010.00	5,000,000.00
	22020405	MAINTENANCE OF PLANTS / GENERATORS	3,946,000.00	10,000,000.00
	22020406	OTHER MAINTENANCE SERVICES	13,338,888.72	15,000,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	26,285,935.00	40,000,000.00
	22020502	INTERNATIONAL TRAINING	32,290,490.00	40,000,000.00
	220206	OTHER SERVICES - GENERAL		
	22020601	SECURITY SERVICES	468,003,245.00	476,000,000.00

	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	0.00
	220210	MISCELLANEOUS EXPENSES - GENERAL		
	22021001	REFRESHMENT & MEALS	37,013,530.00	40,000,000.00
	22021006	POSTAGES & COURIER SERVICES	0.00	0.00
	22021007	WELFARE PACKAGES	249,585,960.00	251,000,000.00
	22021021	SPECIAL DAYS CELEBRATION	9,906,649.00	10,000,000.00
	22021024	PILGRIMAGE AND RELIGIOUS FESTIVALS	254,413,306.04	270,000,000.00
	22021027	DISASTER MANAGEMENT	2,631,350.00	10,000,000.00
	22021029	OTHER EXPENSES	1,636,098,148.62	1,660,022,000.00
	22021031	CONDUCT OF SURVEY	0.00	0.00
		TOTAL OVERHEAD COST	3,355,043,936.94	3,500,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 011100100100	3,755,841,392.47	3,973,071,076.91
	22020604	SECURITY VOTE	12,392,383,000.00	13,500,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

---

NOTE NO.50B	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	1,523,550,576.00	2,000,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,999,640.00	25,000,000.00
	23010113	PURCHASE OF COMPUTERS	1,316,850.00	8,475,000.00
	23010114	PURCHASE OF COMPUTERS PRINTERS	1,175,434.00	4,000,000.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	200,000.00	5,000,000.00
	23010128	PURCHASE OF SECURITY EQUIPMENT	96,454,312.00	107,975,000.00
	23010142	PURCHASE OF NETWORKING DEVICES	207,000.00	10,000,000.00
	23010144	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	8,636,964.90	10,000,000.00
	23010145	PURCHASE OF PROJECTORS	0.00	1,500,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	545,580.00	40,000,000.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		
	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	33,430,404.86	150,000,000.00

	23020103	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	41,875,542.40	529,635,442.00
	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	100,000,000.00
	23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	0.00	5,000,000.00
	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	31,791,910.27	250,000,000.00
	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	30,795,762.91	200,000,000.00
	23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	0.00	10,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050102	COMPUTER SOFTWARE ACQUISITION	0.00	30,000,000.00
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	1,191,455,298.83	1,500,000,000.00
	23050112	COUNTERPART FUNDING	114,747,430.00	1,300,000,000.00
	23050119	CONTINGENCIES- CAPITAL	3,125,000.00	50,000,000.00
	TOTAL		3,083,307,706.17	6,336,585,442.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ADMINISTRATION SECTOR

NOTE NO.50	Agency Code: 011100800100	Agency Name: State Emergency Management Agency	Actual 2019	Budget 2019
	2202	OVERHEAD COST		

	220201	TRAVEL AND TRANSPORT - GENERAL		
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	200,000.00
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	360,000.00
	220202	UTILITIES GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	220203	MATERIALS AND SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	200,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLES / TRANSPORT EQUIPMENTS	0.00	400,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00
	22020403	MAINTENANCE OF BUILDING / RESIDENTIAL QUARTERS	0.00	0.00
	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	0.00	100,000.00
	22020405	MAINTENANCE OF PLANTS / GENERATORS	0.00	0.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	100,000.00
	22040109	GRANTS TO COMMUNITIES / NGOS	0.00	0.00
	220205	TRAINING - GENERAL		

	22020501	LOCAL TRAINING	320,000.00	800,000.00
	22020502	INTERNATIONAL TRAINING	0.00	300,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	100,000.00
	2202010	MISCELLANEOUS EXPENSES - GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	100,000.00
	22021006	POSTAGES AND COURIER SERVICES	0.00	
	22021007	WELFARE PACKAGES	0.00	200,000.00
	22021027	DISASTER MANAGEMENT	0.00	
	22021003	PUBLICITY & ADVERTISEMENTS	0.00	300,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	281,400.00	400,000.00
	22021022	PLANNING, MONITORING AND EVALUATION	0.00	100,000.00
	22021029	OTHER EXPENSES	0.00	1,340,000.00
		TOTAL OVERHEAD COST FOR CODE: 011100800100	601,400.00	5,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

#### DETAILS OF CAPITAL EXPENDITURE

---

NOTE NO.50B	Agency Code: 011100800100	Agency Name: State Emergency Management Agency (SEMA)	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00
	23010113	PURCHASE OF COMPUTERS	0.00	500,000.00
	23010114	PURCHASE OF COMPUTER PRINTERS	0.00	200,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	0.00	5,000,000.00
	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	1,300,000.00
	23050112	COUNTERPART FUNDING	0.00	2,000,000.00
	23050119	CONTINGENCIES- CAPITAL	450,000.00	6,000,000.00
	TOTAL		450,000.00	15,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011101900100	Agency Name: Project Monitoring Unit (PMU)	Actual 2019	Budget 2019
---------------	------------------------------	--	-------------	-------------



	2	EXPENDITURE		
	2202	OVERHEAD COST		
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	100,000.00
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	100,000.00
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00
	220202	UTILITIES GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	220203	MATERIALS AND SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	150,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	200,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	100,000.00
	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	100,000.00
	22020403	MAINTENANCE OF BUILDING / RESIDENTIAL QUARTERS	0.00	0.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	0.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	0.00	0.00

	22020502	INTERNATIONAL TRAINING	0.00	100,000.00
	220208	FUEL & LUBRICANTS - GENERAL		
	22020801	MOTOR VEHICLE FUEL COST	0.00	0.00
	22020803	PLANT / GENERATOR FUEL COST	0.00	0.00
	2202010	MISCELLANEOUS EXPENSES - GENERAL	0.00	150,000.00
	22021001	REFRESHMENT & MEALS	0.00	0.00
		TOTAL OVERHEAD COST FOR CODE: 011101900100	0.00	1,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011101900100	Agency Name: Project Monitoring Unit (PMU)	Actual 2019	Budget 2019
	Economic Code			
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010106	PURCHASE OF VANS	0.00	15,185,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	0.00
	TOTAL		0.00	15,185,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011101000100	Agency Name: Bureau of Public Procurement (BPP)	Actual 2019	Budget 2019
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT - GENERAL		
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00
	220202	UTILITIES GENERAL		
	22020202	TELEPHONE CHARGES	0.00	50,000.00
	22021006	POSTAGES & COURIER SERVICES	0.00	25,000.00
	220203	MATERIALS AND SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	500,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	1,250,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	300,000.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	0.00

	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	0.00	1,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	500,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	0.00
	2202010	MISCELLANEOUS EXPENSES - GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	200,000.00
	22021029	OTHER EXPENSES	0.00	2,675,000.00
		TOTAL OVERHEAD COST FOR CODE: 011101000100	0.00	7,500,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011100100103	Agency Name: State Operation Cordinating Unit : (SOCU) YESS-O World Bank Assisted Programme	Actual 2019	Budget 2019
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	8,000,000.00

	220202	UTILITY- GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	220203	MATERIALS AND SUPPLIES-GENERAL		
	22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00
	220204	MAINTENANCE SERVICES -GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLES/ TRANSPORT EQUIPMENT	0.00	0.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00
	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	0.00	0.00
	22020404	MAINTENANCE OF OFFICE/ IT EQUIPMENTS	0.00	0.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINNING	0.00	0.00
	22020502	INTERNATIONAL TRAINNING	0.00	0.00
	220208	FUEL AND LUBRICANTS-GENERAL		
	22020803	PLANTS/GENERATORS FUEL COSTS	0.00	0.00
	220210	MISCELLANEOUS EXPENSES-GENERAL		
	22021007	WELFARE PACKAGES	0.00	12,000,000.00
	22021029	OTHER EXPENSES	0.00	0.00

		TOTAL OVERHEAD COST FOR CODE: 011100100103	0.00	20,000,000.00
--	--	--	------	---------------

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011100100103	Agency Name: State Operation Cordinating Unit : (SOCU) YESS-O World Bank Assisted Programme	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010104	PURCHASE OF MOTOR CYCLE	0.00	0.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	550,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	0.00	0.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL		
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDING	0.00	0.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	74,454,604.57
	TOTAL		0.00	75,004,604.57

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 053501500100	Agency Name:Ibadan Urban Flood Management Project (IUFMP)	Actual 2019	Budget 2019
	2202	OVERHEAD COST		
		OVERHEAD COST	0.00	0.00
		TOTAL OVERHEAD COST FOR CODE: 053501500100	0.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 053501500100	Agency Name:Ibadan Urban Flood Management Project (IUFMP)	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
		CAPITAL EXPENDITURE	0.00	3,000,000,000.00
	TOTAL		0.00	3,000,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011103300100	Agency Name: Oyo State Agency For the Control of AIDS (SACA)	Actual 2019	Budget 2019
	2	EXPENDITURE		
	2202	OVERHEAD COST		
	220201	TRAVELS& TRANSPORT- GENERAL		
	22020101	LOCAL TRAVELS &TRANSPORT: TRAINING	0.00	2,500,000.00
	22020102	LOCAL TRAVELS &TRANSPORT: OTHERS	695,000.00	3,000,000.00
	22020103	INTERNATIONAL TRAVEL&TRANSPORT: TRAINING	0.00	10,000,000.00
	22020104	INTERNATIONAL TRAVEL&TRANSPORT: OTHERS	0.00	10,000,000.00
	220202	UTILITIES- GENERAL		
	22020201	ELCTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	18,000.00	220,000.00
	22020203	INTERNET ACCESS CHARGES	480,000.00	750,000.00
	220203	MATERIAL&SUPPLY- GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	99,800.00	500,000.00
	22020302	BOOKS	0.00	0.00
	22020303	NEWSPAPER	52,800.00	100,000.00



	22020304	MAGAZINES &PERIODICALS	0.00	50,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	250,000.00
	220204	MAINTENANCE OF SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,195,660.00	1,500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	100,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	204,960.00	250,000.00
	22020404	MAINTENANCE OF OFFICE/ IT EQUIPMENT	0.00	250,000.00
	22020405	MAINTENANCE OF PLANT/ GENERATORS	46,000.00	100,000.00
	22020406	OTHER MAINTENANCE SERVICES	1,657,500.00	125,000.00
	220205	TRAINING-GENERAL		
	22020501	LOCAL TRAINING	263,000.00	5,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	5,000,000.00
	220206	OTHER SERVICES- GENERAL		
	22020605	CLEANING/FUMIGATION SERVICES	200,000.00	300,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES		
	22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00
	22020710	EXTERNAL AUDIT FEES	0.00	600,000.00

	220208	FUELS & LUBRICANTS- GENERAL		
	22020801	MOTOR VEHICLES COST	360,000.00	1,000,000.00
	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00
	22020803	PLANT/ GENERATOR FUEL COST	480,000.00	250,000.00
	220210	MISCELLANEOUS EXPENSES-GENERAL		
	22021001	REFRESHMENT& MEALS	261,000.00	500,000.00
	22021002	HONORARIUM & SITTING ALLOWANCE	740,000.00	1,000,000.00
	22021003	PUBLICITY &ADVERTISEMENT	520,590.00	750,000.00
	22021006	POSTAGE &COURIER SERVICES	0.00	50,000.00
	22021007	WELFARE PACKAGES	554,400.00	1,305,000.00
	22021022	PLANNING,MONITORING AND EVALUATION	5,000,000.00	4,000,000.00
	22021023	RESEARCH AND DOCUMENTATION	0.00	3,000,000.00
	220210030	PUBLIC ENLIGHTENMENT PROGRAMME	9,762,384.00	10,000,000.00
	220210032	FAIR, FESTIVAL, EXPO & SUMMIT	12,500,000.00	7,100,000.00
	220210033	CONTINGENCIES -OTHER RECURRENT COST	314,367.63	450,000.00
		TOTAL OVERHEAD COST FOR CODE: 0111003300100	35,405,461.63	70,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011103300100	Agency Name: Oyo State Agency for the Control of Aids (SACA)	Actual 2019	Budget 2019
	Economic Code			
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050112	COUNTERPART FUNDING	58,757,718.00	80,000,000.00
	TOTAL		58,757,718.00	80,000,000.00
		GLOBAL OVERHEAD TOTAL FOR THE OFFICE OF THE EXECUTIVE GOVERNOR ALONE	3,355,645,336.94	3,533,500,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 012300100200	Agency Name: Oyo State Signage and Advertisement Agency (OYSAA)	Actual 2019	Budget 2019
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	33,422,087.39	44,857,344.74

	Sub-Total		33,422,087.39	44,857,344.74
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020101	LOCAL TRAVEL AND TRANSPORT: TRAINING	100,000.00	500,000.00
	22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	1,806,261.43	2,000,000.00
	220202	UTILITIES GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	100,000.00	210,000.00
	220203	MATERIAL AND SUPPLIES GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	749,900.00	1,000,000.00
	220204	MAINTENANCE SERVICES GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	513,207.55	1,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	400,000.00	1,000,000.00
	22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	400,000.00	500,000.00
	22020406	OTHER MAINTENANCE SERVICES	500,000.00	200,000.00
	220205	TRAINING GENERAL		
	22020501	LOCAL TRAINING	200,000.00	500,000.00

	22020502	INTERNATIONAL TRAINING	0.00	1,000,000.00
	220210	MISCELLANEOUS EXPENSES-GENERAL		
	22021001	REFRESHMENT AND MEALS	200,000.00	350,000.00
	22021006	POSTAGES & COURIER SERVICES	0.00	0.00
	22021022	PLANNING, MONITORING AND EVALUATION	50,000.00	1,000,000.00
	22021029	OTHER EXPENSES	2,392,563.00	1,000,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	500,000.00	200,000.00
	22021033	CONTINGENCIES-OTHER RECURRENT COST	23,310,000.00	12,040,000.00
		TOTAL OVERHEAD COST	31,221,931.98	22,500,000.00
	TOTAL	RECURRENT COST FOR CODE: 012300100200	64,644,019.37	67,357,344.74

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 012300100200	Agency Name: Oyo State Signage and Advertisment Agency (OYSAA)	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		

	23010105	PURCHASE OF MOTOR VEHICLE	0.00	25,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	1,000,000.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	600,000.00
	23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	400,000.00
	230301	CONSTRUCTION/PROVISION OF FIXED ASSET - GENERAL		
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDING	0.00	2,000,000.00
	TOTAL		0.00	30,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 023305100200	Agency Name: Mineral Development Agency	Actual 2019	Budget 2019
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	22,417,445.38	30,244,940.57
	Sub-Total		22,417,445.38	30,244,940.57

	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020101	LOCAL TRAVEL & TRANSPORT:TRAINING	467,000.00	500,000.00
	22020102	LOCAL TRAVEL & TRANSPORT:OTHERS	3,266,277.32	3,300,000.00
	22020104	INTERNATIONAL TRAVEL AND TRANSPORT:TRAINING	0.00	0.00
	220202	UTILITIES GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIALS AND SUPPLIES-GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	380,000.00	500,000.00
	22020303	NEWSPAPERS	0.00	0.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	439,600.00	450,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURES	0.00	0.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	394,000.00	500,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTER	0.00	400,000.00

	22020406	OTHER MAINTENANCE SERVICES	0.00	0.00
	220205	TRAINING-GENERAL		
	22020501	LOCAL TRAINING	0.00	500,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	22020601	SECURITY SERVICES	170,000.00	200,000.00
	22020605	CLEANING/FUMIGATION SERVICES	0.00	0.00
	22021022	PLANNING MONITORING AND EVALUATION	0.00	0.00
	220208	FUEL & LUBRICANTS-GENERAL		
	22020803	PLANT/GENERATOR FUEL COST	0.00	0.00
	220210	MISCELLANEOUS EXPENSES-GENERAL		
	22021029	OTHER EXPENSES	1,033,800.00	1,100,000.00
		TOTAL OVERHEAD COST	6,150,677.32	7,450,000.00
	TOTAL	RECURRENT COST FOR CODE:023305100100	28,568,122.70	37,694,940.57

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

---



NOTE NO.50B	Agency Code: 023305100200	Agency Name: Mineral Development Agency	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLE	0.00	20,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	0.00	0.00
	232010115	PURCHASE OF PHOTOCOPY	0.00	0.00
	23010138	PURCHASE OF AERO SPARE/MAINTENANCE	0.00	0.00
	23010145	PURCHASE OF PROJECTOR	0.00	500,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	0.00	0.00
	23010149	PURCHASE OF GEOLOGICAL EQUIPMENT	0.00	0.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL		
	23020118	CONSTRUCTION /PROVISION OF INFRASTRUCTURE	0.00	8,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	15,000,000.00
	23050119	CONTINGENCIES-CAPITAL	150,000.00	1,500,000.00
	TOTAL		150,000.00	45,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011103400200	Agency Name: Public Corporations Commission	Actual 2019	Budget 2019
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	18,718,197.57	34,487,764.41
	Sub-Total		18,718,197.57	34,487,764.41
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT - GENERAL		
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,000,000.00
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	879,958.49	1,000,000.00
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00
	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00
	220202	UTILITIES-GENERAL		

	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIAL & SUPPLIES-GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	216,500.00	2,500,000.00
	22020302	BOOKS	0.00	0.00
	22020303	NEWSPAPER	0.00	500,000.00
	22020304	MAGAZINES & PERIODICALS	0.00	0.00
	22020305	PRINTING OF NON-SECURITY DOCUMENT	394,805.00	1,000,000.00
	22020306	PRINTING OF SECURITY DOCUMENT	0.00	500,000.00
	220204	MAINTENANCE OF SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	685,200.00	1,500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00
	22020403	MAINTENANCE OF OFICE BUILDING/RESIDENTIAL QRT	0.00	1,500,000.00
	22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	235,000.00	500,000.00
	22020405	MAINTENANCE OF PLANTS/GENERATORS	275,000.00	500,000.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	500,000.00

	220205	TRAINING-GENERAL		
	22020501	LOCAL TRAINING	0.00	500,000.00
	220210	MISCELLANEOUS EXPENSES-GENERAL		
	22021029	OTHER EXPENSES	926,800.00	3,000,000.00
		TOTAL OVERHEAD COST	3,613,263.49	17,500,000.00
	TOTAL	RECURRENT COST FOR CODE: 011103400200	22,331,461.06	51,987,764.41

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011103400200	Agency Name: Public Coporations Commission	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	0.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	10,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	2,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	1,000,000.00

	23010114	PURCHASE OF COMPUTERS PRINTERS	0.00	0.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	500,000.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	0.00
	23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	0.00
	23010142	PURCHASE OF NETWORKING DEVICES	0.00	500,000.00
	23010144	PRCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	0.00	0.00
	23010145	PURCHASE OF PROJECTORS	0.00	0.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	2,000,000.00
	230301	REHABILITATION REPAIRS OF FIXED ASSETS-GENERAL		
	23030121	REHABILITATION REPAIRS OF OFFICE BUILDINGS	452,000.00	2,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050102	COMPUTER SOFT WARE ACQUISITION	0.00	2,000,000.00
	TOTAL		452,000.00	20,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ADMINISTRATION SECTOR - CONTD

---

NOTE NO.51	Agency Code: 012500100100	Agency Name: Office of the Head Of Service	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	102,992,439.60	197,000,000.00
	Sub-Total		102,992,439.60	197,000,000.00
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT-GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,429,992.28	15,000,000.00
	22020104	INTERNATIONAL TRAVEL & TRANSPORT	0.00	0.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	100,000.00
	22020202	TELEPHONE CHARGES	0.00	450,000.00
	22020203	INTERNET ACCESS CHARGES	660,500.00	750,000.00

	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,881,683.30	5,000,000.00
	22020303	NEWSPAPERS	216,000.00	500,000.00
	22020304	MAGAZINE & PERIODICALS	0.00	400,000.00
	22020305	PRINTING OF NON-SECURITY DOCUMENTS	0.00	500,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLES / TRANSPORT EQUIPMENT	1,905,924.00	3,500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	313,338.00	2,500,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	7,617,254.70	8,000,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	1,494,000.00	20,000,000.00
	22020502	INTERNATIONAL TRAINING	1,616,089.00	15,000,000.00
	220206	OTHER SERVICES - GENERAL		

	22020601	SECURITY SERVICES	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	4,000,000.00
	220210	MISCELLANEOUS EXPENSES - GENERAL		
	22021001	REFRESHMENT & MEALS	2,111,700.00	4,000,000.00
	22021007	WELFARE PACKAGES	10,660,000.00	10,800,000.00
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	500,000.00
	22021021	SPECIAL DAYS/ CELEBRATIONS	12,501,000.00	16,000,000.00
	22021029	OTHER EXPENSES	1,352,180.00	6,000,000.00
	22021032	FAIR, FESTIVAL, EXPO & SUMMIT	4,445,400.00	12,000,000.00
		TOTAL OVERHEAD COST	59,205,061.28	125,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 012500100100	162,197,500.88	322,000,000.00
	22010101	GRATUITY	2,014,213,212.45	3,000,000,000.00



NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.51B	Agency Code: 012500100100	Agency Name: Office of the Head Of Service	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	20,000,000.00
	23010108	PURCHASE OF BUSES	0.00	14,500,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	509,186.50	3,000,000.00
	23010113	PURCHASE OF COMPUTERS	1,728,356.50	3,000,000.00
	23010121	PURCHASE OF RESIDENTIAL FURNITURE	0.00	2,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	0.00	500,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL		
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURE	0.00	2,000,000.00
	TOTAL		2,237,543.00	45,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

ADMINISTRATION SECTOR - CONTD

NOTE NO.52	Agency code: 011200300100	FUEL &LUBRICANTS - GENERAL	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	146,536,912.00	318,787,528.57
	Sub-Total		146,536,912.00	318,787,528.57
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT -GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	60,947,340.82	70,000,000.00
	220202	UTILITIES -GENERAL		
	22020201	ELECTRICITY CHARGES	15,000,000.00	20,000,000.00

	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS GHARGES	10,000,000.00	15,000,000.00
	220203	MATERIALS & SUPPLIES- GENERAL		
	22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	12,500,000.00	15,000,000.00
	22020302	BOOKS	0.00	0.00
	22020304	MAGAZINES AND PERIODICALS	5,000,000.00	10,000,000.00
	22020305	PRINTING OF NON- SECURITY DOCUMENTS	25,000,000.00	30,000,000.00
	22020309	UNIFORMS & OTHER CLOTHING	39,113,333.33	55,000,000.00
	220204	MAINTENANCE SERVICES- GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	45,000,000.00	50,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	7,500,000.00	10,550,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	30,000,000.00	40,000,000.00
	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	0.00	0.00

	22020406	OTHER MAINTENANCE SERVICES	78,998,200.00	80,000,000.00
	220205	TRAINING- GENERAL		
	22020501	LOCAL TRAINING	94,864,270.00	120,000,000.00
	22020502	INTERNATIONAL TRANNING	145,608,300.00	411,700,000.00
	220206	OTHER SERIVCES-GENERAL		
	22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL		
	22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00
	22020709	CONSULTANCY SERVICES/FEES	65,000,000.00	84,250,000.00
	220208	FUEL &LUBRICANTS - GENERAL		
	22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	10,000,000.00
	22020802	OTHER TRANSPORT FUEL COST	0.00	0.00
	22020803	PLANT/GENERATORS FUEL COST	10,000,000.00	20,000,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		

	22021001	REFRESHMENT & MEALS	5,000,000.00	30,000,000.00
	22021002	HONORARIUM & SITTING ALLOWANCE	80,000,000.00	150,000,000.00
	22021003	PUBLICITY & ADVERTISEMENTS	12,408,550.00	55,000,000.00
	22021006	POSTAGES AND COURIER SERVICES	0.00	1,500,000.00
	22021007	WELFARE PACKAGES	95,601,500.00	100,000,000.00
	22021008	SUBSCRIPTION TO PROFFESIONAL BODIES	131,000,000.00	150,000,000.00
	22021021	SPECIAL DAYS/CELEBRATIONS	20,000,000.00	30,000,000.00
	22021022	PLANNING, MONITORING AND EVALUATION	103,828,400.00	120,000,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	36,002,900.00	50,000,000.00
	22021033	CONTINGENCIES-OTHER RECURRENT COST	109,624,452.00	129,000,000.00
		TOTAL OVERHEAD COST	1,242,997,246.15	1,857,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 011200300100	1,389,534,158.15	2,175,787,528.57

--	--	--	--	--

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 -CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.52B	Agency Code: 011200300100	Agency Name: Oyo State House of Assembly	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS :GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	1,031,380,000.00	1,700,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	40,000,000.00
	23010122	PURCHASE OFHEALTH/MEDICAL EQUIPMENT	0.00	5,049,375.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	2,500,000.00
	23010125	PURCHASE OFLIBRRY BOOKS AND EQUIPMENT	0.00	5,000,000.00
	23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	7,500,000.00
	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	8,250,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	12,000,000.00

	23010148	PURCHASE OF BOOKS	0.00	0.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL		
	23020101	CONSTRUCTION /PROVISION OF OFFICE BUILDING	0.00	0.00
	23020118	CONSTRUCTION /PROVISION OF INFRASTRUCTURES	0.00	65,000,000.00
	23020124	CONSTRUCTION OF MARKETS / PARKS	0.00	5,228,750.00
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	10,250,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL		
	23030101	REHABILITATION/REPAIRS OF RESIDENTIAL BUILDING	22,809,003.81	40,000,000.00
	23030103	REHABILITATION/REPAIRS-HOUSING	0.00	2,500,000.00
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	7,500,000.00
	230401	PRESERVATION OF THE ENVIRONMENT-GENERAL		
	23040101	TREE PLANING	0.00	1,250,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050111	COSTITUENCY PROJECTS / EMPOWERMENT PROGRAMME	351,403,532.80	1,600,000,000.00
	TOTAL		1,405,592,536.61	3,512,028,125.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 -CONTD

ADMINISTRATION SECTOR -CONTD

NOTE NO.53	Agency Code: 011200400100	Agency Name: House of Assembly Service Commission	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	21,424,887.03	40,000,000.00
	Sub-Total		21,424,887.03	40,000,000.00
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT -GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,584,963.81	7,000,000.00
	220203	MATERIALS & SUPPLIES- GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	508,350.00	1,000,000.00
	22020302	BOOKS	10,000.00	500,000.00
	22020304	MAGAZINES & PERIODICALS	0.00	500,000.00
	22020305	PRINTING OF NON-SECURITY DOCUMENTS	12,000.00	500,000.00



	22020306	PRINTING OF SECURITY DOCUMENTS	0.00	100,000.00
	22020309	UNIFORMS & OTHER CLOTHING	2,880,000.00	5,000,000.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	248,200.00	1,500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	500,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	108,650.00	3,000,000.00
	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	30,500.00	500,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	175,000.00	6,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	5,000,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	2,450,000.00
	220208	FUEL & LUBRICANTS -GENERAL		
	22020803	PLANT / GENERATOR FUEL COST	45,000.00	200,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021003	PUBLICITY AND ADVERTISEMENT	0.00	1,000,000.00
	22021006	POSTAGE AND COURIER SERVICES	0.00	200,000.00
	22021011	RECRUITMENT AND APPOINTMENT SERVICE WIDE	0.00	1,000,000.00

	22021007	WELFARE PACKAGES	1,365,000.00	2,000,000.00
	22021013	PROMOTION SERVICE WIDE	0.00	1,000,000.00
	22021001	REFRESHMENT & MEALS	74,000.00	1,500,000.00
	22021029	OTHER EXPENSES	439,500.00	4,550,000.00
		TOTAL OVERHEAD COST	7,531,163.81	45,000,000.00
	TOTAL	RECURRENT COST FOR CODE : 011200400100	28,956,050.84	85,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER,2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.53B	Agency Code: 011200400100	Agency Name: House of Assembly Service Commission	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	12,500,000.00

	23010113	PURCHASE OF COMPUTERS	0.00	1,000,000.00
	23010142	PURCHASE OF NETWORKING DEVICES/PERIPHERALS	0.00	0.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	15,000,000.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -GENERAL		
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	0.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS -GENERAL		
	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	20,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050119	CONTIGENCIES-CAPITAL	0.00	1,500,000.00
	TOTAL		0.00	50,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ADMINISTRATION SECTOR -CONTD

NOTE NO.54	Agency Code: 011103500100	Agency Name: Oyo State Pensions Board	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		

	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	21,800,503.68	28,589,733.30
	Sub- Total		21,800,503.68	28,589,733.30
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	979,634.27	1,000,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	200,000.00	350,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	930,000.00	1,000,000.00
	22020304	MAGAZINES & PERIODICALS	70,000.00	100,000.00
	220204	MAINTENANCE SERVICES - GENERAL		

	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	599,837.50	600,000.00
	22020402	MAINTENANCE OF OFFICE FUNITURE	380,000.00	500,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	100,000.00	600,000.00
	22020404	MAINTENANCE OF OFFICE I T EQUIPMENT	250,000.00	250,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	300,000.00	650,000.00
	22020502	INTERNATIONAL TRAINING	0.00	1,000,000.00
	220207	CONSULTING & PROFFESIONAL SERVICE - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	100,000.00	250,000.00
	220208	FUEL & LUBRICANTS - GENERAL		
	22020803	PLANT/GENERATOR FUEL COST	100,000.00	100,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021007	WELFARE PACKAGES	170,000.00	500,000.00
	22021029	OTHER EXPENSES	1,000,000.00	2,100,000.00
		TOTAL OVERHEAD COST	5,179,471.77	9,000,000.00

	TOTAL	RECURRENT COST FOR CODE: 011103500100	26,979,975.45	37,589,733.30
	22010102	PENSION	12,596,014,984.91	8,705,631,717.17

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.54B	Economic Code	Agency Name: Oyo State Pensions Board	Actual 2019	Budget 2019
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	0.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	5,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	750,000.00
	23010113	PURCHASE OF COMPUTERS	322,376.40	750,000.00
	23010115	PURCHASE OF PHOTOCOPYING MARCHINES	0.00	250,000.00
	23010142	PURCHASE OF NETWORKING DEVICES/PERIPHERALS	0.00	250,000.00
	23010143	PURCHASE OF CAMERAS	0.00	100,000.00

	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	250,000.00
	230201	CONSTRUCTION/PROVISIONOF FIXED ASSET GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	0.00
	230301	REHABILITATION/REPAIR OF FIXED ASSET GENERAL		
	23030121	REHABILITATION/REPAIR OF OFFICE BUILDING	0.00	150,000.00
	TOTAL		322,376.40	7,500,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 -CONTD

ADMINISTRATION SECTOR- CONTD

NOTE NO.55	Agency Code: 012300100100	Agency Name : Ministry of Information, Culture and Tourism	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	111,625,009.42	116,850,000.00
	Sub Total		111,625,009.42	116,850,000.00
	2202	OVERHEAD COST		

	220201	TRAVEL & TRANSPORT-GENERAL		
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,704,009.64	10,000,000.00
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00
	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	50,000.00	50,000.00
	22020202	TELEPHONE CHARGES	50,000.00	50,000.00
	22020203	INTERNET ACCESS CHARGES	450,000.00	1,000,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	1,844,212.72	2,000,000.00
	22020302	BOOKS	0.00	0.00
	22020303	NEWSPAPERS	178,000.00	500,000.00
	22020304	MAGAZINES & PERIODICALS	0.00	0.00
	22020305	PRINTING OF NON-SECURITY DOCUMENTS	250,000.00	500,000.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	776,300.00	2,000,000.00



	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,000,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	946,502.00	1,500,000.00
	22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	406,000.00	1,000,000.00
	22020405	MAINTENANCE OF PLANT/GENERATOR	0.00	0.00
	22020406	OTHER MAINTENANCE SERVICES	1,069,450.48	2,000,000.00
	220401	LOCAL GRANTS & CONTRIBUTIONS		
	22040109	GRANTS TO COMMUNITIES/NGOS	200,000.00	300,000.00
	220205	TRAINING -GENERAL		
	22020501	LOCAL TRAINING	425,000.00	2,000,000.00
	22020502	INTERNATIONAL TRAINING	489,600.00	3,350,000.00
	220206	OTHER SERVICES-GENERAL		
	22020601	SECURITY SERVICES	0.00	50,000.00
	22020605	FUMIGATION/ENVIRONMENTAL SANITATION	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL		
	22020701	FINANCIAL CONSULTING	0.00	0.00
	22020709	CONSULTANCY SERVICES/FEES	489,300.00	1,000,000.00
	220208	FUEL & LUBRICANTS- GENERAL		

	22020801	MOTOR VEHICLE FUEL COST	0.00	0.00
	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00
	22020803	PLANT/ GENERATOR FUEL COST	0.00	0.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	500,000.00
	22021003	PUBLICITY & ADVERTISEMENT	0.00	0.00
	22021007	WELFARE PACKAGES	0.00	1,200,000.00
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	550,000.00	1,000,000.00
	22021022	PLANNING, MONITORING AND EVALUATION	0.00	1,000,000.00
	22021023	RESEARCH AND DOCUMENTATION	448,000.00	1,000,000.00
	22021024	PILGRIMAGE AND RELIGIOUS FESTIVALS	0.00	0.00
	22021027	DISASTER MANAGEMENT	190,000.00	200,000.00
	22021029	OTHER EXPENSES	1,644,239.60	2,800,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	4,150,000.00	5,000,000.00
	22021032	FAIR, FESTIVAL, EXPO & SUMMIT	4,187,180.00	8,000,000.00
		TOTAL OVERHEAD COST	25,497,794.44	50,000,000.00
	TOTAL	RECURRENT COST FOR CODE 012300100100	137,122,803.86	166,850,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 -CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.55B	Agency Code: 012300100100	Agency Name:Ministry of Information, Culture and Tourism	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	4,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE	0.00	0.00
	23010113	PURCHASE OF COMPUTERS	0.00	2,000,000.00
	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	2,000,000.00
	23010143	PURCHASE OF CAMERAS	0.00	7,000,000.00
	23010144	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	487,810.80	2,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	0.00	2,000,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	12,000,000.00	30,000,000.00
	23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	10,000,000.00

	230301	REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL		
	23030118	REHABILITATION/REPAIRS -RECREATIONAL FACILITIES	0.00	10,000,000.00
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	149,850.00	5,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050102	COMPUTER SOFTWARE ACQUISITION	0.00	1,000,000.00
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	41,614,000.00	73,000,000.00
	23050112	COUNTERPART FUNDING	150,000.00	1,000,000.00
	23050119	CONTINGENCIES - CAPITAL	0.00	1,000,000.00
	TOTAL		54,401,660.80	150,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019- CONTD

ADMINISTRATION SECTOR-CONTD

NOTE N0.56	Agency code: 012301300100	Agency Name: Government Printing Press	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		

	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	13,590,140.27	15,845,105.34
	Sub-Total		13,590,140.27	15,845,105.34
	2202	OVERHEAD COST		
	220201	TRAVEL& TRANSPORT -GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	804,162.75	2,500,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES-GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	250,000.00
	22020304	MAGAZINES & PERIODICALS	0.00	0.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	590,000.00	2,000,000.00
	220204	MAINTENANCE OF SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	480,000.00	750,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	280,000.00	750,000.00

	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS		
	22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	0.00	250,000.00
	220205	TRAINING -GENERAL		
	22020501	LOCAL TRAINING	0.00	1,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	1,000,000.00
	220206	OTHER SERVICES- GENERAL		
	22020601	SECURITY SERVICES	0.00	0.00
	22020602	OFFICE RENT		
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	200,000.00	1,000,000.00
	220208	FUEL & LUBRICANTS - GENERAL		
	22020803	PLANT/GENERATOR FUEL COST		500,000.00
		TOTAL OVERHEAD COST	2,354,162.75	10,000,000.00
	TOTAL	RECURRENT COST FOR CODE:012301300100	15,944,303.02	25,845,105.34

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

---

NOTE NO.56B	Agency code: 012301300100	Agency Name: Government Printing Press	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00
	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	0.00
	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	63,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	0.00
	230301	REHABILITATION/ REPAIRS OF FIXED ASSETS- GENERAL		
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	4,500,000.00
	23030125	REHABILITATION/REPAIRS-POWER GENERATING PLANTS	0.00	0.00
	230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		
	23040106	BEAUTIFICATION & LANDSCAPING	0.00	0.00
	TOTAL		0.00	67,500,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD

ADMINISTRATION SECTOR -CONTD

NOTE NO.57	Agency code: 014000100100	Agency Name: Office of the Auditor-General (State)	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	137,639,694.07	163,900,642.93
	Sub-Total		137,639,694.07	163,900,642.93
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,449,859.10	8,000,000.00
	220202	UTILITIES GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIAL & SUPPLY – GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	517,290.00	1,000,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	2,141,000.00	2,000,000.00



	220204	MAINTENANCE OF SERVICES – GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	412,250.00	500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	550,000.00	1,000,000.00
	22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	400,000.00	500,000.00
	22020405	MAINTENANCE OF PLANTS/GENERATORS	400,000.00	500,000.00
	220205	TRAINING GENERAL		
	22020501	LOCAL TRAINING	900,000.00	1,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	0.00
	22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00
	22021007	WELFARE PACKAGES	0.00	0.00
	22021033	CONTINGENCIES - OTHER RECURRENT COSTS	0.00	0.00
		TOTAL OVERHEAD COST	16,270,399.10	15,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 014000100100	153,910,093.17	178,900,642.93

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.57B	Agency Code: 014000100100	Agency Name: Office of the Auditor-General(State)	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	320,000.00	700,000.00
	23010105	PURCHASE OF MOTOR VEHICLES	13,250,000.00	13,750,000.00
	23010112	PURCHASE OF OFFICE FURNITURES & FITTINGS	0.00	1,000,000.00
	23010113	PURCHASE OF COMPUTERS	152,500.00	950,000.00
	23010114	PURCHASE OF COMPUTER PRINTERS	0.00	150,000.00
	23010142	PURCHASE OF NETWORKING DEVICES/PERIPHERALS	0.00	700,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDING	0.00	500,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL		
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	470,000.00	500,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		

	23050102	COMPUTER SOFTWARE ACQUISITION	757,900.00	5,000,000.00
	TOTAL		14,950,400.00	23,250,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD

ADMINISTRATION SECTOR -CONTD

NOTE NO.58	AGENCY CODE: 014000100200	AGENCY NAME: OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENT)	Actual 2019	Budget 2019
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARY AND WAGES		
	21010101	SALARY	85,684,122.12	93,530,675.25
	Sub-Total		85,684,122.12	93,530,675.25
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT- GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,489,721.31	3,500,000.00
	220202	UTILITIES - GENERAL		

	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES : GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,037,104.01	2,000,000.00
	22020304	MAGAZINE & PERIODICAL	0.00	0.00
	22020305	PRINTING OF NON- SECURITY DOCUMENTS	714,216.30	1,000,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	514,178.90	1,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	409,286.74	1,000,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIALS QUARTERS	214,100.00	500,000.00
	22020404	MAINTENANCE OF OFFICE /IT EQUIPMENT	0.00	500,000.00
	22020406	OTHER MAINTENANCE SERVICES	399,383.71	500,000.00
	220205	TRAINING-GENERAL		
	22020501	LOCAL TRAINING	1,700,724.23	3,500,000.00

	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220207	CONSULTANCY & PROFESSIONAL SERVICES GENERAL		
	22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00
	22020709	CONSULTANCY SERVICE FEES	0.00	0.00
	220210	MISCELLANEOUS EXPENSES - GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	0.00
	22021007	WELFARE PACKAGES	0.00	0.00
	22021008	SUBSCRIPTION TO PROFFESIONAL BODIES.	0.00	0.00
	22021029	OTHER EXPENSES	0.00	0.00
	22021033	CONTINGENCIES -OTHER RECURRENT COST	504,067.04	1,500,000.00
		TOTAL OVERHEAD COST	8,982,782.24	15,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 014000100200	94,666,904.36	108,530,675.25

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER,2019- CONTD

#### DETAILS OF CAPITAL EXPENDITURE

NOTE NO.58B	Agency Code: 014000100200	Agency Name; Office of the Auditor General (Local Government)	Actual 2019	Budget 2019
	230101	PURCHASE OF FIXED ASSETS-GENERAL		

	23010105	PURCHASE OF MOTOR VEHICLES	0.00	12,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	212,000.00	1,200,000.00
	23010113	PURCHASE OF COMPUTERS	200,000.00	1,200,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	500,000.00
	230201	CONSTRUCTION/PROVISION		
	23020101	CONSTRUCTION/PROVISIONOF OFFICE BUILDINGS	0.00	1,100,000.00
	23020103	CONSTRUCTION/PROVISION OF ELECTRICITY	0.00	1,000,000.00
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	0.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL		
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	1,000,000.00
	230501	ACQUISITION OF NON-TANGIBLE ASSETS		
	23050119	CONTIGENCIES - CAPITAL	0.00	0.00
	TOTAL		412,000.00	18,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019- CONTD

ADMINISTRATION SECTOR- CONTD

---

NOTE NO.59	Agency Code: 014700100100	Agency Name: Civil Service Commission	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	31,283,079.66	50,479,800.34
	Sub-Total		31,283,079.66	50,479,800.34
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT-GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,213,343.36	5,060,000.00
	220202	UTILITIES-GENERAL		
	22020202	TELEPHONE CHARGES	0.00	350,000.00
	22020203	INTERNET ACCESS CHARGES	0.00	350,000.00
	220203	MATERIALS & SUPPLIES-GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	750,510.00	1,000,000.00
	22020306	PRINTING OF SECURITY DOCUMENTS	225,000.00	400,000.00

	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	200,000.00	500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	225,000.00	400,000.00
	22020405	MAINTENANCE OF PLANTS/GENERATORS	225,000.00	400,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	0.00	2,000,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	625,000.00	1,000,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021006	POSTAGES & COURIER SERVICES	225,000.00	1,000,000.00
	22021007	WELFARE PACKAGES	1,360,000.00	2,540,000.00
	22021026	EXAMINATION EXPENSES	0.00	15,000,000.00
		TOTAL OVERHEAD COST	6,048,853.36	30,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 014700100100	37,331,933.02	80,479,800.34

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD.

DETAILS OF CAPITAL EXPENDITURE

---



NOTE NO.59B	Agency Code: 014700100100	Agency Name: Civil Service Commission	Actual 2019	Budget 2019
	Economic Code			
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	500,000.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	3,500,000.00
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	595,280.00	1,500,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	1,500,000.00
	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	1,000,000.00
	23010142	PURCHASE OF NETWORKING DEVICES/PHERIPHERALS	0.00	2,000,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL		
	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	942,141.00	2,500,000.00
	TOTAL		1,537,421.00	12,500,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ADMINISTRATION SECTOR- CONTD

---

NOTE NO.60	Agency Code: 055100100100	Agency Name:Ministry Of Local Government And Chieftaincy Matters	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	147,023,790.80	249,263,422.80
	Sub-Total		147,023,790.80	249,263,422.80
	2202	OVERHEAD COST		
	220201	TRAVEL&TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,107,965.75	7,000,000.00
	220202	UTILITIES -GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGE	0.00	50,000.00
	22020203	INTERNET ACCESS CHARGES	0.00	300,000.00
	220203	MATERIALS & SUPPLIES-GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,466,680.00	4,000,000.00
	22020302	BOOKS	0.00	500,000.00

	22020304	MAGAZINES & PERIODICALS	0.00	250,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	116,500.00	300,000.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	944,000.00	1,300,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	580,000.00	800,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	1,228,900.00	10,000,000.00
	220205	TRAINING-GENERAL		
	22020501	LOCAL TRAINING	350,000.00	7,000,000.00
	22020502	INTERNATIONAL TRAINING	518,400.00	10,000,000.00
	220206	OTHER SERVICES-GENERAL		
	22020603	RESIDENTIAL RENT	0.00	50,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	100,000.00
	220208	FUEL & LUBRICANTS - GENERAL		
	22020803	PLANT/GENERATOR FUEL COST	0.00	300,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021007	WELFARE PACKAGES	12,775,000.00	80,000,000.00

	22021029	OTHER EXPENSES	1,698,418.00	8,050,000.00
		TOTAL OVER HEAD COST	25,785,863.75	130,000,000.00
	TOTAL	RECURRENT COST FOR CODE : 055100100100	172,809,654.55	379,263,422.80

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.60B	Agency Code: 055100100100	Agency Name:Ministry Of Local Government And Chieftaincy Matters	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	115,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	4,566,096.00	5,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	5,000,000.00
	23010115	PURCHASE OF PHOTOCOPY MACHINES	0.00	3,000,000.00
	23010142	PURCHASE OF NETWORKING DEVICES/PERIPHERALS	0.00	2,000,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS		
	23020111	CONSTRUCTION/PROVISION OF LIBRARIES	0.00	10,000,000.00

	230301	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL		
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	8,774,822.31	10,000,000.00
	TOTAL		13,340,918.31	150,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 -CONTD.

ADMINISTRATION SECTOR- CONTD.

NOTE NO.61	Agency Code: 012500600100	Agency Name : Simeon Adebo Staff Development Centre	Actual 2019	Budget 2019
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT-GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	346,000.00	350,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	50,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	385,606.00	500,000.00

	22020302	BOOKS	0.00	0.00
	22020303	NEWSPAPERS	50,000.00	100,000.00
	22020304	MAGAZINES/ PERIODICALS	0.00	0.00
	22020305	PRINTING OF NON-SECURITY DOCUMENTS	54,250.00	200,000.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	50,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	250,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	397,425.00	5,000,000.00
	22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	0.00	0.00
	22020406	OTHER MAINTENANCE SERVICES	330,000.00	5,000,000.00
	220205	TRAINING -GENERAL		
	22020501	LOCAL TRAINING	730,000.00	5,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	3,000,000.00
	220206	OTHER SERVICES- GENERAL		

	22020601	SECURITY SERVICES	40,000.00	50,000.00
	22020602	OFFICE RENT	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	100,000.00
	220208	FUEL & LUBRICANTS- GENERAL		
	22020803	PLANT/ GENERATOR FUEL COST	50,000.00	250,000.00
	220210	MISCELLANEOUS EXPENSES-GENERAL		
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	100,000.00
		TOTAL OVER HEAD COST	2,483,281.00	20,000,000.00
	TOTAL	RECURRENT COST FOR CODE 012300100100	2,483,281.00	20,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019- CONTD.

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.61B	Agency Code: 012500600100	Agency Name : Simeon Adebo Staff Development Centre	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		

	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	15,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	199,280.00	5,000,000.00
	23010113	PURCHASE OF COMPUTERS	196,100.00	5,100,000.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	500,000.00
	23010124	PURCHASE OF TEACHING/LEARNING AID EQUIPMENT	0.00	350,000.00
	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	500,000.00
	23010142	PURCHASE OF NETWORKING DEVICE/PERIPHERALS	0.00	1,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	165,360.00	3,150,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	1,650,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL		
	23030125	REHABILITATION/REPAIRS POWER GENERATING PLANTS	0.00	250,000.00
	TOTAL		560,740.00	32,500,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD



ADMINISTRATION SECTOR - CONTD

NOTE NO.62	Agency Code: 014800100100	Agency Name: Oyo State Independent Electoral Commission	Actual 2019	Budget 2019
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	14,248,148.00	17,306,280.19
	Sub-Total		14,248,148.00	17,306,280.19
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020101	LOCAL TRAVEL & TRANSPORT:TRAINING	1,000,000.00	1,000,000.00
	22020102	LOCAL TRAVEL & TRANSPORT:OTHER	6,982,441.82	2,000,000.00
	220202	UTILITY GENERAL		
	22020201	ELECTRICITY CHARGES	200,000.00	200,000.00
	22020202	TELEPHONE CHARGES	0.00	200,000.00
	22020203	INTERNET ACCESS CHARGES	0.00	50,000.00
	220203	MATERIALS AND SUPPLIES-GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000.00	500,000.00

	22020303	NEWS PAPERS	50,000.00	50,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	500,000.00
	22020306	PRINTING OF SECURITY DOCUMENTS	0.00	0.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAITENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,500,000.00	1,500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENCE	108,972.67	200,000.00
	22020404	MAINTENANCE OF OFFICE/ IT EQUIPMENT	180,000.00	250,000.00
	22020405	MAINTENANCE OF PLANT/GENERATORS	500,000.00	500,000.00
	220205	TRAINING-GENERAL		
	22020501	LOCAL TRAINING	990,000.00	1,000,000.00
	220206	OTHER SERVICE-GENERAL		
	22020601	SECURITY SERVICES	486,600.00	500,000.00
	22020605	CLEANING FORMIGATION SERVICES	120,000.00	200,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
	22020702	INFORMATION TECHNOLOGY CONSULTING	487,000.00	500,000.00
	22020703	LEGAL SERVICES	250,000.00	250,000.00
	220208	FUEL & LUBRICANTS-GENERAL		

	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	489,409.23	500,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT & MEALS	480,800.00	500,000.00
	22021002	HONOURARIUM AND SITTING ALLOWANCE	0.00	150,000.00
	22021007	WELFARE PACKAGES	0.00	0.00
	22021003	PUBLICITY & ADVERTISEMENT	0.00	250,000.00
	22021022	PLANNING, MONITORING & EVALUATION	0.00	1,000,000.00
	22021029	OTHER EXPENSES	688,400.00	700,000.00
		TOTAL OVERHEAD COST	15,513,623.72	13,000,000.00
	TOTAL	RECURRENT COST FOR CODE 014800100100	29,761,771.72	30,306,280.19

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019- CONTD.

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.62B	Agency Code: 014800100100	Agency Name: Oyo State Independent Electoral Commission	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		

	230101	PURCHASE OF FIXED ASSETS:GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	350,000.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	500,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	1,000,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDING	0.00	0.00
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDING	0.00	1,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	265,075,520.00	0.00
	TOTAL		265,075,520.00	2,850,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD

ECONOMIC SECTOR-CONTD

NOTE NO.63	Agency Code: 011111100100	Agency Name: BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIPS	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		

	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	11,675,059.24	14,794,808.92
	Sub-Total		11,675,059.24	14,794,808.92
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	3,128,428.92	9,500,000.00
	220202	UTILITIES-GENERAL		
	22020203	INTERNET ACCESS CHARGES	0.00	1,000,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	707,160.00	1,000,000.00
	22020304	MAGAZINES AND PERIODICALS	0.00	5,000,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	750,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	0.00	1,500,000.00
	22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	0.00	750,000.00

	22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	5,000,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	0.00	2,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	2,000,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020703	LEGAL SERVICES	0.00	3,000,000.00
	22020709	CONSULTANCY SERVICES/FEES	0.00	5,000,000.00
	220208	FUEL & LUBRICANTS - GENERAL		
	22020803	PLANT/GENERATOR FUEL COST	0.00	1,000,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENTS & MEALS	289,000.00	1,000,000.00
	22021007	WELFARE PACKAGES	0.00	1,000,000.00
	22021022	PLANNING, MONITORING & EVALUATION	0.00	4,000,000.00
	22021032	FAIR, FESTIVAL, EXPO & SUMMIT	100,000.00	10,000,000.00
		TOTAL OVERHEAD COST	4,224,588.92	55,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 011111100100	15,899,648.16	69,794,808.92

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.63B	Agency Code: 011111100100	Agency Name: BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIPS	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	30,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	199,800.00	10,000,000.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	4,000,000.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	1,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	15,000,000.00
	230201	CONSTRUCTION /PROVISION OF FIXED ASSETS GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	20,000,000.00
	23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURES	51,666,666.67	200,000,000.00
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	30,000,000.00
	230301	REHABILITATION /REPAIRS OF FIXED ASSETS-GENERAL		
	23030121	REHABILITATION /REPAIRS OF OFFICE BUILDINDS	0.00	10,000,000.00

	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS & ASSIGNMENTS	23,933,064.00	380,000,000.00
	TOTAL		75,799,530.67	700,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31STDECEMBER 2019- CONTD

ECONOMIC SECTOR

NOTE NO.64	Agency Code: 023100100100	Agency Name: Oyo State Rural Electrification Board	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	20,360,556.92	29,839,166.37
	Sub-Total		20,360,556.92	29,839,166.37
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT-GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	452,407.31	500,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		



	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	998,000.00	1,000,000.00
	22020304	MAGAZINES & PERIODICALS	0.00	100,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	200,000.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	481,000.00	500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTAL QUARTERS.	596,100.00	750,000.00
	22020404	MAINTENANCE OF OFFICE/ICT EQUIPMENTS	0.00	500,000.00
	220205	TRAINING-GENERAL		
	22020501	LOCAL - TRAINING	827,000.00	1,500,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220206	OTHER SERVICES-GENERAL		
	22020601	SECURITY SERVICES	800,000.00	1,200,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
	22020701	FINANCIAL CONSULTING	0.00	0.00
	22020703	LEGAL SERVICES	0.00	500,000.00
	220208	FUEL & LUBRICANTS -GENERAL		
	22020803	PLANTS/GENERATOR FUEL COST	0.00	200,000.00

	220210	MISCELLANEOUS EXPENSES-GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	250,000.00
	22021007	WELFARE PACKAGES	0.00	100,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	500,000.00
		TOTAL OVERHEAD COST	4,154,507.31	8,300,000.00
	TOTAL	RECURRENT COST FOR CODE: 023100100100	24,515,064.23	38,139,166.37

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.64B	Agency code: 023100100100	Agency Name: Oyo State Rural Electrification Board	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	0.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00
	23010113	PURCHASE OF COMPUTERS	0.00	0.00

	23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	0.00
	23020103	CONSTRUCTION/PROVISION OF ELECTRICITY	14,995,883.71	8,300,000.00
	TOTAL		14,995,883.71	8,300,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER,2019- CONTD

ECONOMIC SECTOR :- CONTD

NOTE NO.65	Agency Code: 022905500100	Agency Name: Oyo State Road Traffic Management Authority	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	109,679,838.58	135,376,000.00
	Sub - Total		109,679,838.58	135,376,000.00
	2202	OVERHEAD COST		

	220201	TRAVEL & TRANSPORT-GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT:OTHERS	4,889,788.42	8,000,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	400,000.00
	22020202	TELEPHONE CHARGES	0.00	200,000.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIAL &SUPPLIES-GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	300,000.00
	22020302	BOOKS	0.00	0.00
	22030303	NEWSPAPERS	0.00	0.00
	22020304	MAGAZINES & PERIODICALS	0.00	0.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	50,000.00
	220204	MAINTANANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSORT EQUIPMENT	3,739,850.00	4,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	100,000.00
	220205	TRAINING-GENERAL		
	22020501	LOCAL TRAINING	1,110,000.00	1,150,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00

	220206	OTHER SERVICES-GENERAL		
	22020601	SECURITY SERVICES	464,000.00	750,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	1,800,000.00
	220208	FUEL & LUBRICANTS-GENERAL		
	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	6,025,000.00	6,200,000.00
	22020803	PLANT/GENERATOR FUEL COST	0.00	0.00
	22021001	REFRESHMENT & MEALS	0.00	100,000.00
	22021002	HONORARIUM AND SITTING ALLOWANCE	0.00	500,000.00
	22021003	PUBLICITY AND ADVERTISEMENT	240,000.00	750,000.00
	22021004	MEDICAL EXPENSES-LOCAL	0.00	300,000.00
	22021007	WELFARE PACKAGES	80,000.00	300,000.00
	22021029	OTHER EXPENSES	0.00	100,000.00
		TOTAL OVERHEAD COST	16,548,638.42	25,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 022905500100	126,228,477.00	160,376,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.65B	Agency Code: 022905500100	Agency Name: Oyo State Road Traffic Management Authority	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	23010101	PURCHASE/ACQUISITION OF LAND	0.00	12,000,000.00
	23010104	PURCHASE OF MOTOR VEHICLES	0.00	0.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	75,000,000.00
	23010107	PURCHASE OF TRUCKS	0.00	0.00
	23010108	PURCHASE OF BUSES	0.00	0.00
	23010112	PURCHASE OF FURNITURE AND FITTINGS	500,000.00	1,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	1,000,000.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	1,500,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	1,102,560.00	12,500,000.00
	TOTAL		1,602,560.00	103,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ECONOMIC SECTOR-CONTD

---

NOTE NO.66	Agency Code: 021500100100	Agency Name: Ministry of Agriculture, Natural Resources and Rural Development	Actual 2019	Budget 2019
	Economic Code	s		
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	557,806,988.17	653,673,100.00
	Sub-Total		557,806,988.17	653,673,100.00
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	24,804,096.86	25,000,000.00
	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHER	0.00	0.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY -CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES-GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00

	22020302	BOOKS	95,000.00	100,000.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	961,065.00	1,500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	450,000.00	500,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	712,026.00	1,000,000.00
	22020404	MAINTENANCE OF OFFICE /IT EQUIPMENT	950,000.00	1,000,000.00
	220205	TRAINING-GENERAL		
	22020501	LOCAL TRAINING	641,666.00	1,400,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220206	OTHER SERVICES-GENERAL		
	22020603	RESIDENTIAL RENT	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
	22020701	FINANCIAL CONSULTING	0.00	0.00
	22020709	CONSULTANCY SERVICES/ FEES	0.00	0.00
	220208	FUEL & LUBRICANTS-GENERAL		
	22020803	PLANT / GENERATOR FUEL COST	450,000.00	500,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021003	PUBLICITY & ADVERTISEMENT	966,240.00	1,000,000.00



	22021013	PROMOTION (SERVICE WIDE)	0.00	0.00
	22021022	PLANNING,MONITORING AND EVALUATION	0.00	0.00
	22021029	OTHER EXPENSES	1,950,036.00	2,000,000.00
		TOTAL OVERHEAD COST	32,980,129.86	35,000,000.00
	TOTAL	RECURRENT COST FOR CODE:021500100100	590,787,118.03	688,673,100.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.66B	Agency Code: 021500100100	Agency Name: Ministry of Agriculture, Natural Resources and Rural Development	Actual 2019	Budget 2019
	23	CAPITAL EXPENDITURE		
	2301	FIXED ASSETS PURCHASED		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00
	23010107	PURCHASE OF TRUCKS	0.00	0.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00
	23010113	PURCHASE OF COMUPUTERS	388,912.00	10,000,000.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00

	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	20,000,000.00
	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	50,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	0.00	10,000,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	0.00
	23020103	CONSTRUCTION/PROVISION OF ELECTRICITY	0.00	0.00
	23020104	CONSTRUCTION/PROVISION OF HOUSING	0.00	0.00
	23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES	239,500.00	20,000,000.00
	23020113	CONSTRUCTION/PROVISION OF AGRICULTURE FACILITIES	224,400.00	209,000,000.00
	23020114	CONSTRUCTION/PROVISION OF ROADS	102,637,882.00	300,000,000.00
	23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	209,338,250.01	250,000,000.00
	23020124	CONSTRUCTION OF MARKETS/ PARKS	0.00	0.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL		
	23030112	REHABILITATION/REPAIRS-AGRICULTURAL FACILITIES	0.00	0.00
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	706,620.00	30,000,000.00
	230401	PRESERVATION OF THE ENVIRONMENT-GENERAL		
	23040101	TREE PLANTING	825,000.00	1,000,000.00
	23040106	BEAUTIFICATION AND LAND SCRAPING	0.00	0.00

	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050108	PRODUCTION FARM SEEDLINGS	0.00	0.00
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	112,562,291.81	350,000,000.00
	23050110	EDUCATIONAL PROGRAMMES	7,693,200.00	50,000,000.00
	23050111	CONTITUENCY PROJECT/EMPOWERMENT PROGRAMME	49,827,000.00	95,000,000.00
	23050112	COUNTERPART FUNDING	35,000,000.00	95,000,000.00
	23050116	MICRO CREDIT SCHEME OR ( cooperative wealth creation loan scheme)	0.00	0.00
	23050118	PROCUREMENT OF AGRICULTURAL INPUTS	0.00	0.00
	23050119	CONTINGENCIES -CAPITAL	1,296,538.00	10,000,000.00
	NO CODE	SUPPLY OF TRACTORS,PLOUGHS TRAILERS AND SPAREPARTS TO MESSRS TCMMC NIG. LTD	16,413,000.00	0.00
	TOTAL		537,152,593.82	1,500,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ECONOMIC SECTOR-CONTD

NOTE NO.66 Ci	Agency Code: 021500100101	Agency Name: Oyo State Tree Crops Development Unit (CDU)	Actual 2019	Budget 2019
	Economic Code			

	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT -GENERAL		
	22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	1,021,400.00	1,275,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	37,500.00
	22020202	TELEPHONE CHARGES	37,500.00	37,500.00
	220203	MATERIAL AND SUPPLIES-GENERAL		
	22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	489,400.00	500,000.00
	220204	MAINTENANCE SERVICE-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	400,000.00	400,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	230,000.00	300,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIALS QUARTERS	0.00	1,500,000.00
	220205	TRAINING-GENERAL		
	22020501	LOCAL TRAINING	0.00	250,000.00
	22020502	INTERNATIONAL TRAINING	0.00	500,000.00
	220208	FUEL AND LUBRICANT GENERAL		
	22020801	MOTOR VEHICLE FUEL COST	100,000.00	100,000.00
	220210	MISCELLANEOUS EXPENSES-GENERAL		

	22021001	REFRESHMENT AND MEALS	100,000.00	100,000.00
		TOTAL OVERHEAD COST	2,378,300.00	5,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 021500100101	2,378,300.00	5,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.66Cii	Agency Code: 021500100101	Agency Name: Oyo State Tree Crops Development Unit (CDU)	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	7,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,000,000.00
	23010113	PURCHASE OF COMPUTERS	193,450.00	1,000,000.00
	23010119	PURCHASE OF POWER GENERATING SET	127,350.00	1,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050108	PRODUCTION OF FARM SEEDLINGS	0.00	11,000,000.00
	23050111	CONSITUENCY PROJECTS/EMPOWERMENT PROGRAMME	0.00	2,000,000.00

	23050118	PROCUREMENT OF AGRICULTURAL INPUTS	0.00	2,000,000.00
	TOTAL		320,800.00	25,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

ECONOMIC SECTOR: CONTD

NOTE NO.67	Agency Code: 021511200100	Agency Name: Agricultural Credit Corporation of Oyo State	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES	34,725,881.16	50,000,000.00
	21010101	SALARY	34,725,881.16	50,000,000.00
	Sub-Total			
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	1,606,484.48	5,500,000.00
	22020103	INTERNATIONAL TRAVEL AND TRANSPORT: TRAINING		800,000.00

			446,400.00	
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIALS AND SUPPLY - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	81,000.00	400,000.00
	22020305	PRINTING OF NON-SECURITY DOCUMENTS	159000.00	400,000.00
	220204	MAINTENANCE OF SERVICE - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	900,000.00	1,300,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	600,000.00
	22020403	MAINTENANCE OF BUILDING/RESIDENTIAL QUARTERS	0.00	0.00
	22020405	MAINTENANCE OF PLANT/GENERATORS	0.00	0.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	0.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	0.00	1,000,000.00

	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220206	OTHER SERVICES - GENERAL		
	22020601	SECURITY SERVICE	0.00	300,000.00
	220207	CONSULTING AND PROFESSIONAL SERVICE - GENERAL		
	22020701	FINANICAL CONSULTING	0.00	2,600,000.00
	22020709	CONSULTANCY SERVICE/FEES	0.00	0.00
	22020710	EXTERNAL AUDIT FEES	0.00	1,200,000.00
	220208	FUEL AND LUBRICANTS - GENERAL		
	22020801	MOTOR VEHICILE FUEL COST	0.00	0.00
	22020803	PLANT/GENERATOR FUEL COST	0.00	0.00
	220210	MISCELLANEOUS EXPENSES - GENERAL		
	22021001	REFRESHMENT AND MEALS	0.00	0.00
	22021003	PUBLICITY AND ADVERTISEMENT	0.00	0.00
	22021022	PLANNING, MONITORING AND EVALUATION OF LOAN	0.00	500,000.00
	22021032	FAIR, FESTIVAL, EXPO AND SUMMIT	0.00	400,000.00
		TOTAL OVERHEAD COST	3,692,884.48	15,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 021511200100	38,418,765.64	65,000,000.00



NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.67B	Agency Code: 021511200100	Agency Name: Agricultural Credit Corporation of Oyo State	Actual 2019	Budget 2019
	Economic Code			
	2203	LOANS AND ADVANCES		
	22030103*	REFURBISHING ADVANCES (AGRIC LOAN)	0.00	65,500,000.00
	22030104*	CORRESPONDENCE ADVANCES	0.00	0.00
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010104	PURCHASE OF MOTORCYCLES	0.00	3,000,000.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	25,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,500,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	1,000,000.00
	23010114	PURCHASE OF COMPUTERS PRINTERS	0.00	500,000.00
	23010119	PURCHASE OF POWER GENERATING SETS	0.00	0.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	500,000.00
	23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	500,000.00

	23010142	PURCHASE OF NETWORKING DEVICE/PERIPHERALS	0.00	500,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	1,000,000.00
	TOTAL		0.00	100,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ECONOMIC SECTOR : CONTD

NOTE NO.68	Agency Code: 021510200100	Agency Name: Oyo State Agricultural Development Programme (OYSADEP)	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARY AND WAGES		
	21010101	SALARY	306,755,905.56	375,000,000.00
	Sub Total		306,755,905.56	375,000,000.00
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT;OTHERS	15,720,361.94	9,000,000.00
	220202	UTILITIES - GENERAL		

	22020201	ELECTRICITY CHARGES	470,000.00	500,000.00
	22020202	TELEPHONE CHARGES	0.00	50,000.00
	220203	MATERIAL & SUPPLY - GENERAL		
	22020301	OFFICE STATIONARIES/ COMPUTER CONSUMABLES	750,000.00	500,000.00
	220204	MAINTENANCE OF SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,750,000.00	3,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	530,000.00	500,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	1,045,200.00	2,500,000.00
	22020502	INTERNATIONAL TRAINING	1,788,061.50	2,500,000.00
	220206	OTHER SERVICES - GENERAL		
	22020603	RESIDENTIAL RENT	0.00	100,000.00
	220207	CONSULTING AND PROFESSIONAL SERVICES - GENERAL		
	22020701	FINANCIAL CONSULTING	0.00	1,300,000.00
	22020703	LEGAL SERVICE	0.00	50,000
	22020709	CONSULTANCY SERVICES/FESS	0.00	0.00
	220210	MISCELLANEOUS EXPENSES - GENERAL		
	22021001	REFRESHMENT AND MEALS	0.00	0.00

	22021007	WELFARE PACKAGES	134,550.00	0.00
		TOTAL OVERHEAD COST	23,188,173.44	20,000,000.00
	TOTAL	RECURRENT COST FOR CODE:021510200100	329,944,079.00	395,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.68B	Agency Code 021510200100	Agency Name: Oyo State Agricultural Development Programme (OYSADEP)	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010104	PURCHASE OF MOTOR-CYCLES	0.00	16,000,000.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	25,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE/ FITTINGS	0.00	4,750,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	2,000,000.00
	23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,500,000.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	800,000.00
	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	20,450,000.00

	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	0.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL		
	23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES	0.00	6,500,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL		
	23030112	REHABILITATION/REPAIRS - AGRICULTURAL FACILITIES	0.00	5,000,000.00
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	5,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050108	PRODUCTION OF FARM SEEDLINGS	0.00	18,000,000.00
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	15,000,000.00
	23050117	FARM DEVELOPMENT	545,250.00	15,000,000.00
	23050118	PROCUREMENT OF AGRICULTURAL INPUT	0.00	0.00
	TOTAL		545,250.00	135,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD

ECONOMIC SECTOR- CONTD.

NOTE NO.69	Agency Code: 022000300100	Agency Name: Oyo State Planning Commission	Actual 2019	Budget 2019
	Economic Code			

	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARY & WAGES		
	21010101	SALARY	43,866,418.96	46,589,920.17
	Sub-Total		43,866,418.96	46,589,920.17
	2202	OVERHEAD COSTS		
	220201	TRAVEL & TRANSPORT-GENERAL		
	22020101	LOCAL TRAVEL & TRANSPORT	250,000.00	0.00
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,724,726.88	20,000,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	421,066.67	500,000.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	292,133.34	500,000.00
	220203	MATERIAL & SUPPLIES-GENERAL		
	22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	1,805,024.68	3,000,000.00
	22020303	NEWSPAPERS	292,133.34	500,000.00
	22020304	MAGAZINE & PERIODICALS	292,133.34	500,000.00
	220204	MAINTENANCE SERVICES-GENERAL		

	22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	421,066.67	2,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	421,066.67	2,000,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	620,566.67	10,000,000.00
	220205	TRAINING-GENERAL		
	22020501	LOCAL TRAINING	0.00	4,000,000.00
	22020502	INTERNATIONAL TRAINING	518,400.00	5,000,000.00
	220208	FUEL & LUBRICANTS-GENERAL		
	22020803	PLANTS/GENERATOR FUEL COST	0.00	500,000.00
	220210	MISCELLANEOUS EXPENSES-GENERAL		
	22021022	PLANNING, MONITORING AND EVALUATION	0.00	5,000,000.00
	22021023*	GENDER MAINSTREAM AND SOCIAL POLICY	0.00	5,000,000.00
	22021023*	RESEARCH APPLICATION IN POLICY AND STRATEGY	0.00	5,000,000.00
		TOTAL OVERHEAD COST	11,058,318.26	63,500,000.00
	TOTAL	RECURRENT COST FOR CODE:-022000300100	54,924,737.22	110,089,920.17

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD

DETAILS OF CAPITAL EXPENDITURE

---

NOTE NO.69B	Agency Code: 022000300100	Agency Name: Oyo State Planning Commission	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	1,000,000.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00
	23010106	PURCHASE OF VANS	0.00	40,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	142,500.00	2,000,000.00
	23010113	PURCHASE OF COMPUTERS	704,900.00	2,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	2,000,000.00
	230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS-GENERAL		
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	2,000,000.00
	230401	PRESERVATION OF THE ENVIRONMENT-GENERAL		
	23040107	PREPARATION/EXECUTION OF MASTER & REGIONAL PLANS	0.00	60,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	3,000,000.00
	23050112	COUNTERPART FUNDING	0.00	8,000,000.00



	TOTAL		847,400.00	120,000,000.00
--	-------	--	------------	----------------

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ECONOMIC SECTOR- CONTD

NOTE NO.70	Agency Code : 022000700100	Agency Name: Office of the Accountant-General	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	115,064,942.11	130,206,889.74
	Sub-total		115,064,942.11	130,206,889.74
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT-GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,437,445.94	6,500,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	10,600.00	24,187.97

	22020202	TELEPHONE CHARGES	0.00	162,500.00
	22020203	INTERNET ACCESS CHARGES	40,000.00	163,297.95
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	1,032,400.00	1,042,689.76
	22020306	PRINTING OF SECURITY DOCUMENTS	24,191,800.00	39,191,800.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,656,810.00	1,881,879.58
	22020402	MAINTENANCE OF OFFICE FURNITURE	107,890.00	548,759.59
	22020403	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	208,036.00	455,000.00
	22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	211,950.00	1,569,000.00
	22020406	OTHER MAINTENANCE SERVICES	200,700.00	1,442,731.58
	220205	TRAINING -GENERAL		
	22020501	LOCAL TRAINING		1,692,500.00

			1,334,000.00	
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT & MEALS	203,815.00	227,500.00
	22021007	WELFARE PACKAGES	298,300.00	390,000.00
	22021022	PLANNING, MONITORING AND EVALUATION	0.00	234,398.47
	22021029	OTHER EXPENSES	3,522,680.00	3,668,639.18
	22021032	FAIR, FESTIVAL, EXPO & SUMMIT	5,467,000.00	5,805,116.00
		TOTAL OVERHEAD COST	44,923,426.94	65,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 022000700100	159,988,369.05	195,206,889.74

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.70B	Agency Code : 022000700100	Agency Name: Office of the Accountant-General	Actual 2019	Budget 2019
	Economic Code			

	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	0.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	109,480.00	1,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	2,836,300.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	1,500,000.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	667,500.00
	23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	1,780,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	0.00	2,225,000.00
	23010148	PURCHASE OF BOOKS	0.00	0.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	4,450,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL		
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	2,063,778.70	22,500,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		

	23050102	COMPUTER SOFTWARE ACQUISITION	0.00	13,350,000.00
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	4,450,000.00
	TOTAL		2,173,258.70	54,758,800.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ECONOMIC SECTOR - CONTD

NOTE NO.71	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	62,926,990.42	273,990,196.12
	Sub-Total		62,926,990.42	273,990,196.12
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT- GENERAL		
	22020101	LOCAL TRAVEL & TRANSPORT : TRAINING	0.00	3,780,000.00
	22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	3,486,798.26	9,480,000.00

	220202	UTILITIES- GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	1,959,910.31
	22020202	TELEPHONE CHARGES	0.00	1,583,318.38
	22020203	INTERNET ACCESS CHARGES	5,180,000.00	10,693,273.54
	220203	MATERIALS & SUPPLIES- GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	6,000,000.00	9,533,273.54
	22020303	MAGAZINES AND PERIODIALS	0.00	3,400,000.00
	22020304	PRINTING OF NON SECURITY DOCUMENT	350,000.00	2,480,538.11
	22020306	PRINTING OF SECURITY DOCUMENT	4,010,000.00	11,253,161.40
	220204	MAINTENANCE SERVICES- GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,900,000.00	7,175,273.54
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	4,671,318.38
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	0.00	6,169,910.31
	22020404	MAINTENANCE OF OFFICE EQUIPMENT	0.00	17,380,000.00
	220205	TRAINING- GENERAL		
	22020501	LOCAL TRAINING	8,745,000.00	14,409,775.79
	22020502	INTERNATIONAL TRAINING	2,284,690.00	9,787,802.69

	220206	OTHER SERVICES-GENERAL		
	22020601	SECURITY SERVICE	0.00	3,146,367.72
	22020602	OFFICE RENT	0.00	3,407,982.06
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020703	LEGAL SERVICES	0.00	3,270,000.00
	22020709	CONSULTANCY SERVICES /FEES	0.00	4,143,183.86
	22020711	PROFESSIONAL FEES	0.00	4,302,511.24
	220210	MISCELLANEOUS EXPENSES- GENERAL		
	22021001	REFRESHMENT AND MEALS	0.00	2,109,327.37
	22021007	WELFARE PACKAGES	0.00	2,634,977.58
	22021022	PLANNING, MONITORING & EVALUATION	0.00	3,633,183.86
	22021030	PUBLIC ENLIGHTMENT PROGRAMME	11,834,625.00	16,339,910.31
	22021029	OTHER EXPENSES	8,000,000.00	8,200,000.00
	22021033	CONTINGENCIES -OTHER RECURRENT COSTS	87,850,000.00	110,055,000.00
		TOTAL OVERHEAD COST	143,641,113.26	275,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 022000800100	206,568,103.68	548,990,196.12

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.71B	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS- GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	2,152,173.92
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	67,328,260.87
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	8,391,304.35
	23010113	PURCHASE OF COMPUTERS	0.00	47,717,391.31
	23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	10,750,000.00
	23010121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	9,869,565.22
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	2,086,956.52
	23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	5,989,130.44
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	9,869,565.22
	23010148	PURCHASE OF BOOKS	0.00	0.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDING	0.00	107,195,652.18



	TOTAL		0.00	271,350,000.00
--	-------	--	------	----------------

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ECONOMIC SECTOR - CONTD

NOTE NO.72	Agency Code: 022200100100	Agency Name: Ministry of Trade, Investments and Cooperatives	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	123,795,875.44	168,000,000.00
	Sub - Total		123,795,875.44	168,000,000.00
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT- GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	5,666,898.97	6,000,000.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	70,000.00	100,000.00
	22020202	TELEPHONE CHARGES	80,000.00	100,000.00

	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	399,000.00	1,500,000.00
	22020304	MAGAZINES & PERIODICALS	100,000.00	250,000.00
	22020305	PRINTING OF NON-SECURITY DOCUMENTS	100,000.00	375,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	597,311.03	650,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	90,000.00	250,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	200,000.00	500,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	1,038,000.00	1,125,000.00
	22020502	INTERNATIONAL TRAINING	888,400.00	1,000,000.00
	220206	OTHER SERVICES - GENERAL		
	22020601	SECURITY SERVICES	0.00	50,000.00
	22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	4,077,237.50	9,000,000.00
	220208	FUEL & LUBRICANTS - GENERAL		

	22020803	PLANT/GENERATOR FUEL COST	280,000.00	750,000.00
	220210	MISCELLANEOUS EXPENSES - GENERAL		
	22021001	REFRESHMENT & MEALS	450,000.00	500,000.00
	22021002	HONORARIUM & ALLOWANCE	100,000.00	750,000.00
	22021003	PUBLICITY AND ADVERTISEMENTS	100,000.00	500,000.00
	22021007	WELFARE PACKAGES	3,479,398.57	10,000,000.00
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	110,000.00	250,000.00
	22021021	SPECIAL DAYS/ CELEBRATIONS	100,000.00	250,000.00
	22021022	PLANNING, MONITORING & EVALUATION	140,000.00	500,000.00
	22021023	RESEARCH & DOCUMENTATION	265,000.00	1,450,000.00
	22021027	DISASTER MANAGEMENT	140,000.00	250,000.00
	22021029	OTHER EXPENSES	246,125.00	250,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	150,000.00
	22021032	FAIR, FESTIVAL, EXPO AND SUMMIT	0.00	1,000,000.00
		TOTAL OVERHEAD COST	18,717,371.07	37,500,000.00
	TOTAL	RECURRENT COST FOR CODE 022200100100	142,513,246.51	205,500,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.72B	Agency Code: 022200100100	Agency Name:Ministry of Trade, Investment and Cooperatives	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	0.00
	23010105	PURCHASE OF MOTOR VEHICLES	10,000,000.00	10,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	545,790.00	3,000,000.00
	23010113	PURCHASE OF COMPUTERS	900,000.00	900,000.00
	23010119	PURCHASE OF POWER GENERATING SET	568,600.00	600,000.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	250,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL		
	23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	65,228,758.40	75,000,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSET - GENERAL		
	23030118	REHABILITATION/REPAIRS - RECREATIONAL FACILITIES	5,000,000.00	5,000,000.00
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	4,501,160.84	5,000,000.00
	23030124	REHABILITATION/REPAIRS - MARKETS/PARKS	24,959,176.07	25,000,000.00

	230501	ACQUISITION OF NON-TANGIBLE ASSETS		
	23050102	COMPUTER SOFTWARE ACQUISITION	1,000,000.00	1,000,000.00
	23050109	SPECIAL PROJECTS & ASSIGNMENTS	4,250,000.00	4,250,000.00
	23050112	COUNTERPART FUNDING	2,000,000.00	2,000,000.00
	23050113	LAND PREPARATION/FENCING	1,500,000.00	1,500,000.00
	23050116	MICRO CREDIT SCHEME OR (COOPERATIVE WEALTH CREATION LOAN SCHEME)	16,500,000.00	16,500,000.00
	TOTAL		136,953,485.31	150,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ECONOMIC SECTOR - CONTD

NOTE NO.73	Agency Code: 023600400100	Agency Name: Council for Arts and Culture	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	53,292,845.47	61,700,000.00

	Sub-Total		53,292,845.47	61,700,000.00
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,652,339.51	5,000,000.00
	22020104	INTERNATIONAL TRAVEL AND TRANSPORT- OTHERS	0.00	0.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	752,675.00	800,000.00
	220204	MAINTENANCE SERVICES- GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	200,000.00	500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00
	22020404	MAINTENANCE OF OFFICE IT EQUIPMENT	0.00	0.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	0.00

	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	300,000.00	600,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220206	OTHER SERVICES- GENERAL		
	22020605	CLEANING AND FUMIGATION SERVICES	300,000.00	500,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL		
	22020709	CONSULTANCY SERVICES/ FEES	100,000.00	200,000.00
	220208	FUEL & LUBRICANT-GENERAL		
	22020803	PLANT/GENERATOR FUEL COST	100,000.00	100,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT & MEALS	275,000.00	500,000.00
	22021003	PUBLICITY & ADVERTISEMENTS	291,000.00	300,000.00
	22021007	WELFARE PACKAGES	200,000.00	200,000.00

	22021029	OTHER EXPENSES	200,000.00	200,000.00
	22021032	FAIR, FESTIVAL EXPO AND SUMMIT	4,479,000.00	21,000,000.00
	22021033	CONTINGENCIES- OTHER RECURRENT COSTS	0.00	0.00
	220401	LOCAL GRANTS AND CONTRIBUTIONS		
	22040110	GRANTS TO BOARDS/ INSTITUTIONS/ CORPORATIONS	0.00	0.00
		TOTAL OVERHEAD COST	9,950,014.51	30,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 023600400100	63,242,859.98	91,700,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.73B	Agency Code: 023600400100	Agency Name: Council for Arts and Culture	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	500,000.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	8,000,000.00



	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	399,600.00	1,500,000.00
	23010113	PURCHASE OF COMPUTERS	196,000.00	1,000,000.00
	23010114	PURCHASE OF COMPUTER PRINTERS	0.00	500,000.00
	23010115	PURCHASE OF PHOTOCOPYING MACHINE	0.00	0.00
	23010118	PURCHASE OF SCANNERS	0.00	0.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00
	23010144	PURCHASE OF ELECTRONICS & OTHER EQUIPMENTS	0.00	0.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	908,880.00	1,000,000.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -GENERAL		
	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00
	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0.00	0.00
	23020118	CONSTRUCTION / PROVISION OFINFRASTRUCTURE	0.00	0.00
	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0.00	0.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		
	23030102	REHABILITATION / REPAIRS - ELECTRICITY	0.00	2,500,000.00

	23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	0.00	0.00
	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	35,000,000.00
	23030124	REHABILITATION / REPAIRS - MARKET PARKS	0.00	0.00
	23030127	REHABILITATION / REPAIRS OF ICT EQUIPMENT	0.00	0.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050102	PURCHASE OF COMPUTER SOFTWARE	0.00	0.00
	23050109	SPECIAL PROJECT AND ASSIGNMENT	0.00	0.00
	23050113	LAND PREPARATION / FENCING	0.00	0.00
	Total		1,504,480.00	50,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ECONOMIC SECTOR - CONTD

NOTE NO.74	Agency Code: 023400100100	Agency Name: Ministry of Works and Transport	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		

	21010101	SALARY	461,762,552.51	550,000,000.00
	Sub-Total		461,762,552.51	550,000,000.00
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT - GENERAL		
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,181,486.32	32,000,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	150,000,000.00	232,750,000.00
	22020202	TELEPHONE CHARGES	0.00	350,000.00
	22020203	INTERNET ACCESS CHARGES	0.00	400,000.00
	220203	MATERIALS & SUPPLIES-GENERAL		
	23020301	OFFICE STATIONERIES COMPUTER CONSUMABLES	1,677,300.00	3,000,000.00
	22020304	MAGAZINES AND PERIODICALS	0.00	500,000.00
	22020306	PRINTING OF SECURITY DOCUMENT	1,000,000.00	1,000,000.00
	22020309	UNIFORM & OTHER CLOTHING	1,000,000.00	1,000,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	1,800,000.00	2,000,000.00

	22020403	MAINTENANCE OF OFFICE BUILDINGS/RESIDENTIAL QUARTERS	999,395.00	1,000,000.00
	22020404	MAINTENANCE OF OFFICE /I.T. EQUIPMENT	1,000,000.00	1,000,000.00
	22020405	MAINTENANCE OF PLANTS/GENERATORS	14,916,920.00	15,000,000.00
	22020406	OTHER MAINTENANCE SERVICES	2,502,640.00	3,000,000.00
	22020410	MAINTENANCE OF STREET LIGHTINGS	141,886,565.00	146,000,000.00
	220205	TRAINNING-GENERAL		
	22020501	LOCAL TRAINING	2,185,000.00	3,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
	22020709	CONSULTANCY SERVICE/FEES	0.00	0.00
	220208	FUEL & LUBRICANTS-GENERAL		
	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,000,000.00	1,000,000.00
	22020803	PLANT/GENERATOR FUEL COST	1,000,000.00	1,000,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	500,000.00
	22021003	PUBLICITY & ADVERTISEMENTS	1,564,060.28	2,000,000.00
	22021007	WELFARE PACKAGES	0.00	1,500,000.00
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	500,000.00

	22021021	SPECIAL DAYS/CELEBRATIONS	0.00	500,000.00
	22021022	PLANNING, MONITORING AND EVALUATION	330,000.00	1,000,000.00
	22021029	OTHER EXPENSES	3,680,120.00	4,000,000.00
	22021030	PUBLIC ENLIGHTMENT PROGRAMME	0.00	1,500,000.00
	22021032	FAIR FESTIVAL EXPORT SUMMIT	0.00	0.00
		TOTAL OVERHEAD COST	358,723,486.60	457,500,000.00
	TOTAL	RECURRENT COST FOR CODE: 023400100100	820,486,039.11	1,007,500,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.74B	Agency Code: 023400100100	Agency Name: Ministry of Works and Transport	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	0.00
	23010104	PURCHASE OF MOTOR CYCLES	0.00	0.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	70,243,570.00

	23010107	PURCHASE OF TRUCKS	0.00	0.00
	23010108	PURCHASE OF BUSES	0.00	0.00
	23010112	PURCHASE OF OFFICE FUNITURE & FITTINGS	184,282.88	1,150,000.00
	23010113	PURCHASE OF COMPUTER	0.00	400,000.00
	23010114	PURCHASE OF COMPUTER PRINTER	0.00	3,000,000.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	150,000.00
	23010122	PURCHASE OF MEDICAL EQUIPMENT	0.00	850,000.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENTS	0.00	30,050,000.00
	23010125	PURCHASE OF LIBRARY BOOK AND EQUIPMENT	0.00	150,000.00
	23010133	PURCHASE OF SUREVEYING EQUIPMENT	0.00	0.00
	23010141	PURCHASE OF COMPUTER STORAGE DEVICES.	0.00	0.00
	23010144	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENTS	7,515,445.47	54,850,000.00
	23010145	PURCHASE OF PROJECTOR	0.00	0.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	0.00	44,400,000.00
	23010148	PURCHASE OF BOOKS	0.00	6,000,000.00
	230201	CONSTRUCTION/PROVISIONS OF FIXED ASSET &-GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	20,400,000.00
	23020102	CONSTRUCTION/PROVISION OF RESIDENTIAL BUILDINGS	0.00	0.00

	23020104	CONSTRUCTION/PROVISION OF HOUSING	0.00	51,000,000.00
	23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES	0.00	0.00
	23020110	CONSTRUCTION/PROVISION OF FIRE FIGHTING STATIONS	0.00	0.00
	23020114	CONSTRUCTION/PROVISION OF ROADS	7,081,318,431.50	23,571,022,371.77
	23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	6,000,000.00
	23020119	CONSTRUCTION/PROVISION OF RECREATIONAL FACILITIES	0.00	0.00
	23020123	CONSTRUCTIONOF TRAFFIC/STREET LIGHTS	28,704,953.95	43,708,618.00
	23020124	CONSTRUCTION OF MARKET/PARK	0.00	0.00
	23020125	CONSTRUCTION OF POWER GENERATING PLANTS	0.00	6,000,000.00
	23020128	CONSTRUCTION/PROVISION OF ROAD SIGNS & FURNITURE	0.00	9,000,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL		
	23030102	REHABILITATION/REPAIRS - ELECTRICITY	0.00	0.00
	23030103	REHABILITATION/REPAIRS - HOUSING	0.00	0.00
	23030113	REHABILITATION/REPAIRS - ROADS	135,032,818.01	3,150,000,000.00
	23030114	REHABILITATION/REPAIRS OF RAILWAY	0.00	0.00
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	15,000,000.00	112,310,198.00
	23030122	REHABILITATION/REPAIRS OF BOUNDARIES	0.00	0.00
	23030123	REHABILITATION/REPAIRS - TRAFFIC/STREET LIGHTS	1,421,080,228.93	2,003,000,000.00

	23030124	REHABILITATION/REPAIRS - MARKETS/PARKS	10,076,145.78	715,115,242.23
	23030127	REHABILITATION/REPAIR ICT INFRASTRUCTURES	0.00	400,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSESTS		
	23050119	CONTINGENCIES-CAPITAL	33,696,625.53	109,800,000.00
	TOTAL		8,732,608,932.05	30,009,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ECONOMIC SECTOR - CONTD

NOTE NO.74Ci	Agency Code: 0023400400100	Agency Name: Oyo State Road Maintenance Agency	Actual 2019	Budget 2019
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	0.00	0.00
	Sub-Total		0.00	0.00
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		750,000.00



			260,320.00	
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	46,600.00	50,000.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIAL & SUPPLY - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	895,650.14	1,500,000.00
	22020302	BOOKS	0.00	0.00
	22020304	MAGAZINES & PERIODICALS	100,000.00	100,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	971,970.00	1,500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	372,940.00	1,700,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTER	183,510.00	1,000,000.00
	22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT		2,000,000.00

			177,670.00	
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	0.00	900,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220206	OTHER SERVICES - GENERAL		
	22020601	SECURITY SERVICES	136,400.00	200,000.00
	22020602	OFFICE RENT	0.00	0.00
	22020603	RESIDENTIAL RENT	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	50,000.00
	220208	FUEL & LUBRICANT - GENERAL		
	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00
	22020803	PLANT/GENERATOR FUEL COST	239,040.00	350,000.00
		TOTAL OVERHEAD COST	3,384,100.14	10,100,000.00
	TOTAL	RECURRENT COST FOR CODE: 0023400400100	3,384,100.14	10,100,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.74Cii	Agency Code: 0023400400100	Agency Name: Oyo State Road Maintenance Agency	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	200,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	0.00	200,000,000.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS		
	23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00
	23020128	CONSTRUCTION / PROVISION OF ROAD SIGNS & FURNITURE	0.00	0.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		
	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	0.00
	23030113	REHABILITATION / REPAIRS - ROADS	470,701,600.41	1,600,000,000.00
	TOTAL		470,701,600.41	2,000,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

ECONOMIC SECTOR- CONTD

NOTE NO.75	Agency Code: 026000100100	Agency Name: Ministry of Lands, Housing & Urban Development	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES & WAGES		
	21010101	SALARY	139,911,198.94	200,000,000.00
	Sub-Total		139,911,198.94	200,000,000.00
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,161,869.85	18,000,000.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00

	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CUNSUMABLES	19,062,200.00	7,000,000.00
	22020303	NEWSPAPERS	0.00	0.00
	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	7,000,000.00	2,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	1,500,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	1,700,000.00	2,500,000.00
	22020502	INTERNATIONAL TRAINNING	518,400.00	0.00
	220206	OTHER SERVICES - GENERAL		
	22020605	CLEANING & FUMIGATION SERVICES	1,000,000.00	1,000,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020703	LEGAL SERVICES	0.00	0.00
	22020709	CONSULTANCY SERVICES/FEES	0.00	0.00

	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT & MEALS	500,000.00	500,000.00
	22021003	PUBLICITY AND ADVERTISEMENTS	5,460,000.00	6,000,000.00
	22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00
	22021022	PLANNING, MONITORING & EVALUATION	0.00	0.00
	22021023	RESEARCH & DOCUMENTATION	0.00	0.00
	22021029	OTHER EXPENSES	4,297,500.00	6,000,000.00
		TOTAL OVERHEAD COST	61,699,969.85	50,000,000.00
	TOTAL	RECURRENT COST FOR CODE 026000100100	201,611,168.79	250,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.75B	Agency Code: 026000100100	Agency Name: Ministry of Lands, Housing & Urban Development	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		

	23010101	PURCHASE /ACQUISITION OF LAND	12,174,700.00	200,000,000.00
	23010105	PURCHASE OF MOTOR VEHICLES	48,229,998.94	150,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	1,500,000.00
	23010118	PURCHASE OF SCANNERS	0.00	0.00
	23010119	PURCHASE OF POWER GENERATING SET	400,000.00	1,000,000.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	1,000,000.00
	23010141	PURCHASE OF COMPUTER STORAGE DEVICES	980,200.00	0.00
	23030142	PURCHASE OF NETWORKING DEVICE	0.00	1,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	0.00	2,500,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	15,000,000.00
	23020111	CONSTRUCTION/PROVISION OF LIBRARIES	0.00	0.00
	23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	250,567,286.84	1,500,000,000.00
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	0.00
	230301	REHABILITATION/REPAIR OF FIXED ASSETS - GENERAL		

	23030118	REHABILITATION/REPAIRS - RECREATIONAL FACILITIES	0.00	0.00
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	355,660.00	47,000,000.00
	23030127	REHABILITATION/REPAIRS - ICT INFRASTRUCTURES	0.00	0.00
	230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		
	23040107	PREPARATION / EXECUTION OF MASTER & REGIONAL PLANS	0.00	0.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	15,250,000.00	76,000,000.00
	TOTAL		327,957,845.78	2,000,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019- CONTD

ECONOMIC SECTOR: CONTD

NOTE NO.76	Agency Code: 023400200100	Agency Name: Office of the Surveyor-Genaral	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		



	21010101	SALARY	35,112,829.56	77,832,336.96
	Sub-Total		35,112,829.56	77,832,336.96
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT-GENERAL		
	22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	2,479,791.40	2,500,000.00
	22020103	INTERNATIONAL TRAVEL AND TRANSPORT: OTHERS	446,400.00	1,250,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	100,000.00	200,000.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIALS AND SUPPLIES-GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,173,048.00	2,050,000.00
	22020302	BOOKS	0.00	0.00
	22020304	MAGAZINES & PERIODICALS	0.00	0.00
	22020305	PRINTING OF NON-SECURITY DOCUMENTS	0.00	0.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	292,000.00	300,000.00

	22020402	MAINTENANCE OF OFFICE FURNITURE	623,900.00	800,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	583,000.00	850,000.00
	22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	170,000.00	500,000.00
	220205	TRAINING- GENERAL		
	22020501	LOCAL TRAINING	0.00	650,000.00
	22020502	INTERNATIONAL TRAINING	0.00	500,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES		
	22020703	LEGAL SERVICES	0.00	0.00
	22020706	SURVEYING SERVICES	0.00	0.00
	22020709	CONSULTING SERVICES/FEES	0.00	100,000.00
	220208	FUEL & LUBRICANTS –GENERAL		
	22020801	MOTOR VEHICLE FUEL COST	45,000.00	100,000.00
	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	85,000.00	100,000.00
	22020803	PLANT/GENERATOR FUEL COST	70,000.00	100,000.00
		TOTAL OVERHEAD COST	6,068,139.40	10,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 0234000200100	41,180,968.96	87,832,336.96

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019- CONTD

DETAIL OF CAPITAL EXPENDITURE

NOTE NO.76B	Agency Code: 023400200100	Agency Name: Office of the Surveyor-Genaral	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE GENERAL		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010101	PURCHASE/ACQUISITION OF LAND	567,608.00	5,000,000.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	300,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	15,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	5,000,000.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	196,100.00	1,000,000.00
	23010133	PURCHASE OF SURVEYING EQUIPMENT	0.00	500,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	33,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	0.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	482,500.00	3,000,000.00
	23020115	CONSTRUCTION/PROVISION OF RAILWAYS	0.00	250,000.00

	23020122	CONSTRUCTION OF BOUNDARY- PILLARS/RIGHT OF WAYS	0.00	11,250,000.00
	230301	REHABILITATION / REPAIR OF FIXED ASSETS-GENERAL		
	23030122	REHABILITATION/ REPAIRS OF BOUNDARIES	1,954,500.00	5,000,000.00
	230401	PRESERVATION OF ENVIRONMENT -GENERAL		
	23040107	PREPARATION /EXECUTION OF MASTER & REGIONAL PLANS	17,695,454.00	20,000,000.00
	230501	ACQUISITION OF NON-TANGIBLE ASSET		
	23050102	COMPUTER SOFTWARE ACQUISITION	0.00	0.00
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	485,000.00	439,500,000.00
	TOTAL		21,381,162.00	838,500,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019- CONTD

ECONOMIC SECTOR - CONTD

NOTE NO.77	Agency code: 022000300100	Agency Name: Bureau of Statistics	Actual 2019	Budget 2019
	Economic code			
	21	PERSONNEL COST		
	2101	SALARY		

	210101	SALARIES AND WAGES		
	21010101	SALARY	52,864,945.65	60,341,175.16
	Sub-Total		52,864,945.65	60,341,175.16
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT-GENERAL		
	22020102	LOCAL TRAVEL AND TRANSPORT : OTHERS	840,825.50	1,000,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICAL CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	200,000.00
	220203	MATERIALS AND SUPPLIES-GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	253,449.00	2,000,000.00
	22020302	BOOKS	3,149,075.82	7,000,000.00
	22020303	NEWSPAPER	0.00	100,000.00
	22020304	MAGAZINES AND PERIODICALS	0.00	100,000.00

	22020305	PRINTING OF NON-SECURITY DOCUMENTS	0.00	400,000.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	0.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	300,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	0.00	200,000.00
	22020404	MAINTENANCE OF OFFICE/ IT EQUIPMENT	0.00	200,000.00
	22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	100,000.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	0.00
	220205	TRAINING-GENERAL		
	22020501	LOCAL TRAINING	543,000.00	2,000,000.00
	22020502	INTERNATIONAL TRAINING	518,400.00	6,000,000.00
	220206	OTHER SERVICES-GENERAL		
	22020601	SECURITY SERVICES	0.00	0.00
	22020602	OFFICE RENT	0.00	0.00
	22020603	RESIDENTIAL RENT	0.00	0.00
	220207	CONSULTING AND PROFESSIONAL SERVICES-GENERAL		

	22020701	FINANCIAL CONSULTING	0.00	300,000.00
	22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00
	22020703	LEGAL SERVICES	0.00	0.00
	220208	FUEL AND LUBRICANTS-GENERAL		
	22020801	MOTOR VEHICLE FUEL COST	0.00	0.00
	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	100,000.00
	22020803	PLANT/GENERATOR FUEL COST	0.00	0.00
		TOTAL OVERHEAD COST	5,304,750.32	20,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 022000300100B	58,169,695.97	80,341,175.16

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

#### DETAILS OF CAPITAL EXPENDITURE

NOTE NO.77B	Agency Code: 022000300100	Agency Name: Bureau of Statistics	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		

	23010104	PURCHASE OF MOTOR CYCLES	0.00	
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	6,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	1,550,000.00
	23010114	PURCHASE OF COMPUTERS PRINTERS	0.00	500,000.00
	23010115	PURCHASE OF PHOTOCOPING MACHINES	0.00	0.00
	23010117	PURCHASE OF SHREDDING MACHINES	0.00	0.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	50,000.00
	23010142	PURCHASE OF NETWORKING DEVICES / PERIPHERALS	0.00	0.00
	23010144	PURCHASE OF ELECTRONICS /ELECTRICAL EQUIPMENTS	0.00	400,000.00
	23010145	PURCHASE OF PROJECTORS	0.00	0.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	300,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	0.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050102	PURCHASE OF COMPUTER SOFTWARE	0.00	200,000.00
	23050109	SPECIAL PROJECT AND ASSIGNMENT	0.00	70,000,000.00



	23050112	COUNTERPART FUNDING	0.00	0.00
	23050119	CONTIGENCIES - CAPITAL	0.00	0.00
	TOTAL		0.00	80,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER,2019- CONTD

ECONOMIC SECTOR- CONTD

NOTE NO.78	Agency Code: 023605200100	Agency Name: Oyo State Tourism Board	Actual 2019	Budget 2019
	Economic Code			
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT GENERAL		
	22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	883,500.00	1,500,000.00
	220202	UTILITIES- GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	50,000.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES- GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	14,600.00	150,000.00
	22020304	MAGAZINES AND PERIODICALS	0.00	0.00

	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	282,750.00	700,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	36,150.00	200,000.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	0.00
	220205	TRAINING -GENERAL		
	22020501	LOCAL TRAINING	0.00	100,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220206	OTHER SERVICES- GENERAL		
	22020605	CLEANING & FUMIGATION SERVICES	150,000.00	150,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES		
	22020709	CONSULTANCY SERVICES/FEES	0.00	0.00
	220208	FUEL AND LUBRICANTS- GENERAL		
	22020803	PLANT/GENERATOR FUEL COST	0.00	0.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	0.00
	22021002	HONORARIUM AND SITTING ALLOWANCE	0.00	100,000.00
	22021003	PUBLICITY AND ADVERTISEMENT	0.00	100,000.00

	22021006	POSTAGE AND COURIER SERVICES	0.00	0.00
	22021007	WELFARE PACKAGES	984,000.00	1,000,000.00
	22021021	SPECIAL DAYS/CELEBRATION	360,000.00	1,500,000.00
	22021022	PLANNING, MONITORING AND EVALUATION	0.00	150,000.00
	22021023	RESEARCH AND DOCUMENTATION	100,000.00	300,000.00
	22021029	OTHER EXPENSES	0.00	0.00
	22021032	FAIR, FESTIVAL, EXPO, AND SUMMIT	779,000.00	1,500,000.00
		TOTAL OVERHEAD COST	3,590,000.00	7,500,000.00
	TOTAL	RECURRENT COST FOR CODE 023605200100	3,590,000.00	7,500,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019- CONTD

#### DETAILS OF CAPITAL EXPENDITURE

NOTE NO.78B	Agency Code: 023605200100	Agency Name: Oyo State Tourism Board	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS- GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	3,500,000.00

	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	350,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	450,000.00
	23010119	PURCHASE OF POWER GENERATING SETS	0.00	500,000.00
	230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENERAL		
	23020119	CONSTRUCTION/PROVISION OF RECREATIONAL FACILITIES	0.00	5,000,000.00
	230301	REHABILITATION/ REPAIRS OF FIXED ASSETS- GENERAL		
	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	0.00	750,000.00
	230401	PRESERVATION OF THE ENVIRONMENT- GENERAL		
	23040106	BEAUTIFICATION AND LANDSCAPING	180,000.00	750,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	500,000.00
	23050113	LAND PREPARATION AND FENCING	0.00	500,000.00
	23050119	CONTIGENCIES - CAPITAL	0.00	750,000.00
	TOTAL		180,000.00	13,050,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019- CONTD

ECONOMIC SECTOR CONTD

NOTE NO.79	Agency Code: 022000100100	Agency Name : Ministry of Finance	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	1,691,385,670.39	1,737,428,979.67
NOTE VII	21010104*	CONTINGENCIES – SALARIES	2,359,048,076.32	3,935,761,057.23
	Sub-Total		4,050,433,746.71	5,673,190,036.90
	2202	OVERHEAD COST		
	220201	TRAVEL &TRANSPORT-GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,999,000.00	6,500,000.00
	220202	UTILITIES – GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	500,000.00
	220203	MATERIALS & SUPPLIES- GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,816,750.00	2,500,000.00

	22020304	MAGAZINES & PERIODICALS	434,933.38	500,000.00
	22020305	PRINTING OF NON-SECURITY DOCUMENTS	0.00	10,000,000.00
	220204	MAINTENANCE OF SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	2,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	627,043.75	1,500,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	0.00	0.00
	22020405	MAINTENANCE OF PLANTS/GENERATORS	225,000.00	500,000.00
	22020406	OTHER MAINTENANCE SERVICES	2,311,000.00	3,000,000.00
	220205	TRAINING-GENERAL		
	22020501	LOCAL TRAINING	7,047,000.00	10,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	10,000,000.00
	220206	OTHER SERVICES-GENERAL		
	22020601	SECURITY SERVICES	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	4,884,207,628.78	5,000,000,000.00
	220208	FUEL & LUBRICANTS-GENERAL		
	22020803	PLANT/GENERATOR FUEL COST	2,925,000.00	3,000,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		

	22021007	WELFARE PACKAGES	90,000.00	5,000,000.00
	22021022	PLANNING, MONITORING & EVALUATION	500,000.00	2,000,000.00
	22021029	OTHER EXPENSES	206,783,132.98	319,277,884.09
	22021029*	OTHER EXPENSES	11,142,425,790.51	7,198,536,930.32
	22021030	PUBLIC ENLIGHTMENT PROGRAMME	0.00	0.00
	22021033	CONTINGENCIES – OTHER RECURRENT COSTS	1,490,000.00	20,000,000.00
	22030106	MOTOR VEHICLE ADVANCE	0.00	240,000,000.00
		TOTAL OVERHEAD COST	16,252,882,279.40	12,834,814,814.41
	TOTAL	RECURRENT COST FOR CODE: 022000100100	20,303,316,026.11	18,508,004,851.31

LGPB		SALARY	0.00	45,000,000.00
	21010101			
LGPB		OVERHEAD COST	0.00	7,500,000.00
LGPB		CAPITAL	0.00	2,000,000.00

LGPB		CRFC	348,000,000.00	696,700,000.00
LGSC		SALARY	0.00	50,101,650.11
	21010101			
LGSC		OVERHEAD COST	0.00	5,000,000.00
LGSC		CAPITAL	0.00	10,000,000.00

(i)	22010101	GRATUITY	1,318,142,114.07	1,433,066,030.35
(ii)	22010101	GRATUITY (OTHERS)	56,312,623.44	80,000,000.00
(iii)	22010102	PENSION (LG)	180,000,000.00	180,000,000.00
(iv)	22010102	PENSION (SUBEB)	168,000,000.00	170,000,000.00
	21020202	STATE SHARE OF CONTRIBUTORY PENSION	1,225,456,098.00	1,300,000,000.00
	2206	PUBLIC DEBT CHARGES		
	220601	FOREIGN INTEREST/DISCOUNT		
(v)	22060102	FOREIGN INTEREST/DISCOUNT SHORT-TERM BORROWING	2,294,682,444.02	836,553,507.69
(vi)		REPAYMENT OF LOANS	8,689,770,928.55	1,000,000,000.00



(vii)		OTHER OPERATING ACTIVITIES (STATE SHARE OF CONTRIBUTORY TO L/G)	1,200,000,000.00	1,500,000,000.00
(viii)		GROUP LIFE INSURANCE	977,229,103.43	1,000,000,000.00
	TOTAL		16,109,593,311.51	7,499,619,538.04

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019- CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.79B	Agency Code: 022000100100	Agency Name: Ministry of Finance	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010104	PURCHASE OF MOTOR-CYCLES	0.00	5,000,000.00
	23010105	PURCHASE OF MOTORVEHICLES	0.00	25,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	581,600.00	10,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	10,000,000.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	10,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	8,094,115.00	130,000,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		

	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	0.00
	23020118	CONSTRUCTION /PROVISION OF INFRASTRUCTURES	1,607,382,229.81	6,200,000,000.00
NOTE VII	23020118*	CONSTRUCTION /PROVISION OF INFRASTRUCTURES	2,799,497,320.25	7,864,639,403.44
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL		
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	10,000,000.00
	230501	ACQUISITION OF NON-TANGIBLE ASSETS		
	23050112	COUNTERPART FUNDING	399,999,999.96	500,000,000.00
	23050116	MICRO CREDIT SCHEME OR (COOPERATIVE WEALTH CREATION LOAN SCHEME)	0.00	100,000,000.00
	23050119	CONTINGENCIES- CAPITAL	0.00	0.00
	TOTAL		4,815,555,265.02	14,864,639,403.44

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD

LAW AND JUSTICE SECTOR

NOTE NO.80	Agency Code: 032600100100	Agency Name: Ministry of Justice	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		

	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	178,316,524.64	190,000,000.00
	Sub-Total		178,316,524.64	190,000,000.00
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT :- OTHERS	24,138,143.57	30,000,000.00
	22020103	INTERNATIONAL TRAVEL & TRANSPORT :- TRAINING	439,200.00	15,000,000.00
	220202	UTILITIES - GENERAL		
	22020201	ELECRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	1,000,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,052,600.00	5,000,000.00
	22020302	BOOKS	0.00	4,000,000.00

	22020304	MAGAZINE & PERIODICALS	500,000.00	900,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	500,000.00
	22020309	UNIFORMS & OTHER CLOTHING	64,702,122.85	70,000,000.00
	220204	MAINTENANCE AND SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	2,293,065.00	2,500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	950,000.00	1,000,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	1,852,288.00	3,000,000.00
	220205	TRAINING- GENERAL		
	22020501	LOCAL TRAINING	7,034,500.00	20,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	5,000,000.00
	220206	OTHER SERVICES- GENERAL		
	22020601	SECURITY SERVICES	490,725.00	600,000.00
	22020602	OFFICE RENT	0.00	0.00

	22020603	RESIDENTIAL RENT	0.00	500,000.00
	220207	CONSULTING AND PROFESSIONAL SERVICES - GENERAL		
	22020703	LEGAL SERVICES	81,274,130.63	177,000,000.00
	220208	FUEL LUBRICANT-GENERAL		
	22020803	PLANT/GENERATOR FUEL COST	700,000.00	1,000,000.00
	220210	MISCELLANEOUS EXPENSES-GENERAL		
	22021002	HONOURARIUM & SITTING ALLOWANCE	940,000.00	1,000,000.00
	22021007	WELFARE PACKAGES	1,193,750.00	2,000,000.00
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,312,000.00	3,000,000.00
	22021029	OTHER EXPENSES	5,166,000.00	6,000,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	1,000,000.00
		TOTAL OVERHEAD COST	197,038,525.05	350,000,000.00
	TOTAL	RECURRENT COST FOR CODE : 032600100100	375,355,049.69	540,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.80B	Agency Code 032600100100	Agency Name: Ministry of Justice	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS- GENERAL		
	23010104	PURCHASE OF MOTOR CYCLES	0.00	1,000,000.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	50,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	15,000,000.00
	23010113	PURCHASE OF COMPUTERS	600,000.00	20,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	5,000,000.00
	23010148	PURCHASE OF BOOKS	0.00	14,000,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	20,000,000.00
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	5,000,000.00
	230301	REHABILITATION/ REPAIRS OF FIXED ASSETS- GENERAL		

	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDING	2,719,201.50	25,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	100,000,000.00
	23050112	COUNTERPART FUNDING	0.00	10,000,000.00
	23050119	CONTINGENCIES-CAPITAL	900,000.00	10,000,000.00
	TOTAL		4,219,201.50	275,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

LAW AND JUSTICE SECTOR - CONTD.

NOTE NO.81	Agency Code O32605100100	Agency Name: The Judiciary, High Court of Justice	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	1,570,912,675.92	1,800,000,000.00

	Sub-Total		1,570,912,675.92	1,800,000,000.00
	22020309	UNIFORMS & OTHER CLOTHINGS	10,000,000.00	0.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	101,500,000.00	0.00
		TOTAL OVERHEAD COST	111,500,000.00	0.00
	TOTAL	RECURRENT COST FOR CODE: 032605100100	1,682,412,675.92	1,800,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.81B	Agency Code 032605100100	Agency Name: The Judiciary, High Court of Justice.	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSET - GENERAL		
	TOTAL		0.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD

LAW AND JUSTICE SECTOR-CONTD



NOTE NO.81Ci	Agency Code : 031800100100	Agency Name: Customary Court of Appeal	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	325,000,000.00	300,000,000.00
	Sub-Total		325,000,000.00	300,000,000.00
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT-GENERAL.		
	22020502	INTERNATIONAL TRAINING	25,000,000.00	100,000,000.00
		TOTAL OVERHEAD COST	25,000,000.00	100,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 032600100100	350,000,000.00	400,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD

#### DETAILS OF CAPITAL EXPENDITURE

NOTE NO.81Cii	Agency Code : 031800100100	Agency Name: Customary Court of Appeal	Actual 2019	Budget 2019
------------------	-------------------------------	--	-------------	-------------

	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSET-GENERAL		
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	150,000,000.00
	TOTAL		0.00	150,000,000.00

			Actual 2019	Budget 2019
MDCH		SALARY	0.00	0.00
			Actual 2019	Budget 2019
MDCH		OVERHEAD COST	0.00	45,624,095.24
			Actual 2019	Budget 2019
MDCH		CAPITAL EXPENDITURE	0.00	30,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

LAW AND JUSTICE SECTOR-CONTD

NOTE NO.82	Agency Code: 031801100100	Agency Name: Judicial Service Commission	Actual 2019	Budget 2019
---------------	------------------------------	--	-------------	-------------

	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARY AND WAGES		
	21010101	SALARY	91,736,267.02	155,238,687.25
	Sub-Total		91,736,267.02	155,238,687.25
	220201	TRAVEL & TRANSPORT-GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	411,670.63	450,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIAL & SUPPLIES-GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	497,050.00	500,000.00
	22020304	MAGAZINE & PERIODICALS	0.00	0.00
	220204	MAINTENANCE SERVICES-GENERAL		

	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	780,500.00	1,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	47,000.00	1,000,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	0.00	0.00
	22020404	MAINTENANCE OF OFFICE/IT EQUIPEMENT	430,500.00	850,000.00
	220205	TRAINING-GENERAL		
	22020501	LOCAL TRAINING	0.00	1,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220206	OTHER SERVICES-GENERAL		
	22020601	SECURITY SERVICES	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
	22020703	LEGAL SERVICES	0.00	0.00
	220208	FUEL & LUBRICANTS-GENERAL		
	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	159,000.00	200,000.00
		TOTAL OVERHEAD COST	2,325,720.63	5,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 031801100100	94,061,987.65	160,238,687.25

	22010102	PENSION	206,061,613.38	330,000,000.00
--	----------	---------	----------------	----------------

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.82B	Agency Code: 031801100100	Agency Name: Judicial Service Commission	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	7,650,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,250,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	0.00	1,350,000.00
	TOTAL		0.00	11,250,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

SOCIAL SECTOR

NOTE NO.83	Agency Code: 051700100100	Agency Name: Ministry of Education, Science and Technology	Actual 2019	Budget 2019
------------	---------------------------	--	-------------	-------------

	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARY AND WAGES		
	21010101	SALARY	712,190,748.06	905,312,360.20
	Sub-Total		712,190,748.06	905,312,360.20
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	47,850,000.00	48,000,000.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	388,468.00	500,000.00
	22020302	BOOKS	50,000.00	200,000.00
	22020304	MAGAZINES AND PREODICALS	198,000.00	300,000.00

	22020305	PRINTING OF NON SECURITY DOCUMENTS	24,000,000.00	24,000,000.00
	22020309	UNIFORM & OTHER CLOTHINGS	0.00	0.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	456,000.00	500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	300,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	570,000.00	570,000.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	0.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	5,183,898.00	5,440,000.00
	22020502	INTERNATIONAL TRAINING	4,589,400.00	4,600,000.00
	220206	OTHER SERVICES-GENERAL		
	22020603	RESIDENTIAL RENT	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	120,000.00
	22020711	PROFESSIONAL FEES	0.00	0.00
	220210	MISCELLANEOUS EXPENSES GENERAL		

	22021001	REFRESHMENTS & MEALS	125,500.00	150,000.00
	22021002	HONORARIUM & SITTING ALLOWANCES	0.00	300,000.00
	22021003	PUBLICITY & ADVERTISEMENTS	300,000.00	600,000.00
	22021006	POSTAGES AND COURIER SERVICES	0.00	0.00
	22021007	WELFARE PACKAGES	357,400.00	720,000.00
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00
	22021009	SPORTING ACTIVITIES	1,193,000.00	1,300,000.00
	22021010	DIRECT TEACHINGS & LABORATORY COST	510,000.00	600,000.00
	22021021	SPECIAL DAYS/CELEBRATIONS	900,000.00	900,000.00
	22021022	PLANNING, MONITORING AND EVALUATION	10,000,000.00	10,000,000.00
	22021023	RESEARCH AND DOCUMENTATION	2,483,600.00	2,500,000.00
	22021025	ACCREDITATION & SUBSCRIPTION TO EDUCATIONAL BODIES	0.00	300,000.00
	22021026	EXAMINATION EXPENSES	123,905,280.00	124,000,000.00
	22021029	OTHER EXPENSES	7,907,375.00	8,300,000.00



	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	1,249,340.00	1,600,000.00
	22021031	CONDUCT OF SURVEY	1,100,000.00	1,100,000.00
	22021032	FAIR, FESTIVAL, EXPO & SUMMIT	2,500,000.00	2,500,000.00
	22021033	CONTINGENCIES/OTHER RECURRENT COST	126,000.00	600,000.00
		TOTAL OVERHEAD COST	235,943,261.00	240,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 051700100100	948,134,009.06	1,145,312,360.20

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

#### DETAILS OF CAPITAL EXPENDITURE

NOTE NO.83B	Agency Code: 051700100100	Agency Name: Ministry of Education, Science and Technology	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS- GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	9,000,000.00
	23010108	PURCHASE OF BUSES	0.00	15,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	12,000,000.00

	23010113	PURCHASE OF COMPUTERS	199,800.00	18,420,000.00
	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	195,200.00	280,000,000.00
	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	3,000,000.00
	23010142	PURCHASE OF NETWORKING DEVICES/PERIPHERALS	0.00	0.00
	23010148	PURCHASE OF BOOKS	492,057,250.00	1,886,083,106.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		
	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	527,717,936.20	1,830,596,894.00
	23020110	CONSTRUCTION/PROVISION OF FIRE FIGHTING EQUIPMENT	0.00	30,000,000.00
	23020111	CONSTRUCTION/PROVISION OF LIBRARIES	0.00	33,000,000.00
	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	679,380.14	1,200,000,000.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		
	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	11,135,161.80	1,040,000,000.00
	23030110	REHABILITATION / REPAIRS - LIBRARIES	0.00	900,000.00
	23030121	REHABILITATION/REPAIR OF OFFICE BUILDINGS	0.00	3,000,000.00

	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECT AND ASSIGNMENTS	131,738,633.00	200,000,000.00
	23050110	EDUCATIONAL PROGRAMMES	0.00	15,000,000.00
	23050112	COUNTERPART FUNDING	12,518,000.00	24,000,000.00
	23050118	PROCUREMENT OF AGRICULTURAL INPUTS	0.00	0.00
	TOTAL		1,176,241,361.14	6,600,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019—CONTD

SOCIAL SECTOR-CONTD

NOTE NO.83Ci	AGENCY CODE: 051700100200	Agency Name: Agency for Adult And Non- Formal Education	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	26,621,043.57	33,263,015.91

	Sub-Total		26,621,043.57	33,263,015.91
	2202	OVERHEAD COST		
	220101	TRAVEL & TRANSPORT : GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	1,432,486.13	1,700,000.00
	220202	UTILITIES – GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES -GENERAL		
	22020301	OFFICE STATIONARIES /COMPUTER CONSUMABLES	286,250.00	300,000.00
	22020304	MAGAZINE & PERIODICALS	0.00	0.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	126,500.00	150,000.00
	220204	MAINTENANCE SERVICES – GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENTS	94,200.00	100,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00

	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	0.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	100,000.00
	220205	TRAINING – GENERAL		
	22020501	LOCAL TRIANING	0.00	100,000.00
	22020502	INTERNATION TRAINING	0.00	0.00
	220206	OTHER SERVICES - GENERAL		
	22020601	SECURITY SERVICES	0.00	0.00
	22020602	OFFICE RENT	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES – GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	0.00
	220208	FUEL & LUBRICANTS – GENERAL		
	22020803	PLANT / GENERATOR FUEL COST	0.00	100,000.00
	220210	MISCELLANEOUS EXPENSES – GENERAL		
	22021002	HONORARIUM AND SITTING ALLOWANCE	434,500.00	1,500,000.00
	22021003	PUBLICITY AND ADVERTISEMENTS	0.00	200,000.00
	22021007	WELFARE PACKAGES	360,000.00	500,000.00

	22021010	DIRECT TEACHING & LABORATORY COST	450,000.00	800,000.00
	22021021	SPECIAL DAYS/ CELEBRATIONS	0.00	300,000.00
	22021022	PLANNING, MONITORING AND EVALUATION	130,000.00	550,000.00
	22021026	EXAMINATION EXPENSES	250,000.00	450,000.00
	22021029	OTHER EXPENSES	320,000.00	650,000.00
	22021030	PUBLIC ENLIGHTMENT PROGRAMME	0.00	0.00
	22021032	FAIR, FESTIVAL, EXPO & SUMMIT	0.00	0.00
	22021033	CONTINGENCIES - OTHER RECURRENT COSTS	0.00	0.00
		TOTAL OVERHEAD COST	3,883,936.13	7,500,000.00
	TOTAL	RECURRENT COST FOR CODE 051700100200	30,504,979.70	40,763,015.91

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.83Cii	Agency Code: 051700100200	Agency Name: Agency for Adult And Non- Formal Education	Actual 2019	Budget 2019
	Economic Code			

	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	5,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	500,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	500,000.00
	23010115	PURCHASE OF PHOTOCOPYING MACHINE	0.00	0.00
	23010118	PURCHASE OF SCANNERS	0.00	0.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	200,000.00
	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	1,000,000.00
	23010144	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	0.00	0.00
	23010145	PURCHASE OF PROJECTORS	0.00	100,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	0.00	1,000,000.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		
	23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES	0.00	0.00
	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	0.00
	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	200,000.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL		
	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		1,000,000.00

			384,146.00	
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050110	EDUCATIONAL PROGRAMMES	817,000.00	4,000,000.00
	TOTAL		1,201,146.00	13,500,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019—CONTD

SOCIAL SECTOR-CONTD

NOTE NO.83Di	Agency Code: 051705600100	Agency Name: Oyo State Scholarship Board	Actual 2019	Budget 2019
	Economic Code			
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	688,400.00	775,000.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	220203	MATERIAL & SUPPLIES-GENERAL		



	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	500,000.00
	22020303	NEWS PAPERS	0.00	50,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	100,000.00
	220204	MAINTENACE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	100,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	50,000.00
	22020405	MAINTENANCE OF PLANTS/ GENERATORS	0.00	50,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	0.00	100,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	500,000.00
	220210	MISCELLANEOUS EXPENSES-GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	50,000.00
	22021002	HONOURARIUM & SITTING ALLOWANCE	0.00	275,000.00
	22021003	PUBLICITY & ADVERTISEMENTS	0.00	500,000.00
	22021007	WELFARE PACKAGES	60,000,000.00	80,325,000.00

	22021026	EXAMINATION EXPENSES	175,000.00	750,000.00
	22021029	OTHER EXPENSES	0.00	362,500.00
		TOTAL OVERHEAD COST	60,863,400.00	84,487,500.00
	TOTAL	RECURRENT COST FOR CODE: 051705600100	60,863,400.00	84,487,500.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019—CONTD

#### DETAILS OF CAPITAL EXPENDITURE

NOTE NO.83Dii	Agency Code: 051705600100	Agency Name: Oyo State Scholarship Board	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00
	23010113	PURCHASE OF COMPUTERS	0.00	1,000,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL		
	23030121	CONSTRUCTION/RENOVATION OF OFFICE BUILDINGS	0.00	575,000.00

	TOTAL		0.00	1,575,000.00
--	-------	--	------	--------------

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019—CONTD

SOCIAL SECTOR - CONTD

NOTE NO.84	Agency Code: 051705400200	Agency Name: Post Primary Schools Teaching Service Commission	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY (TEACHERS)	17,199,587,121.21	18,810,000,000.00
	21010101	SALARY (STAFF)	36,806,094.98	50,000,000.00
	Sub-Total (i)		17,236,393,216.19	18,860,000,000.00
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS (TEACHERS LEAVE BONUS)	881,515,464.30	395,000,000.00
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS (STAFF LEAVE BONUS)	2,144,170.39	9,000,000.00

	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	250,000.00
	22020202	TELEPHONE CHARGES	0.00	250,000.00
	220203	MATERIAL & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,237,210.00	2,500,000.00
	22020303	NEWSPAPERS	0.00	250,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENT	0.00	500,000.00
	220204	MAINTENANCE SERVICE - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	762,246.00	1,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	750,000.00	1,000,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	0.00	1,000,000.00
	22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	1,150,000.00	750,000.00
	22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00
	22020406	OTHER MAINTENANCE SERVICES	500,000.00	1,000,000.00
	22020410	GRANT TO BOARDS/INSTITUTION/CORPORATION	0.00	250,000.00
	22020418	MAINTENANCE OF PUBLIC SCHOOLS	0.00	0.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	32,960,000.00	35,165,000.00

	22020502	INTERNATIONAL TRAINING	0.00	10,000,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	200,000.00	250,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT & MEALS	1,204,000.00	1,000,000.00
	22021002	HONORARIUM & SITTING ALLOWANCE	1,200,000.00	1,050,000.00
	22021003	PUBLICITY & ADVERTISEMENTS	250,000.00	500,000.00
	22021006	POSTAGES & COURIER SERVICES	0.00	100,000.00
	22021007	WELFARE PACKAGES	750,000.00	1,000,000.00
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	885,000.00
	22021011	RECRUITMENT & APPOINTMENT (SERVICE WIDE)	500,000.00	1,500,000.00
	22021022	PLANNING, MONITORING AND EVALUATION	5,081,000.00	7,500,000.00
	22021023	RESEARCH AND DOCUMENTATION	1,500,000.00	2,500,000.00
	22021026	EXAMINATION EXPENSES	500,000.00	3,000,000.00
	22021029	OTHER EXPENSES	2,624,600.00	1,800,000.00
	Sub-Total (ii)		935,328,690.69	479,500,000.00
	220301	STAFF LOANS AND ADVANCES		
	22030106	MOTOR VEHICLE ADVANCES	0.00	8,000,000.00

	Sub-Total (iii)		0.00	8,000,000.00
		TOTAL OVERHEAD COST (ii+iii)	935,328,690.69	487,500,000.00
	TOTAL	RECURRENT COST FOR CODE: 051705400200	18,171,721,906.88	19,347,500,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019—CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.84B	Agency Code: 051705400200	Agency Name: Post Primary Schools Teaching Service Commission	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	5,300,000.00	35,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	339,390.00	3,500,000.00
	23010113	PURCHASE OF COMPUTERS	1,264,925.00	15,000,000.00
	23010114	PURCHASE OF COMPUTER PRINTERS	0.00	2,500,000.00
	23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	500,000.00
	23010116	PURCHASE OF TYPEWRITERS	0.00	0.00
	23010118	PURCHASE OF SCANNERS	0.00	250,000.00

	23010140	PURCHASE OF UPS/INVERTERS	0.00	250,000.00
	23010141	PURCHASE OF COMPUTER STORAGE DEVICES	0.00	125,000.00
	23010145	PURCHASE OF PROJECTORS	0.00	250,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	200,000.00	1,000,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL		
	23030101	REHABILITATION/REPAIRS OF RESIDENTIAL BUILDING	0.00	1,000,000.00
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	10,000,000.00
	TOTAL		7,104,315.00	69,375,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

SOCIAL SECTOR-CONTD

NOTE N0.85	Agency Code: 051700800100	Agency Name: Oyo State Library Board	Actual 2019	Budget 2019
	Economic Code:			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	50,574,180.75	60,399,879.78

	Sub-Total		50,574,180.75	60,399,879.78
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT- GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT:OTHERS	2,690,809.20	4,400,000.00
	220202	UTILITIES - GENERAL		
	22020201	ELECTRICITY CHARGES	211,892.46	300,000.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	465,536.00	500,000.00
	22020303	NEWSPAPERS	464,600.00	700,000.00
	220204	MAINTENANCE SERVICES -GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	752,000.00	800,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	170,000.00	200,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	493,100.00	500,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRANING	300,000.00	300,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220208	FUEL & LUBRICANTS- GENERAL		



	22020803	PLANT/GENERATOR FUEL COST	455,000.00	500,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021007	WELFARE PACKAGES	200,000.00	300,000.00
	22021029	OTHER EXPENSES	0.00	0.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	1,313,025.00	1,500,000.00
		TOTAL OVERHEAD COST	7,515,962.66	10,000,000.00
	TOTAL	RECURRENT COST FOR CODE 051700800100	58,090,143.41	70,399,879.78

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.85B	Agency Code: 051700800100	Agency Name: Oyo State Library Board	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010104	PURCHASE OF MOTORCYCLES	0.00	0.00
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	10,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURES & FITTINGS	0.00	0.00

	23010118	PURCHASE OF SCANNERS	0.00	0.00
	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	10,000,000.00
	23010140	PURCHASE OF UPS/INVERTERS	0.00	0.00
	23010146	PURCHASE OF OTHER EQUIPMENT	190,800.00	800,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS- GENERAL		
	23020111	CONSTRUCTION/PROVISION OF LIBRARIES	0.00	10,000,000.00
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	500,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL		
	23030110	REHABILITATION/REPAIRS- LIBRARIES	0.00	500,000.00
	23030118	REHABILITATION/REPAIRS- RECREATIONAL FACILITIES	0.00	500,000.00
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	2,000,000.00
	23030127	REHABILITATION/REPAIRS - ICT INFRASTRUCTURES	0.00	700,000.00
	230401	PRESERVATION OF THE ENVIRONMENTS-GENERAL		
	23040106	BEAUTIFICATION & LANDSCAPING	0.00	0.00
	230501	ACQUISITION OF NON TANGILBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	311,000.00	5,000,000.00
	23050110	EDUCATIONAL PROGRAMMES	756,000.00	5,000,000.00
	TOTAL		1,257,800.00	45,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

SOCIAL SECTOR-CONTD

NOTE NO.86	Agency Code: 051700300100	Agency Name: State Universal Basic Education Board	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	112,210,265.87	117,111,721.97
	Sub-Total		112,210,265.87	117,111,721.97
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020101	LOCAL TRAVEL & TRANSPORT : TRAINING	0.00	0.00
	22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	30,376,539.18	40,000,000.00
	220202	UTILITIES – GENERAL		
	22020201	ELECTRICITY CHARGES	2,500,000.00	3,000,000.00
	22020202	TELEPHONE CHARGES	0.00	108,000.00

	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES – GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	500,000.00
	22020302	BOOKS	0.00	300,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	4,492,423.01	5,000,000.00
	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	28,372,527.15	35,000,000.00
	220204	MAINTAINANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	480,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	480,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	0.00	180,000.00
	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	260,000.00	306,000.00
	220205	TRAINING – GENERAL		
	22020501	LOCAL TRAINING	194,500.00	1,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220206	OTHERS SERVICES – GENERAL		
	22020601	SECURITY SERVICES	500,000.00	600,000.00
	22020605	CLEANING / FUNMIGATION	0.00	120,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		

	22020701	FINANCIAL CONSULTING	7,423,925.00	8,000,000.00
	22020703	LEGAL SERVICES	0.00	1,000,000.00
	22020709	CONSULTANCY SERVICES / FEES	0.00	240,000.00
	220208	FUEL & LUBRICANTS - GENERAL		
	22020803	PLANT / GENERATOR FUEL COST	420,000.00	500,000.00
	220210	MISCELLANEOUS EXPENSES - GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	0.00
	22021004	MEDICAL EXPENSES- LOCAL	0.00	336,000.00
	22021007	WELFARE PACKAGES	0.00	0.00
	22021009	SPORTING ACTIVITIES	5,585,300.00	6,000,000.00
	22021013	PROMOTION EXAMINATION	0.00	0.00
	22021022	PLANNING, MONITORING AND EVALUATION	27,099,816.84	30,000,000.00
	22021026	EXAMINATION EXPENSES	0.00	56,662,500.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	4,788,675.00	12,500,000.00
	22021031	CONDUCT OF SURVEY	0.00	300,000.00
	22021033	CONTINGENCIES- OTHER RECURRENT COSTS	0.00	200,000.00
	220301	STAFF LOANS AND ADVANCES		
	22030106	MOTOR VEHICLE ADVANCES	0.00	0.00

	TOTAL OVERHEAD COST	112,013,706.18	202,812,500.00
TOTAL	RECURRENT COST FOR CODE: 051700300100	224,223,972.05	319,924,221.97

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.86B	Agency Code: 051700300100	Agency Name: State Universal Basic Education Board	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	27,600,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	30,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	2,400,000.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	1,200,000.00
	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	600,000.00
	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	0.00
	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	0.00

	23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	240,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	0.00
	23010148	PURCHASE OF BOOKS	0.00	0.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL		
	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	1,573,675,683.12
	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	30,000,000.00
	23020119	CONSTRUCTION/PROVISION OF RECREATIONAL FACILITIES	0.00	0.00
	23020128	CONSTRUCTION/PROVISION - ROAD SIGNS AND FURNITURE	0.00	0.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		
	23030106	REHABILITATION / REPAIRS-PUBLIC SCHOOLS	0.00	66,000,000.00
	23030119	REHABILITATION / REPAIRS-AIR NAVIGATIONAL EQUIPMENT	0.00	36,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050102	COMPUTER SOFTWARE ACQUISITION	0.00	883,731.12
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	197,463,892.50
	23050110	EDUCATIONAL PROGRAMMES	0.00	0.00
	23050111	CONSTITUENCY PROJECTS/EMPOWERMENT PROGRAMME	0.00	0.00
	23050112	COUNTERPART FUNDING	0.00	1,571,135,521.74
	TOTAL		0.00	3,537,198,828.48

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

SOCIAL SECTOR-CONTD

NOTE NO.87	Agency Code: 051705500100	Agency Name: Board For Technical And Vocational Education (BOTAVED)	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	136,154,268.12	148,684,390.00
	Sub Total		136,154,268.12	148,684,390.00
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRASPORT GENERAL		
	22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	8,696,880.41	7,000,000.00
	220202	UTILITIES -GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	5,000.00
	22020202	TELEPHONE CHARGES	0.00	0.00



	22020203	INTERNET ACCESS CHARGES	0.00	5,000.00
	220203	MATERIALS & SUPPLIES GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	564,711.50	590,000.00
	22020303	NEWSPAPERS	0.00	5000.00
	22020305	PRINTING OF NON-SECURITY DOCUMENTS	372,838.75	380,000.00
	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	0.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	5,000.00
	22020402	MAINTAINANCE OF OFFICE FURNITURE	0.00	5,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	369,213.00	400,000.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	5,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	0.00	120,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICE-GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	0.00

	220208	FUEL & LUBRICANTS - GENERAL		
	22020803	PLANT/GENERATOR FUEL COST	0.00	5,000.00
	220210	MISCELLANEOUS EXPENSES -GENERAL		
	22021001	REFRESHMENT& MEALS	0.00	0.00
	22021007	WELFARE PACKAGES	0.00	0.00
	22021009	SPORTING ACTIVITIES	0.00	0.00
	22021022	PLANNING, MONITORING AND EVALUATION	470,000.00	470,000.00
	22021026	EXAMINATION EXPENSES	4,995,000.00	5,000,000.00
	22021029	OTHER EXPENSES	0.00	0.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	0.00
	22021033	CONTIGENCIES- OTHER RECURRENT COST	0.00	5,000.00
		TOTAL OVERHEAD COST	15,468,643.66	14,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 051705500100	151,622,911.78	162,684,390.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER,2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.87B	Agency Code: 051705500100	Agency Name: Board For Technical And Vocational Education (BOTAVED)	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLE	0.00	2,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	2,000,000.00
	23010113	PURCHASE OF COMPUTERS	0.00	1,000,000.00
	23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENT	0.00	1,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	190,800.00	5,000,000.00
	23010147	PURCHASE OF ACADEMIC GOWNS	0.00	0.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS- GENERAL		
	23020103	CONSTRUCTION/PROVISION OF ELECTRICITY	0.00	1,000,000.00
	23020107	CONSTRUCTION/PROVISION OF PUBLIC SCHOOLS	0.00	10,000,000.00
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	5,000,000.00
	230301	REHABILITATION AND REPAIRS OF FIXED ASSETS - GENERAL		
	23030106	REHABILITATION/REPAIRS OF PUBLIC SCHOOL	0.00	5,000,000.00

	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	193,980.00	5,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	0.00
	23050110	EDUCATIONAL PROGRAMMES	3,407,830.00	7,000,000.00
	23050112	COUNTERPART FUNDING	0.00	1,000,000.00
	TOTAL		3,792,610.00	45,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD

SOCIAL SECTOR CONTD

NOTE NO.88	Agency Code: 052100100100	Agency Name: Ministry of Health	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES & WAGES		
	21010101	SALARY	298,706,403.47	416,785,033.70
	Sub Total		298,706,403.47	416,785,033.70

	2202	OVERHEAD COST		
	220201	TRAVELS & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,811,920.16	8,000,000.00
	220202	UTILITIES GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	1,000,000.00	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	2,500,000.00	2,500,000.00
	22020303	NEWSPAPER	500,000.00	500,000.00
	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	483,750.00	500,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,930,000.00	2,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00

	22020404	MAINTENANCE OF OFFICE /IT EQUIPMENTS	983,500.00	1,000,000.00
	22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	291,900.00	2,500,000.00
	22020502	INTERNATIONAL TRAINING	0.00	3,000,000.00
	220206	OTHER SERVICES - GENERAL		
	22020605	CLEANING AND FUMIGATION SERVICES	450,000.00	1,500,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	1,259,000.00	1,500,000.00
	220210	MISCELLANEOUS EXPENSES -GENERAL		
	22021001	REFRESHMENT & MEAL	999,000.00	1,000,000.00
	22021004	MEDICAL EXPENSES - LOCAL	17,251,065.00	17,600,000.00
	22021007	WELFARE PACKAGES	800,000.00	800,000.00

	22021009	SPORTING ACTIVITIES	0.00	0.00
	22021019	MEDICAL EXPENSES - INTERNATIONAL	2,500,000.00	3,000,000.00
	22021021	SPECIAL DAYS/CELEBRATIONS	0.00	0.00
	22021022	PLANNING, MONITORING & EVALUATION	5,000,000.00	5,000,000.00
	22021023	RESEARCH & DOCUMENTATION	0.00	100,000.00
	22021029	OTHER EXPENSES	480,000.00	500,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	0.00
	22021032	FAIR, FESTIVAL, EXPO & SUMMIT	0.00	0.00
		TOTAL OVERHEAD COST	48,240,135.16	57,000,000.00
	TOTAL	RECURRENT COST FOR CODE : 052100100100	346,946,538.63	473,785,033.70

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER,2019 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.88B	Agency Code: 0052100100100	Agency Name: Ministry of Health	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS- GENERAL		

	23010105	PURCHASE OF MOTOR VEHICLES	0.00	50,000,000.00
	23010108	PURCHASE OF BUSES	0.00	50,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00
	23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENT	0.00	100,000,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL		
	23020106	CONSTRUCTION/PROVISION OF HOSPITALS/HEALTH CENTRES	478,456,156.24	650,000,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL		
	23030105	REHABILITATION/REPAIRS -HOSPITAL/HEALTH CENTRES	17,882,738.94	150,000,000.00
	23030110	REHABILITATION/REPAIRS -LIBRARIES	0.00	0.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	1,411,324,183.87	2,770,000,000.00
	23050110	EDUCATIONAL PROGRAMMES	0.00	10,000,000.00
	23050112	COUNTERPART FUNDING	0.00	0.00
	23050114	PAYMENT OF COMPENSATION TO PROPERTY OWNERS	0.00	0.00
	23050119	CONTINGENCIES -CAPITAL	0.00	0.00
	TOTAL		1,907,663,079.05	3,780,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - CONTD



SOCIAL SECTOR-CONTD

NOTE NO.89	Agency Code : 052110200100	Agency Name:Oyo State Hospitals' Management Board	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	5,589,735,932.45	6,886,325,041.19
	Sub-Total		5,589,735,932.45	6,886,325,041.19
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT- GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	24,751,231.85	24,925,000.00
	220202	UTILITIES GENERAL		
	22020201	ELECTRICITY CHARGES	150,000.00	150,000.00
	22020202	TELEPHONE CHARGES	150,000.00	150,000.00
	22020203	INTERNET ACCESS CHARGES	33,750.00	150,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		

	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,396,215.00	1,500,000.00
	22020304	MAGAZINES & PERIODICALS	4,000,000.00	4,000,000.00
	22020307	DRUGS, LABORATORY, MEDICAL SUPPLIES	4,500,000.00	4,500,000.00
	22020312	SUPPLIES OF CHEMICALS	1,833,750.00	1,850,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,389,300.00	2,000,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	2,000,000.00	2,000,000.00
	22020404	MAINTENANCE OF OFFICE /I.T EQUIPMENT	333,750.00	375,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	4,500,000.00	4,500,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220206	OTHER SERVICES- GENERAL		
	22020605	CLEANING & FUMIGATION SERVICES	0.00	750,000.00
	220207	CONSULTING AND PROFESSIONAL SERVICES-GENERAL		
	22020709	CONSULTANCY SERVICE/FEES	0.00	200,000.00
	220210	MISCELLANEOUS EXPENSES- GENERAL		
	22021001	REFRESHMENT & MEALS	195,000.00	1,500,000.00
	22021004	MEDICAL EXPENSES- LOCAL	0.00	300,000.00

	22021007	WELFARE PACKAGES	0.00	100,000.00
	22021029	OTHER EXPENSES	0.00	550,000.00
	22021033	CONTINGENCIES - OTHER RECURRENT COST	0.00	500,000.00
		TOTAL OVERHEAD COST	45,232,996.85	50,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 052110200100	5,634,968,929.30	6,936,325,041.19

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE ENDED 31ST DECEMBER 2019 - CONTD

DETAILS OF CAPITAL EXPENDITURE CONTD

NOTE NO.89B	Agency Code: 052110200100	Agency Name :Oyo State Hospitals' Management Board	Actual 2019	Budget 2019
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSET'S GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	39,500,000.00
	23010106	PURCHASE OF VANS	0.00	0.00
	23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	0.00	0.00
	23010113	PURCHASE OF COMPUTERS	196,100.00	2,000,000.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	2,500,000.00
	23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT	0.00	8,500,000.00

	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	2,500,000.00
	TOTAL		196,100.00	55,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE ENDED 31ST DECEMBER 2019 - CONTD

SOCIAL SECTOR-CONTD

NOTE NO.90	Agency code: 052100300101	Agency Name: Oyo State Primary Health Care Board	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	66,984,513.97	89,056,992.40
	Sub-Total		66,984,513.97	89,056,992.40
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT – GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	690,017.89	1,000,000.00
	220202	UTILITIES GENERAL		

	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	220203	MATERIALS SUPPLIES – GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	500,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENT	0.00	0.00
	22020307	DRUGS/LABORATORY/MEDICAL SERVICES	0.00	0.00
	22020310	TEACHING AIDS/INSTRUCTION MATERIALS	0.00	0.00
	220204	MAINTENANCE SERVICES – GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	180,440.00	500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00
	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QTRS	0.00	0.00
	22020404	MAINTENANCE OF OFFICE/ EQUIPMENT	0.00	0.00
	22020405	MAINTENANCE OF PLANT GENERATORS	0.00	0.00
	22020406	OTHER MAINTENANCE SERVICES	0.00	5,250,000.00
	220205	TRAINING-GENERAL		
	22020501	LOCAL TRAINING	170,000.00	3,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	3,000,000.00

	22020605	CLEANING/ FUMIGATION SERVICE	0.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL		
	22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00
	22020709	CONSULTANCY SERVICES/FEES	0.00	3,850,000.00
	22020710	EXTERNAL AUDIT FEE	0.00	0.00
	220208	FUEL & LUBRICANTS-GENERAL	0.00	
	22020801	MOTOR VEHICLE FUEL COST	0.00	0.00
	22020803	PLANT/GENERATOR FUEL COST	0.00	0.00
	220210	MISCELLANEOUS EXPENSES- GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	500,000.00
	22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00
	22021003	PUBLICITY & ADVERTISEMENT	0.00	0.00
	22021006	POSTAGE & COURIER SERVICE	0.00	0.00
	22021007	WELFARE PACKAGES	0.00	1,000,000.00
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00
	22021010	DIRECT TEACHING & LABORATORY COST	0.00	0.00
	22021021	SPECIAL DAYS CELEBRATIONS	0.00	2,500,000.00
	22021022	PLANNING MONITORING AND EVALUATION	95,000.00	300,000.00

	22021023	RESEARCH AND DOCUMENTATION	0.00	0.00
	22021029	OTHER EXPENSES	1,000,000.00	2,000,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	2,600,000.00
	22021033	CONTINGENCIES- OTHER RECURRENT COSTS	188,048.00	4,000,000.00
		TOTAL OVERHEAD COST	2,323,505.89	30,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 052100300101	69,308,019.86	119,056,992.40

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019- CONTD

#### DETAILS OF CAPITAL EXPENDITURE

NOTE: NO.90B	Agency code: 052100300101	Agency Name: Oyo State Primary Health Care Board	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	10,000,000.00	25,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00

	23010113	PURCHASE OF COMPUTERS	38,200,000.00	3,000,000.00
	23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00
	23010115	PURCHASE OF PHOTOCOPY MACHINES	0.00	0.00
	23010146	PURCHASE OF OTHER OFFICE EQUIPMENTS	0.00	0.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL		
	23030105	REHABILITATION/REPAIRS- HOSPITALS/ HEALTH CENTRES	0.00	0.00
	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	500,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	152,204,844.78	71,500,000.00
	TOTAL		200,404,844.78	100,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD

SOCIAL SECTOR - CONTD

NOTE NO.91	Agency Code: 052101100101	Agency Name: Oyo State College of Nursing and Midwifery	Actual 2019	Budget 2019
	Economic Code	.		



	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	108,886,666.77	140,000,000.00
	Sub-Total		108,886,666.77	140,000,000.00
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,201,405.94	79,125,000.00
		TOTAL OVERHEAD COST	1,201,405.94	79,125,000.00
	TOTAL	RECURRENT COST FOR CODE:- 052110400100	110,088,072.71	219,125,000.00
	052110400100 *	HOSTING OF YEAR 2018 SCIENTIFIC CONFERENCE OF HEAD OF BASIC NURSING INSTITUTION OF NIGERIA (COHBPIN)	7,000,000.00	0.00
	052110400100 *	ACCREDITATION EXERCISE OF OYO STATE COLLEGE OF NURSING AND MIDWIFERY, ELEYELE, IBADAN AND THE SCHOOL OF BASIC MIDWIFERY, KISHI.	30,000,000.00	0.00
		TOTAL	37,000,000.00	0.00

		*CODE DOES NOT EXIST		

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.91B	Agency Code: 052101100101	Agency Name: Oyo State College of Nursing and Midwifery	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
		CAPITAL DEVELOPMENT	0.00	80,000,000.00
	TOTAL		0.00	80,000,000.00

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD

SOCIAL SECTOR-CONTD

NOTE NO.92	Agency Code 052110600100	Agency Name: Oyo State College of Health Science and Technology	Actual 2019	Budget 2019
	Economic Code			

	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	81,202,180.51	87,258,389.56
	Sub-Total		81,202,180.51	87,258,389.56
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT- GENERAL		
	22020101	LOCAL TRAVEL & TRANSPORT:TRAINNING	0.00	1,500,000.00
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	556,009.72	1,500,000.00
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINIG	0.00	2,508,895.83
	220202	UTILITIES GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	200,000.00
	22020203	INTERNET ACCESS CHARGES	0.00	510,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	500,000.00

	22020302	BOOKS	0.00	500,000.00
	22020304	MAGAZINES & PERIODICALS	0.00	600,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	400,000.00
	22020306	PRINTING OF SECURITY DOCUMENTS	0.00	600,000.00
	22020307	DRUGS, LABORATORY,MEDICAL SUPPLIES	0.00	700,000.00
	22020310	TEACHING AIDS/INSRUNCTIONAL MATERIALS	0.00	1,000,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	800,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	600,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	0.00	800,000.00
	22020404	MAINTENANCE OF OFFICE /I.T EQUIPMENT	0.00	500,000.00
	22020405	MAINTENANCE OF PLANTS / GENERATORS	0.00	800,000.00
	22020413	MINOR ROAD MAINTENANCE	0.00	0.00
	220210	MISCELLANEOUS EXPENSES- GENERAL		
	22021009	SPORTING ACTIVITIES	0.00	600,000.00
	22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	0.00	4,500,000.00
	22021021	SPECIAL DAYS/CELEBRATIONS	0.00	800,000.00
	22021022	PLANNING, MONITORING AND EVALUATION	0.00	800,000.00

	22021023	RESEARCH AND DOCUMENTATION	0.00	800,000.00
	22021025	ACCREDITATION & SUBSCRIPTION TO EDUCATIONAL BODIES	11,919,850.00	17,000,000.00
	22021026	EXAMINATION EXPENSES	0.00	700,000.00
	22021027	DISASTER MANAGEMENT	0.00	500,000.00
	22021029	OTHER EXPENSES	0.00	1,200,000.00
	22021033	CONTINGENCIES - OTHER RECURRENT COST	0.00	0.00
		TOTAL OVERHEAD COST	12,475,859.72	40,918,895.83
	TOTAL	RECURRENT COST FOR CODE: 052110600100	93,678,040.23	128,177,285.39

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.92B	Agency Code 052110600100	Agency Name: Oyo State College of Health Science and Technology	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	17,500,000.00

	23010108	PURCHASE OF BUSES	0.00	15,500,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	6,593,120.00
	23010113	PURCHASE OF COMPUTERS	0.00	0.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00
	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	4,300,000.00	10,000,000.00
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	4,178,880.00
	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	7,428,000.00
	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	3,500,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	0.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050110	EDUCATIONAL PROGRAMMES	0.00	15,300,000.00
	TOTAL		4,300,000.00	80,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD

SOCIAL SECTOR: CONTD

NOTE NO.93	Agency Code: 052100100100	Agency Name: Oyo State Health Insurance Agency	Actual 2019	Budget 2019
	21	PERSONNEL COST		

	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	21,324,364.48	26,347,861.44
	Sub-Total		21,324,364.48	26,347,861.44
	220201	TRAVEL & TRANSPORT – GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT:OTHERS	183,774.29	5,000,000.00
	22020104	INTERNATIONAL TRAVEL & TRANSPORT:OTHERS	0.00	10,000,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	0.00	10,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	10,000,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	5,000,000.00
	22021029	OTHER EXPENSES	0.00	29,504,100.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	40,000,000.00
		TOTAL OVERHEAD COST	183,774.29	109,504,100.00
	TOTAL		21,508,138.77	135,851,961.44

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.93B	Agency Code: 052100100100	Agency Name: Oyo State Health Insurance Agency	Actual 2019	Budget 2019
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSET GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLE	0.00	35,000,000.00
	23010118	CONSTRUCTION AND PROVISION OF INFRASTRUCTURE	0.00	0.00
	23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENTS	0.00	15,000,000.00
	230301	REHABILITATION AND REPAIR OF FIXED ASSETS-GENERAL		
	23030121	REHABILITATION AND REPAIR OF OFFICES	0.00	15,000,000.00
	23030127	REHABILITATION AND REPAIR OF ICT	0.00	15,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050109	SPECIAL PROJECTS & ASSIGNMENT		5,000,000.00
	TOTAL		0.00	85,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - CONTD

SOCIAL SECTOR-CONTD



NOTE NO.94	Agency Code: 051400100100	Agency Name:Ministry of Women Affairs Community Development Social Welfare And Poverty Alleviation	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	140,094,603.11	180,018,726.92
	Sub Total (i)		140,094,603.11	180,018,726.92
	2202	OVERHEAD COST		
	220201	TRAVEL AND TRANSPORT- GENERAL		
	22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	9,753,101.82	10,000,000.00
	220202	UTILITIES GENERAL		
	22020202	TELEPHONE CHARGES	0.00	100,000.00
	220203	MATERIALS AND SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	852,350.00	1,000,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,500,000.00

			593,750.00	
	22020402	MAINTENANCE OF OFFICE FURNITURE	593,750.00	1,500,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENT	0.00	500,000.00
	22020404	MAINTENANCE OF OFFICE /IT EQUIPMENT	0.00	750,000.00
	22020405	MAINTENANCE OF PLANT/GEN	0.00	500,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	6,237,600.00	13,500,000.00
	22020502	INTERNATIONAL TRAINING	35,549,090.00	40,000,000.00
	220206	OTHER SERVICES- GENERAL		
	22020601	SECURITY SERVICES	0.00	400,000.00
	22020605	CLEANING/FUMIGATION	0.00	250,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
	22020703	LEGAL SERVICES	250,000.00	500,000.00
	22020711	PROFESSIONAL FEES	0.00	250,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		

	22021001	REFRESHMENT AND MEALS	343,750.00	500,000.00
	22021003	PUBLICITY AND ADVERTISEMENTS	0.00	0.00
	22021007	WELFARE PACKAGES	18,330,840.00	41,000,000.00
	22021019	MEDICAL EXPENSES- LOCAL	0.00	250,000.00
	22021021	SPECIAL DAYS/ CELEBRATIONS	19,565,500.00	25,000,000.00
	22021022	PLANNING, MONITORING AND EVALUATION	1,187,500.00	1,500,000.00
	22021029	OTHER EXPENSES	22,775,750.00	46,000,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	1,000,000.00
	22021032	FAIR, FESTIVAL, EXPO AND SUMMIT	0.00	11,000,000.00
	22021033	CONTINGENCIES - OTHER RECURRENT COST	2,218,100.00	3,000,000.00
	220401	LOCAL GRANTS AND CONTRIBUTIONS		
	22040109	GRANTS TO COMMUNITIES/NGOs	0.00	0.00
	No Code	RUNNING COST FOR THE HOMES	4,400,000.00	0.00
		TOTAL OVERHEAD COST	122,651,081.82	200,000,000.00

TOTAL	RECURRENT COST FOR CODE: 051400100100	262,745,684.93	380,018,726.92
-------	---------------------------------------	----------------	----------------

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.94B	Agency Code	Agency Name: Women Affairs Community Development Social Welfare. & Poverty Alleviation	Actual 2019	Budget 2019
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSET GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	30,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,500,000.00
	23010119	PURCHASE OF POWER GENERATING SET	0.00	2,500,000.00
	23010122	PURCHASE OF HEALTH /MEDICAL EQUIPMENT	0.00	0.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	2,500,000.00
	23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES	0.00	2,500,000.00
	23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	15,000,000.0
	230301	REHABILITATION/REPAIR OF FIXED ASSET-GENERAL		
	23030101	REHABILITATION /REPAIR OF RESIDENTIAL BUILDING	0.00	10,000,000.00

	23030121	REHABILITATION /REPAIR OF OFFICE BUILDINGS	0.00	10,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSET		
	23050119	CONTINGENCIES-CAPITAL	14,599,275.60	25,000,000.00
	TOTAL		14,599,275.60	100,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

SOCIAL SECTOR-CONTD

NOTE NO.95	Agency Code 053500100100	Agency Name: Ministry of Environment And Water Resources	Actual 2019	Budget 2019
	Economic Code	Details of Expenditure		
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARY AND WAGES		
	21010101	SALARY	295,800,856.58	400,000,000.00
	Sub-Total		295,800,856.58	400,000,000.00
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		

	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	821,000.00	1,000,000.00
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,614,256.08	6,500,000.00
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	439,200.00	1,000,000.00
	220202	UTILITY - GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	50,000.00
	22020202	TELEPHONE CHARGES	0.00	25,000.00
	22020203	INTERNET ACCESS CHARGES	25,000.00	25,000.00
	220203	MATERIALS AND SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	798,690.00	1,000,000.00
	22020302	BOOKS	0.00	25,000.00
	22020303	NEWSPAPER	70,000.00	75,000.00
	22020304	MAGAZINES & PERIODICALS	0.00	50,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	125,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	805,000.00	1,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	400,000.00	500,000.00

	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	0.00	200,000.00
	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	250,000.00	250,000.00
	22020405	MAINTENANCE OF PLANTS /GENERATORS	450,000.00	500,000.00
	22020406	OTHER MAINTENANCE SERVICES	2,130,000.00	15,000,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	0.00	2,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	2,000,000.00
	220206	OTHER SERVICES-GENERAL		
	22020605	CLEANING AND FUMIGATION SERVICES	160,000.00	250,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020703	LEGAL SERVICES	0.00	375,000.00
	220208	FUEL & LUBRICANTS - GENERAL		
	22020801	MOTOR VEHICLE FUEL COST	0.00	50,000.00
	22020803	PLANT / GENERATOR FUEL COST	250,000.00	250,000.00
	220210	MISCELLANEOUS EXPENSES - GENERAL		
	22021003	PUBLICITY AND ADVERTISEMENTS	250,000.00	250,000.00
	22021007	WELFARE PACKAGES	100,000.00	1,500,000.00

	22021013	PROMOTION (SERVICE WIDE)	0.00	100,000.00
	22021021	SPECIAL DAYS/CELEBRATIONS	289,000.00	2,250,000.00
	22021022	PLANNING, MONITORING AND EVALUATION	0.00	1,000,000.00
	22021023	RESEARCH AND DOCUMENTATION	0.00	100,000.00
	22021029	OTHER EXPENSES	420,721,333.36	257,500,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	918,900.00	5,000,000.00
	22021033	CONTINGENCIES- OTHER RECURRENT COSTS	0.00	50,000.00
		TOTAL OVERHEAD COST	435,492,379.44	300,000,000.00
	TOTAL	RECURRENT COST FOR CODE : 053500100100	731,293,236.02	700,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

CAPITAL EXPENDITURE

NOTE NO.95B	Agency Code: 053500100100	Agency Name: Ministry of Environment And Water Resources	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS - GENERAL		



	23010107	PURCHASE OF TRUCKS	0.00	150,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00
	23010142	PURCHASE OF NETWORKING DEVICES/PERIPHERALS	0.00	50,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	0.00	0.00
	23010149	PURCHASE OF GEOLOGICAL/GEOPHYSICAL EQUIPMENT	0.00	50,000,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL		
	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	100,000,000.00
	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	100,000,000.00
	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	100,000,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL		
	23030104	REHABILITATION/REPAIRS-WATER FACILITIES	0.00	100,000,000.00
	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	0.00	50,000,000.00
	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	0.00
	23030107	REHABILITATION / REPAIRS-LABORATORY	0.00	25,000,000.00
	230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		
	23040102	EROSION AND FLOOD CONTROL	0.00	250,000,000.00
	23040104	INDUSTRIAL POLLUTION PREVENTION AND CONTROL	0.00	5,000,000.00
	23040105	WATER POLLUTION PREVENTION AND CONTROL	0.00	5,000,000.00

	23040106	BEAUTIFICATION AND LANDSCAPING	32,258,231.01	250,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050102	COMPUTER SOFTWARE ACQUISITION	0.00	10,000,000.00
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	24,315,000.00	100,000,000.00
	23050112	COUNTERPART FUNDING	339,000,000.00	100,000,000.00
	23050113	LAND PREPARATION / FENCING	0.00	50,000,000.00
	TOTAL		395,573,231.01	1,500,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 -CONTD.

SOCIAL SECTOR-CONTD

NOTE NO.96	Agency Code: 025200100100	Agency Name : Oyo State Rural Water Supply and Sanitation Agency	Actual 2019	Budget 2019
	Economic Code			
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT-GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	150,000.00	500,000.00
	220202	UTILITIES-GENERAL		

	22020201	ELECTRICITY CHARGES	0.00	0.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES - GENERAL		
	22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	286,200.00	1,000,000.00
	22020302	BOOKS	0.00	0.00
	22020303	MAGAZINES & PERIODICALS	0.00	0.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	250,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	0.00	250,000.00
	220205	TRAINING -GENERAL		
	22020501	LOCAL TRAINING	1,199,500.00	1,500,000.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220206	OTHER SERVICES - GENERAL		
	22020601	SECURITY SERVICES	0.00	0.00

	220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	0.00
	220208	FUEL & LUBRICANTS- GENERAL		
	22020803	PLANT/ GENERATOR FUEL COST	0.00	500,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021029	OTHER EXPENSES	0.00	500,000.00
		TOTAL OVERHEAD COST	1,635,700.00	5,000,000.00
	TOTAL	RECURRENT COST FOR CODE 025200100100	1,635,700.00	5,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD.

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.96B	Agency Code: 025200100100	Agency Name : Oyo State Rural Water Supply and Sanitation Agency	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		
	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	40,000,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		

	23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES	0.00	5,000,000.00
	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	5,000,000.00
	230301	REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL		
	23030104	REHABILITATION/REPAIRS - WATER FACILITIES	0.00	5,000,000.00
	230501	ACQUISITION OF NON-TANGIBLE ASSETS		
	23050112	COUNTERPART FUNDING	700,000.00	5,000,000.00
	TOTAL		700,000.00	60,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

SOCIAL SECTOR-CONTD

NOTE NO.97	Agency Code: 051300100100	Agency Name: Ministry of Youth and Sports	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY (MINISTRY)	37,963,624.67	50,295,597.17

	21010101	SALARY (SSFC )	239,000,000.00	110,000,000.00
	21010101	SALARY (CFC)	135,500,000.00	90,000,000.00
	Sub-Total		412,463,624.67	250,295,597.17
	220201	TRAVEL & TRANSPORT- GENERAL		
	22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	4,767,580.46	5,000,000.00
	220202	UTILITIES- GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	250,000.00
	22020202	TELEPHONE CHARGES	0.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES- GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	609,494.24	3,000,000.00
	22020303	MAGAZINE & PERIODICALS	0.00	150,000.00
	22020305	PRINTING OF NON - SECURITY DOCUMENTS	0.00	100,000.00
	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	0.00
	220204	MAINTENANCE SERVICES- GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	0.00	1,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	4,000,000.00

	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTAL QUARTERS	628,968.00	3,000,000.00
	22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	0.00	2,500,000.00
	220205	TRAINING- GENERAL		
	22020501	LOCAL TRAINING	35,000.00	2,500,000.00
	22020502	INTERNATIONAL TRAINING	0.00	2,000,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
	22020701	FINANCIAL CONSULTING	0.00	0.00
	22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00
	22020703	LEGAL SERVICES	0.00	0.00
	22020709	CONSULTANCY SERVICES / FEES	0.00	1,000,000.00
	220208	FUEL & LUBRICANTS - GENERAL		
	22020801	MOTOR VEHICLE FUEL COST	0.00	0.00
	22020803	PLANT / GENERATOR FUEL COST	200,000.00	500,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021003	PUBLICITY AND ADVERTISEMENTS	380,000.00	500,000.00
	22021004	MEDICAL EXPENSES - LOCAL	0.00	250,000.00
	22021007	WELFARE PACKAGES	13,520,100.00	27,500,000.00

	22021009	SPORTING ACTIVITIES	8,718,600.00	21,000,000.00
	22021021	SPECIAL DAYS/ CELEBRATIONS	6,305,000.00	7,750,000.00
	22021029	OTHER EXPENSES	584,485.00	8,000,000.00
		TOTAL OVERHEAD COST	35,749,227.70	90,000,000.00
	TOTAL	RECURRENT COST FOR CODE : 051300100100 (MINISTRY)	73,712,852.37	140,295,597.17
	51300100200	SSFC	9,000,000.00	57,500,000.00
		CFC	0.00	25,000,000.00
	TOTAL	RECURRENT COST (GLOBAL) MIN+SSC+CFC	457,212,852.37	422,795,597.17

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019. CONTD

DETAIL OF CAPITAL EXPENDDITURE

NOTE NO.97B	Agency Code: 051300100100	Agency Name: Ministry of Youth and Sports	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS- GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	2,500,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00



	23010118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	5,000,000.00
	23010119	PURCHASE OF GENERATING SET	0.00	500,000.00
	23010126	PURCHASE OF SPORTING/GAMING EQUIPMEMT	2,126,800.00	5,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENT	349,800.00	1,500,000.00
	230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENERAL		
	23020112	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES	0.00	15,500,000.00
	230301	REHABILITATION/ REPAIRS OF FIXED ASSETS- GENERAL		
	23030111	REHABILITATION/ REPAIRS - SPORTING FACILITIES	7,365,000.00	14,500,000.00
	230501	ACQUISITION OF NON-TANGIBLE ASSETS		
	23050109	SPECIAL PROJECT & ASSIGNMENTS	0.00	500,000.00
	TOTAL		9,841,600.00	45,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

SOCIAL SECTOR-CONTD

NOTE NO.98	Agency Code: 051305100100	Agency Name: Agency for Youth Development	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		

	2101	SALARY		
	210101	SALARIES AND WAGES		
	21010101	SALARY	38,318,035.48	60,155,722.38
	Sub-Total		38,318,035.48	60,155,722.38
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT –GENERAL		
	22020102	LOCAL TRAVEL& TRANSPORT: OTHERS	2,036,665.16	1,759,200.00
	220202	UTILITIES- GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	0.00
	220203	MATERIALS & SUPPLIES –GENERAL		
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	663,900.00	593,900.00
	22020304	MAGAZINES & PERIODICALS	0.00	0.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	400,000.00	330,000.00
	220204	MAINTENANCE SERVICES –GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	426,100.00	385,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	385,000.00	325,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	310,000.00	310,000.00

	220205	TRAINING – GENERAL		
	22020501	LOCAL TRAINING	5,823,900.00	3,346,900.00
	22020502	INTERNATIONAL TRAINING	0.00	0.00
	220206	OTHER SERVICES – GENERAL		
	22020602	OFFICE RENT	400,000.00	400,000.00
	220207	CONSULTING & PROFFESIONAL SERVICES- GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	0.00
	220210	MISCELLANEOUS EXPENSES-GENERAL		
	22021001	REFRESHMENT & MEALS	0.00	0.00
	22021007	WELFARE PACKAGES	7,500,000.00	7,500,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	0.00
	22021032	FAIR, FESTIVAL, EXPO & SUMMIT.	5,150,000.00	5,150,000.00
	22021033	CONTINGENCIES-OTHER RECURRENT COSTS	2,500,000.00	2,400,000.00
		TOTAL OVERHEAD COST	25,595,565.16	22,500,000.00
	TOTAL	RECURRENT COST FOR CODE: 051305100100	63,913,600.64	82,655,722.38

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.98B	Agency Code: 051305100100	Agency Name: Agency for Youth Development	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSESTS-GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	8,465,000.00	16,000,000.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	199,280.00	1,000,000.00
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS- GENERAL		
	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	3,000,000.00
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS- GENERAL		
	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	5,000,000.00
	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	170,000.00	12,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		
	23050111	CONSTITUENCY PROJECTS/EMPOWERMENT PROGRAMME	2,059,361.00	24,000,000.00
	23050112	COUNTERPART FUNDING	4,844,931.45	14,000,000.00
	TOTAL		15,738,572.45	75,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD

SOCIAL SECTOR-CONTD

NOTE NO.99	Agency Code: 053905100100	Agency Name: Oyo State Sports Council	Actual 2019	Budget 2019
	Economic Code			
	21	PERSONNEL COST		
	210	SALARY		
	210101	SALARIES & WAGES		
	21010101	SALARY	308,790,124.22	350,093,025.67
	Sub-Total		308,790,124.22	350,093,025.67
	2202	OVERHEAD COST		
	220201	TRAVEL & TRANSPORT - GENERAL		
	22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	3,429,794.47	8,000,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	500,000.00
	22020202	TELEPHONE CHARGES	0.00	500,000.00
	220203	MATERIALS & SUPPLIES - GENERAL		

	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	191,330.00	500,000.00
	220204	MAINTENANCE SERVICES - GENERAL		
	22020401	MAINTENANCE OF VEHICLE/TRANSPORT EQUIPMENT	0.00	500,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	0.00	1,500,000.00
	22020406	OTHER MAINTENANCE SERVICES	2,186,000.00	2,500,000.00
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	5,000,000.00
	220205	TRAINING - GENERAL		
	22020501	LOCAL TRAINING	0.00	1,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	1,000,000.00
	220210	MISCELLANEOUS EXPENSES GENERAL		
	22021001	REFRESHMENTS & MEALS	0.00	500,000.00
	22021002	HONORARIUM & SITTING ALLOWANCE	0.00	500,000.00
	22021003	PUBLICITY & ADVERTISEMENT	0.00	500,000.00
	22021004	MEDICAL EXPENSES - LOCAL	0.00	500,000.00
	22021006	POSTAGE & COURIER SERVICES	105,600.00	500,000.00

	22021007	WELFARE PACKAGES	0.00	500,000.00
	22021009	SPORTING ACTIVITIES	20,641,000.00	24,000,000.00
	22021021	SPECIAL DAYS/CELEBRATIONS		
	22021028	SPORTS ACADEMY/SIGN-ON FEES/REGISTRATION, ETC	0.00	500,000.00
	22021029	OTHER EXPENSES	150,000.00	500,000.00
	22021032	FAIR FESTIVAL EXPO & SUMMIT	0.00	500,000.00
	220204110	GRANTS CONTRIBUTION AND SUBVENTION	0.00	0.00
		TOTAL OVERHEAD COST	26,703,724.47	50,000,000.00
	TOTAL	RECURRENT COST FOR CODE: 053905100100	335,493,848.69	400,093,025.67

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.99B	Agency Code: 053905100100	Agency Name: Oyo State Sports Council	Actual 2019	Budget 2019
	Economic Code			
	23	CAPITAL EXPENDITURE		
	230101	PURCHASE OF FIXED ASSETS-GENERAL		

	23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00
	23010115	PURCHASE OF UPS/INVERTERS		3,500,000.00
	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	0.00
	23010126	PURCHASE OF SPORTING/GAMING EQUIPMENT	0.00	2,500,000.00
	23010145	PURCHASE OF PROJECTOR	0.00	0.00
	23010146	PURCHASE OF OTHER EQUIPMENT	0.00	0.00
	23010149	PURCHASE OF GEOLOGICAL/GEOPHYSICAL EQUIPMENT	0.00	0.00
	230201	CONSTRUCTION /PROVISION OF FIXED ASSETS GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS		3,000,000.00
	23020104	REHABILITATION AND PIPING OF BOREHOLES	0.00	0.00
	23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES	0.00	2,000,000.00
	23020112	CONSTRUCTION/PROVISION OF SPORTING FACILITIES	0.00	65,000,000.00
	23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	185,000.00	5,000,000.00
	23020127	CONSTRUCTION/PROVISION OF ICT INFRASTRUCTURE	0.00	0.00
	230301	REHABILITATION /REPAIRS OF FIXED ASSETS-GENERAL		
	23030104	REHABILITATION /REPAIRS - WATER FACILITIES	0.00	1,000,000.00
	23030111	REHABILITATION /REPAIRS - SPORTING FACILITIES	0.00	1,000,000.00
	2303501	ACQUISITION OF NON TANGIBLE ASSETS		



	230350109	SPECIAL PROJECTS & ASSIGNMENTS	0.00	2,000,000.00
	230350111	CONSTITUENCY PROJECTS/EMPOWERMENT PROGRAMME	0.00	0.00
	230350113	LAND PREPARATION/FENCING	0.00	0.00
	TOTAL		185,000.00	85,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD

SOCIAL SECTOR-CONTD

NOTE NO.100	Agency Code: 025305700100	Agency Name: Bureau of Physical Planning & Development Control	Actual 2019	Budget 2019
	ECONOMIC CODE			
	21	PERSONNEL COST		
	210	SALARY		
	210101	SALARIES & WAGES		
	21010101	SALARY	300,654,011.93	370,000,000.00
	Sub-Total		300,654,011.93	370,000,000.00
	2202	OVERHEAD COST		
	220201	TRAVELS & TRANSPORT-GENERAL		

	22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	14,176,017.51	14,500,000.00
	220202	UTILITIES-GENERAL		
	22020201	ELECTRICITY CHARGES	0.00	100,000.00
	22020202	TELEPHONE CHARGES	16,000.00	200,000.00
	220203	MATERIALS & SUPPLIES-GENERAL		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,250,000.00	5,000,000.00
	22020304	MAGAZINES AND PERIODICALS	0.00	0.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	1,946,640.00	2,000,000.00
	220204	MAINTENANCE SERVICES-GENERAL		
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	1,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	2,754,000.00	7,250,000.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	2,540,000.00	3,000,000.00
	220205	TRAINING-GENERAL		
	22020501	LOCAL TRAINING	150,000.00	7,000,000.00
	22020502	INTERNATIONAL TRAINING	0.00	10,000,000.00
	220206	OTHER SERVICES-GENERAL		
	22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00

	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
	22020709	CONSULTANCY SERVICES/FEES	0.00	0.00
	220210	MISCELLANEOUS EXPENSES-GENERAL		
	22021001	REFRESHMENT & MEALS	150,000.00	700,000.00
	22021003	PUBLICITY & ADVERTISEMENTS	880,000.00	4,000,000.00
	22021007	WELFARE PACKAGES	0.00	0.00
	22021022	PLANNING, MONITORING & EVALUATION	2,199,000.00	3,000,000.00
	22021029	OTHER EXPENSES	2,700,000.00	3,000,000.00
	22021033	CONTINGENCIES - OTHER RECURRENT COSTS	2,484,000.00	10,000,000.00
		TOTAL OVERHEAD COST	32,245,657.51	70,750,000.00
	TOTAL	RECURRENT COST FOR CODE 025305700100	332,899,669.44	440,750,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.100B	Agency Code: 026000100100B	Agency Name: Bureau of Physical Planning & Development Control	Actual 2019	Budget 2019
	ECONOMIC CODE	DETAILS OF CAPITAL EXPENDITURE		

	23	CAPITAL EXPENDITURE		
	230101	PURCHASED OF FIXED ASSETS-GENERAL		
	23010105	PURCHASE OF MOTOR VEHICLES	0.00	10,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,781,600.00	10,000,000.00
	23010141	PURCHASE OF COMPUTER STORAGE DEVICES	1,678,280.00	0.00
	23010146	PURCHASE OF OTHER EQUIPMENTS	0.00	15,000,000.00
	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL		
	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	994,294.37	15,000,000.00
	23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	5,000,000.00
	230401	PRESERVATION OF THE ENVIRONMENT-GENERAL		
	23040107	PRESERVATION/EXECUTION OF MASTER AND REGIONAL PLANS	0.00	5,000,000.00
	230501	ACQUISITION OF NON TANGIBLE ASSETS		0.00
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	1,209,438.00	15,000,000.00
	TOTAL		9,663,612.37	75,000,000.00

		SUMMARY	Actual 2019	Budget 2019
	1a	PERSONNEL WITHOUT SUBVENTION TO STATUTORY BODIES	33,233,262,919.38	38,360,434,984.11

	1b	PERSONNEL - SUBVENTION TO STATUTORY BODIES	2,359,048,076.32	3,935,761,057.23
	1	TOTAL PERSONNEL COSTS	35,592,310,995.70	42,296,196,041.34
	2a	OVERHEAD	24,362,609,426.86	22,740,886,905.48
	2b	OTHERS	37,000,000.00	0.00
	2	TOTAL	24,399,609,426.86	22,740,886,905.48
	3	CAPITAL	23,794,510,336.66	83,620,400,203.49
	4	CRFC	43,666,266,122.25	33,731,951,255.21











