

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

ADMINISTRATION SECTOR

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|---------------|---------------------------|---|----------------|----------------|
| NOTE NO.50 | Agency Code: 011100100100 | Agency Name: Office of the Executive Governor | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 458,484,866.72 | 583,531,124.96 |
| | Sub-Total | | 458,484,866.72 | 583,531,124.96 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL AND TRANSPORT - GENERAL | | |
| | 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 580,000.00 | 0.00 |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 521,368,274.40 | 60,000,000.00 |
| | 220202 | UTILITIES GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 70,000.00 | 1,000,000.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 100,000.00 |
| | 22020203 | INTERNET ACCESS CHARGES | | 0.00 |

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| | | | 3,759,657.00 | |
| | 220203 | MATERIALS AND SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 10,418,351.14 | 20,000,000.00 |
| | 22020303 | NEWSPAPERS | 0.00 | 0.00 |
| | 22020304 | MAGAZINES & PERIODICALS | 334,800.00 | 1,000,000.00 |
| | 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 1,684,336.00 | 3,000,000.00 |
| | 220204 | MAINTENANCE SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 206,090,303.99 | 206,437,800.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 2,101,880.00 | 4,000,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS | 33,222,457.00 | 20,000,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENTS | 1,690,590.00 | 4,000,000.00 |
| | 22020405 | MAINTENANCE OF PLANTS/GENERATORS | 35,438,415.00 | 15,000,000.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 3,298,168.00 | 5,000,000.00 |
| | 220205 | TRAINING - GENERAL | | |

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| | 22020501 | LOCAL TRAINING | 58,349,898.00 | 82,500,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 8,115,169.00 | 25,000,000.00 |
| | 220206 | OTHER SERVICES - GENERAL | | |
| | 22020601 | SECURITY SERVICES | 460,607,959.97 | 476,000,000.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | | |
| | 22020709 | CONSULTANCY SERVICES/FEES | | |
| | 220208 | FUEL AND LUBRICANTS-GENERAL | | |
| | 22020803 | PLANTS/GENERATORS FUEL COSTS | 22,916,090.00 | 0.00 |
| | 2202010 | MISCELLANEOUS EXPENSES - GENERAL | | |
| | 22021001 | REFRESHMENT & MEALS | 4,087,500.00 | 75,000,000.00 |
| | 22021006 | POSTAGES & COURIER SERVICES | 0.00 | 22,000.00 |
| | 22021007 | WELFARE PACKAGES | 265,768,124.40 | 175,000,000.00 |
| | 22021021 | SPECIAL DAY CELEBRATION | 10,049,550.00 | 30,000,000.00 |
| | 22021022 | PLANNING, MONITORING AND EVALUATION | 48,137,734.00 | 0.00 |

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| | 22021024 | PILGRIMAGE AND RELIGIOUS FESTIVALS | 179,127,817.95 | 200,000,000.00 |
| | 22021027 | DISASTER MANAGEMENT | 270,000.00 | 0.00 |
| | 22021029 | OTHER EXPENSES | 1,418,560,298.89 | 50,000,000.00 |
| | 22021031 | CONDUCT OF SURVEY | 0.00 | 749,998,000.00 |
| | 22021033 | CONTINGENCIES- OTHER RECURRENT COSTS | 987,000.00 | 0.00 |
| | | TOTAL OVERHEAD COST | 3,297,034,374.74 | 2,203,057,800.00 |
| | TOTAL | RECURRENT COST FOR CODE: 011100100100 | 3,755,519,241.46 | 2,786,588,924.96 |
| | | | | |
| | NO CODE* | OTHERS | 37,349,515.74 | 0.00 |
| | WRONG CODES* | OTHERS | 40,977,595.00 | 0.00 |
| | TOTAL | | 78,327,110.74 | 0.00 |
| | 22020604 | SECURITY VOTE | 11,092,395,000.00 | 7,200,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

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|----------------|---------------------------|---|----------------|------------------|
| NOTE NO.50B | Agency Code: 011100100100 | Agency Name: Office of the Executive Governor | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 2 | EXPENDITURES | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 2301 | FIXED ASSETS PURCHASED | | |
| | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | | |
| | 23010102 | PURCHASE OF OFFICE BUILDINGS | 10,000,000.00 | 0.00 |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 773,588,444.00 | 1,500,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 876,450.00 | 25,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 4,258,004.00 | 8,475,000.00 |
| | 23010114 | PURCHASE OF COMPUTER PRINTERS | 0.00 | 4,000,000.00 |
| | 23010119 | PURCHASE OF POWER GENERATING SET | | |
| | 23010123 | PURCHASE OF FIRE FIGHTING EQUIPMENT | 382,766.00 | 5,000,000.00 |
| | 23010128 | PURCHASE OF SECURITY EQUIPMENT | 0.00 | 107,975,000.00 |
| | 23010141 | PURCHASE OF COMPUTER STORAGE DEVICES | 1,084,000.00 | 0.00 |

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| | 23010142 | PURCHASE OF NETWORKING DEVICES/PERIPHERALS | 1,557,290.00 | 10,000,000.00 |
| | 23010144 | PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT | 7,140,168.98 | 10,000,000.00 |
| | 23010145 | PURCHASE OF PROJECTORS | 0.00 | 1,500,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENT | 742,200.00 | 40,000,000.00 |
| | 23010149 | PURCHASE OF GEOLOGICAL/GEOPHYSICAL EQUIPMENT | 15,929,000.00 | 0.00 |
| | 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | | |
| | 23020101 | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS | 8,093,091.42 | 150,000,000.00 |
| | 23020102 | CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS | 104,466,800.00 | 529,635,442.70 |
| | 23020118 | CONSTRUCTION / PROVISION OF INFRASTRUCTURE | | 100,000,000.00 |
| | 23020123 | CONSTRUCTION OF TRAFFIC /STREET LIGHTS | 382,766.00 | 5,000,000.00 |
| | 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | | |
| | 23030101 | REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING | 3,628,500.00 | 250,000,000.00 |
| | 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 29,625,704.12 | 200,000,000.00 |
| | 23030127 | REHABILITATION/REPAIRS- ICT INFRASTRUCTURES | 0.00 | 10,000,000.00 |

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| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050102 | COMPUTER SOFTWARE ACQUISITION | 26,087,250.00 | 30,000,000.00 |
| | 23050109 | SPECIAL PROJECTS AND ASSIGNMENTS | 653,966,037.35 | 1,000,000,000.00 |
| | 23050112 | COUNTERPART FUNDING | 122,323,219.00 | 0.00 |
| | 23050119 | CONTINGENCIES- CAPITAL | 0.00 | 50,000,000.00 |
| | TOTAL | | 1,764,131,690.87 | 4,036,585,442.70 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

ADMINISTRATION SECTOR

| NOTE NO.50 | Agency Code: 011100800100 | Agency Name: State Emergency Management Agency | Actual 2018 | Budget 2018 |
|------------|---------------------------|--|-------------|--------------|
| | 2 | EXPENDITURE | | |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL AND TRANSPORT - GENERAL | 0.00 | 0.00 |
| | 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 543,000.00 | 1,000,000.00 |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 598,000.00 | 600,000.00 |
| | 220202 | UTILITIES GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 10,000.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 0.00 |

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| | 220203 | MATERIALS AND SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 61,480.00 | 300,000.00 |
| | 220204 | MAINTENANCE SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 220,000.00 | 300,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 183,858.00 | 100,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS | 0.00 | 200,000.00 |
| | 22020402* | MAINTENANCE OF PLANTS/GENERATORS | 0.00 | 250,000.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 177,000.00 | 200,000.00 |
| | 2202040109* | GRANTS TO COMMUNITIES/NGOS | 0.00 | 200,000.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 415,000.00 | 1,869,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 2,500,000.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | | |
| | 22020709 | CONSULTANCY SERVICES/FEES | 0.00 | 0.00 |
| | 2202010 | MISCELLANEOUS EXPENSES - GENERAL | | |
| | 22021001 | REFRESHMENT & MEALS | 0.00 | 100,000.00 |
| | 22021003 | PUBLICITY & ADVERTISEMENTS | 180,000.00 | 1,000,000.00 |
| | 22021006 | POSTAGES AND COURIER SERVICES | 0.00 | 50,000.00 |
| | 22021007 | WELFARE PACKAGES | 280,000.00 | 400,000.00 |
| | 22021022 | PLANNING, MONITORING AND EVALUATION | 140,000.00 | 300,000.00 |

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| | 22021027 | DISASTER MANAGEMENT | 723,000.00 | 2,500,000.00 |
| | 22021030 | PUBLIC ENLIGHTENMENT PROGRAMME | 860,000.00 | 1,000,000.00 |
| | 22021033 | CONTINGENCIES- OTHER RECURRENT COSTS | 480,000.00 | 0.00 |
| | | TOTAL OVERHEAD COST FOR CODE: 011100800100 | 4,861,338.00 | 12,879,000.00 |
| | | *WRONG DESCRIPTION AND CODE | | |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| NOTE NO.50B | Agency Code: 011100800100 | Agency Name: State Emergency Management Agency (SEMA) | Actual 2018 | Budget 2018 |
|----------------|---------------------------|---|--------------|---------------|
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 25,000,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENT | 160,000.00 | 10,000,000.00 |
| | 230501 | ACQUISTION OF NON TANGIBLE ASSETS | | |
| | 23050112 | COUNTERPART FUNDING | 576,448.14 | 3,000,000.00 |
| | 23050119 | CONTINGENCIES- CAPITAL | 1,213,321.00 | 14,000,000.00 |
| | 23020101 | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS | 0.00 | 2,000,000.00 |
| | TOTAL | | 1,949,769.14 | 54,000,000.00 |

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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

ADMINISTRATION SECTOR-CONTD

| NOTE NO.50 | Agency Code: 011100100103 | Agency Name: State Operation Cordinating Unit : (SOCU) YESS-O World Bank Assisted Programme | Actual 2018 | Budget 2018 |
|---------------|---------------------------|--|--------------|--------------|
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 1,650,000.00 | 6,000,000.00 |
| | 220202 | UTILITY- GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 600,000.00 |
| | 220203 | MATERIALS AND SUPPLIES-GENERAL | | |
| | 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 0.00 | 2,000,000.00 |
| | 220204 | MAINTENANCE SERVICES -GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLES/ TRANSPORT EQUIPMENT | 0.00 | 1,000,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 0.00 | 2,000,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS | 0.00 | 1,000,000.00 |

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|--|----------|--|--------------|---------------|
| | 22020404 | MAINTENANCE OF OFFICE/ IT EQUIPMENTS | 0.00 | 0.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINNING | 0.00 | 10,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINNING | 0.00 | 0.00 |
| | 220208 | FUEL AND LUBRICANTS-GENERAL | | |
| | 22020803 | PLANTS/GENERATORS FUEL COSTS | 0.00 | 1,180,600.00 |
| | 220210 | MISCELLANEOUS EXPENSES-GENERAL | | |
| | 22021007 | WELFARE PACKAGES | 0.00 | 10,000,000.00 |
| | 22021029 | OTHER EXPENSES | 0.00 | 0.00 |
| | | TOTAL OVERHEAD COST FOR CODE: 011100100103 | 1,650,000.00 | 33,780,600.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

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| NOTE NO.50B | Agency Code: 011100100103 | Agency Name: State Operation Cordinating Unit : (SOCU) YESS-O World Bank Assisted Programme | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | | |

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| | 23010104 | PURCHASE OF MOTOR CYCLE | 0.00 | 550,000.00 |
| | 23010119 | PURCHASE OF POWER GENERATING SET | 0.00 | 2,500,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENTS | 0.00 | 20,000,000.00 |
| | 230301 | REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL | | |
| | 23030121 | REHABILITATION/REPAIRS OF OFFICE BUILDING | 457,510.00 | 20,000,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050109 | SPECIAL PROJECTS AND ASSIGNMENTS | 818,502.13 | 106,959,209.41 |
| | TOTAL | | 1,276,012.13 | 150,009,209.41 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

ADMINISTRATION SECTOR-CONTD

| NOTE NO.50 | Agency Code: 012300100200 | Agency Name: Oyo State Signage and Advertisement Agency (OYSAA) | Actual 2018 | Budget 2018 |
|---------------|---------------------------|---|-------------|--------------|
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |
| | 22020101 | LOCAL TRAVEL AND TRANSPORT: TRAINING | 0.00 | 2,000,000.00 |
| | 22020102 | LOCAL TRAVEL AND TRANSPORT: OTHERS | 0.00 | 3,000,000.00 |
| | 220202 | UTILITIES GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 0.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 0.00 |

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| | 22020203 | INTERNET ACCESS CHARGES | 0.00 | 210,000.00 |
| | 220203 | MATERIAL AND SUPPLIES GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 98,900.00 | 3,000,000.00 |
| | 220204 | MAINTENANCE SERVICES GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT | 181,500.00 | 2,190,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 0.00 | 1,500,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE/IT EQUIPMENT | 0.00 | 1,000,000.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 0.00 | 600,000.00 |
| | 220205 | TRAINING GENERAL | | |
| | 22020501 | LOCAL TRAINING | 105,000.00 | 1,500,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 2,000,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES-GENERAL | | |
| | 22021001 | REFRESHMENT AND MEALS | 0.00 | 400,000.00 |
| | 22021006 | POSTAGES & COURIER SERVICES | 0.00 | 100,000.00 |
| | 22021022 | PLANNING, MONITORING AND EVALUATION | 0.00 | 1,000,000.00 |
| | 22021029 | OTHER EXPENSES | 1,172,955.00 | 3,500,000.00 |
| | 22021030 | PUBLIC ENLIGHTENMENT PROGRAMME | 150,000.00 | 500,000.00 |
| | TOTAL | | 1,708,355.00 | 22,500,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|---------------------------|---|-------------|---------------|
| NOTE NO.50B | Agency Code: 012300100200 | Agency Name: Oyo State Signage and Advertisement Agency (OYSAA) | Actual 2018 | Budget 2018 |
| | 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 | 3,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 0.00 | 3,000,000.00 |
| | 23010119 | PURCHASE OF POWER GENERATING SET | 0.00 | 2,000,000.00 |
| | 23010128 | PURCHASE OF SECURITY EQUIPMENT | 0.00 | 2,000,000.00 |
| | 230301 | CONSTRUCTION/PROVISION OF FIXED ASSET - GENERAL | | |
| | 23030121 | REHABILITATION/REPAIRS OF OFFICE BUILDING | 104,940.00 | 10,000,000.00 |
| | TOTAL | | 104,940.00 | 45,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

ADMINISTRATION SECTOR-CONTD

| | | | | |
|---------------|---------------------------|--|-------------|-------------|
| NOTE NO.50 | Agency Code: 011101900100 | Agency Name: Project Monitoring Unit (PMU) | Actual 2018 | Budget 2018 |
| | 2 | EXPENDITURE | | |
| | 2202 | OVERHEAD COST | | |

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| | | OVERHEAD COST | 0.00 | 7,425,000.00 |
| | | TOTAL OVERHEAD COST FOR CODE: 011101900100 | 0.00 | 7,425,000.00 |
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|-------------|---------------------------|--|-------------|---------------|
| NOTE NO.50B | Agency Code: 011101900100 | Agency Name: Project Monitoring Unit (PMU) | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | | |
| | | CAPITAL EXPENDITURE | 0.00 | 25,650,000.00 |
| | TOTAL | | 0.00 | 25,650,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

ADMINISTRATION SECTOR-CONTD

| | | | | |
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| NOTE NO.50 | Agency Code: 023305100200 | Agency Name: Mineral Development Agency | Actual 2018 | Budget 2018 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |
| | 22020101 | LOCAL TRAVEL & TRANSPORT TRANING | 330,000.00 | 4,000,000.00 |
| | 22020102 | LOCAL TRAVEL & TRANSPORT OTHERS | 4,463,000.00 | 4,000,000.00 |

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| | 220202 | UTILITY GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 0.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 0.00 | 0.00 |
| | 220203 | MATERIAL AND SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIIES/COMPUTER CONSUMABLES | 371,300.00 | 2,000,000.00 |
| | 22020303 | NEWSPAPER | 0.00 | 0.00 |
| | 22020305 | PRINTING OF NON SECURITY DOCUMENT | 0.00 | 0.00 |
| | 220204 | MAINTENANCE OF SERVICE - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 375,000.00 | 1,000,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 541,600.00 | 1,000,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENT | 220,460.00 | 0.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 975,000.00 | 2,000,000 |
| | 220205 | TRAINNING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 0.00 | 0.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 0.00 |
| | 22028 | FUEL & LUBRICANTS - GENERAL | | |
| | 22020803 | PLANT/ GENERATOR FUEL COST | 0.00 | 0.00 |
| | 220210 | MISCELLANEOUS EXPENSES - GENERAL | | |
| | 22021007 | WELFARE PACKAGES | 240,000.00 | 0.00 |

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| | 22021029 | OTHER EXPENSES | 2,857,832.00 | 4,000,000.00 |
| | | TOTAL OVERCOST FOR CODE:023305100200 | 10,374,192.00 | 18,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| NOTE NO.50B | Agency Code:023305100200 | Agency Name: Mineral Development Agency | Actual 2018 | Budget 2018 |
|----------------|--------------------------|--|--------------|---------------|
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLE | 0.00 | 23,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 0.00 | 0.00 |
| | 23010115 | PURCHASE OF PHOTOCOPYING MACHINES | 0.00 | 500,000.00 |
| | 23010138 | PURCHASE OF AERO SPACE/ MAINTENANCE | 0.00 | 0.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENT | 199,810.00 | 0.00 |
| | 23010149 | PURCHASE OF GEOLOGICAL/GEOPHYSICAL EQUIPMENT | 5,000,000.00 | 15,000,000.00 |
| | 230201 | CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL | | |
| | 23020118 | CONSTRUCTION/PROVISION OF INFRASTRUCTURE | 0.00 | 18,000,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050109 | SPECIAL PROJECTS AND ASSIGNMENTS | | |

| | | | | |
|--|-------|--|--------------|---------------|
| | | | 630,000.00 | 20,000,000.00 |
| | TOTAL | | 5,829,810.00 | 76,500,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

ADMINISTRATION SECTOR-CONTD

| NOTE NO.50 | Agency Code: 053501500100 | Agency Name:Ibadan Urban Flood Management Project (IUFMP) | Actual 2018 | Budget 2018 |
|------------|---------------------------|---|-------------|---------------|
| | 2202 | OVERHEAD COST | | |
| | | OVERHEAD COST | 0.00 | 96,795,000.00 |
| | | TOTAL OVERHEAD COST FOR CODE: 053501500100 | 0.00 | 96,795,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| NOTE NO.50B | Agency Code: 053501500100 | Agency Name:Ibadan Urban Flood Management Project (IUFMP) | Actual 2018 | Budget 2018 |
|-------------|---------------------------|---|-------------|-------------------|
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | | CAPITAL EXPENDITURE | 0.00 | 29,037,393,217.00 |
| | TOTAL | | 0.00 | 29,037,393,217.00 |
| | | | | |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

ADMINISTRATION SECTOR-CONTD

| NOTE NO.50 | Agency Code: 011103300100 | Agency Name: Oyo State Agency For the Control of AIDS (SACA) | Actual 2018 | Budget 2018 |
|---------------|---------------------------|--|-------------|----------------|
| | 2 | EXPENDITURE | | |
| | 2202 | OVERHEAD COST | | |
| | | OVERHEAD COST | 0.00 | 151,610,000.00 |
| | | TOTAL OVERHEAD COST FOR CODE: 0111003300100 | 0.00 | 151,610,000.00 |
| | | | | |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| NOTE NO.50B | Agency Code: 011103300100 | Agency Name: Oyo State Agency for the Control of Aids (SACA) | Actual 2018 | Budget 2018 |
|----------------|---------------------------|--|---------------|----------------|
| | Economic Code | | | |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050112 | COUNTERPART FUNDING | 46,000,000.00 | 214,000,000.00 |
| | TOTAL | | 46,000,000.00 | 214,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

ADMINISTRATION SECTOR-CONTD

| | | | | |
|---------------|---------------------------|---|--------------|--------------|
| NOTE NO.50 | Agency Code: 011103400200 | Agency Name: Public Corporations Commission | Actual 2018 | Budget 2018 |
| | 2 | EXPENDITURE | | |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL AND TRANSPORT - GENERAL | | |
| | 22020101 | LOCAL TRAVEL & TRANSPORT:TRAINING | 0.00 | 0.00 |
| | 22020102 | LOCAL TRAVEL & TRANSPORT:OTHERS | 1,175,000.00 | 0.00 |
| | 22020103 | INTERNATIONAL TRAVEL & TRANSPORT:TRAINING. | 0.00 | 2,000,000.00 |
| | 22020104 | INTERNATIONAL TRAVEL & TRANSPORT: OTHER | 0.00 | 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 | 0.00 | 0.00 |
| | 220203 | MATERIAL & SUPPLY-GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLE | 681,300.00 | 7,000,000.00 |
| | 22020302 | BOOKS | 0.00 | 0.00 |
| | 22020303 | NEWSPAPER | 0.00 | 1,000,000.00 |

| | | | | |
|--|-----------|--|--------------|---------------|
| | 22020304* | PUBLICATION OF SCHEME OF SERVICE FOR CORPORATION | 0.00 | 0.00 |
| | 22020305 | PRINTING OF NON- SECURITY DOCUMENT | 0.00 | 7,000,000.00 |
| | 22020306 | PRINTING OF SECURITY DOCUMENT | 0.00 | 0.00 |
| | 220204 | MAINTENANCE OF SERVICES-GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 0.00 | 2,000,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 0.00 | 2,000,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QRT | 1,644,240.00 | 2,000,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE/IT EQUIPMENT | 760,850.00 | 1,000,000.00 |
| | 22020405 | MAINTENANCE OF PLANTS/GENERATORS | 998,950.00 | 1,000,000.00 |
| | | TOTAL OVERHEAD COST FOR CODE: 011103400200 | 5,260,340.00 | 27,000,000.00 |

*WRONG DESCRIPTION

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|---------------------------|--|-------------|-------------|
| NOTE NO.50B | Agency Code: 011103400200 | Agency Name: Public Coporations Commission | Actual 2018 | Budget 2018 |
|----------------|---------------------------|--|-------------|-------------|

| | | | | |
|--|---------------|---|--------------|---------------|
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | | |
| | 23010104 | PURCHASE OF MOTOR CYCLES | 0.00 | 300,000.00 |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 20,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITINGS | 197,160.00 | 3,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 250,000.00 | 1,000,000.00 |
| | 23010114 | PURCHASE OF COMPUTERS PRINTERS | 0.00 | 0.00 |
| | 23010119 | PURCHASE OF POWER GENERATING SET | 0.00 | 0.00 |
| | 23010123 | PURCHASE OF FIRE FIGHTING EQUIPMENT | 0.00 | 1,000,000.00 |
| | 23010128 | PURCHASE OF SECURITY EQUIPMENT | 0.00 | 1,000,000.00 |
| | 23010144 | PURCHASE OF ELECTRONICS /ELECTRICAL EQUIPMENT | 804,700.00 | 3,000,000.00 |
| | 23010145 | PURCHASE OF PROJECTORS | 0.00 | 1,000,000.00 |
| | 230301 | REHABILITATION /REPAIRS OF FIXED ASSETS-GENERAL | | |
| | 23030121 | REHABILITATION/REPAIRS OF OFFICE BUILDINGS | 633,402.00 | 3,000,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050102 | COMPUTER SOFT WARE ACQUISITION | 0.00 | 2,700,000.00 |
| | TOTAL | | 1,885,262.00 | 36,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

ADMINISTRATION SECTOR-CONTD

| NOTE NO.50 | Agency Code: 011101000100 | Agency Name: Bureau of Public Procurement (BPP) | Actual 2018 | Budget 201 |
|---------------|---------------------------|--|-------------|--------------|
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL AND TRANSPORT - GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 522,400.00 | 2,000,000.00 |
| | 220202 | UTILITIES GENERAL | | |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 100,000.00 |
| | 220203 | MATERIALS AND SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 332,840.00 | 1,000,000.00 |
| | 220204 | MAINTENANCE SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 702,841.00 | 1,000,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 364,300.00 | 400,000.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 0.00 | 0.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 134,000.00 | 1,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 1,000,000.00 |
| | 220207 | CONSULTING AND PROFESSIONAL SERVICES-GENERAL | | |
| | 22020709 | CONSULTANCY SERVICES/FEES | 0.00 | 0.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |

| | | | | |
|--|----------|---|------------------|------------------|
| | 22021001 | REFRESHMENT & MEALS/ENTERTAINMENT | 127,200.00 | 400,000.00 |
| | 22021006 | POSTAGES & COURIER SERVICES | 0.00 | 50,000.00 |
| | 22021029 | OTHER EXPENSES | 2,209,500.00 | 2,500,000.00 |
| | | TOTAL OVERHEAD COST FOR CODE: 011101000100 | 4,393,081.00 | 9,450,000.00 |
| | | | | |
| | | GLOBAL OVERHEAD TOTAL FOR THE OFFICE OF THE EXECUTIVE GOVERNOR & IT'S AGENCIES + OTHERS | 3,403,608,791.48 | 2,582,497,400.00 |
| | | | | |
| | | GLOBAL OVERHEAD TOTAL FOR THE OFFICE OF THE EXECUTIVE GOVERNOR ALONE | 3,375,361,485.48 | 2,582,497,400.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

ADMINISTRATION SECTOR - CONTD

| NOTE NO.51 | Agency Code: 012500100100 | Agency Name: Office Of The Head Of Service | Actual 2018 | Budget 2018 |
|------------|---------------------------|--|---------------|----------------|
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 83,136,536.46 | 115,589,759.84 |
| | Sub-Total | | 83,136,536.46 | 115,589,759.84 |

| | | | | |
|--|----------|---|--------------|---------------|
| | 2202 | OVERHEAD COST | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 7,408,901.04 | 32,700,000.00 |
| | 22020104 | INTERNATIONAL TRAVEL & TRANSPORT | 6,756,699.00 | 0.00 |
| | 220202 | UTILITIES - GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 200,000.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 450,000.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 284,200.00 | 500,000.00 |
| | 220203 | MATERIALS & SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 4,964,317.00 | 10,000,000.00 |
| | 22020303 | NEWSPAPERS | 0.00 | 750,000.00 |
| | 22020307 | DRUGS/LABORATORY/MEDICAL SUPPLIES | 0.00 | 0.00 |
| | 220204 | MAINTENANCE SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLES / TRANSPORT EQUIPMENT | 1,182,375.00 | 2,000,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 0.00 | 750,000.00 |

| | | | | |
|--|----------|--|--------------|---------------|
| | 22020403 | MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS | 5,308,023.19 | 10,650,000.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 6,933,500.00 | 50,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 7,284,250.00 | 30,000,000.00 |
| | 220206 | OTHER SERVICES-GENERAL | | |
| | 22020601 | SECURITY SERVICES | 200,000.00 | 0.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | | |
| | 22020709 | CONSULTANCY SERVICES/FEES | 0.00 | 50,000,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES - GENERAL | | |
| | 22021001 | REFRESHMENT & MEALS | 1,144,000.00 | 10,000,000.00 |
| | 22021007 | WELFARE PACKAGES | 4,070,000.00 | 20,000,000.00 |
| | 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES | 0.00 | 2,000,000.00 |
| | 22021021 | SPECIAL DAYS/ CELEBRATIONS | 8,311,000.00 | 16,000,000.00 |
| | 22021029 | OTHER EXPENSES | 433,500.00 | 10,000,000.00 |

| | | | | |
|--|----------|---------------------------------------|------------------|------------------|
| | 22021032 | FAIR, FESTIVAL, EXPO & SUMMIT | 0.00 | 24,000,000.00 |
| | | TOTAL OVERHEAD COST | 54,280,765.23 | 270,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 012500100100 | 137,417,301.69 | 385,589,759.84 |
| | | | | |
| | 22010101 | GRATUITY | 1,851,820,685.12 | 4,119,740,793.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|---------------------------|--|---------------|---------------|
| NOTE NO.51B | Agency Code: 012500100100 | Agency Name: Office Of The Head Of Service | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 10,299,999.00 | 26,000,000.00 |
| | 23010108 | PURCHASE OF BUSES | 0.00 | 28,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 578,768.00 | 6,500,000.00 |

| | | | | |
|--|----------|--|---------------|---------------|
| | 23010113 | PURCHASE OF COMPUTERS | 763,200.00 | 3,000,000.00 |
| | 23010121 | PURCHASE OF RESIDENTIAL FURNITURE | | 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 | 3,700,000.00 |
| | TOTAL | | 11,641,967.00 | 69,700,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

ADMINISTRATION SECTOR - CONTD

| | | | | |
|---------------|---------------------------|---|----------------|----------------|
| NOTE NO.52 | Agency code: 011200300100 | Agency Name : Oyo State House of Assembly | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 125,687,997.83 | 153,787,528.57 |
| | Sub-Total | | | |

| | | | | |
|--|----------|--|----------------|----------------|
| | | | 125,687,997.83 | 153,787,528.57 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL AND TRANSPORT -GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 20,460,917.33 | 27,962,400.00 |
| | 220202 | UTILITIES -GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 21,600,000.00 | 23,100,000.00 |
| | 22020202 | TELEPHONE CHARGES | 4,200,000.00 | 4,620,000.00 |
| | 22020203 | INTERNET ACCESS GHARGES | 3,600,000.00 | 5,000,000.00 |
| | 220203 | MATERIALS & SUPPLIES- GENERAL | | |
| | 22020301 | OFFICE STATIONARIES/COMPUTER CONSUMABLES | 9,600,000.00 | 10,000,000.00 |
| | 22020302 | BOOKS | 9,600,000.00 | 10,000,000.00 |
| | 22020304 | MAGAZINES AND PERIODICALS | 2,400,000.00 | 5,775,000.00 |
| | 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 18,000,000.00 | 29,925,000.00 |
| | 22020309 | UNIFORMS & OTHER CLOTHING | 0.00 | 38,325,000.00 |

| | | | | |
|--|----------|--|----------------|----------------|
| | 220204 | MAINTENANCE SERVICES- GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 30,190,000.00 | 35,000,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 9,600,000.00 | 10,000,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS | 18,000,000.00 | 25,000,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENT | 6,000,000.00 | 8,662,500.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 75,040,000.00 | 76,912,600.00 |
| | 220205 | TRAINING- GENERAL | | |
| | 22020501 | LOCAL TRAINING | 41,794,000.00 | 200,000,000.00 |
| | 22020502 | INTERNATIONAL TRANNING | 261,520,000.00 | 348,507,500.00 |
| | 220206 | OTHER SERIVCE-GENERAL | | |
| | 22020605 | CLEANING & FUNMIGATION | 0.00 | 10,000,000.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES- GENERAL | | |
| | 22020702 | INFORMATION TECHNOLOGY CONSULTING | 7,800,000.00 | 10,000,000.00 |
| | 22020709 | CONSULTANCY SERVICES/FEES | 21,600,000.00 | 26,040,000.00 |

| | | | | |
|--|----------|-------------------------------------|----------------|----------------|
| | 220208 | FUEL &LUBRICANTS - GENERAL | | |
| | 22020801 | MOTOR VEHICLE FUEL-COST | 0.00 | 10,000,000.00 |
| | 22020803 | PLANT/GENERATORS FUEL-COST | 0.00 | 15,000,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |
| | 22021001 | REFRESHMENT & MEALS | 18,000,000.00 | 28,875,000.00 |
| | 22021002 | HONORARIUM & SITTING ALLOWANCE | 96,000,000.00 | 110,000,000.00 |
| | 22021003 | PUBLICITY & ADVERTISEMENTS | 37,391,063.00 | 52,500,000.00 |
| | 22021006 | POSTAGES AND COURIER SERVICES | 0.00 | 4,620,000.00 |
| | 22021007 | WELFARE PACKAGES | 144,528,000.00 | 143,850,000.00 |
| | 22021021 | SPECIAL DAYS/CELEBRATIONS | 10,000,000.00 | 27,825,000.00 |
| | 22021022 | PLANNING, MONITORING AND EVALUATION | 67,367,000.00 | 125,000,000.00 |
| | 22021030 | PUBLIC ENLIGHTENMENT PROGRAMME | 0.00 | 52,500,000.00 |
| | 22021033 | CONTINGENCIES-OTHER RECURRENT COST | 175,330,400.00 | 150,000,000.00 |

| | | | | |
|--|-------|---------------------------------------|------------------|------------------|
| | | TOTAL OVERHEAD COST | 1,109,621,380.33 | 1,625,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 011200300100 | 1,235,309,378.16 | 1,778,787,528.57 |
| | | | | |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 -CONTD

DETAILS OF CAPITAL
EXPENDITURE

| NOTE NO.52B | Agency Code: 011200300100 | Agency Name: Oyo State House of Assembly | Actual 2018 | Budget 2018 |
|----------------|---------------------------|---|---------------|----------------|
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS :GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 54,000,000.00 | 160,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 0.00 | 50,000,000.00 |
| | 23010122 | PURCHASE OFHEALTH/MEDICAL EQUIPMENT | 0.00 | 2,100,000.00 |
| | 23010123 | PURCHASE OF FIRE FIGHTING EQUIPMENT | 0.00 | 2,000,000.00 |
| | 23010125 | PURCHASE OF LIBRARY BOOKS AND EQUIPMENT | 0.00 | 5,250,000.00 |

| | | | | |
|--|----------|--|------------|---------------|
| | 23010128 | PURCHASE OF SECURITY EQUIPMENT | 0.00 | 2,625,000.00 |
| | 23010129 | PURCHASE OF INDUSTRIAL EQUIPMENT | 0.00 | 15,000,000.00 |
| | 23010148 | PURCHASE OF BOOKS | 0.00 | 1,050,000.00 |
| | 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL | | |
| | 23020101 | CONSTRUCTION /PROVISION OF OFFICE BUILDINGS | 0.00 | 10,500,000.00 |
| | 23020118 | CONSTRUCTION /PROVISION OF INFRASTRUCTURE | 0.00 | 19,000,000.00 |
| | 23020124 | CONSTRUCTION OF MARKETS / PARKS | 0.00 | 3,150,000.00 |
| | 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | 968,833.04 | 17,850,000.00 |
| | 230301 | REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL | | |
| | 23030101 | REHABILITATION/REPAIRS OF RESIDENTIAL BUILDING | 0.00 | 19,450,000.00 |
| | 23030103 | REHABILITATION/REPAIRS-HOUSING | 0.00 | 2,000,000.00 |
| | 23030121 | REHABILITATION/REPAIRS OF OFFICE BUILDINGS | 0.00 | 3,000,000.00 |
| | 230401 | PRESERVATION OF THE ENVIRONMENT-GENERAL | | |
| | 23040101 | TREE PLANING | 0.00 | |

| | | | | |
|--|----------|--|----------------|------------------|
| | | | | 2,100,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050111 | COSTITUENCY PROJECTS / EMPOWERMENT PROGRAMME | 640,000,000.00 | 1,575,000,000.00 |
| | TOTAL | | 694,968,833.04 | 1,890,075,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 -CONTD

ADMINISTRATION SECTOR -CONTD

| NOTE NO.53 | Agency Code: 011200400100 | Agency Name: House of Assembly Service Commission | Actual 2018 | Budget 2018 |
|---------------|---------------------------|---|---------------|---------------|
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 19,801,420.90 | 25,965,687.23 |
| | Sub-Total | | 19,801,420.90 | 25,965,687.23 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT -GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 1,902,218.22 | 3,000,000.00 |

| | | | | |
|--|----------|---|------------|--------------|
| | 220203 | MATERIALS & SUPPLIES- GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 157,100.00 | 550,000.00 |
| | 22020302 | BOOKS | 0.00 | 0.00 |
| | 22020304 | MAGAZINES & PERIODICALS | 0.00 | 0.00 |
| | 22020305 | PRINTING OF NON-SECURITY DOCUMENTS | 0.00 | 250,000.00 |
| | 22020309 | UNIFORMS & OTHER CLOTHING | 0.00 | 3,600,000.00 |
| | 220204 | MAINTENANCE SERVICES-GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 750,000.00 | 750,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 0.00 | 0.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS | 12,750.00 | 250,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENTS | 47,300.00 | 100,000.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 775,000.00 | 2,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0,00 | 0.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | | |
| | 22020709 | CONSULTANCY SERVICES/FEES | 0.00 | 0.00 |
| | 220208 | FUEL & LUBRICANTS -GENERAL | | |
| | 22020803 | PLANT / GENERATOR FUEL COST | 0.00 | 0.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |
| | 22021001 | REFRESHMENT & MEALS | | |

| | | | | |
|--|----------|--|---------------|---------------|
| | | | 36,900.00 | 200,000.00 |
| | 22021009 | OTHER EXPENSES | 147,550.00 | 200,000.00 |
| | | TOTAL OVERHEAD COST | 3,828,818.22 | 10,900,000.00 |
| | TOTAL | RECURRENT COST FOR CODE : 011200400100 | 23,630,239.12 | 36,865,687.23 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER,2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| NOTE NO.53B | Agency Code: 011200400100 | Agency Name: House of Assembly Service Commission | Actual 2018 | Budget 2018 |
|----------------|---------------------------|---|-------------|---------------|
| | 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 | 5,000,000.00 |
| | 23010142 | PURCHASE OF NETWORKING DEVICES/PERIPHERALS | 0.00 | 1,500,000.00 |
| | 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS -GENERAL | | |
| | 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | 0.00 | 1,500,000.00 |
| | 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS -GENERAL | | |
| | 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 0.00 | 2,000,000.00 |
| | TOTAL | | 0.00 | 10,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

ADMINISTRATION SECTOR -CONTD

| | | | | |
|---------------|---------------------------|---------------------------------------|---------------|---------------|
| NOTE NO.54 | Agency Code: 011103500100 | Agency Name: Oyo State Pensions Board | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 19,700,987.13 | 26,534,706.70 |
| | Sub- Total | | 19,700,987.13 | 26,534,706.70 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT : OTHERS | 1,658,186.62 | 4,100,000.00 |
| | 220202 | UTILITIES-GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 0.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 0.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 332,870.00 | 350,000.00 |

| | | | | |
|--|----------|---|--------------|--------------|
| | 220203 | MATERIALS & SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 1,340,525.00 | 2,000,000.00 |
| | 22020304 | MAGAZINES & PERIODICALS | 99,200.00 | 100,000.00 |
| | 220204 | MAINTENANCE SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 756,162.50 | 1,000,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 763,980.00 | 1,000,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS | 476,850.00 | 1,200,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE IT EQUIPMENT | 500,000.00 | 0.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 239,700.00 | 1,300,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 0.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICE - GENERAL | | |
| | 22020709 | CONSULTANCY SERVICES/FEES | 152,500.00 | 250,000.00 |
| | 220208 | FUEL & LUBRICANTS - GENERAL | | |
| | 22020803 | PLANT/GENERATOR FUEL COST | 109,250.00 | 200,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |
| | 22021007 | WELFARE PACKAGES | 25,800.00 | 1,000,000.00 |

| | | | | |
|--|----------|---------------------------------------|------------------|-------------------|
| | 22021029 | OTHER EXPENSES | 96,345.00 | 1,000,000.00 |
| | | TOTAL OVERHEAD COST | 6,551,369.12 | 13,500,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 011103500100 | 26,252,356.25 | 40,034,706.70 |
| | | | | |
| | 22010102 | PENSION | 9,857,631,009.91 | 13,680,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| NOTE NO.54B | Economic Code | Agency Name: Oyo State Pensions Board | Actual 2018 N | Budget 2018 N |
|----------------|---------------|--|------------------|------------------|
| | 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 | 12,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE/FITTINGS | 0.00 | 2,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 720,000.00 | 3,000,000.00 |
| | 23010115 | PURCHASE OF PHOTOCOPYING MARCHINES | 0.00 | 1,000,000.00 |
| | 23010142 | PURCHASE OF NETWORKING DEVICES/PERIPHERALS | 0.00 | 1,000,000.00 |
| | 23010143 | PURCHASE OF CAMERAS | 0.00 | 200,000.00 |

| | | | | |
|--|----------|--|------------|---------------|
| | 23010146 | PURCHASE OF OTHER EQUIPMENT | 0.00 | 1,500,000.00 |
| | 230201 | CONSTRUCTION/PROVISIONOF FIXED ASSET GENERAL | | |
| | 23020101 | CONSTRUCTION/PROVISION OF OFFICE BUILDINGS | 0.00 | 0.00 |
| | 230301 | REHABILITATION/REPAIR OF FIXED ASSET GENERAL | | |
| | 23030121 | REHABILITATION/REPAIR OF OFFICE BUILDING | 0.00 | 1,300,000.00 |
| | TOTAL | | 720,000.00 | 22,500,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 -CONTD

ADMINISTRATION SECTOR-
CONTD

| NOTE NO.55 | Agency Code: 012300100100 | Agency Name : Ministry of Information, Culture and Tourism | Actual 2018 | Budget 2018 |
|---------------|---------------------------|--|---------------|---------------|
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 91,043,761.98 | 89,187,596.25 |
| | Sub Total | | 91,043,761.98 | 89,187,596.25 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT-GENERAL | | |

| | | | | |
|--|----------|--|--------------|--------------|
| | 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 238,000.00 | 3,000,000.00 |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 6,009,489.95 | 2,000,000.00 |
| | 22020103 | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING | 0.00 | 5,000,000.00 |
| | 22020104 | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS | 0.00 | 2,000,000.00 |
| | 220202 | UTILITIES-GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 600,000.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 500,000.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 95,800.00 | 500,000.00 |
| | 220203 | MATERIALS & SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/ COMPUTER CONSUMABLES | 455,500.00 | 4,000,000.00 |
| | 22020302 | BOOKS | 0.00 | 2,000,000.00 |
| | 22020303 | NEWSPAPERS | 95,800.00 | 2,000,000.00 |
| | 22020304 | MAGAZINES & PERIODICALS | 0.00 | 1,000,000.00 |

| | | | | |
|--|----------|--|--------------|--------------|
| | 22020305 | PRINTING OF NON-SECURITY DOCUMENTS | 0.00 | 0.00 |
| | 220204 | MAINTENANCE SERVICES-GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 250,000.00 | 4,000,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 147,900.00 | 2,000,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS | 0.00 | 3,000,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE/IT EQUIPMENTS | 50,000.00 | 2,000,000.00 |
| | 22020405 | MAINTENANCE OF PLANT/GENERATOR | 0.00 | 2,000,000.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 2,325,479.00 | 5,400,000.00 |
| | 2204 | GRANTS & CONTRIBUTIONS | | |
| | 22040110 | GRANTS TO BOARD/INSTITUTIONS | 0.00 | 4,000,000.00 |
| | 220205 | TRAINING -GENERAL | | |
| | 22020501 | LOCAL TRAINING | 175,000.00 | 4,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 8,000,000.00 |
| | 220206 | OTHER SERVICES-GENERAL | | |

| | | | | |
|--|----------|---|------------|---------------|
| | 22020601 | SECURITY SERVICES | 0.00 | 1,000,000.00 |
| | 22020605 | FUMIGATION/ENVIRONMENTAL SANITATION | 0.00 | 2,000,000.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES- GENERAL | | |
| | 22020701 | MEDIA CONSULTING | 0.00 | 8,000,000.00 |
| | 22020709 | CONSULTANCY SERVICES/FEES | 0.00 | 3,000,000.00 |
| | 220208 | FUEL & LUBRICANTS- GENERAL | 0.00 | |
| | 22020801 | MOTOR VEHICLE FUEL COST | 702,000.00 | 5,000,000.00 |
| | 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 0.00 | 2,000,000.00 |
| | 22020803 | PLANT/ GENERATOR FUEL COST | 247,900.00 | 2,000,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |
| | 22021001 | REFRESHMENT & MEALS | 0.00 | 3,000,000.00 |
| | 22021002 | PUBLICITY & ADVERTISEMENT | 0.00 | 13,000,000.00 |
| | 22021007 | WELFARE PACKAGES | 0.00 | 1,000,000.00 |
| | 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES | 0.00 | |

| | | | | |
|----------------|---------------------------|--|----------------|----------------|
| | | | | 3,000,000.00 |
| | 22021022 | PLANNING, MONITORING AND EVALUATION | 0.00 | 2,000,000.00 |
| | 22021023 | RESEARCH AND DOCUMENTATION | 398,000.00 | 3,000,000.00 |
| | 22021024 | PILGRIMAGE AND RELIGIOUS FESTIVALS | 0.00 | 0.00 |
| | 22021029 | OTHER EXPENSES | 10,859,200.00 | 12,000,000.00 |
| | 22021030 | PUBLIC ENLIGHTENMENT PROGRAMME | 3,500,000.00 | 10,000,000.00 |
| | 22021032 | FAIR, FESTIVAL, EXPO & SUMMIT | 4,525,500.00 | 8,000,000.00 |
| | | TOTAL OVERHEAD COST | 30,075,568.95 | 135,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE 012300100100 | 121,119,330.93 | 224,187,596.25 |
| | | | | |
| | | | | |
| NOTE NO.55B | Agency Code: 012300100100 | Agency Name:Ministry of Information, Culture and Tourism | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS-GENERAL | | |

| | | | | |
|--|----------|---|------------|---------------|
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 20,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE | 0.00 | 0.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 0.00 | 10,000,000.00 |
| | 23010125 | PURCHASE OF LIBRARY BOOKS & EQUIPMENT | 0.00 | 5,000,000.00 |
| | 23010143 | PURCHASE OF CAMERAS | 513,900.00 | 4,000,000.00 |
| | 23010144 | PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT | 0.00 | 15,000,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENTS | 200,000.00 | 86,000,000.00 |
| | 230201 | CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL | | |
| | 23020101 | CONSTRUCTION/PROVISION OF OFFICE BUILDINGS | 0.00 | 55,000,000.00 |
| | 23020124 | CONSTRUCTION OF MARKETS/PARKS | 0.00 | 5,000,000.00 |
| | 230301 | REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL | | |
| | 23030118 | REHABILITATION/REPAIRS -RECREATIONAL FACILITIES | 0.00 | 80,000,000.00 |
| | 23030121 | REHABILITATION/REPAIRS OF OFFICE BUILDINGS | 0.00 | 33,000,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |

| | | | | |
|--|----------|----------------------------------|---------------|----------------|
| | 23050102 | COMPUTER SOFTWARE ACQUISITION | 0.00 | 2,000,000.00 |
| | 23050109 | SPECIAL PROJECTS AND ASSIGNMENTS | 17,414,320.00 | 115,000,000.00 |
| | 23050112 | COUNTERPART FUNDING | 180,000.00 | 10,000,000.00 |
| | 23050119 | CONTINGENCIES - CAPITAL | 0.00 | 10,000,000.00 |
| | TOTAL | | 18,308,220.00 | 450,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018- CONTD

ADMINISTRATION SECTOR-CONTD

| | | | | |
|---------------|---------------------------|--|---------------|---------------|
| NOTE N0.56 | Agency code: 012301300100 | Agency Name: Government Printing Press | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 13,171,358.44 | 15,845,105.34 |
| | Sub-Total | | 13,171,358.44 | 15,845,105.34 |
| | 2202 | OVERHEAD COST | | |

| | | | | |
|--|----------|---|------------|--------------|
| | 220201 | TRAVEL& TRANSPORT -GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 824,978.66 | 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 | 0.00 | 0.00 |
| | 220203 | MATERIALS & SUPPLIES-GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 0.00 | 0.00 |
| | 22020304 | MAGAZINES & PERIODICALS | 0.00 | 0.00 |
| | 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 663,000.00 | 2,600,000.00 |
| | 220204 | MAINTENANCE SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 310,000.00 | 700,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 327,000.00 | 500,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS | | |
| | 220205 | TRAINING -GENERAL | | |
| | 22020501 | LOCAL TRAINING | 0.00 | 0.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 0.00 |
| | 220206 | OTHER SERVICES- GENERAL | | |
| | 22020601 | SECURITY SERVICES | 0.00 | 0.00 |
| | 22020602 | OFFICE RENT | | |

| | | | | |
|--|----------|--|---------------|---------------|
| | 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | | |
| | 22020709 | CONSULTANCY SERVICES/FEES | 200,000.00 | 500,000.00 |
| | 220208 | FUEL & LUBRICANTS - GENERAL | | |
| | 22020803 | PLANT/GENERATOR FUEL COST | 0.00 | 0.00 |
| | | TOTAL OVERHEAD COST | 2,324,978.66 | 6,300,000.00 |
| | TOTAL | RECURRENT COST FOR CODE:012301300100 | 15,496,337.10 | 22,145,105.34 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|---------------------------|--|-------------|----------------|
| NOTE NO.56B | Agency code: 012301300100 | Agency Name: Government Printing Press | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | | |
| | 23010129 | PURCHASE OF INDUSTRIAL EQUIPMENT | 0.00 | 134,000,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENT | 0.00 | 0.00 |
| | 230301 | REHABILITATION/ REPAIRS OF FIXED ASSETS- GENERAL | | |
| | 23030121 | REHABILITATION/REPAIRS OF OFFICE BUILDINGS | 0.00 | 0.00 |
| | 23030125 | REHABILITATION/REPAIRS-POWER GENERATING PLANTS | 0.00 | 0.00 |
| | 230401 | PRESERVATION OF THE ENVIRONMENT - GENERAL | | |
| | 23040106 | BEAUTIFICATION & LANDSCAPING | 0.00 | 1,000,000.00 |

| | | | | |
|--|----------|------------------------------|------------|----------------|
| | 23050109 | SPECIAL PROJECT & ASSIGNMENT | 200,000.00 | 0.00 |
| | TOTAL | | 200,000.00 | 135,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD
ADMINISTRATION SECTOR - CONTD

ADMINISTRATION SECTOR -CONTD

| NOTE NO.57 | Agency code: 014000100100 | Agency Name: Office of the Auditor-General (State) | Actual 2018 | Budget 2018 |
|---------------|------------------------------|--|----------------|----------------|
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 109,491,429.49 | 134,964,297.54 |
| | Sub-Total | | 109,491,429.49 | 134,964,297.54 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |
| | 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 1,710,730.00 | 2,000,000.00 |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 9,832,156.43 | 2,500,000.00 |
| | 22020103 | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING | 0.00 | 2,260,000.00 |
| | 220202 | UTILITIES GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 0.00 |

| | | | | |
|--|----------|---|--------------|--------------|
| | 22020202 | TELEPHONE CHARGES | 0.00 | 100,000.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 0.00 | 240,000.00 |
| | 220203 | MATERIALS & SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 1,924,524.00 | 2,130,000.00 |
| | 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 3,791,400.00 | 4,000,000.00 |
| | 220204 | MAINTENANCE OF SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 249,100.00 | 800,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 337,830.00 | 500,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS | 811,876.00 | 1,000,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE/IT EQUIPMENTS | 869,515.00 | 1,000,000.00 |
| | 22020405 | MAINTENANCE OF PLANTS/GENERATORS | 350,000.00 | 500,000.00 |
| | 220205 | TRAINING GENERAL | | |
| | 22020501 | LOCAL TRAINING | 1,105,000.00 | 2,700,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 0.00 |
| | 220208 | FUEL AND LUBRICANT GENERAL | | |
| | 22020803 | PLANT/GENERATOR FUEL COST | 0.00 | 500,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |
| | 22021001 | REFRESHMENT & MEALS | 0.00 | 200,000.00 |

| | | | | |
|--|----------|--|----------------|----------------|
| | 22021002 | HONORARIUM & SITTING ALLOWANCE | 0.00 | 200,000.00 |
| | 22021007 | WELFARE PACKAGES | 100,000.00 | 200,000.00 |
| | 22021014 | ANNUAL BUDGETS EXPENSES & ADMINISTRATION | 0.00 | 200,000.00 |
| | 22021033 | CONTINGENCIES- OTHER/RECURRENT COSTS | 100,000.00 | 200,000.00 |
| | 2204 | GRANTS & CONTRIBUTION GENERAL | | |
| | 22040109 | GRANTS TO COMMUNITIES / NGO | 0.00 | 100,000.00 |
| | | TOTAL OVERHEAD COST | 21,182,131.43 | 21,330,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 014000100100 | 130,673,560.92 | 156,294,297.54 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD
ADMINISTRATION SECTOR - CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|---------------------------|---|-------------|---------------|
| NOTE NO.57B | Agency Code: 014000100100 | Agency Name: Office of the Auditor-General(State) | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS-GENERAL | | |
| | 23010104 | PURCHASE OF MOTOR CYCLES | 0.00 | 700,000.00 |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 10,500,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 0.00 | 1,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 585,120.00 | 1,950,000.00 |

| | | | | |
|--|----------|--|------------|---------------|
| | 23010114 | PURCHASE OF COMPUTER PRINTERS | 0.00 | 150,000.00 |
| | 23010142 | PURCHASE OF NETWORKING DEVICES/PERIPHERALS | 0.00 | 200,000.00 |
| | 230301 | REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL | | |
| | 23030121 | REHABILITATION/REPAIRS OF OFFICE BUILDINGS | 0.00 | 3,000,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050102 | COMPUTER SOFTWARE ACQUISITION | 0.00 | 7,500,000.00 |
| | 23050109 | SPECIAL PROJECTS | 0.00 | 6,500,000.00 |
| | TOTAL | | 585,120.00 | 31,500,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD
ADMINISTRATION SECTOR - CONTD

ADMINISTRATION SECTOR -CONTD

| NOTE NO.58 | AGENCY CODE: 014000100200 | AGENCY NAME; OFFICE OF THE AUDITOR GENERAL(LOCAL GOVERNMENT) | ACTUAL 2018 | BUDGET 2018 |
|------------|------------------------------|--|---------------|---------------|
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARY AND WAGES | | |
| | 21010101 | SALARY | 68,595,499.14 | 82,053,288.42 |
| | Sub-Total | | 68,595,499.14 | 82,053,288.42 |
| | 2202 | OVERHEAD COST | | |

| | | | | |
|--|----------|--|--------------|--------------|
| | 220201 | TRAVEL & TRANSPORT- GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 5,256,926.56 | 5,400,000.00 |
| | 220202 | UTILITIES - GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 90,000.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 60,000.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 200,000.00 | 50,000.00 |
| | 220203 | MATERIALS & SUPPLIES : GENERAL | | |
| | 22020301 | OFFICE STATIONERIS/COMPUTER CONSUMABLES | 356,174.35 | 500,000.00 |
| | 220203 | MAINTENANCE SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT | 630,774.01 | 1,000,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 0.00 | 400,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIALS QUARTERS | 0.00 | 200,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE BUILDING/IT EQUIPMENT | 0.00 | 0.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 200,000.00 | 300,000.00 |

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|--|----------|---|---------------|----------------|
| | 220205 | TRAINING-GENERAL | | |
| | 22020501 | LOCAL TRAINING | 3,345,000.00 | 5,400,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 2,500,000.00 |
| | 220207 | CONSULTANCY & PROFESSIONAL SERVICES GENERAL | | |
| | 22020709 | CONSULTANCY SERVICE FEES | 0.00 | 600,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES - GENERAL | | |
| | 22021001 | REFRESHMENT & MEALS | 160,266.00 | 100,000.00 |
| | 22021007 | WELFARE PACKAGES | 183,172.00 | 100,000.00 |
| | 22021008 | SUBSCRIPTION TO PROFFESIONAL BODIES. | 173,166.67 | 200,000.00 |
| | 22021029 | OTHER EXPENSES | 818,058.01 | 1,100,000.00 |
| | | TOTAL OVERHEAD COST | 11,323,537.60 | 18,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 014000100200 | 79,919,036.74 | 100,053,288.42 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER,2018- CONTD

DETAILS OF CAPITAL EXPENDITURE

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| NOTE NO.58B | Agency Code: 014000100200 | Agency Name; Office of the Auditor General (Local Government) | Actual | |
|----------------|---------------------------|---|------------|---------------|
| | | | 2018 | Budget 2018 |
| | 230101 | PURCHASE OF FIXED ASSETS-GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 20,880,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 0.00 | 360,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 196,100.00 | 360,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENT | 198,750.00 | 288,000.00 |
| | 230201 | CONSTRUCTION/PROVISION | | |
| | 23020101 | CONSTRUCTION/PROVISION OF OFFICE BUILDINGS | 0.00 | 10,800,000.00 |
| | 23020103 | CONSTRUCTION/PROVISION OF ELECTRICITY | 0.00 | 0.00 |
| | 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | 0.00 | 0.00 |
| | 230301 | REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL | | |
| | 23030121 | REHABILITATION/REPAIRS OF OFFICE BUILDINGS | 0.00 | 3,240,000.00 |
| | 230501 | ACQUISITION OF NON-TANGIBLE ASSETS | | |
| | 23050119 | CONTIGENCIES - CAPITAL | 0.00 | 72,000.00 |
| | | TOTAL | 394,850.00 | 36,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018- CONTD

ADMINISTRATION SECTOR- CONTD

| NOTE NO.59 | Agency Code: 014700100100 | Agency Name: Civil Service Commission | Actual 2018 | Budget 2018 |
|---------------|---------------------------|--|---------------|---------------|
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 24,426,812.05 | 31,479,800.34 |
| | Sub-Total | | 24,426,812.05 | 31,479,800.34 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT-GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 4,422,401.65 | 5,000,000.00 |
| | 220202 | UTILITIES-GENERAL | | |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 300,000.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 72,504.00 | 300,000.00 |
| | 220203 | MATERIALS & SUPPLIES-GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 977,950.00 | 1,000,000.00 |
| | 22020306 | PRINTING OF SECURITY DOCUMENTS | | 300,000.00 |

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|--|----------|--|---------------|---------------|
| | | | 300,010.00 | |
| | 220204 | MAINTENANCE SERVICES-GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 0.00 | 300,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 0.00 | 300,000.00 |
| | 22020405 | MAINTENANCE OF PLANTS/GENERATORS | 259,750.00 | 580,000.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 105,000.00 | 1,000,000.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES-GENERAL | | |
| | 22020709 | CONSULTANCY SERVICES/FEES | 0.00 | 1,000,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |
| | 22021006 | POSTAGES & COURIER | 0.00 | 500,000.00 |
| | 22021007 | WELFARE PACKAGES | 1,600,000.00 | 1,920,000.00 |
| | 22021026 | EXAMINATION EXPENSES | 0.00 | 40,000,000.00 |
| | | TOTAL OVERHEAD COST | 7,737,615.65 | 52,500,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 014700100100 | 32,164,427.70 | 83,979,800.34 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD.

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|---------------------------|---------------------------------------|-------------|-------------|
| NOTE NO.59B | Agency Code: 014700100100 | Agency Name: Civil Service Commission | Actual 2018 | Budget 2018 |
|----------------|---------------------------|---------------------------------------|-------------|-------------|

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|--|---------------|--|--------------|---------------|
| | 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 | 0.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE & FITTINGS | 200,000.00 | 3,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 969,630.00 | 3,000,000.00 |
| | 23010125 | PURCHASE OF LIBRARY BOOKS & EQUIPMENT | 0.00 | 1,500,000.00 |
| | 23010142 | PURCHASE OF NETWORKING DEVICES/PERIPHERALS | 0.00 | 5,000,000.00 |
| | 230301 | REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL | | |
| | 23030121 | REHABILITATION/ REPAIRS OF OFFICE BUILDINGS | 2,215,744.50 | 5,000,000.00 |
| | TOTAL | | 3,385,374.50 | 18,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

ADMINISTRATION SECTOR- CONTD

| | | | | |
|---------------|---------------------------|--|-------------|-------------|
| NOTE NO.60 | Agency Code: 055100100100 | Agency Name:Ministry Of Local Government And Chieftaincy Matters | Actual 2018 | Budget 2018 |
| | Economic Code | | | |

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|--|-----------|--|----------------|----------------|
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 137,914,925.94 | 171,822,840.02 |
| | Sub-Total | | 137,914,925.94 | 171,822,840.02 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL&TRANSPORT - GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 5,696,932.91 | 11,000,000.00 |
| | 220202 | UTILITIES - GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 0.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 100,000.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 0.00 | 50,000.00 |
| | 220203 | MATERIALS & SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 2,110,250.00 | 6,500,000.00 |
| | 22020302 | BOOKS | 0.00 | 500,000.00 |
| | 22020303 | NEWSPAPER | 0.00 | 250,000.00 |

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|--|----------|--|------------|---------------|
| | 22020304 | MAGAZINES & PERIODICALS | 0.00 | 250,000.00 |
| | 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 0.00 | 500,000.00 |
| | 220204 | MAINTENANCE SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 650,000.00 | 2,500,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 425,000.00 | 1,000,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS | 623,000.00 | 1,000,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE /IT EQUIPMENT | 0.00 | 500,000.00 |
| | 22020405 | MAINTENANCE OF PLANT/GENERATOR | 0.00 | 500,000.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 171,000.00 | 9,700,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 16,000,000.00 |
| | 220206 | OTHER SERVICES-GENERAL | | |
| | 22020603 | RESIDENTIAL RENT | 0.00 | 250,000.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES-GENERAL | | |

| | | | | |
|--|----------|--|----------------|----------------|
| | 22020709 | CONSULTANCY SERVICES/FEES | 0.00 | 300,000.00 |
| | 220208 | FUEL & LUBRICANTS-GENERAL | | |
| | 22020803 | MOTOR VEHICLE- COST | 0.00 | 300,000.00 |
| | 22020803 | PLANT/GENERATOR FUEL COST | 0.00 | 500,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES-GENERAL | | |
| | 22021007 | WELFARE PACKAGES | 16,841,800.00 | 80,000,000.00 |
| | 22021029 | OTHER EXPENSES | 462,077,600.00 | 15,000,000.00 |
| | | TOTAL OVER HEAD COST | 488,595,582.91 | 146,700,000.00 |
| | TOTAL | RECURRENT COST FOR CODE : 055100100100 | 626,510,508.85 | 318,522,840.02 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|---------------------------|--|-------------|-------------|
| NOTE NO.60B | Agency Code: 055100100100 | Agency Name:Ministry Of Local Government And Chieftaincy Matters | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |

| | | | | |
|--|----------|---|--------------|----------------|
| | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 312,200,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE& FITTINGS | 0.00 | 5,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 0.00 | 2,000,000.00 |
| | 23010115 | PURCHASE OF PHOTOCOPYING MACHINES | 0.00 | 1,000,000.00 |
| | 23010142 | PURCHASE OF NETWORKING DEVICES/PERIPHERALS | 0.00 | 0.00 |
| | 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 | 199,800.00 | 10,000,000.00 |
| | | CONSTRUCTION OF PARKING LOTS | 1,315,465.00 | 0.00 |
| | TOTAL | | 1,515,265.00 | 340,200,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 -CONTD.

ADMINISTRATION SECTOR-
CONTD.

| | | | | |
|---------------|---------------------------|---|-------------|-------------|
| NOTE NO.61 | Agency Code: 012500600100 | Agency Name : Simeon Adebo Staff Development Centre | Actual 2018 | Budget 2018 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT-GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 305,000.00 | 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 | 530,984.00 | 600,000.00 |
| | 22020302 | BOOKS | 0.00 | 0.00 |
| | 22020303 | MAGAZINES/ PERIODICALS | 0.00 | 50,000.00 |
| | 22020304 | PRINTING OF NON-SECURITY DOCUMENTS | 15,050.00 | 400,000.00 |
| | 220204 | MAINTENANCE SERVICES-GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 45,000.00 | 200,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | | |

| | | | | |
|--|----------|---|------------|--------------|
| | | | 60,000.00 | 300,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS | 152,004.00 | 500,000.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 287,070.00 | 300,000.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 760,000.00 | 5,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 500,000.00 |
| | 220206 | OTHER SERVICES - GENERAL | | |
| | 22020601 | SECURITY SERVICES | 0.00 | 50,000.00 |
| | 22020602 | OFFICE RENT | 0.00 | 0.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | | |
| | 22020709 | CONSULTANCY SERVICES/FEES | 195,000.00 | 200,000.00 |
| | 220208 | FUEL & LUBRICANTS - GENERAL | | |
| | 22020803 | PLANT/ GENERATOR FUEL COST | 35,000.00 | 200,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES - GENERAL | | |
| | 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES | 0.00 | 200,000.00 |

| | | | | |
|--|-------|--------------------------------------|--------------|--------------|
| | | TOTAL OVERHEAD COST | 2,385,108.00 | 9,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE 012300100100 | 2,385,108.00 | 9,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018- CONTD.

DETAILS OF CAPITAL
EXPENDITURE

| NOTE NO.61B | Agency Code: 012500600100 | Agency Name : Simeon Adebo Staff Development Centre | Actual 2018 | Budget 2018 |
|----------------|---------------------------|---|-------------|---------------|
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS-GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 16,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 0.00 | 2,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 795,600.00 | 14,400,000.00 |
| | 23010123 | PURCHASE OF FIRE FIGHTING EQUIPMENT | 0.00 | 500,000.00 |
| | 23010124 | PURCHASE OF TEACHING/LEARNING AID EQUIPMENT | 0.00 | 200,000.00 |
| | 23010125 | PURCHASE OF LIBRARY BOOKS & EQUIPMENT | 0.00 | |

| | | | | |
|--|----------|---|--------------|---------------|
| | | | | 1,000,000.00 |
| | 23010142 | PURCHASE OF NETWORKING DEVICE/PERIPHERALS | 0.00 | 100,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENT | 559,480.00 | 1,030,000.00 |
| | 230201 | CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL | | |
| | 23020101 | CONSTRUCTION/PROVISION OF OFFICE BUILDINGS | 489,090.00 | 12,000,000.00 |
| | 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | 0.00 | 3,000,000.00 |
| | 230301 | REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL | | |
| | 23030125 | REHABILITATION/REPAIRS POWER GENERATING PLANTS | 0.00 | 770,000.00 |
| | TOTAL | | 1,844,170.00 | 51,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

ADMINISTRATION SECTOR -
CONTD

| NOTE NO.62 | Agency Code: 014800100100 | Agency Name: Oyo State Independent Electoral Commission | Actual 2018 | Budget 2018 |
|---------------|---------------------------|---|-------------|-------------|
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |

| | | | | |
|--|----------|---|---------------|----------------|
| | 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 0.00 | 22,500,000.00 |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 18,609,645.43 | 30,500,000.00 |
| | 220202 | UTILITY GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 1,500,000.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 2,000,000.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 0.00 | 2,000,000.00 |
| | 220203 | MATERIALS AND SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 2,466,478.19 | 2,500,000.00 |
| | 22020303 | NEWSPAPERS | 58,800.00 | 1,500,000.00 |
| | 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 0.00 | 100,000,000.00 |
| | 22020306 | PRINTING OF SECURITY DOCUMENTS | 0.00 | 100,000,000.00 |
| | 220204 | MAINTENANCE SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT | 1,529,100.00 | 3,000,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 414,000.00 | 2,000,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS | 314,000.00 | 2,000,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE /IT EQUIPMENT | 0.00 | 2,000,000.00 |
| | 22020405 | MAINTENANCE OF PLANT & GENERATORS | 330,400.00 | 2,000,000.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 0.00 | |
| | 220205 | TRAINING-GENERAL | | |

| | | | | |
|--|----------|--|--------------|----------------|
| | 22020501 | LOCAL TRAINING | 105,000.00 | 2,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 3,290,000.00 | 30,000,000.00 |
| | 220206 | OTHER SERVICES-GENERAL | | |
| | 22020601 | SECURITY SERVICES | 355,500.00 | 25,000,000.00 |
| | 22020605 | CLEANING/ FUNMIGATION | 0.00 | 2,000,000.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | | 0.00 |
| | 22020702 | INFORMATION TECHNOLOGY CONSULTING | 150,000.00 | 25,000,000.00 |
| | 22020703 | LEGAL SERVICES | 441,000.00 | 50,000,000.00 |
| | 22020709 | CONSULTANCY SERVICES/FEES | 0.00 | 0.00 |
| | 220208 | FUEL & LUBRICANTS-GENERAL | | |
| | 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 975,600.09 | 4,000,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |
| | 22021001 | REFRESHMENT & MEALS | 305,000.00 | 2,000,000.00 |
| | 22021002 | HONORARIUM AND SITTING ALLOWANCE | 0.00 | 1,000,000.00 |
| | 22021003 | PUBLICITY AND ADVERTISEMENT | 0.00 | 7,500,000.00 |
| | 22021006 | POSTAGE AND COURIER SERVICES | 0.00 | 0.00 |
| | 22021007 | WELFARE PACKAGES | 0.00 | 0.00 |
| | 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES | 0.00 | 0.00 |
| | 22021022 | PLANNING, MONITORING & EVALUATION | 0.00 | 208,000,000.00 |

| | | | | |
|--|----------|--------------------------------------|---------------|----------------|
| | 22021023 | RESEARCH AND DOCUMENTATION | 0.00 | 0.00 |
| | 22021029 | OTHER EXPENSES | 0.00 | 0.00 |
| | 22021030 | PUBLIC ENLIGHTENMENT PROGRAMME | 0.00 | 0.00 |
| | | TOTAL OVERHEAD COST | 29,344,523.71 | 630,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE 014800100100 | 29,344,523.71 | 630,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018- CONTD.

DETAILS OF CAPITAL
EXPENDITURE

| NOTE NO.62B | Agency Code: 014800100100 | Agency Name: Oyo State Independent Electoral Commission | Actual 2018 | Budget 2018 |
|----------------|---------------------------|---|-------------|---------------|
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS:GENERAL | | |
| | 23010104 | PURCHASE OF MOTOR CYCLES | 0.00 | 10,000,000.00 |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 90,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 0.00 | 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 |
| | 230201 | CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL | | |
| | 23020101 | CONSTRUCTION/PROVISION OF OFFICE BUILDING | 0.00 | 10,000,000.00 |

| | | | | |
|--|----------|--|---------------|----------------|
| | 23020118 | CONSTRUCTION/PROVISION OF INFRASTRUCTURE | 0.00 | 10,000,000.00 |
| | 23030121 | REHABILITATION/ REPAIRS OF OFFICE BUILDING | 0.00 | 10,000,000.00 |
| | 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | 0.00 | 75,000,000.00 |
| | 230401 | PRESERVATION OF THE ENVIRONMENT - GENERAL | | |
| | 23040106 | BEAUTIFICATION AND LANDSCAPING | 0.00 | 10,000,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050109 | SPECIAL PROJECTS AND ASSIGNMENTS | 85,206,192.80 | 385,000,000.00 |
| | TOTAL | | 85,206,192.80 | 630,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

ECONOMIC SECTOR-CONTD

| | | | | |
|------------|---------------------------|---|--------------|--------------|
| NOTE NO.63 | Agency Code: 011111100100 | Agency Name: BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIPS | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT : OTHERS | 5,203,050.00 | 5,000,000.00 |
| | 220202 | UTILITIES-GENERAL | | |
| | 22020203 | INTERNET ACCESS CHARGES | 0.00 | 1,000,000.00 |
| | 220203 | MATERIALS & SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 690,680.00 | 1,500,000.00 |

| | | | | |
|--|----------|---|--------------|---------------|
| | 22020304 | MAGAZINES AND PERIODICALS | 0.00 | 2,000,000.00 |
| | 220204 | MAINTENANCE SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 81,200.00 | 1,250,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 0.00 | 500,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS | 0.00 | 200,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE/IT EQUIPMENT | 0.00 | 100,000.00 |
| | 22020405 | MAINTENANCE OF PLANTS/GENERATORS | 0.00 | 250,000.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 0.00 | 0.00 |
| | 220205 | TRAINING-GENERAL | | |
| | 22020501 | LOCAL TRAINING | 150,000.00 | 5,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0 | 5,000,000.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | | |
| | 22020703 | LEGAL SERVICES | 53,000.00 | 10,000,000.00 |
| | 22020709 | CONSULTANCY SERVICES/FEES | 0.00 | 40,000,000.00 |
| | 220208 | FUEL & LUBRICANTS - GENERAL | | |
| | 22020803 | PLANT/GENERATOR FUEL COST | 0.00 | 800,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |
| | 22021001 | REFRESHMENTS & MEALS | 1,877,000.00 | 10,000,000.00 |
| | 22021007 | WELFARE PACKAGES | 0.00 | 0.00 |
| | 22021022 | PLANNING, MONITORING & EVALUATION | 833,000.00 | 2,400,000.00 |

| | | | | |
|--|----------|---|--------------|---------------|
| | 22021032 | INVESTMENT SUMMIT/INVESTMENT PROMOTION ACTIVITIES | 0.00 | 5,000,000.00 |
| | | TOTAL OVERHEAD COST | 8,887,930.00 | 90,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 011111100100 | 8,887,930.00 | 90,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

DETAILS OF CAPITAL EXPENDITURE

| NOTE NO.63B | Agency Code: 011111100100 | Agency Name: BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIPS | Actual 2018 | Budget 2018 |
|----------------|---------------------------|--|----------------|----------------|
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS-GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 40,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE & FITTINGS | 0.00 | 15,000,000.00 |
| | 23010119 | PURCHASE OF POWER GENERATING SET | 200,000.00 | 500,000.00 |
| | 23010123 | PURCHASE OF FIRE FIGHTING EQUIPMENT | 0.00 | 500,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENT | 799,280.00 | 10,000,000.00 |
| | 230201 | CONSTRUCTION /PROVISION OF FIXED ASSETS GENERAL | | |
| | 23020101 | CONSTRUCTION/PROVISION OF OFFICE BUILDINGS | 0.00 | 20,000,000.00 |
| | 23020118 | CONSTRUCTION/PROVISION OF INFRASTRUCTURES | 222,222,220.00 | 760,000,000.00 |
| | 23020124 | CONSTRUCTION OF MARKETS/PARKS | 0.00 | 0.00 |
| | 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | 0.00 | 40,000,000.00 |

| | | | | |
|--|----------|---|----------------|------------------|
| | 230301 | REHABILITATION /REPAIRS OF FIXED ASSETS-GENERAL | | |
| | 23030121 | REHABILITATION /REPAIRS OF OFFICE BUILDINGS | 0.00 | 24,000,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050109 | SPECIAL PROJECTS & ASSIGNMENTS | 189,600,832.00 | 200,000,000.00 |
| | 23050112 | COUNTERPART FUNDING | 0.00 | 250,000,000.00 |
| | 23050120 | ACQUISITION OF SHARES | 0.00 | 0.00 |
| | TOTAL | | 412,822,332.00 | 1,360,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018- CONTD

ECONOMIC SECTOR

| | | | | |
|------------|---------------------------|--|-------------|--------------|
| NOTE NO.64 | Agency Code: 023100100100 | Agency Name: Oyo State Rural Electrification Board | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT-GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 700,000.00 | 1,500,000.00 |
| | 220203 | MATERIALS & SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 570,000.00 | 2,000,000.00 |
| | 22020303 | MAGAZINES & PERIODICALS | 0.00 | 500,000.00 |
| | 22020304 | PRINTING OF NON SECURITY DOCUMENTS | 0.00 | 500,000.00 |
| | 220204 | MAINTENANCE SERVICES-GENERAL | | |

| | | | | |
|--|----------|--|--------------|---------------|
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT | 0.00 | 1,000,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 275,835.00 | 500,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/ RESIDENTAL QUARTERS. | 338,860.00 | 1,000,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE/ICT EQUIPMENTS | 390,000.00 | 1,000,000.00 |
| | 220205 | TRAINING-GENERAL | | |
| | 22020501 | LOCAL - TRAINING | 385,000.00 | 1,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 0.00 |
| | 220206 | OTHER SERVICES-GENERAL | | |
| | 22020601 | SECURITY SERVICES | 750,000.00 | 1,500,000.00 |
| | 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 | 235,000.00 | 1,000,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES-GENERAL | | |
| | 22021001 | REFRESHMENT & MEALS | 0.00 | 250,000.00 |
| | 22021007 | WELFARE PACKAGES | 0.00 | 250,000.00 |
| | 22021030 | PUBLIC ENLIGHTENMENT PROGRAMME | 0.00 | 1,000,000.00 |
| | | TOTAL OVERHEAD COST | 3,644,695.00 | 13,500,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 023100100100 | 3,644,695.00 | 13,500,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|---------------------------|--|---------------|----------------|
| NOTE NO.64B | Agency code: 023100100100 | Agency Name: Oyo State Rural Electrification Board | Actual 2018 | Budget 2018 |
| | 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 ELECTRONICS/ELECTRICAL EQUIPMENTS | 0.00 | 0.00 |
| | 230201 | CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL | | |
| | 23020101 | CONSTRUCTION/PROVISION OF OFFICE BUILDINGS | 0.00 | 15,000,000.00 |
| | 23020103 | CONSTRUCTION/PROVISION OF ELECTRICITY | 30,054,841.15 | 525,000,000.00 |
| | TOTAL | | 30,054,841.15 | 540,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER,2018- CONTD

ECONOMIC SECTOR :- CONTD

| | | | | |
|------|---------------------------|--|-------------|-------------|
| NOTE | Agency Code: 022905500100 | Agency Name: Oyo State Road Traffic Management Authority | Actual 2018 | Budget 2018 |
|------|---------------------------|--|-------------|-------------|

| | | | | |
|-------|---------------|--|---------------|----------------|
| NO.65 | | | | |
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 89,858,479.35 | 109,430,956.07 |
| | Sub - Total | | 89,858,479.35 | 109,430,956.07 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT-GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT:OTHERS | 5,209,295.25 | 5,000,000.00 |
| | 220202 | UTILITIES-GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 0.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 830,000.00 |
| | 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 | 10,000.00 |
| | 22030303 | NEWSPAPERS | 0.00 | 0.00 |
| | 22020304 | MAGAZINES & PERIODICALS | 0.00 | 20,000.00 |
| | 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 0.00 | 50,000.00 |

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|--|----------|--|----------------|----------------|
| | 220204 | MAINTANANCE SERVICES-GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 2,723,458.00 | 6,000,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 0.00 | 75,000.00 |
| | 220205 | TRAINING-GENERAL | | |
| | 22020501 | LOCAL TRAINING | 105,000.00 | 1,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 0.00 |
| | 220206 | OTHER SERVICES-GENERAL | | |
| | 22020601 | SECURITY SERVICES | 1,902,000.00 | 2,215,000.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES-GENERAL | | |
| | 22020709 | CONSULTANCY SERVICE/ FEES | 114,516.00 | 3,000,000.00 |
| | 220208 | FUEL & LUBRICANTS-GENERAL | | |
| | 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 467,000.00 | 4,000,000.00 |
| | 22020803 | PLANT/GENERATOR FUEL COST | 0.00 | 0.00 |
| | | TOTAL OVERHEAD COST | 10,521,269.25 | 22,500,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 022905500100 | 100,379,748.60 | 131,930,956.07 |
| | | | | |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

ECONOMIC SECTOR - CONTD

| | | | | |
|----------------|---------------------------|--|-------------|-------------|
| NOTE NO.65B | Agency Code: 022905500100 | Agency Name: Oyo State Road Traffic Management Authority | Actual 2018 | Budget 2018 |
|----------------|---------------------------|--|-------------|-------------|

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|--|---------------|---|---------------|---------------|
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 23010101 | PURCHASE/ACQUISITION OF LAND | 0.00 | 17,000,000.00 |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 8,452,500.00 | 30,000,000.00 |
| | 23010108 | PURCHASE OF BUSES | 0.00 | 18,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 0.00 | 3,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 0.00 | 1,000,000.00 |
| | 23010123 | PURCHASE OF FIRE FIGHTING EQUIPMENT | 463,008.00 | 1,000,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENTS | 3,676,080.00 | 20,000,000.00 |
| | TOTAL | | 12,591,588.00 | 90,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

ECONOMIC SECTOR-CONTD

| | | | | |
|------------|---------------------------|---|----------------|----------------|
| NOTE NO.66 | Agency Code: 021500100100 | Agency Name: Ministry of Agriculture, Natural Resources and Rural Development | Actual 2018 | Budget 2018 |
| | Economic Code | RURAL | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | Agency Name: Ministry of Agriculture, Natural Resources and Rural Development | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 469,430,459.65 | 603,673,100.46 |
| | Sub-Total | | 469,430,459.65 | 603,673,100.46 |

| | | | | |
|--|----------|---|---------------|---------------|
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT : OTHERS | 21,097,917.38 | 25,500,000.00 |
| | 220202 | UTILITIES-GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 500,000.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 0.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 0.00 | 0.00 |
| | 220203 | MATERIALS & SUPPLIES-GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 1,095,800.00 | 1,000,000.00 |
| | 22020302 | BOOKS | 0.00 | 100,000.00 |
| | 220204 | MAINTENANCE SERVICES-GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 0.00 | 2,000,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 379,000.00 | 500,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS | 450,000.00 | 2,000,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE /IT EQUIPMENT | 200,000.00 | 500,000.00 |

| | | | | |
|--|----------|--|---------------|---------------|
| | 220205 | TRAINING-GENERAL | | |
| | 22020501 | LOCAL TRAINING | 1,690,000.00 | 10,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 0.00 |
| | 220206 | OTHER SERVICES-GENERAL | | |
| | 22020603 | RESIDENTIAL RENT | 0.00 | 400,000.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES-GENERAL | | |
| | 22020701 | FINANCIAL CONSULTING | 0.00 | 250,000.00 |
| | 220208 | FUEL & LUBRICANTS-GENERAL | | |
| | 22020803 | PLANT / GENERATOR FUEL COST | 40,000.00 | 0.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |
| | 22021007 | WELFARE PACKAGES | 1,600,000.00 | 0.00 |
| | 22021013 | PROMOTION (SERVICE WIDE) | 0.00 | 1,000,000.00 |
| | 22021022 | PLANNING,MONITORING AND EVALUATION | 0.00 | 250,000.00 |
| | 22021029 | OTHER EXPENSES | 650,000.00 | 0.00 |
| | 22021032 | FAIR FESTIVAL EXPO AND SUMMIT | 0.00 | 1,000,000.00 |
| | | TOTAL OVERHEAD COST | 27,202,717.38 | 45,000,000.00 |

| | | | | |
|--|-------|--------------------------------------|----------------|----------------|
| | TOTAL | RECURRENT COST FOR CODE:021500100100 | 496,633,177.03 | 648,673,100.46 |
|--|-------|--------------------------------------|----------------|----------------|

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| NOTE NO.66B | Agency Code: 021500100100 | Agency Name: Ministry of Agriculture, Natural Resources and Rural Development | Actual 2018 | Budget 2018 |
|----------------|---------------------------|---|-------------|------------------|
| | 23 | CAPITAL EXPENDITURE | | |
| | 2301 | FIXED ASSETS PURCHASED | | |
| | 230101 | PURCHASE OF FIXED ASSETS-GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 97,000,000.00 |
| | 23010107 | PURCHASE OF TRUCKS | 0.00 | 0.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 0.00 | 0.00 |
| | 23010113 | PURCHASE OF COMUPUTERS | 200,000.00 | 500,000.00 |
| | 23010119 | PURCHASE OF POWER GENERATING SET | 0.00 | 0.00 |
| | 23010122 | PURCHASE OF HEALTH / MEDICAL EQUIPMENT | 0.00 | 5,000,000.00 |
| | 23010127 | PURCHASE OF AGRICULTURAL EQUIPMENT | 0.00 | 1,441,000,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENTS | 357,313.00 | 555,500,000.00 |
| | 230201 | CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL | | |
| | 23020101 | CONSTRUCTION/PROVISION OF OFFICE BUILDNGS | 0.00 | 45,000,000.00 |
| | 23020103 | CONSTRUCTION/PROVISION OF ELECTRICITY | 0.00 | 60,000,000.00 |

| | | | | |
|--|----------|---|---------------|------------------|
| | 23020104 | CONSTRUCTION/PROVISION OF HOUSING | 0.00 | 15,000,000.00 |
| | 23020105 | CONSTRUCTION/PROVISION OF WATER FACILITIES | 0.00 | 19,000,000.00 |
| | 23020113 | CONSTRUCTION/PROVISION OF AGRICULTURE FACILITIES | 0.00 | 67,500,000.00 |
| | 23020114 | CONSTRUCTION/PROVISION OF ROADS | 24,517,800.00 | 600,000,000.00 |
| | 23020118 | CONSTRUCTION/PROVISION OF INFRASTRUCTURE | 0.00 | 705,000,000.00 |
| | 23020124 | CONSTRUCTION OF MARKETS/ PARKS | 0.00 | 20,000,000.00 |
| | 230301 | REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL | | |
| | 23030112 | REAHBILITATION/REPAIRS-AGRICULTURAL FACILITIES | 199,000.00 | 1,000,000.00 |
| | 23030121 | REHABILITATION/REAPIRS OF OFFICE BUILDINGS | 551,140.00 | 50,000,000.00 |
| | 230401 | PRESERVATION OF THE ENVIRONMENT-GENERAL | | |
| | 23040101 | TREE PLANTING | 75,000.00 | 10,000,000.00 |
| | 23040106 | BEAUTIFICATION AND LAND SCRAPING | 0.00 | 10,000,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050108 | PRODUCTION FARM SEEDLINGS | 0.00 | 7,000,000.00 |
| | 23050109 | SPECIAL PROJECTS AND ASSIGNMENTS | 72,293,380.00 | 150,000,000.00 |
| | 23050110 | EDUCATIONAL PROGRAMMES | 200,000.00 | 23,000,000.00 |
| | 23050111 | CONTITUENCY PROJECT/EMPOWERMENT PROGRAMME | 0.00 | 1,020,000,000.00 |
| | 23050112 | COUNTERPART FUNDING | 0.00 | 12,000,000.00 |
| | 23050116 | MICRO CREDIT SCHEME OR (cooperative wealth creation loan scheme) | 0.00 | 100,000,000.00 |
| | 23050118 | PROCUREMENT OF AGRICULTURAL INPUTS | 2,375,000.00 | 958,114,989.88 |

| | | | | |
|--|----------|------------------------|----------------|------------------|
| | 23050119 | CONTINGENCIES -CAPITAL | 481,199.00 | 142,500,000.00 |
| | TOTAL | | 101,249,832.00 | 6,114,114,989.88 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

ECONOMIC SECTOR-CONTD

| NOTE NO.66 Ci | Agency Code: 021500100101 | Agency Name: Oyo State Tree Crops Development Unit (CDU) | Actual 2018 | Budget 2018 |
|------------------|---------------------------|--|-------------|--------------|
| | Economic Code | | | |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL AND TRANSPORT -GENERAL | | |
| | 22020102 | LOCAL TRAVEL AND TRANSPORT: OTHERS | 950,070.00 | 850,000.00 |
| | 220202 | UTILITIES-GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 25,000.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 25000.00 |
| | 220203 | MATERIAL AND SUPPLIES-GENERAL | | |
| | 22020301 | OFFICE STATIONARIES/COMPUTER CONSUMABLES | 277,330.00 | 1,000,000.00 |
| | 220204 | MAINTENANCE SERVICE-GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 361,550.00 | 500,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 37,500.00 | 200,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIALS QUARTERS | 0.00 | 900,000.00 |
| | 220205 | TRAINING-GERERAL | | |

| | | | | |
|--|----------|---------------------------------------|--------------|--------------|
| | 22020501 | LOCAL TRAINING | 0.00 | 300,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 300,000.00 |
| | 220208 | FUEL AND LUBRICANT GENERAL | | |
| | 22020801 | MOTOR VEHICLE FUEL COST | 0.00 | 200,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES-GENERAL | | |
| | 22021001 | REFRESHMENT AND MEALS | 118,400.00 | 200,000.00 |
| | | TOTAL OVERHEAD COST | 1,744,850.00 | 4,500,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 021500100101 | 1,744,850.00 | 4,500,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|------------------|---------------------------|--|--------------|---------------|
| NOTE NO.66Cii | Agency Code: 021500100101 | Agency Name: Oyo State Tree Crops Development Unit (CDU) | Actual 2018 | Budget 2018 |
| | 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 | 132,500.00 | 2,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 193,450.00 | 2,000,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050108 | PRODUCTION OF FARM SEEDLINGS | 1,833,600.00 | 42,500,000.00 |

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|--|----------|---|--------------|----------------|
| | 23050111 | CONSITUENCY PROJECTS/EMPOWERMENT PROGRAMME (COCOA/PLANTAIN) | 0.00 | 40,000,000.00 |
| | 23050118 | PROCUREMENT OF AGRICULTURAL INPUTS | 0.00 | 2,000,000.00 |
| | TOTAL | | 2,159,550.00 | 103,500,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

ECONOMIC SECTOR: CONTD

| NOTE NO.67 | Agency Code: 021511200100 | Agency Name: Agricultural Credit Corporation of Oyo State | Actual 2018 | Budget 2018 |
|------------|---------------------------|---|---------------|---------------|
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | 31,446,419.40 | 39,263,616.47 |
| | 21010101 | SALARY | 31,446,419.40 | 39,263,616.47 |
| | Sub-Total | | | |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL AND TRANSPORT - GENERAL | | |
| | 22020102 | LOCAL TRAVEL AND TRANSPORT: OTHERS | 1,962,695.32 | 4,950,000.00 |
| | 220202 | UTILITIES - GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | |

| | | | | |
|--|----------|--|------------|--------------|
| | | | | 60,000.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 0.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 0.00 | 0.00 |
| | 220203 | MATERIALS AND SUPPLY - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLE | 385,115.00 | 1,100,000.00 |
| | 22020304 | MAGAZINES AND PERIODICALS | 0.00 | 0.00 |
| | 22020305 | PRINTING OF NON-SECURITY DOCUMENTS | 0.00 | 500,000.00 |
| | 220204 | MAINTENANCE OF SERVICE - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 300,000.00 | 500,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 300,000.00 | 450,000.00 |
| | 22020403 | MAINTENANCE OF BUILDING/RESIDENTIAL QUARTERS | 140,865.00 | 400,000.00 |
| | 22020405 | MAINTENANCE OF PLANT/GENERATORS | 200,000.00 | 250,000.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 0.00 | 250,000.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 105,000.00 | 2,000,000.00 |

| | | | | |
|--|----------|---|------------|--------------|
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 0.00 |
| | 220206 | OTHER SERVICES - GENERAL | | |
| | 22020601 | SECURITY SERVICE | 0.00 | 350,000.00 |
| | 220207 | CONSULTING AND PROFESSIONAL SERVICE - GENERAL | | |
| | 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 | 100,000.00 | 300,000.00 |
| | 22020803 | PLANT/GENERATOR FUEL COST | 200,000.00 | 360,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES - GENERAL | | |
| | 22021001 | REFRESHMENT AND MEALS | 0.00 | 250,000.00 |
| | 22021003 | PUBLICITY AND ADVERTISEMENT | 100,000.00 | 600,000.00 |
| | 22021006 | POSTAGE AND COURIER SERVICES | 0.00 | 90,000.00 |
| | 22021007 | WELFARE PACKAGES | 0.00 | 360,000.00 |
| | 22021022 | PLANNING, MONITORING AND EVALUATION OF LOAN | 0.00 | |

| | | | | |
|--|----------|---------------------------------------|---------------|---------------|
| | | | | 1,510,000.00 |
| | 22021032 | FAIR, FESTIVAL, EXPO AND SUMMIT | 154,000.00 | 900,000.00 |
| | 2203 | LOANS AND ADVANCES | | |
| | 22030102 | REFURBISHING ADVANCES | 0.00 | 0.00 |
| | 22030104 | CORRESPONDENCE ADVANCES | 0.00 | 0.00 |
| | | TOTAL OVERHEAD COST | 3,947,675.32 | 16,380,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 021511200100 | 35,394,094.72 | 55,643,616.47 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|---------------------------|---|-------------|----------------|
| NOTE NO.67B | Agency Code: 021511200100 | Agency Name: Agricultural Credit Corporation of Oyo State | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 2203 | LOANS AND ADVANCES | | |
| | 22030103* | REFURBISHING ADVANCES | 0.00 | 200,000,000.00 |
| | 22030104* | CORRESPONDENCE ADVANCES | 0.00 | 228,450,000.00 |
| | 23 | CAPITAL EXPENDITURE | | |

| | | | | |
|--|----------|------------------------------------|------------|----------------|
| | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | | |
| | 23010104 | PURCHASE OF MOTORCYCLES | 0.00 | 2,500,000.00 |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 18,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 190,800.00 | 600,000.00 |
| | 23010119 | PURCHASE OF POWER GENERATING SET | 0.00 | 450,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050109 | SPECIAL PROJECTS AND ASSIGNMENT | 0.00 | 0.00 |
| | TOTAL | | 190,800.00 | 450,000,000.00 |

*THESE CODES ARE NOT APPROPRIATE FOR USE UNDER IPSAS CASH ACCOUNTING.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

ECONOMIC SECTOR : CONTD

| | | | | |
|---------------|---------------------------|---|-------------|-------------|
| NOTE NO.68 | Agency Code: 021510200100 | Agency Name: Oyo State Agricultural Development Programme (OYSADEP) | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |

| | | | | |
|--|-----------|--|----------------|----------------|
| | 210101 | SALARY AND WAGES | | |
| | 21010101 | SALARY | 265,103,549.58 | 344,639,385.27 |
| | Sub Total | | 265,103,549.58 | 344,639,385.27 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT;OTHERS | 23,083,147.58 | 16,500,000.00 |
| | 220202 | UTILITIES - GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 240,000.00 | 500,000.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 50,000.00 |
| | 220203 | MATERIAL & SUPPLY - GENERAL | | |
| | 22020301 | OFFICE STATIONARIES/ COMPUTER CONSUMABLES | 986,100.00 | 800,000.00 |
| | 220204 | MAINTENANCE OF SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 1,802,275.00 | 3,000,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 410,000.00 | 1,000,000.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 1,439,895.00 | 6,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 7,000,000.00 |
| | 220206 | OTHER SERVICES - GENERAL | | |
| | 22020603 | RESIDENTIAL RENT | | 100,000.00 |
| | 220207 | CONSULTING AND PROFESSIONAL SERVICES - GENERAL | | |

| | | | | |
|--|----------|--------------------------------------|----------------|----------------|
| | 22020709 | CONSULTANCY SERVICES/FESS | 0.00 | 1,050,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES - GENERAL | | |
| | 22021001 | REFRESHMENT AND MEALS | 0.00 | 0.00 |
| | 22021007 | WELFARE PACKAGES | 0.00 | 0.00 |
| | | TOTAL OVERHEAD COST | 27,961,417.58 | 36,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE:021510200100 | 293,064,967.16 | 380,639,385.27 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| NOTE NO.68B | Agency Code 021510200100 | Agency Name: Oyo State Agricultural Development Programme (OYSADEP) | Actual 2018 | Budget 2018 |
|----------------|--------------------------|---|-------------|---------------|
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | | |
| | 23010104 | PURCHASE OF MOTOR-CYCLES | 0.00 | 20,000,000.00 |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 56,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE/ FITTINGS | 0.00 | 10,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 0.00 | 2,500,000.00 |
| | 23010114 | PURCHASE OF COMPUTER PRINTERS | 0.00 | 1,500,000.00 |
| | 23010127 | PURCHASE OF AGRICULTURAL EQUIPMENT | 0.00 | 22,600,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENT | 0.00 | 44,000,000.00 |

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|--|----------|--|------------|----------------|
| | 230201 | CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL | | |
| | 23020105 | CONSTRUCTION/PROVISION OF WATER FACILITIES | 0.00 | 16,000,000.00 |
| | 230301 | REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL | | |
| | 23030112 | REHABILITATION/REPAIRS - AGRICULTURAL FACILITIES | 0.00 | 25,000,000.00 |
| | 23030121 | REHABILITATION/REPAIRS OF OFFICE BUILDINGS | 200,000.00 | 20,000,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050108 | PRODUCTION OF FARM SEEDLINGS | 0.00 | 40,500,000.00 |
| | 23050109 | SPECIAL PROJECTS AND ASSIGNMENTS | 0.00 | 13,300,000.00 |
| | 23050117 | FARM DEVELOPMENT | 773,200.00 | 4,000,000.00 |
| | 23050118 | PROCUREMENT OF AGRICULTURAL INPUTS | 0.00 | 0.00 |
| | | TOTAL | 973,200.00 | 275,400,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

ECONOMIC SECTOR- CONTD.

| | | | | |
|---------------|---------------------------|--|---------------|---------------|
| NOTE NO.69 | Agency Code: 022000300100 | Agency Name: Oyo State Planning Commission | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARY & WAGES | | |
| | 21010101 | SALARY | 34,700,202.64 | 42,568,633.84 |

| | | | | |
|--|-----------|---|---------------|---------------|
| | Sub-Total | | 34,700,202.64 | 42,568,633.84 |
| | 2202 | OVERHEAD COSTS | | |
| | 220201 | TRAVEL & TRANSPORT-GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 8,761,224.03 | 14,000,000.00 |
| | 220202 | UTILITIES-GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 292,133.34 | 1,000,000.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 0.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 292,133.34 | 500,000.00 |
| | 220203 | MATERIAL & SUPPLIES-GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/ COMPUTER CONSUMABLES | 571,141.34 | 6,000,000.00 |
| | 22020303 | NEWSPAPERS | 292,133.34 | 1,000,000.00 |
| | 22020304 | MAGAZINE & PERIODICALS | 292,133.34 | 1,000,000.00 |
| | 220204 | MAINTENANCE SERVICES-GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT | 0.00 | 3,500,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 0.00 | 4,000,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS | 1,423,719.34 | 7,000,000.00 |
| | 220205 | TRAINING-GENERAL | | |
| | 22020501 | LOCAL TRAINING | 0.00 | 5,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 10,000,000.00 |
| | 220208 | FUEL & LUBRICANTS-GENERAL | | |

| | | | | |
|--|-----------|---|---------------|----------------|
| | 22020803 | PLANTS/GENERATOR FUEL COST | 0.00 | 2,000,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES-GENERAL | | |
| | 22021022 | PLANNING, MONITORING AND EVALUATION | 1,849,600.00 | 53,000,000.00 |
| | 22021023* | GENDER MAINSTREAM AND SOCIAL POLICY | 0.00 | 5,000,000.00 |
| | 22021023* | RESEARCH APPLICATION IN POLICY AND STRATEGY | 0.00 | 4,000,000.00 |
| | | TOTAL OVERHEAD COST | 13,774,218.07 | 117,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE:- 022000300100 | 48,474,420.71 | 159,568,633.84 |

22021023* CORRECT DESCRIPTION IS RESEARCH AND DOCUMENTATION, THE COMMISSION LABELLED WRONGLY D TWO CODES

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

DETAILS OF CAPITAL EXPENDITURE

| NOTE NO.69B | Agency Code: 022000300100 | Agency Name: Oyo State Planning Commission | Actual 2018 | Budget 2018 |
|----------------|---------------------------|--|-------------|--------------|
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS-GENERAL | | |
| | 23010101 | CONSTRUCTION/PROVISION OF OFFICE BUILDINGS | 0. 00 | 0. 00 |
| | 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 | 60,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE & FITTINGS | 450,000.00 | 4,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 0.00 | 5,000,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENT | 0.00 | 5,000,000.00 |
| | 230201 | CONSTRUCTION/ PROVISION OF FIXED ASSETS-GENERAL | | |
| | 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | 0.00 | 5,000,000.00 |
| | 230401 | PRESERVATION OF THE ENVIRONMENT-GENERAL | | |
| | 23040107 | PREPARATION/EXECUTION OF MASTER & REGIONAL PLANS | 0.00 | 80,000,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050109 | SPECIAL PROJECTS AND ASSIGNMENTS | 0.00 | 20,000,000.00 |
| | 23050112 | COUNTERPART FUNDING | 0.00 | 90,000,000.00 |
| | TOTAL | | 450,000.00 | 270,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

ECONOMIC SECTOR- CONTD

| | | | | |
|---------------|----------------------------|---|-------------|-------------|
| NOTE NO.70 | Agency Code : 022000700100 | Agency Name: Office of the Accountant-General | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |

| | | | | |
|--|-----------|---|---------------|----------------|
| | 21010101 | SALARY | 95,043,752.87 | 109,865,992.77 |
| | Sub-total | | 95,043,752.87 | 109,865,992.77 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT : OTHERS | 7,826,000.00 | 7,830,000.00 |
| | 220202 | UTILITIES-GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 37,700.00 | 250,000.00 |
| | 22020202 | TELEPHONE CHARGES | 22,000.00 | 250,000.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 0.00 | 0.00 |
| | 220203 | MATERIALS & SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLES | 984,645.00 | 2,030,000.00 |
| | 22020306 | PRINTING OF SECURITY DOCUMENTS | 27,693,400.00 | 53,400,000.00 |
| | 220204 | MAINTENANCE SERVICE-GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 1,807,130.78 | 2,848,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FUNITURE | 18,800.00 | 1,335,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS | 30,000.00 | 890,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENTS | 299,500.00 | 890,000.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 211,300.00 | 267,000.00 |
| | 220205 | TRAINING-GENERAL | | |
| | 22020501 | LOCAL TRAINING | 1,560,000.00 | 4,450,000.00 |

| | | | | |
|--|----------|--|----------------|----------------|
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 2,225,000.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES-GENERAL | | |
| | 22020701 | FINANCIAL CONSULTING | 0.00 | 0.00 |
| | 22020709 | CONSULTANCY SERVICES/FEES | 0.00 | 1,780,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |
| | 22021001 | REFRESHMENT & MEALS | 322,350.00 | 350,000.00 |
| | 22021007 | WELFARE PACKAGES | 261,850.00 | 700,000.00 |
| | 22021022 | PLANNING, MONITORING AND EVALUATION | 0.00 | 1,000,000.00 |
| | 22021029 | OTHER EXPENSES | 1,702,450.00 | 7,415,000.00 |
| | 22021032 | FAIR, FESTIVAL, EXPO & SUMMIT | 3,678,000.00 | 6,230,000.00 |
| | | TOTAL OVERHEAD COST | 46,455,125.78 | 94,140,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 022000700100 | 141,498,878.65 | 204,005,992.77 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|----------------------------|---|---------------|---------------|
| NOTE NO.70B | Agency Code : 022000700100 | Agency Name: Office of the Accountant-General | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS-GENERAL | | |
| | 23010104 | PURCHASE OF MOTOR VEHICLES | 26,953,500.00 | 65,680,000.00 |

| | | | | |
|--|----------|--|---------------|----------------|
| | 23010112 | PURCHASE OF OFFICE FURNITURE & FITTINGS | 0.00 | 1,780,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 514,100.00 | 1,335,000.00 |
| | 23010119 | PURCHASE OF POWER GENERATING SET | 0.00 | 3,560,000.00 |
| | 23010123 | PURCHASE OF FIRE FIGHTING EQUIPMENT | 0.00 | 1,335,000.00 |
| | 23010128 | PUCHASE OF SECURITY EQUIPMENT | 0.00 | 3,560,000.00 |
| | 23010142 | PURCHASE OF NETWORKING DEVICES/PERIPHERALS | 0.00 | 0.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENT | 544,204.00 | 4,450,000.00 |
| | 23010148 | PURCHASE OF BOOKS | 0.00 | 0.00 |
| | 230201 | CONSTRUCTION/ PROVISION OF FIXED ASSETS-GENERAL | | |
| | 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | 0.00 | 8,900,000.00 |
| | 230301 | REHABILITATION / REPAIR OF FIXED ASSETS -GENERAL | | |
| | 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 0.00 | 17,800,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050109 | COMPUTER SOFTWARE ACQUISITION | 0.00 | 26,700,000.00 |
| | 23050112 | SPECIAL PROJECTS AND ASSIGNMENTS | 0.00 | 8,900,000.00 |
| | TOTAL | | 28,011,804.00 | 144,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

ECONOMIC SECTOR - CONTD

| | | | | |
|---------------|---------------------------|--|-------------|-------------|
| NOTE NO.71 | Agency Code: 022000800100 | Agency Name: Oyo State Board of Internal Revenue | Actual 2018 | Budget 2018 |
|---------------|---------------------------|--|-------------|-------------|

| | | | | |
|--|---------------|---|----------------|----------------|
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 101,137,806.29 | 249,307,638.16 |
| | Sub-Total | | 101,137,806.29 | 249,307,638.16 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT- GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT : OTHERS | 8,764,921.48 | 968,609.87 |
| | 220202 | UTILITIES- GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 14,529,147.98 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 2,421,524.66 |
| | 22020203 | INTERNET ACCESS CHARGES | 5,400,000.00 | 9,686,098.65 |
| | 220203 | MATERIALS & SUPPLIES- GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 6,000,000.00 | 9,686,098.65 |
| | 22020304 | PRINTING OF NON SECURITY DOCUMENT | 300,000.00 | 20,825,112.11 |
| | 220204 | MAINTENANCE SERVICES- GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 6,000,000.00 | 9,686,098.65 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 0.00 | 2,421,524.66 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QURATERS | 0.00 | 14,529,147.98 |

| | | | | |
|--|----------|--|----------------|----------------|
| | 220205 | TRAINING- GENERAL | | |
| | 22020501 | LOCAL TRAINING | 0.00 | 36,322,869.96 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 85,964,125.56 |
| | 220206 | OTHER SERVICES-GENERAL | | |
| | 22020601 | SECURITY SERVICE | 0.00 | 48,430,493.27 |
| | 22020602 | OFFICE RENT | 0.00 | 2,905,829.60 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | | |
| | 22020709 | CONSULTANCY SERVICES /FEES | 0.00 | 24,215,246.64 |
| | 22020711 | PROFESSIONAL FEES | 0.00 | 25,183,856.50 |
| | 220210 | MISCELLANEOUS EXPENSES- GENERAL | | |
| | 22021001 | REFRESHMENT AND MEALS | 0.00 | 968,609.87 |
| | 22021007 | WELFARE PACKAGES | 0.00 | 3,632,287.00 |
| | 22021022 | PLANNING, MONITORING & EVALUATION | 0.00 | 24,215,246.64 |
| | 22021030 | PUBLIC ENLIGHTMENT PROGRAMME | 12,000,000.00 | 14,529,147.98 |
| | 22021033 | CONTINGENCIES -OTHER RECURRENT COSTS | 0.00 | 188,878,923.77 |
| | | TOTAL OVERHEAD COST | 38,464,921.48 | 540,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 022000800100 | 139,602,727.77 | 789,307,638.16 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|---------------------------|--|-------------|----------------|
| NOTE NO.71B | Agency Code: 022000800100 | Agency Name: Oyo State Board of Internal Revenue | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS- GENERAL | | |
| | 23010104 | PURCHASE OF MOTOR CYCLES | 0.00 | 1,304,347.83 |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 86,956,521.74 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE & FITTINGS | 0.00 | 14,782,608.70 |
| | 23010113 | PURCHASE OF COMPUTERS | 0.00 | 130,434,782.61 |
| | 23010115 | PURCHASE OF PHOTOCOPYING MACHINES | 0.00 | 0.00 |
| | 23010121 | REHABILITATION/REPAIRS OF OFFICE BUILDINGS | 0.00 | 21,739,130.43 |
| | 23010123 | PURCHASE OF FIRE FIGHTING EQUIPMENT | 0.00 | 2,173,913.04 |
| | 23010128 | PURCHASE OF SECURITY EQUIPMENT | 0.00 | 43,478,260.87 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENT | 0.00 | 21,739,130.43 |
| | 23010148 | PURCHASE OF BOOKS | 0.00 | 0.00 |

| | | | | |
|--|----------|--|------|----------------|
| | 230201 | CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL | | |
| | 23020101 | CONSTRUCTION/PROVISION OF OFFICE BUILDING | 0.00 | 217,391,304.35 |
| | TOTAL | | 0.00 | 540,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

ECONOMIC SECTOR - CONTD

| NOTE NO.72 | Agency Code: 022200100100 | Agency Name: Ministry of Trade, Investments and Cooperatives | Actual 2018 | Budget 2018 |
|---------------|---------------------------|--|----------------|----------------|
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 124,522,218.25 | 163,581,182.03 |
| | Sub - Total | | 124,522,218.25 | 163,581,182.03 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT- GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT : OTHERS | 9,347,641.21 | 9,500,000.00 |
| | 220202 | UTILITIES - GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 100,000.00 | 200,000.00 |

| | | | | |
|--|----------|--|--------------|---------------|
| | 22020202 | TELEPHONE CHARGES | 100,000.00 | 200,000.00 |
| | 220203 | MATERIALS & SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 907,390.00 | 2,000,000.00 |
| | 22020304 | MAGAZINES & PERIODICALS | 200,000.00 | 500,000.00 |
| | 22020305 | PRINTING OF NON-SECURITY DOCUMENTS | 80,000.00 | 750,000.00 |
| | 220204 | MAINTENANCE SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 300,000.00 | 1,300,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 40,000.00 | 500,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS | 300,000.00 | 1,000,000.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 1,408,600.00 | 2,250,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 2,000,000.00 |
| | 220206 | OTHER SERVICES - GENERAL | | |
| | 22020601 | SECURITY SERVICES | 100,000.00 | 100,000.00 |
| | 22020605 | CLEANING & FUMIGATION SERVICES | 0.00 | 0.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | | |
| | 22020709 | CONSULTANCY SERVICES/FEES | 0.00 | 10,500,000.00 |
| | 220208 | FUEL & LUBRICANTS - GENERAL | | |
| | 22020803 | PLANT/GENERATOR FUEL COST | 210,000.00 | 1,500,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES - GENERAL | | |

| | | | | |
|--|----------|--------------------------------------|----------------|----------------|
| | 22021001 | REFRESHMENT & MEALS | 295,000.00 | 1,000,000.00 |
| | 22021002 | HONORARIUM & ALLOWANCE | 440,000.00 | 1,500,000.00 |
| | 22021003 | PUBLICITY AND ADVERTISEMENTS | 729,100.50 | 1,000,000.00 |
| | 22021007 | WELFARE PACKAGES | 580,000.00 | 1,000,000.00 |
| | 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES | 0.00 | 500,000.00 |
| | 22021013 | PROMOTION (SERVICE WIDE) | 0.00 | 0.00 |
| | 22021021 | SPECIAL DAYS/ CELEBRATIONS | 30,000.00 | 500,000.00 |
| | 22021022 | PLANNING, MONITORING & EVALUATION | 290,000.00 | 1,000,000.00 |
| | 22021023 | RESEARCH & DOCUMENTATION | 460,000.00 | 2,900,000.00 |
| | 22021027 | DISASTER MANAGEMENT | 250,000.00 | 500,000.00 |
| | 22021029 | OTHER EXPENSES | 200,000.00 | 500,000.00 |
| | 22021030 | PUBLIC ENLIGHTENMENT PROGRAMME | 100,000.00 | 300,000.00 |
| | 22021032 | FAIR, FESTIVAL, EXPO AND SUMMIT | 663,000.00 | 2,000,000.00 |
| | | TOTAL OVERHEAD COST | 17,130,731.71 | 45,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE 022200100100 | 141,652,949.96 | 208,581,182.03 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL
EXPENDITURE

| | | | | |
|----------------|---------------------------|--|-------------|-------------|
| NOTE NO.72B | Agency Code: 022200100100 | Agency Name:Ministry of Trade, Investment and Cooperatives | Actual 2018 | Budget 2018 |
|----------------|---------------------------|--|-------------|-------------|

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|--|---------------|--|---------------|----------------|
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 20,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 582,470.00 | 1,500,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 0.00 | 1,500,000.00 |
| | 23010119 | PURCHASE OF POWER GENERATING SET | 0.00 | 1,200,000.00 |
| | 23010123 | PURCHASE OF FIRE FIGHTING EQUIPMENT | 0.00 | 500,000.00 |
| | 230201 | CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL | | |
| | 23020118 | CONSTRUCTION/PROVISION OF INFRASTRUCTURE | 0.00 | 400,000,000.00 |
| | 230301 | REHABILITATION/REPAIRS OF FIXED ASSET - GENERAL | | |
| | 23030118 | REHABILITATION/REPAIRS - RECREATIONAL FACILITIES | 0.00 | 30,000,000.00 |
| | 23030121 | REHABILITATION/REPAIRS OF OFFICE BUILDINGS | 5,153,527.37 | 20,000,000.00 |
| | 23030124 | REHABILITATION/REPAIRS - MARKETS/PARKS | 13,420,704.00 | 85,300,000.00 |
| | 230501 | ACQUISITION OF NON-TANGIBLE ASSETS | | |
| | 23050102 | COMPUTER SOFTWARE ACQUISITION | 598,525.50 | 2,000,000.00 |
| | 23050109 | SPECIAL PROJECTS & ASSIGNMENTS | 4,000,000.00 | 4,500,000.00 |
| | 23050112 | COUNTERPART FUNDING | 8,179,200.00 | 35,500,000.00 |
| | 23050113 | LAND PREPARATION/FENCING | 0.00 | 3,000,000.00 |
| | 23050116 | MICRO CREDIT SCHEME OR (COOPERATIVE WEALTH CREATION LOAN SCHEME) | 0.00 | 25,000,000.00 |

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|--|-------|--|---------------|----------------|
| | TOTAL | | 31,934,426.87 | 630,000,000.00 |
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

ECONOMIC SECTOR - CONTD

| NOTE NO.73 | Agency Code: 023600400100 | Agency Name: Council for Arts and Culture | Actual 2018 | Budget 2018 |
|---------------|---------------------------|--|---------------|---------------|
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 45,135,654.07 | 51,592,171.32 |
| | Sub-Total | | 45,135,654.07 | 51,592,171.32 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 2,255,030.70 | 5,000,000.00 |
| | 22020104 | INTERNATIONAL TRAVEL AND TRANSPORT- OTHERS | 0.00 | 4,500,000.00 |
| | 220202 | UTILITIES - GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | |

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|--|----------|---|------------|--------------|
| | | | | 1,000,000.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 0.00 | 0.00 |
| | 220203 | MATERIALS & SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 290,000.00 | 1,000,000.00 |
| | 220204 | MAINTENANCE SERVICES- GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT | 110,000.00 | 3,300,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 100,000.00 | 100,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE IT EQUIPMENT | 100,000.00 | 100,000.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 0.00 | 0.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 0.00 | 5,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 3,000,000.00 |
| | 220206 | OTHER SERVICES- GENERAL | | |
| | 22020605 | CLEANING AND FUMIGATION SERVICES | 270,000.00 | 1,000,000.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES- GENERAL | | |

| | | | | |
|--|----------|--|---------------|----------------|
| | 22020709 | CONSULTANCY SERVICES/ FEES | 0.00 | 200,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |
| | 22021001 | REFRESHMENT & MEALS | 70,000.00 | 1,000,000.00 |
| | 22021003 | PUBLICITY & ADVERTISEMENTS | 0.00 | 3,000,000.00 |
| | 22021007 | WELFARE PACKAGES | 100,000.00 | 2,000,000.00 |
| | 22021029 | OTHER EXPENSES | 556,686.00 | 2,500,000.00 |
| | 22021032 | FAIR, FESTIVAL EXPO AND SUMMIT | 3,705,000.00 | 20,000,000.00 |
| | 22021033 | CONTINGENCIES- OTHER RECURRENT COSTS | 50,000.00 | 750,000.00 |
| | 220401 | LOCAL GRANTS AND CONTRIBUTIONS | | |
| | 22040110 | GRANTS TO BOARDS/ INSTITUTIONS/ CORPORATIONS | 0.00 | 550,000.00 |
| | | TOTAL OVERHEAD COST | 7,606,716.70 | 54,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 023600400100 | 52,742,370.77 | 105,592,171.32 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|---------------------------|---|-------------|---------------|
| NOTE NO.73B | Agency Code: 023600400100 | Agency Name: Council for Arts and Culture | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | | |
| | 23010104 | PURCHASE OF MOTOR CYCLES | 0.00 | 500,000.00 |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 15,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 0.00 | 1,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 95,460.00 | 1,000,000.00 |
| | 23010114 | PURCHASE OF COMPUTER PRINTERS | 0.00 | 500,000.00 |
| | 23010115 | PURCHASE OF PHOTOCOPYING MACHINE | 0.00 | 500,000.00 |
| | 23010118 | PURCHASE OF SCANNERS | 0.00 | 1,000,000.00 |
| | 23010119 | PURCHASE OF POWER GENERATING SET | 0.00 | 20,000,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENTS | 0.00 | 2,000,000.00 |

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|--|----------|---|-----------|---------------|
| | 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 |
| | 23020119 | CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES | 0.00 | 23,000,000.00 |
| | 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | | |
| | 23030102 | REHABILITATION / REPAIRS - ELECTRICITY | 0.00 | 500,000.00 |
| | 23030118 | REHABILITATION / REPAIRS - RECREATIONAL FACILITIES | 0.00 | 1,000,000.00 |
| | 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 0.00 | 16,000,000.00 |
| | 23030124 | REHABILITATION / REPAIRS - MARKET PARKS | 0.00 | 8,000,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050113 | LAND PREPARATION / FENCING | 0.00 | 0.00 |
| | Total | | 95,460.00 | 90,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

ECONOMIC SECTOR-CONTD

| | | | | |
|---------------|---------------------------|--|-------------|-------------|
| NOTE NO.74 | Agency Code: 023400100100 | Agency Name: Ministry of Works and Transport | Actual 2018 | Budget 2018 |
|---------------|---------------------------|--|-------------|-------------|

| | | | | |
|--|---------------|---|----------------|----------------|
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 394,572,981.44 | 504,066,889.18 |
| | Sub-Total | | 394,572,981.44 | 504,066,889.18 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL AND TRANSPORT - GENERAL | | |
| | 22020102 | LOCAL TRAVEL AND TRANSPORT: OTHERS | 37,405,662.81 | 27,000,000.00 |
| | 220202 | UTILITIES - GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 160,000,000.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 500,000.00 |
| | 220203 | MATERIALS AND SUPPLY - GENERAL | 1,995,560.00 | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLE | | 5,000,000.00 |
| | 22020304 | MAGAZINES AND PERIODICALS | | 1,000,000.00 |
| | 22020306 | PRINTING OF-SECURITY DOCUMENTS | 0.00 | 4,000,000.00 |
| | 22020309 | UNIFORMS & OTHER CLOTHING | 0.00 | 1,000,000.00 |
| | 220204 | MAINTENANCE OF SERVICE - GENERAL | | |

| | | | | |
|--|-----------|---|---------------|----------------|
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 200,000.00 | 4,000,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 4,978,680.00 | 5,000,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS | 0.00 | 2,000,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENT | 0.00 | 1,000,000.00 |
| | 22020405* | MAINTENANCE OF PLANT/GENERATORS | 0.00 | 10,000,000.00 |
| | 22020405 | MAINTENANCE OF PLANTS/GENERATORS | 189,000.00 | 0.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 0.00 | 5,000,000.00 |
| | 22020410 | MAINTENANCE OF STREET LIGHTINGS | 11,678,920.00 | 120,000,000.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 2,287,250.28 | 4,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 0.00 |
| | 220208 | FUEL & LUBRICANTS- GENERAL | | |
| | 22020801 | MOTOR VEHICLE COST | | 0.00 |
| | 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 0.00 | 1,000,000.00 |
| | 22020803 | PLANT/GENERATOR FUEL COST | 659,560.00 | 1,000,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES - GENERAL | | |

| | | | | |
|--|----------|---------------------------------------|----------------|----------------|
| | 22021001 | REFRESHMENT & MEALS | 0.00 | 1,000,000.00 |
| | 22021003 | PUBLICITY AND ADVERTISEMENT | 1,820,560.00 | 4,000,000.00 |
| | 22021007 | WELFARE PACKAGES | 179,940.00 | 1,000,000.00 |
| | 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES | 0.00 | 1,000,000.00 |
| | 22021021 | SPECIAL DAYS/CELEBRATIONS | 0.00 | 1,000,000.00 |
| | 22021022 | PLANNING, MONITORING AND EVALUATION | 192,600.00 | 4,000,000.00 |
| | 22021029 | OTHER EXPENSES | 579,200.00 | 4,000,000.00 |
| | 22021030 | PUBLIC ENLIGHTMENT PROGRAMME | 0.00 | 1,000,000.00 |
| | 22021032 | FAIR, FESTIVAL, EXPO AND SUMMIT | 0.00 | 500,000.00 |
| | | TOTAL OVERHEAD COST | 63,166,933.09 | 369,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 023400100100 | 457,739,914.53 | 873,066,889.18 |
| | | | | |
| | NO CODE* | ESSENTIAL COST | 137,282,220.00 | 0.00 |
| | NO CODE* | PHCN | 135,000,000.00 | 0.00 |
| | | TOTAL | 272,282,220.00 | 0.00 |

*CODE DOES NOT EXIST

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|---------------------------|---|---------------|----------------|
| NOTE NO.74B | Agency Code: 023400100100 | Agency Name: Ministry of Works and Transport | Actual 2018 | Budget 2018 |
| | 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 | 502,500,000.00 |
| | 23010107 | PURCHASE OF TRUCKS | 0.00 | 257,212,000.00 |
| | 23010108 | PURCHASE OF BUSES | 0.00 | 0.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 0.00 | 1,000,000.00 |
| | 23010114 | PURCHASE OF COMPURE PRINTERS | 3,851,600.00 | 6,000,000.00 |
| | 23010119 | PURCHASE OF POWER GENERATING SET | 0.00 | 6,500,000.00 |
| | 23010122 | PURCHASE OF HEALTH/MEDICAL EQUIPMENT | 0.00 | 3,000,000.00 |
| | 23010123 | PURCHASE OF FIRE FIGHTING EQUIPMENT | 0.00 | 25,000,000.00 |
| | 23010124 | PURCHASE OF TEACHING/LEARNING AND EQUIPMENT | 0.00 | 0.00 |
| | 23010133 | PURCHASE OF SURVEYING EQUIPMENT | 0.00 | 0.00 |
| | 23010141 | PURCHASE OF COMPUTER STORAGE DEVICES | 0.00 | 1,000,000.00 |
| | 23010144 | PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENTS | 23,117,057.28 | 141,000,000.00 |
| | 23010145 | PURCHASE OF PROJECTORS | 0.00 | 0.00 |

| | | | | |
|--|-----------|---|-------------------|-------------------|
| | 23010146 | PURCHASE OF OTHER EQUIPMENTS | 898,500.00 | 67,578,796.86 |
| | 23010148 | PURCHASE OF BOOKS | 3,392,000.00 | 8,000,000.00 |
| | 230201 | CONSTRUCTION/PROVISIONS OF FIXED ASSETS-GENERAL | | |
| | 23020101 | CONSTRUCTION/PROVISION OF OFFICE BUILDINGS | 184,856.00 | 5,000,000.00 |
| | 23020102 | CONSTRUCTION/PROVISION OF RESIDENTIAL BUILDINGS | 125,000.00 | 0.00 |
| | 23020104 | CONSTRUCTION/PROVISION OF HOUSING | 14,000,000.00 | 85,000,000.00 |
| | 23020105 | CONSTRUCTION /PROVISION OF WATER FACILITIES | 0.00 | 24,000,000.00 |
| | 23020110 | CONSTRUCTION/PROVISION OF FIRE FIGHTING STATIONS | 0.00 | 130,250,000.00 |
| | 23020114 | CONSTRUCTION/PROVISION OF ROADS | 12,908,635,929.94 | 39,047,906,415.35 |
| | 23020118 | CONSTRUCTION /PROVISION OF INFRASTRUCTURE | 407,287,506.63 | 0.00 |
| | 23020119 | CONSTRUCTION/PROVISION OF RECREATIONAL FACILITIES | 0.00 | 120,000,000.00 |
| | 23020123* | CONSTRUCTION OF SOLAR POWER | 3,746,769.00 | 611,427,975.45 |
| | 23020124 | CONSTRUCTION OF MARKETS/PARKS | 0.00 | 0.00 |
| | 23020125 | CONSTRUCTION OF POWER GENERATING PLANTS | 0.00 | 250,000,000.00 |
| | 23020128 | CONSTRUCTION/PROVISION OF ROAD SIGNS & FURNITURE | 110,250.00 | 100,000,000.00 |
| | 230301 | REHABILITATION/REPAIRS OF FIXED ASSESTS - GENERAL | | |
| | 23030102 | REHABILITATION/REPAIRS – ELECTRICITY | 2,811,500.00 | 25,000,000.00 |
| | 23030103 | REHABILITATION/REPAIRS – HOUSING | 0.00 | 10,491,576.00 |
| | 23030113 | REHABILITATION/REPAIRS – ROADS | 2,197,015,085.26 | 5,289,417,422.43 |
| | 23030114 | REHABILITATION/REPAIR- RAILWAYS | 0.00 | 0.00 |

| | | | | |
|--|----------|--|-------------------|-------------------|
| | 23030121 | REHABILITATION/REPAIRS OF OFFICE BUILDINGS | 0.00 | 809,358,754.00 |
| | 23030122 | REHABILITATION/REPAIRS OF BOUNDARIES | 0.00 | 45,000,000.00 |
| | 23030123 | REHABILITATION/REPAIRS – TRAFFIC/STREET LIGHTS | 87,077,356.66 | 190,746,613.88 |
| | 23030124 | REHABILITATION/REPAIRS – MARKETS/PARKS | 0.00 | 45,115,242.23 |
| | 230501 | ACQUISITION OF NON - TANGIBLE ASSETS | | |
| | 23050119 | CONTINGENCIES - CAPITAL | 2,499,043.66 | 132,937,000.00 |
| | TOTAL | | 15,654,752,454.43 | 47,940,441,796.20 |

* WRONG DESCRIPTION

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

ECONOMIC SECTOR-CONTD

| | | | | |
|-----------------|-------------------------------|--|-------------|-------------|
| NOTE NO.74Ci | Agency Code: 0023400400100 | Agency Name: Oyo State Road Maintenance Agency | Actual 2018 | Budget 2018 |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 245,920.00 | 750,000.00 |
| | 220202 | UTILITIES - GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | | |
| | 22020202 | TELEPHONE CHARGES | 45,000.00 | 50,000.00 |
| | 22020203 | INTERNET ACCESS CHARGES | | |

| | | | | |
|--|----------|--|------------|--------------|
| | 220203 | MATERIAL & SUPPLY - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 254,000.00 | 700,000.00 |
| | 22020302 | BOOKS | | |
| | 22020303 | MAGAZINES & PERIODICALS | 99,000.00 | 100,000.00 |
| | 220204 | MAINTENANCE SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT | 814,200.00 | 1,500,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 322,500.00 | 1,000,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTER | 146,330.00 | 500,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE/IT EQUIPMENT | 145,740.00 | 1,500,000.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 0.00 | 500,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 0.00 |
| | 220206 | OTHER SERVICES - GENERAL | | |
| | 22020601 | SECURITY SERVICES | 121,600.00 | 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 | 145,710.00 | 350,000.00 |
| | | TOTAL OVERHEAD COST | 2,340,000.00 | 7,200,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 0023400400100 | 2,340,000.00 | 7,200,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|------------------|-------------------------------|--|-------------|---------------|
| NOTE NO.74Cii | Agency Code: 0023400400100 | Agency Name: Oyo State Road Maintenance Agency | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 70,000,000.00 |
| | 23010146 | PURCHASE OF EQUIPMENTS | 0.00 | |

| | | | | |
|--|----------|--|----------------|------------------|
| | | | | 100,000,000.00 |
| | 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS | | |
| | 23020114 | CONSTRUCTION / PROVISION OF ROADS | 0.00 | 130,000,000.00 |
| | 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 | 267,169,968.91 | 1,680,000,000.00 |
| | TOTAL | | 267,169,968.91 | 1,980,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

ECONOMIC SECTOR-CONTD

| | | | | |
|---------------|---------------------------|---|----------------|----------------|
| NOTE NO.75 | Agency Code: 026000100100 | Agency Name: Ministry of Lands, Housing & Urban Development | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES & WAGES | | |
| | 21010101 | SALARY | 409,199,635.83 | 480,128,553.71 |
| | Sub-Total | | 409,199,635.83 | |

| | | | | |
|--|----------|--|---------------|----------------|
| | | | | 480,128,553.71 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 25,898,341.09 | 25,000,000.00 |
| | 220202 | UTILITIES - GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 50,000.00 | 50,000.00 |
| | 22020202 | TELEPHONE CHARGES | 20,000.00 | 20,000.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 500,000.00 | 500,000.00 |
| | 220203 | MATERIALS & SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CUNSUMABLES | 8,187,229.50 | 5,000,000.00 |
| | 22020303 | NEWSPAPERS | 100,000.00 | 100,000.00 |
| | 22020305 | PRINTING OF NON-SECURITY DOCUMENTS | 4,500,000.00 | 3,500,000.00 |
| | 220204 | MAINTENANCE SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 3,500,000.00 | 3,500,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | | |

| | | | | |
|--|----------|--|----------------|---------------|
| | | | 2,000,000.00 | 2,000,000.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 4,830,000.00 | 6,000,000.00 |
| | 220206 | OTHER SERVICES - GENERAL | | |
| | 22020605 | CLEANING & FUMIGATION SERVICES | 438,000.00 | 500,000.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | | |
| | 22020709 | CONSULTANCY SERVICES/FEES | 0.00 | 1,500,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |
| | 22021001 | REFRESHMENT & MEALS | 500,000.00 | 500,000.00 |
| | 22021003 | PUBLICITY AND ADVERTISEMENTS | 5,077,938.00 | 4,000,000.00 |
| | 22021007 | WELFARE PACKAGES | 830,000.00 | 2,830,000.00 |
| | 22021022 | PLANNING, MONITORING & EVALUATION | 1,000,000.00 | 1,000,000.00 |
| | 22021023 | RESEARCH & DOCUMENTATION | 50,000.00 | 50,000.00 |
| | 22021029 | OTHER EXPENSES | 5,872,000.00 | 2,000,000.00 |
| | | TOTAL OVERHEAD COST | 63,353,508.59 | 58,050,000.00 |
| | TOTAL | RECURRENT COST FOR CODE 026000100100 | 472,553,144.42 | |

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|--|--|--|--|----------------|
| | | | | 538,178,553.71 |
|--|--|--|--|----------------|

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

DETAILS OF CAPITAL EXPENDITURE

| NOTE NO.75B | Agency Code: 026000100100 | Agency Name: Ministry of Lands, Housing & Urban Development | Actual 2018 | Budget 2018 |
|----------------|---------------------------|---|---------------|------------------|
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS-GENERAL | | |
| | 23010101 | PURCHASE /ACQUISITION OF LAND | 80,800,000.00 | 1,000,000,000.00 |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 40,279,997.88 | 200,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 0.00 | 5,000,000.00 |
| | 23010118 | PURCHASE OF SCANNERS | 0.00 | 500,000.00 |
| | 23010119 | PURCHASE OF POWER GENERATING SET | 0.00 | 1,000,000.00 |
| | 23010141 | PURCHASE OF COMPUTER STORAGE DEVICES | 0.00 | 2,500,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENTS | 190,800.00 | 2,500,000.00 |
| | 230201 | CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL | | |
| | 23020101 | CONSTRUCTION/PROVISION OF OFFICE BUILDINGS | 200,000.00 | 36,000,000.00 |
| | 23020111 | CONSTRUCTION/PROVISION OF LIBRARIES | 0.00 | 2,000,000.00 |

| | | | | |
|--|----------|--|----------------|------------------|
| | 23020114 | CONSTRUCTION/PROVISION OF ROADS | 0.00 | 0.00 |
| | 23020118 | CONSTRUCTION/PROVISION OF INFRASTRUCTURE | 124,961,499.88 | 3,237,100,000.00 |
| | 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | 0.00 | 0.00 |
| | 230301 | REHABILITATION/REPAIR OF FIXED ASSETS - GENERAL | | |
| | 23030118 | REHABILITATION/REPAIRS - RECREATIONAL FACILITIES | 0.00 | 5,000,000.00 |
| | 23030121 | REHABILITATION/REPAIRS OF OFFICE BUILDINGS | 1,618,088.00 | 70,000,000.00 |
| | 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 | 13,334,197.50 | 500,000,000.00 |
| | TOTAL | | 261,384,583.26 | 5,061,600,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018- CONTD

ECONOMIC SECTOR: CONTD

| | | | | |
|---------------|---------------------------|---|-------------|-------------|
| NOTE NO.76 | Agency Code: 023400200100 | Agency Name: Office of the Surveyor-Genaral | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |

| | | | | |
|--|-----------|--|---------------|---------------|
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 33,368,304.33 | 47,679,957.07 |
| | Sub-Total | | 33,368,304.33 | 47,679,957.07 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT-GENERAL | | |
| | 22020102 | LOCAL TRAVEL AND TRANSPORT: OTHERS | 2,167,006.59 | 3,100,000.00 |
| | 220202 | UTILITIES-GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 30,000.00 | 250,000.00 |
| | 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 | 581,328.00 | 2,000,000.00 |
| | 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 | 380,000.00 | 700,000.00 |

| | | | | |
|--|----------|---|---------------|---------------|
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 192,000.00 | 700,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS | 806,635.00 | 500,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE/IT EQUIPMENT | 155,300.00 | 500,000.00 |
| | 220205 | TRAINING- GENERAL | | |
| | 22020501 | LOCAL TRAINING | 0.00 | 0.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 0.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES | | |
| | 22020703 | LEGAL SERVICES | 0.00 | 250,000.00 |
| | 22020706 | SURVEYING SERVICES | 100,000.00 | 0.00 |
| | 22020709 | CONSULTING SERVICES/FEES | 0.00 | 0.00 |
| | 220208 | FUEL & LUBRICANTS –GENERAL | | |
| | 22020801 | MOTOR VEHICLE FUEL COST | 187,000.00 | 500,000.00 |
| | 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 0.00 | 250,000.00 |
| | 22020803 | PLANT/GENERATOR FUEL COST | 0 | 250,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |
| | 22021007 | WELFARE PACKAGES | 10,129,000.00 | 0.00 |
| | | TOTAL OVERHEAD COST | 14,728,269.59 | 9,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 0234000200100 | 48,096,573.92 | 56,679,957.07 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018- CONTD

DETAIL OF CAPITAL EXPENDITURE

| | | | | |
|----------------|---------------------------|---|--------------|----------------|
| NOTE NO.76B | Agency Code: 023400200100 | Agency Name: Office of the Surveyor-Genaral | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE GENERAL | | |
| | 230101 | PURCHASE OF FIXED ASSETS-GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 82,500,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE & FITTINGS | 0.00 | 1,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 397,000.00 | 2,000,000.00 |
| | 23010123 | PURCHASE OF FIRE FIGHTING EQUIPMENT | 176,808.00 | 500,000.00 |
| | 23010133 | PURCHASE OF SURVEYING EQUIPMENT | 0.00 | 100,000,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENT | 472,420.00 | 5,000,000.00 |
| | 230201 | CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL | | 0.00 |
| | 23020101 | CONSTRUCTION/PROVISION OF OFFICE BUILDINGS | 1,042,214.00 | 7,000,000.00 |
| | 23020115 | CONSTRUCTION/PROVISION OF RAILWAYS | 0.00 | 500,000.00 |
| | 23020122 | CONSTRUCTION OF BOUNDARY- PILLARS/RIGHT OF WAYS | 0.00 | 2,500,000.00 |
| | 230301 | REHABILITATION / REPAIR OF FIXED ASSETS-GENERAL | | |
| | 23030122 | REHABILITATION/ REPAIRS OF BOUNDARIES | 0.00 | 36,000,000.00 |
| | 230401 | PRESERVATION OF ENVIRONMENT -GENERAL | | |

| | | | | |
|--|----------|---|---------------|------------------|
| | 23040107 | PREPARATION /EXECUTION OF MASTER & REGIONAL PLANS | 74,175,819.10 | 761,000,000.00 |
| | 230501 | ACQUISITION OF NON-TANGIBLE ASSET | | |
| | 23050102 | COMPUTER SOFTWARE ACQUISITION | 150,000.00 | 800,000,000.00 |
| | 23050109 | SPECIAL PROJECTS AND ASSIGNMENTS | 3,740,650.00 | 2,000,000.00 |
| | TOTAL | | 80,154,911.10 | 1,800,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018- CONTD

ECONOMIC SECTOR - CONTD

| | | | | |
|---------------|---------------------------|------------------------------------|---------------|---------------|
| NOTE NO.77 | Agency code: 022000300100 | Agency Name: Bureau of Statistics | Actual 2018 | Budget 2018 |
| | Economic code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 43,922,593.45 | 59,611,568.15 |
| | Sub-Total | | 43,922,593.45 | 59,611,568.15 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL AND TRANSPORT-GENERAL | | |
| | 22020102 | LOCAL TRAVEL AND TRANSPORT: OTHERS | 2,478,649.52 | 2,000,000.00 |

| | | | | |
|--|----------|---|------------|--------------|
| | 220202 | UTILITIES-GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 0.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 500,000.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 0.00 | 1,200,000.00 |
| | 220203 | MATERIALS AND SUPPLIES-GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 142,400.00 | 2,000,000.00 |
| | 22020302 | BOOKS | 760,726.00 | 8,000,000.00 |
| | 22020303 | NEWSPAPERS | 205,900.00 | 1,700,000.00 |
| | 22020304 | MAGAZINES AND PERIODICALS | 0.00 | 2,000,000.00 |
| | 220204 | MAINTENANCE SERVICES-GENERAL | | |
| | 22020401 | MAINTENNCE MOTOR VEHICLE/TRANSPORT EQUIPMENT | 0.00 | 0.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 332,850.00 | 500,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS | 0.00 | 2,000,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENT | 0.00 | 2,500,000.00 |
| | 22020405 | MAINTENANCE OF PLANTS/ GENERATORS | 0.00 | 300,000.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 0.00 | 565,000.00 |
| | 220205 | TRAINING-GENERAL | | |
| | 22020501 | LOCAL TRAINING | 75,000.00 | 3,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 0.00 |
| | 22020502 | INTERNATIONAL TRAVEL AND TRANSPORT: TRAINING | 0.00 | 3,000,000.00 |

| | | | | |
|--|----------|--|---------------|---------------|
| | 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 | 0.00 |
| | 22020702 | INFORMATION TECHNOLOGY CONSULTING | 0.00 | 1,000,000.00 |
| | 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 | 15,000.00 |
| | 22020803 | PLANT/GENERATOR FUEL COST | 0.00 | 140,000.00 |
| | | TOTAL OVERHEAD COST | 3,995,525.52 | 30,420,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 022000300100B | 47,918,118.97 | 90,031,568.15 |
| | | | | |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|---------------------------|-----------------------------------|-------------|-------------|
| NOTE NO.77B | Agency Code: 022000300100 | Agency Name: Bureau of Statistics | Actual 2018 | Budget 2018 |
| | Economic Code | | | |

| | | | | |
|--|----------|--|---------------|----------------|
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS-GENERAL | | |
| | 23010104 | PURCHASE OF MOTOR CYCLES | 0.00 | 2,000,000.00 |
| | 23010105 | PURCHASE OF MOTOR VEHICLE | 0.00 | 60,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 150,000.00 | 2,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 0.00 | 15,000,000.00 |
| | 23010114 | PURCHASE OF COMPUTERS PRINTERS | 0.00 | 1,000,000.00 |
| | 23010115 | PURCHASE OF PHOTOCOPYING MACHINES | 198,000.00 | 1,600,000.00 |
| | 23010117 | PURCHASE OF SHREDDING MACHINES | 0.00 | 100,000.00 |
| | 23010119 | PURCHASE OF POWER GENERATING SET | 0.00 | 0.00 |
| | 23010145 | PURCHASE OF PROJECTORS | 0.00 | 300,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENTS | 0.00 | 11,260,000.00 |
| | 230201 | CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL | | |
| | 23020101 | CONSTURCTION /PROVISION OF OFFICE BUILDINGS | 0.00 | 0.00 |
| | 230501 | AQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050109 | SPECIAL PROJECTS AND ASSIGNMENTS | 25,200,000.00 | 340,000,000.00 |
| | 23050112 | COUNTERPART FUNDING | 0.00 | 0.00 |
| | 23050119 | CONTINGENCIES-CAPITAL | 0.00 | 0.00 |
| | TOTAL | | 25,548,000.00 | 433,260,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER,2018- CONTD

ECONOMIC SECTOR- CONTD

| NOTE NO.78 | Agency Code: 023605200100 | Agency Name: Oyo State Tourism Board | Actual 2018 | Budget 2018 |
|---------------|---------------------------|--|-------------|--------------|
| | Economic Code | | | |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT GENERAL | | |
| | 22020102 | LOCAL TRAVEL AND TRANSPORT: OTHERS | 306,000.00 | 1,500,000.00 |
| | 220202 | UTILITIES- GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 100,000.00 |
| | 22020202 | SPECIAL DAYS/CELEBRATION | 0.00 | 0.00 |
| | 220203 | MATERIALS & SUPPLIES- GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 198,276.00 | 200,000.00 |
| | 22020304 | MAGAZINES AND PERIODICALS | 0.00 | 0.00 |
| | 220204 | MAINTENANCE SERVICES-GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 294,900.00 | 700,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 142,500.00 | 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 | 211,500.00 | 300,000.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES | | |
| | 22020709 | CONSULTANCY SERVICES/FEES | 0.00 | 0.00 |
| | 220208 | FUEL AND LUBRICANTS- GENERAL | | |
| | 22020803 | PLANT/GENERATOR FUEL COST | 25,000.00 | 200,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |
| | 22021001 | REFRESHMENT & MEALS | 0.00 | 0.00 |
| | 22021002 | HONORARIUM AND SITTING ALLOWANCE | 0.00 | 0.00 |
| | 22021003 | PUBLICITY AND ADVERTISEMENT | 0.00 | 150,000.00 |
| | 22021006 | POSTAGE AND COURIER SERVICES | 0.00 | 0.00 |
| | 22021007 | WELFARE PACKAGES | 308,000.00 | 350,000.00 |
| | 22021021 | SPECIAL DAYS/CELEBRATION | 150,000.00 | 1,500,000.00 |

| | | | | |
|--|----------|--------------------------------------|--------------|--------------|
| | 22021022 | PLANNING, MONITORING AND EVALUATION | 0.00 | 300,000.00 |
| | 22021023 | RESEARCH AND DOCUMENTATION | 198,000.00 | 500,000.00 |
| | 22021029 | OTHER EXPENSES | 265,000.00 | 400,000.00 |
| | 22021032 | FAIR, FESTIVAL, EXPO,AND SUMMIT | 441,750.00 | 2,500,000.00 |
| | | TOTAL OVERHEAD COST | 2,540,926.00 | 9,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE 023605200100 | 2,540,926.00 | 9,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018- CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|---------------------------|---|-------------|--------------|
| NOTE NO.78B | Agency Code: 023605200100 | Agency Name: Oyo State Tourism Board | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS- GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 8,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 0.00 | 1,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 0.00 | 1,500,000.00 |

| | | | | |
|--|----------|---|------|---------------|
| | 23010119 | PURCHASE OF POWER GENERATING SETS | 0.00 | 1,500,000.00 |
| | 230201 | CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENERAL | | |
| | 23020119 | CONSTRUCTION/PROVISION OF RECREATIONAL FACILITIES | 0.00 | 5,000,000.00 |
| | 230301 | REHABILITATION/ REPAIRS OF FIXED ASSETS- GENERAL | | |
| | 23030121 | REHABILITATION/ REPAIRS OF OFFICE BUILDINGS | 0.00 | 2,300,000.00 |
| | 230401 | PRESERVATION OF THE ENVIRONMENT- GENERAL | | |
| | 23040106 | BEAUTIFICATION AND LANDSCAPING | | 1,500,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050109 | SPECIAL PROJECTS AND ASSIGNMENTS | 0.00 | 2,000,000.00 |
| | 23050113 | LAND PREPARATION AND FENCING | 0.00 | 2,000,000.00 |
| | 23050119 | CONTIGENCIES - CAPITAL | 0.00 | 1,300,000.00 |
| | TOTAL | | 0.00 | 26,100,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018- CONTD

ECONOMIC SECTOR CONTD

| | | | | |
|---------------|---------------------------|--|-------------|-------------|
| NOTE NO.79 | Agency Code: 022000100100 | Agency Name : Ministry of Finance and Budget | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |

| | | | | |
|----------|-----------|--|------------------|------------------|
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 992,880,117.69 | 1,293,151,387.11 |
| NOTE VII | 21010104* | CONTINGENCIES – SALARIES | 5,566,083,229.94 | 7,860,768,943.86 |
| | Sub-Total | | 6,558,963,347.63 | 9,153,920,330.97 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL &TRANSPORT-GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 31,382,268.67 | 82,900,000.00 |
| | 220202 | UTILITIES – GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 0.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 0.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 0.00 | 1,100,000.00 |
| | 220203 | MATERIALS & SUPPLIES- GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 1,350,960.00 | 5,000,000.00 |
| | 22020304 | MAGAZINES & PERIODICALS | 372,800.04 | 660,000.00 |
| | 22020305 | PRINTING OF NON-SECURITY DOCUMENTS | 4,305,190.00 | 10,000,000.00 |
| | 22020306 | PRINTING OF SECURITY DOCUMENTS | 0.00 | 0.00 |
| | 220204 | MAINTENANCE OF SERVICES-GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 432,950.00 | 5,280,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 1,205,360.00 | 2,640,000.00 |

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|----------|-----------|--|------------------|------------------|
| | 22020403 | MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS | 841,160.00 | 1,320,000.00 |
| | 22020405 | MAINTENANCE OF PLANTS/GENERATORS | 0.00 | 1,100,000.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 1,252,180.00 | 4,400,000.00 |
| | 220205 | TRAINING-GENERAL | | |
| | 22020501 | LOCAL TRAINING | 2,018,000.00 | 12,200,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 19,800,000.00 |
| | 220206 | OTHER SERVICES-GENERAL | | |
| | 22020601 | SECURITY SERVICES | 0.00 | 0.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES-GENERAL | | |
| | 22020709 | CONSULTANCY SERVICES/FEES | 5,068,110,793.52 | 7,000,000,000.00 |
| | 220208 | FUEL & LUBRICANTS-GENERAL | | |
| | 22020803 | PLANT/GENERATOR FUEL COST | 2,700,000.00 | 4,400,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |
| | 22021007 | WELFARE PACKAGES | 52,413,885.00 | 398,420,000.00 |
| | 22021022 | PLANNING, MONITORING & EVALUATION | 600,000.00 | 2,640,000.00 |
| | 22021029 | OTHER EXPENSES | 930,020,221.00 | 1,655,496,000.00 |
| NOTE VII | 22021029* | OTHER EXPENSES | 18,000,000.00 | 3,377,237,092.77 |
| | 22021030 | PUBLIC ENLIGHTMENT PROGRAMME | 0.00 | 3,300,000.00 |
| | 22021033 | CONTINGENCIES – OTHER RECURRENT COSTS | 370,000.00 | 8,800,000.00 |
| | 22030106 | MOTOR VEHICLE ADVANCE | 0.00 | 198,000,000.00 |

| | | | | |
|--|-----------|---------------------------------------|-------------------|-------------------|
| | Sub-Total | TOTAL OVERHEAD COST | 6,115,375,768.23 | 12,794,693,092.77 |
| | TOTAL | RECURRENT COST FOR CODE: 022000100100 | 12,674,339,115.86 | 21,948,613,423.74 |
| | | | | |

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|------|----------|--------|------|---------------|
| LGPB | 21010101 | SALARY | 0.00 | 40,302,000.00 |
|------|----------|--------|------|---------------|

| | | | | |
|------|-------|---------------|------|---------------|
| LGPB | | OVERHEAD COST | 0.00 | 6,525,000.00 |
| | TOTAL | | 0.00 | 46,827,000.00 |

| | | | | |
|------|----------|--------|------|---------------|
| LGSC | 21010101 | SALARY | 0.00 | 47,401,650.55 |
|------|----------|--------|------|---------------|

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|------|-------|---------------|------|----------------|
| LGSC | | OVERHEAD COST | 0.00 | 196,633,349.45 |
| | TOTAL | | 0.00 | 244,035,000.00 |

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|-------|----------|-------------------------------------|------------------|------------------|
| (i) | 22010101 | GRATUITY | 71,231,968.08 | 105,600,000.00 |
| (ii) | 22010101 | GRATUITY (OTHERS) | 442,007,875.94 | 1,194,221,691.96 |
| (iii) | 22010102 | PENSION (LG) | 6,660,000,000.00 | 6,690,000,000.00 |
| (iv) | 21020202 | STATE SHARE OF CONTRIBUTORY PENSION | 1,531,820,122.50 | 5,000,000,000.00 |

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|--------|----------|--|-------------------|-------------------|
| | 2206 | PUBLIC DEBT CHARGES | | |
| | 220601 | FOREIGN INTEREST/DISCOUNT | | |
| (v) | 22060102 | FOREIGN INTEREST/DISCOUNT SHORT-TERM BORROWING | 1,502,491,566.81 | 4,752,000,000.00 |
| (vi) | | REPAYMENT OF LOANS | 6,393,104,774.01 | 6,668,926,110.80 |
| (vii) | | OTHER OPERATING ACTIVITIES (STATE SHARE OF CONTRIBUTION TO L/G (10% IGR) | 2,800,000,000.00 | 2,400,000,000.00 |
| (viii) | | GROUP LIFE INSURANCE | 0.00 | 990,000,000.00 |
| | TOTAL | | 19,400,656,307.34 | 27,800,747,802.76 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018- CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|---------------------------|---|--------------|---------------|
| NOTE NO.79B | Agency Code: 022000100100 | Agency Name: Ministry of Finance and Budget | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS-GENERAL | | |
| | 23010104 | PURCHASE OF MOTOR-CYCLES | 0.00 | 330,000.00 |
| | 23010105 | PURCHASE OF MOTORVEHICLES | 0.00 | 50,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE & FITTINGS | 2,977,396.40 | 11,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 190,800.00 | 12,000,000.00 |
| | 23010119 | PURCHASE OF POWER GENERATING SET | 395,000.00 | 12,000,000.00 |

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|----------|-----------|--|-------------------|-------------------|
| | 23010146 | PURCHASE OF OTHER EQUIPMENTS | 297,500.00 | 100,000,000.00 |
| | 230201 | CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL | | |
| | 23020101 | CONSTRUCTION/PROVISION OF OFFICE BUILDINGS | 0.00 | 0.00 |
| | 23020118 | CONSTRUCTION /PROVISION OF INFRASTRUCTURES | 9,477,008,489.46 | 13,965,279,400.97 |
| NOTE VII | 23020118* | CONSTRUCTION /PROVISION OF INFRASTRUCTURES | 360,820,342.30 | 8,724,750,714.73 |
| | 230301 | REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL | | |
| | 23030121 | REHABILITATION/REPAIRS OF OFFICE BUILDINGS | 600,000.00 | 11,000,000.00 |
| | 230501 | ACQUISITION OF NON-TANGIBLE ASSETS | | |
| | 23050112 | COUNTERPART FUNDING | 314,964,918.33 | 1,100,000,000.00 |
| | 23050116 | MICRO CREDIT SCHEME OR (COOPERATIVE WEALTH CREATION LOAN SCHEME) | 0.00 | 220,000,000.00 |
| | 23050119 | CONTINGENCIES- CAPITAL | 0.00 | 0.00 |
| | TOTAL | | 10,157,254,446.49 | 24,206,360,115.70 |
| | | | | |
| LGPB | | CAPITAL EXPENDITURE | 0.00 | 18,000,000.00 |
| | | | | |
| LGSC | | CAPITAL EXPENDITURE | 0.00 | 54,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

LAW AND JUSTICE SECTOR

| | | | | |
|---------------|---------------------------|----------------------------------|-------------|-------------|
| NOTE NO.80 | Agency Code: 032600100100 | Agency Name: Ministry of Justice | Actual 2018 | Budget 2018 |
|---------------|---------------------------|----------------------------------|-------------|-------------|

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|--|---------------|--|----------------|----------------|
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 140,282,995.70 | 179,944,904.44 |
| | Sub-Total | | 140,282,995.70 | 179,944,904.44 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT :- OTHERS | 16,881,899.00 | 25,000,000.00 |
| | 22020103 | INTERNATIONAL TRAVEL & TRANSPORT :- TRAINING | 0.00 | 10,000,000.00 |
| | 220202 | UTILITIES - GENERAL | | |
| | 22020201 | ELECRICITY CHARGES | 0.00 | 0.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 0.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 0.00 | 0.00 |
| | 220203 | MATERIALS & SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 593,000.00 | 11,000,000.00 |
| | 22020302 | BOOKS | | |

| | | | | |
|--|----------|--|---------------|---------------|
| | | | 1,125,000.00 | 10,000,000.00 |
| | 22020304 | MAGAZINE & PERIODICALS | 300,000.00 | 500,000.00 |
| | 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 350,000.00 | 500,000.00 |
| | 22020309 | UNIFORMS &OTHER CLOTHING | 32,583,284.02 | 75,000,000.00 |
| | 220204 | MAINTENANCE AND SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT | 670,880.00 | 1,700,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 750,000.00 | 2,600,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS | 1,795,082.00 | 2,500,000.00 |
| | 220401 | LOCAL GRANTS AND CONTRIBUTION | | |
| | 22040110 | GRANTS TO BOARDS / INSTITUTIONS | 100,000.00 | 1,500,000.00 |
| | 220205 | TRAINING- GENERAL | | |
| | 22020501 | LOCAL TRAINING | 7,450,000.00 | 15,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 512,500.00 | 15,000,000.00 |
| | 220206 | OTHER SERVICES- GENERAL | | |

| | | | | |
|--|----------|---|----------------|----------------|
| | 22020601 | SECURITY SERVICES | 825,000.00 | 2,000,000.00 |
| | 22020602 | OFFICE RENT | 0.00 | 0.00 |
| | 22020603 | RESIDENTIAL RENT | 0.00 | 1,000,000.00 |
| | 220207 | CONSULTING AND PROFESSIONAL SERVICE - GENERAL | | |
| | 22020703 | LEGAL SERVICES | 101,488,800.00 | 300,000,000.00 |
| | 220208 | FUEL LUBRICANT-GENERAL | | |
| | 22020803 | PLANT & GENERAL FUEL COST | 475,000.00 | 1,200,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |
| | 22021002 | HONOURARIUM & SITTING ALLOWANCE | 0.00 | 2,000,000.00 |
| | 22021007 | WELFARE PACKAGES | 23,830,000.00 | 3,000,000.00 |
| | 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES | 60,000.00 | 3,000,000.00 |
| | 22021029 | OTHER EXPENSES | 200,000.00 | 5,000,000.00 |
| | 22021030 | PUBLIC ENLIGHTMENT PROGRAMME | 0.00 | 2,000,000.00 |
| | | TOTAL OVERHEAD COST | 189,990,445.02 | 489,500,000.00 |

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|--|-------|--|----------------|----------------|
| | TOTAL | RECURRENT COST FOR CODE : 032600100100 | 330,273,440.72 | 669,444,904.44 |
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|--------------------------|--|-------------|---------------|
| NOTE NO.80B | Agency Code 032600100100 | Agency Name: Ministry of Justice | Actual 2018 | Budget 2018 |
| | 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 | 55,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 180,000.00 | 10,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 200,000.00 | 15,000,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENT | 398,000.00 | 5,000,000.00 |
| | 23010148 | PURCHASE OF BOOKS | 749,250.00 | 10,000,000.00 |
| | 230201 | CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL | | |

| | | | | |
|--|----------|--|--------------|----------------|
| | 23020101 | CONSTRUCTION/PROVISION OF OFFICE BUILDINGS | 177,232.00 | 20,000,000.00 |
| | 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | 0.00 | 0.00 |
| | 230301 | REHABILITATION/ REPAIRS OF FIXED ASSETS- GENERAL | | |
| | 23030121 | REHABILITATION/ REPAIRS OF OFFICE BUILDING | 1,351,253.00 | 20,000,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050109 | SPECIAL PROJECTS AND ASSIGNMENTS | 0.00 | 250,000,000.00 |
| | 23050112 | COUNTERPART FUNDING | 0.00 | 5,000,000.00 |
| | 23050119 | CONTINGENCIES-CAPITAL | 0.00 | 10,000,000.00 |
| | TOTAL | | 3,055,735.00 | 400,000,000.00 |
| | | | | |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

LAW AND JUSTICE SECTOR - CONTD.

| | | | | |
|---------------|--------------------------|---|-------------|-------------|
| NOTE NO.81 | Agency Code O32605100100 | Agency Name: The Judiciary, High Court of Justice | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |

| | | | | |
|--|-----------|---------------------------------------|------------------|------------------|
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 1,100,000,000.00 | 1,350,000,000.00 |
| | Sub-Total | | 1,100,000,000.00 | 1,350,000,000.00 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |
| | | TOTAL OVERHEAD COST | 0.00 | 0.00 |
| | TOTAL | RECURRENT COST FOR CODE: 032605100100 | 1,100,000,000.00 | 1,350,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|--------------------------|--|-------------|-------------|
| NOTE NO.81B | Agency Code 032605100100 | Agency Name: The Judiciary, High Court of Justice. | Actual 2018 | Budget 2018 |
| | 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, 2018 - CONTD

LAW AND JUSTICE SECTOR-CONTD

| NOTE NO.81Ci | Agency Code : 031800100100 | Agency Name: Customary Court of Appeal | Actual 2018 | Budget 2018 |
|-----------------|----------------------------|--|----------------|----------------|
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 150,000,000.00 | 206,000,000.00 |
| | Sub-Total | | 150,000,000.00 | 206,000,000.00 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT-GENERAL. | | |
| | 22021029 | OTHER EXPENSES | 0.00 | 150,000,000.00 |
| | | TOTAL OVERHEAD COST | 0.00 | 150,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 032600100100 | 150,000,000.00 | 356,000,000.00 |
| | | | | |
| | 0318007001* | ROBE ALLOWANCE | 9,000,000.00 | 0.00 |
| | 0318007001* | TAKE OFF GRANT | 25,000,000.00 | 0.00 |
| | TOTAL | *CODE DOES NOT EXIST | 34,000,000.00 | 0.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|-------------------|----------------------------|--|-------------|----------------|
| NOTE NO.81 Cii | Agency Code : 031800100100 | Agency Name: Customary Court of Appeal | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSET-GENERAL | | |
| | 23010146 | PURCHASE OF OTHER EQUIPMENT | 0.00 | 270,000,000.00 |
| | TOTAL | | 0.00 | 270,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

LAW AND JUSTICE SECTOR-CONTD

| | | | | |
|---------------|---------------------------|--|---------------|----------------|
| NOTE NO.82 | Agency Code: 031801100100 | Agency Name: Judicial Service Commission | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARY AND WAGES | | |
| | 21010101 | SALARY | 85,159,951.53 | 108,238,687.25 |
| | Sub-Total | | 85,159,951.53 | 108,238,687.25 |
| | 220201 | TRAVEL & TRANSPORT-GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | | |

| | | | | |
|--|----------|---|------------|--------------|
| | | | 526,197.82 | 800,000.00 |
| | 220202 | UTILITIES-GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 0.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 200,000.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 0.00 | 0.00 |
| | 220203 | MATERIAL & SUPPLIES-GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 389,800.00 | 2,000,000.00 |
| | 22020304 | MAGAZINE & PERIODICALS | 0.00 | 0.00 |
| | 220204 | MAINTENANCE SERVICES-GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 540,000.00 | 1,000,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 58,800.00 | 600,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS | 0.00 | 0.00 |
| | 22020404 | MAINTENANCE OF OFFICE/IT EQUIPEMENT | 123,400.00 | 1,000,000.00 |
| | 220205 | TRAINING-GENERAL | | |
| | 22020501 | LOCAL TRAINING | 0.00 | 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 | | |
| | 22020703 | LEGAL SERVICES | 0.00 | 100,000.00 |
| | 220208 | FUEL & LUBRICANTS-GENERAL | | |
| | 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 88,000.00 | 100,000.00 |
| | | TOTAL OVERHEAD COST | 1,726,197.82 | 6,300,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 031801100100 | 86,886,149.35 | 114,538,687.25 |
| | | | | |
| | 22010102 | PENSION | 166,010,552.61 | 297,000,000.00 |
| | | | | |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|-------------|---------------------------|--|-------------|-------------|
| NOTE NO.82B | Agency Code: 031801100100 | Agency Name: Judicial Service Commission | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | | |

| | | | | |
|--|----------|---|------|---------------|
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 14,500,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 0.00 | 5,000,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENT | 0.00 | 3,000,000.00 |
| | TOTAL | | 0.00 | 22,500,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

SOCIAL SECTOR

| | | | | |
|---------------|------------------------------|--|----------------|----------------|
| NOTE NO.83 | Agency Code: 051700100100 | Agency Name: Ministry of Education, Science and Technology | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARY AND WAGES | | |
| | 21010101 | SALARY | 586,624,987.41 | 751,731,438.00 |
| | Sub-Total | | 586,624,987.41 | 751,731,438.00 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |

| | | | | |
|--|----------|--|---------------|---------------|
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 39,093,855.32 | 75,000,000.00 |
| | 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 | 517,600.00 | 1,000,000.00 |
| | 22020302 | BOOKS | 854,115.00 | 300,000.00 |
| | 22020304 | MAGAZINES AND PREODICALS | 0.00 | 300,000.00 |
| | 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 16,260,000.00 | 25,000,000.00 |
| | 22020309 | UNIFORMS & OTHER CLOTHINGS | 0.00 | 0.00 |
| | 220204 | MAINTENANCE SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 0.00 | 100,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 0.00 | 500,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS | 500,000.00 | 1,000,000.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 950,000.00 | 450,000.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 2,390,000.00 | 11,500,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 40,000,000.00 |
| | 220206 | OTHER SERVICES-GENERAL | | |
| | 22020603 | RESIDENTIAL RENT | 0.00 | 200,000.00 |

| | | | | |
|--|----------|--|----------------|----------------|
| | 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | | |
| | 22020709 | CONSULTANCY SERVICES/FEES | 0.00 | 200,000.00 |
| | 22020711 | PROFESSIONAL FEES | 0.00 | 0.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |
| | 22021001 | REFRESHMENTS & MEALS | 0.00 | 250,000.00 |
| | 22021002 | HONORARIUM & SITTING ALLOWANCES | 0.00 | 500,000.00 |
| | 22021003 | PUBLICITY & ADVERTISEMENTS | 0.00 | 1,000,000.00 |
| | 22021006 | POSTAGES AND COURIER SERVICES | 129,700.00 | 200,000.00 |
| | 22021007 | WELFARE PACKAGES | 0.00 | 500,000.00 |
| | 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES | 0.00 | 500,000.00 |
| | 22021009 | SPORTING ACTIVITIES | 876,000.00 | 1,500,000.00 |
| | 22021010 | DIRECT TEACHINGS & LABORATORY COST | 0.00 | 1,000,000.00 |
| | 22021021 | SPECIAL DAYS/CELEBRATIONS | 150,000.00 | 500,000.00 |
| | 22021022 | PLANNING, MONITORING AND EVALUATION | 2,937,500.00 | 15,000,000.00 |
| | 22021023 | RESEARCH AND DOCUMENTATION | 1,490,375.00 | 2,500,000.00 |
| | 22021025 | ACCREDITATION & SUBSCRIPTION TO EDUCATIONAL BODIES | 0.00 | 500,000.00 |
| | 22021026 | EXAMINATION EXPENSES | 122,563,365.40 | 155,000,000.00 |
| | 22021029 | OTHER EXPENSES | 1,400,000.00 | 3,000,000.00 |
| | 22021030 | PUBLIC ENLIGHTENMENT PROGRAMME | 200,000.00 | 1,000,000.00 |

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|--|----------|---------------------------------------|----------------|------------------|
| | 22021031 | CONDUCT OF SURVEY | 0.00 | 10,000,000.00 |
| | 22021032 | FAIR, FESTIVAL, EXPO & SUMMIT | 374,600.00 | 1,000,000.00 |
| | 22021033 | CONTINGENCIES/OTHER RECURRENT COST | 469,000.00 | 500,000.00 |
| | | TOTAL OVERHEAD COST | 191,156,110.72 | 350,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 051700100100 | 777,781,098.13 | 1,101,731,438.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|------------------------------|--|----------------|------------------|
| NOTE NO.83B | Agency Code: 051700100100 | Agency Name: Ministry of Education, Science and Technology | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS- GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 15,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 199,800.00 | 4,300,000.00 |
| | 23010124 | PURCHASE OF TEACHING / LEARNING AID EQUIPMENT | 0.00 | 300,000,000.00 |
| | 23010126 | PURCHASE OF SPORTING / GAMING EQUIPMENT | 0.00 | 5,000,000.00 |
| | 23010142 | PURCHASE OF NETWORKING DEVICES/PERIPHERALS | 0.00 | 1,200,000.00 |
| | 23010148 | PURCHASE OF BOOKS | 1,055,038.95 | 40,000,000.00 |
| | 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | | |
| | 23020107 | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS | 224,160,143.26 | 2,200,000,000.00 |

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|--|----------|--|----------------|------------------|
| | 23020111 | CONSTRUCTION/PROVISION OF LIBRARY | | 50,000,000.00 |
| | 23020118 | CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 55,000,000.00 | 750,000,000.00 |
| | 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | | |
| | 23030106 | REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 666,670,462.13 | 810,000,000.00 |
| | 23030110 | REHABILITATION / REPAIRS - LIBRARIES | 0.00 | 1,500,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050109 | SPECIAL PROJECT AND ASSIGNMENTS | 28,300,000.00 | 300,000,000.00 |
| | 23050110 | EDUCATIONAL PROGRAMMES | 0.00 | 15,000,000.00 |
| | 23050112 | COUNTERPART FUNDING | 0.00 | 48,000,000.00 |
| | 23050118 | PROCUREMENT OF AGRICULTURAL INPUTS | 0.00 | 50,000,000.00 |
| | TOTAL | | 975,385,444.34 | 4,590,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018—CONTD

SOCIAL SECTOR-CONTD

| | | | | |
|-----------------|------------------------------|---|-------------|-------------|
| NOTE NO.83Ci | AGENCY CODE: 051700100200 | Agency Name: Agency for Adult And Non- Formal Education | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | | |

| | | | | |
|--|-----------|---|---------------|---------------|
| | | | 25,227,518.98 | 24,140,368.50 |
| | Sub-Total | | 25,227,518.98 | 24,140,368.50 |
| | 2202 | OVERHEAD COST | | |
| | 220101 | TRAVEL & TRANSPORT : GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT : OTHERS | 769,265.04 | 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 | 50,000.00 |
| | 220203 | MATERIALS & SUPPLIES -GENERAL | | |
| | 22020301 | OFFICE STATIONARIES /COMPUTER CONSUMABLES | 99,200.00 | 300,000.00 |
| | 22020304 | MAGAZINE & PERIODICALS | 0.00 | 300,000.00 |
| | 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 100,000.00 | 200,000.00 |
| | 220204 | MAINTENANCE SERVICES – GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENTS | 0.00 | 200,000.00 |

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|--|----------|---|--------------|--------------|
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 0.00 | 0.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS | 0.00 | 0.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 85,000.00 | 150,000.00 |
| | 220205 | TRAINING – GENERAL | | |
| | 22020501 | LOCAL TRIANING | 165,000.00 | 200,000.00 |
| | 22020502 | INTERNATION TRAINING | 0.00 | 0.00 |
| | 220206 | OTHER SERCICES - GENERAL | 0.00 | 0.00 |
| | 22020601 | SECURITY SERVICES | 0.00 | 0.00 |
| | 22020601 | 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 | 0.00 | 200,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES – GENERAL | | |
| | 22021002 | HONORARIUM AND SITTING ALLOWANCE | 1,252,500.00 | 1,500,000.00 |
| | 22021003 | PUBLICITY AND ADVERTISEMENTS | 0.00 | 500,000.00 |

| | | | | |
|--|----------|---------------------------------------|---------------|---------------|
| | 22021007 | WELFARE PACKAGES | 432,000.00 | 500,000.00 |
| | 22021010 | DIRECT TEACHING & LABORATORY COST | 355,000.00 | 1,000,000.00 |
| | 22021021 | SPECIAL DAYS/ CELEBRATIONS | 0.00 | 400,000.00 |
| | 22021022 | PLANNING, MONITORING AND EVALUATION | 348,000.00 | 1,000,000.00 |
| | 22021026 | EXAMINATION EXPENSES | 0.00 | 400,000.00 |
| | 22021029 | OTHER EXPENSES | 185,000.00 | 1,000,000.00 |
| | 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 | 3,790,965.04 | 9,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE 051700100200 | 29,018,484.02 | 33,140,368.50 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|------------------|---------------------------|---|-------------|-------------|
| NOTE NO.83Cii | Agency Code: 051700100200 | Agency Name: Agency for Adult And Non- Formal Education | Actual 2018 | Budget 2018 |
|------------------|---------------------------|---|-------------|-------------|

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|--|---------------|--|------------|--------------|
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLE | 0.00 | 6,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE & FITTINGS | 199,200.00 | 1,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 433,146.00 | 1,600,000.00 |
| | 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 | 350,000.00 |
| | 23010124 | PURCHASE OF TEACHING / LEARNING AID EQUIPMENT | | 3,550,000.00 |
| | 23010144 | PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT | | |
| | 23010145 | PURCHASE OF PROJECTORS | 0.00 | 0.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENTS | 194,250.00 | 3,000,000.00 |
| | 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | | |
| | 23020105 | CONSTRCTION/PROVISION OF WATER FACILITIES | | |
| | 23020107 | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS | 0.00 | 0.00 |

| | | | | |
|--|----------|--|--------------|---------------|
| | 23020118 | CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 0.00 | 500,000.00 |
| | 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL | | |
| | 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 0.00 | 2,000,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050110 | EDUCATIONAL PROGRAMMES | 1,591,000.00 | 9,000,000.00 |
| | TOTAL | | 2,417,596.00 | 27,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018—CONTD

SOCIAL SECTOR-CONTD

| | | | | |
|-----------------|------------------------------|--|-------------|--------------|
| NOTE NO.83Di | Agency Code: 051705600100 | Agency Name: Oyo State Scholarship Board | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 595,400.00 | 1,000,000.00 |
| | 220202 | UTILITIES - GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 0.00 |

| | | | | |
|--|----------|--|------|--------------|
| | 22020202 | TELEPHONE CHARGES | 0.00 | 0.00 |
| | 220203 | MATERIAL & SUPPLIES-GENERAL | | |
| | 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 0.00 | 1,000,000.00 |
| | 22020303 | NEWSPAPERS | 0.00 | 100,000.00 |
| | 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 0.00 | 500,000.00 |
| | 220204 | MAINTENACE SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 0.00 | 100,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 0.00 | 200,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE /IT EQUIPMENT | | |
| | 22020405 | MAINTENANCE OF PLANTS/ GENERATORS | 0.00 | 100,000.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 0.00 | 0.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 0.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |
| | 22021001 | REFRESHMENT & MEALS | 0.00 | 1,000,000.00 |

| | | | | |
|--|----------|---------------------------------------|--------------|----------------|
| | 22021002 | HONORARIUM & SITTING ALLOWANCE | 0.00 | 1,225,000.00 |
| | 22021003 | PUBLICITY & ADVERTISEMENTS | 0.00 | 1,000,000.00 |
| | 22021007 | WELFARE PACKAGES | 5,848,266.50 | 159,750,000.00 |
| | 22021026 | EXAMINATION EXPENSES | 180,000.00 | 1,500,000.00 |
| | 22021029 | OTHER EXPENSES | 0.00 | 1,500,000.00 |
| | | TOTAL OVERHEAD COST | 6,623,666.50 | 168,975,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 051705600100 | 6,623,666.50 | 168,975,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018—CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|------------------|------------------------------|--|-------------|-------------|
| NOTE NO.83Dii | Agency Code: 051705600100 | Agency Name: Oyo State Scholarship Board | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 0.00 |

| | | | | |
|--|----------|--|------|--------------|
| | 23010112 | PURCHASE OF FURNITURE AND FITTINGS | 0.00 | 0.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 0.00 | 2,000,000.00 |
| | 230301 | REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL | | |
| | 23030121 | REHABILITATION/REPAIRS OF OFFICE BUILDINGS | 0.00 | 1,150,000.00 |
| | TOTAL | | 0.00 | 3,150,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018—CONTD

SOCIAL SECTOR - CONTD

| NOTE NO.84 | Agency Code: 051705400200 | Agency Name: Post Primary Schools Teaching Service Commission | Actual 2018 | Budget 2018 |
|---------------|---------------------------|---|-------------------|-------------------|
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY (TEACHERS) | 14,717,884,208.61 | 18,714,059,624.72 |
| | 21010101 | SALARY (STAFF) | 32,905,843.26 | 256,489,559.32 |
| | Sub-Total (i) | | 14,750,790,051.87 | 18,970,549,184.04 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |

| | | | | |
|--|----------|---|----------------|----------------|
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS (TEACHERS LB) | 915,918,074.06 | 799,000,000.00 |
| | 220202 | UTILITIES-GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 500,000.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 500,000.00 |
| | 220203 | MATERIAL & SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 0.00 | 5,000,000.00 |
| | 22020305 | PRINTING OF NON SECURITY DOCUMENT | 0.00 | 1,000,000.00 |
| | 220204 | MAINTENANCE SERVICE - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 0.00 | 3,000,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 0.00 | 2,000,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS | 0.00 | 2,000,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE/IT EQUIPMENTS | 0.00 | 1,500,000.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 0.00 | 1,000,000.00 |
| | 22020410 | GRANT TO BOARDS/INSTITUTION/CORPORATION | 0.00 | 500,000.00 |
| | 22020418 | MAINTENANCE OF PUBLIC SCHOOLS | 0.00 | 0.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 0.00 | 50,000,000.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | | |
| | 22020709 | CONSULTANCY SERVICES/FEES | 0.00 | 500,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |

| | | | | |
|--|-----------------|---|----------------|----------------|
| | 22021003 | PUBLICITY & ADVERTISEMENTS | 0.00 | 1,000,000.00 |
| | 22021006 | POSTAGES & COURIER SERVICES | 0.00 | 200,000.00 |
| | 22021007 | WELFARE PACKAGES | 0.00 | 2,000,000.00 |
| | 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES | 0.00 | 1,500,000.00 |
| | 22021011 | RECRUITMENT & APPOINTMENT (SERVICE WIDE) | 0.00 | 3,000,000.00 |
| | 22021022 | PLANNING, MONITORING AND EVALUATION | 0.00 | 11,000,000.00 |
| | 22021023 | RESEARCH AND DOCUMENTATION | 0.00 | 1,000,000.00 |
| | 22021026 | EXAMINATION EXPENSES | 0.00 | 4,000,000.00 |
| | 22021029 | OTHER EXPENSES | 0.00 | 1,800,000.00 |
| | 220301 | STAFF LOANS AND ADVANCES | | |
| | 22030106 | MOTOR VEHICLE ADVANCES | 0.00 | 8,000,000.00 |
| | Sub-Total (ii) | | 915,918,074.06 | 900,000,000.00 |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS (STAFF LB) | 2,333,841.28 | 9,000,000.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 16,000,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |
| | 22021001 | REFRESHMENT & MEALS | 0.00 | 1,000,000.00 |
| | 22021029 | OTHER EXPENSES | 27,509,352.00 | 0.00 |
| | Sub-Total (iii) | | 29,843,193.28 | 26,000,000.00 |

| | | | | |
|--|-------|---------------------------------------|-------------------|-------------------|
| | | TOTAL OVERHEAD COST (ii+iii) | 945,761,267.34 | 926,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 051705400200 | 15,696,551,319.21 | 19,896,549,184.04 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018—CONTD

DETAILS OF CAPITAL EXPENDITURE

| NOTE NO.84B | Agency Code: 051705400200 | Agency Name: Post Primary Schools Teaching Service Commission | Actual 2018 | Budget 2018 |
|----------------|---------------------------|---|-------------|---------------|
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 75,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 0.00 | 5,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 0.00 | 29,000,000.00 |
| | 23010114 | PURCHASE OF COMPUTER PRINTERS | 0.00 | 500,000.00 |
| | 23010115 | PURCHASE OF PHOTOCOPYING MACHINES | 0.00 | 2,000,000.00 |
| | 23010116 | PURCHASE OF TYPEWRITERS | 0.00 | 0.00 |
| | 23010118 | PURCHASE OF SCANNERS | 0.00 | 500,000.00 |
| | 23010140 | PURCHASE OF UPS/INVERTERS | 0.00 | 500,000.00 |
| | 23010141 | PURCHASE OF COMPUTER STORAGE DEVICES | 0.00 | 250,000.00 |
| | 23010145 | PURCHASE OF PROJECTORS | 0.00 | 500,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENTS | 119,880.00 | 1,750,000.00 |

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|--|----------|--|------------|----------------|
| | 230301 | REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL | | |
| | 23030101 | REHABILITATION/REPAIRS OF RESIDENTIAL BUILDING | 0.00 | 0.00 |
| | 23030121 | REHABILITATION/REPAIRS OF OFFICE BUILDINGS | 139,390.00 | 10,000,000.00 |
| | TOTAL | | 259,270.00 | 125,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

SOCIAL SECTOR-CONTD

| | | | | |
|---------------|------------------------------|--------------------------------------|---------------|---------------|
| NOTE NO.85 | Agency Code: 051700800100 | Agency Name: Oyo State Library Board | Actual 2018 | Budget 2018 |
| | Economic Code: | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 43,066,664.17 | 53,527,344.05 |
| | Sub-Total | | 43,066,664.17 | 53,527,344.05 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT- GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT:OTHERS | 2,602,394.54 | 4,000,000.00 |
| | 220202 | UTILITIES - GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 120,000.00 | 300,000.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 0.00 |

| | | | | |
|--|----------|--|---------------|---------------|
| | 220203 | MATERIALS & SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 600,000.00 | 1,000,000.00 |
| | 22020303 | NEWSPAPERS | 266,250.00 | 1,200,000.00 |
| | 220204 | MAINTENANCE SERVICES -GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 310,000.00 | 900,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 180,000.00 | 800,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS | 125,000.00 | 1,000,000.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRANING | 105,000.00 | 500,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 0.00 |
| | 220208 | FUEL & LUBRICANTS- GENERAL | | |
| | 22020803 | PLANT/GENERATOR FUEL COST | 245,000.00 | 800,000.00 |
| | 220210 | MISCELLENEOUS EXPENSES GENERAL | | |
| | 22021007 | WELFARE PACKAGES | 0.00 | 0.00 |
| | 22021029 | OTHERS EXPENSES | 0.00 | 0.00 |
| | 22021030 | PUBLIC ENLIGHTMENT PROGRAMME | 825,000.00 | 3,000,000.00 |
| | | TOTAL OVERHEAD COST | 5,378,644.54 | 13,500,000.00 |
| | TOTAL | RECURRENT COST FOR CODE 051700800100 | 48,445,308,71 | 67,027,344.05 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|------------------------------|---|-------------|---------------|
| NOTE NO.85B | Agency Code: 051700800100 | Agency Name: Oyo State Library Board | Actual 2018 | Budget 2018 |
| | 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 | 390,918.00 | 20,000,000.00 |
| | 23010140 | PURCHASE OF UPS/INVERTERS | 0.00 | 1,000,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENT | 0.00 | 1,000,000.00 |
| | 230201 | CONSTRUCTION/PROVISION OF FIXED ASSETS- GENERAL | | |
| | 23020111 | CONSTRUCTION/PROVISION OF LIBRARIES | 0.00 | 20,000,000.00 |
| | 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | 0.00 | 20,000,000.00 |
| | 230301 | REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL | | |
| | 23030110 | REHABILITATION/REPAIRS- LIBRARIES | 165,500.00 | 1,000,000.00 |
| | 23030118 | REHABILITATION/REPAIRS- RECREATIONAL FACILITIES | 0.00 | 1,000,000.00 |
| | 23030121 | REHABILITATION/REPAIRS OF OFFICE BUILDINGS | 760,550.00 | 5,000,000.00 |

| | | | | |
|--|----------|--|--------------|---------------|
| | 23030127 | REHABILITATION/REPAIRS - ICT INFRASTRUCTURES | 0.00 | 1,000,000.00 |
| | 230401 | PRESERVATION OF THE ENVIRONMENTS-GENERAL | | |
| | 23040106 | BEAUTIFICATION & LANDSCAPING | 0.00 | 0.00 |
| | 230501 | ACQUISITION OF NON TANGILBLE ASSETS | | |
| | 23050109 | SPECIAL PROJECTS AND ASSIGNMENTS | 833,000.00 | 5,000,000.00 |
| | 23050110 | EDUCATIONAL PROGRAMMES | 788,220.00 | 5,000,000.00 |
| | TOTAL | | 2,938,188.00 | 90,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

SOCIAL SECTOR-CONTD

| NOTE NO.86 | Agency Code: 051700300100 | Agency Name: State Universal Basic Education Board | Actual 2018 | Budget 2018 |
|---------------|------------------------------|--|----------------|----------------|
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 87,865,684.49 | 103,346,538.38 |
| | Sub-Total | | 87,865,684.49 | 103,346,538.38 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |
| | 22020101 | LOCAL TRAVEL & TRANSPORT : TRAINING | | 0.00 |

| | | | | |
|--|----------|---|---------------|---------------|
| | | | 9,270,300.00 | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT : OTHERS | 12,602,363.44 | 10,000,000.00 |
| | 220202 | UTILITIES – GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 3,000,000.00 | 260,000.00 |
| | 22020202 | TELEPHONE CHARGES | 180,000.00 | 180,000.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 1,880,000.00 | 0.00 |
| | 220203 | MATERIALS & SUPPLIES – GENERAL | | |
| | 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 120,000.00 | 120,000.00 |
| | 22020302 | BOOKS | 500,000.00 | 500,000.00 |
| | 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 2,159,813.01 | 100,000.00 |
| | 22020310 | TEACHING AIDS / INSTRUCTION MATERIALS | 31,142,320.15 | 300,000.00 |
| | 220204 | MAINTAINANCE SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 300,000.00 | 300,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 300,000.00 | 300,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS | 300,000.00 | 300,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENT | 260,000.00 | 260,000.00 |
| | 220205 | TRAINING – GENERAL | | |

| | | | | |
|--|----------|--|---------------|--------------|
| | 22020501 | LOCAL TRAINING | 486,900.00 | 1,300,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 0.00 |
| | 220206 | OTHERS SERVICES – GENERAL | | |
| | 22020601 | SECURITY SERVICES | 300,000.00 | 300,000.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | | |
| | 22020701 | FINANCIAL CONSULTING | 4,700,000.00 | 5,000,000.00 |
| | 22020703 | LEGAL SERVICES | 400,000.00 | 400,000.00 |
| | 22020709 | CONSULTANCY SERVICES / FEES | 400,000.00 | 400,000.00 |
| | 220208 | FUEL & LUBRICANTS - GENERAL | | |
| | 22020803 | PLANT / GENERATOR FUEL COST | 560,000.00 | 560,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES - GENERAL | | |
| | 22021001 | REFRESHMENT & MEALS | 0.00 | 0.00 |
| | 22021004 | MEDICAL EXPENSES- LOCAL | 0.00 | 0.00 |
| | 22021007 | WELFARE PACKAGES | 0.00 | 0.00 |
| | 22021009 | SPORTING ACTIVITIES | 399,250.00 | 420,000.00 |
| | 22021022 | PLANNING, MONITORING AND EVALUATION | 14,772,750.00 | 1,000,000.00 |
| | 22021026 | EXAMINATION EXPENSES | 5,330,000.00 | 500,000.00 |
| | 22021030 | PUBLIC ENLIGHTENMENT PROGRAMME | 5,030,000.00 | 0.00 |

| | | | | |
|--|-----------|---------------------------------------|----------------|----------------|
| | 22021031 | CONDUCT OF SURVEY | 0.00 | 0.00 |
| | 22021033 | CONTINGENCIES- OTHER RECURRENT COSTS | 0.00 | 0.00 |
| | | TOTAL OVERHEAD COST | 94,393,696.60 | 22,500,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 051700300100 | 182,259,381.09 | 125,846,538.38 |
| | | | | |
| | 220210102 | PENSION | 168,000,000.00 | 190,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| NOTE NO.86B | Agency Code: 051700300100 | Agency Name: State Universal Basic Education Board | Actual 2018 | Budget 2018 |
|----------------|------------------------------|--|-------------|----------------|
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 13,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 0.00 | 25,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 0.00 | 0.00 |
| | 23010122 | PURCHASE OF HEALTH / MEDICAL EQUIPMENT | 0.00 | 0.00 |
| | 23010125 | PURCHASE OF LIBRARY BOOKS & EQUIPMENT | 0.00 | |

| | | | | |
|--|----------|---|---------------|------------------|
| | | | | 33,000,000.00 |
| | 23010126 | PURCHASE OF SPORTING / GAMING EQUIPMENT | 75,000.00 | 24,000,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENT | 0.00 | 0.00 |
| | 23010148 | PURCHASE OF BOOKS | 0.00 | 50,000,000.00 |
| | 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL | | |
| | 23020107 | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS | 0.00 | 3,472,422,851.69 |
| | 23020118 | CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 16,960,000.00 | 50,000,000.00 |
| | 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 | 11,131,245.51 | 100,000,000.00 |
| | 23030119 | REHABILITATION / REPAIRS-AIR NAVIGATIONAL EQUIPMENT | 39,335,910.00 | 42,000,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050102 | COMPUTER SOFTWARE ACQUISITION | 0.00 | 0.00 |
| | 23050109 | SPECIAL PROJECTS AND ASSIGNMENTS | 0.00 | 0.00 |
| | 23050110 | EDUCATIONAL PROGRAMMES | | |

| | | | | |
|--|----------|---|------------------|------------------|
| | | | 58,428,150.00 | 75,000,000.00 |
| | 23050111 | CONSTITUENCY PROJECTS/EMPOWERMENT PROGRAMME | 22,950,675.00 | 200,000,000.00 |
| | 23050112 | COUNTERPART FUNDING | 4,169,542,891.63 | 4,157,424,246.63 |
| | TOTAL | | 4,318,423,872.14 | 8,241,847,098.32 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

SOCIAL SECTOR-CONTD

| NOTE NO.87 | Agency Code: 051705500100 | Agency Name: Board For Technical And Vocational Education (BOTAVED) | Actual 2018 | Budget 2018 |
|------------|---------------------------|---|----------------|----------------|
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 111,982,661.06 | 136,750,619.22 |
| | Sub Total | | 111,982,661.06 | 136,750,619.22 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL AND TRASPORT GENERAL | | |

| | | | | |
|--|----------|---|--------------|--------------|
| | 22020101 | LOCAL TRAVEL AND TRANSPORT: OTHERS | 7,024,777.37 | 7,000,000.00 |
| | 220202 | UTILITIES -GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 50,000.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 0.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 0.00 | 100,000.00 |
| | 220203 | MATERIALS & SUPPLIES GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 506,580.00 | 1,000,000.00 |
| | 22020303 | NEWSPAPERS | 0.00 | 0.00 |
| | 22020305 | PRINTING OF NON-SECURITY DOCUMENTS | 0.00 | 400,000.00 |
| | 22020307 | DRUGS/LABORATORY/MEDICAL SUPPLIES | 0.00 | 0.00 |
| | 220204 | MAINTENANCE SERVICES-GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 250,000.00 | 250,000.00 |
| | 22020402 | MAINTAINANCE OF OFFICE FURNITURE | 132,700.00 | 250,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS | 193,500.00 | 250,000.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | | |

| | | | | |
|--|----------|---|--------------|--------------|
| | | | 556,500.00 | 1,000,000.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 105,000.00 | 1,000,000.00 |
| | 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 | 200,000.00 |
| | 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 | 862,000.00 | 1,000,000.00 |
| | 22021026 | EXAMINATION EXPENSES | 4,565,150.00 | 5,000,000.00 |
| | 22021030 | PUBLIC ENLIGHTENMENT PROGRAMME | 0.00 | 0.00 |
| | 22021033 | CONTIGENCIES- OTHER RECURRENT COSTS | 500,000.00 | 500,000.00 |
| | | TOTAL OVERHEAD COST | | |

| | | | | |
|--|-------|---------------------------------------|----------------|----------------|
| | | | 14,696,207.37 | 18,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 051705500100 | 126,678,868.43 | 154,750,619.22 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER,2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| NOTE NO.87B | Agency Code: 051705500100 | Agency Name: Board For Technical And Vocational Education (BOTAVED) | Actual 2018 | Budget 2018 |
|----------------|---------------------------|---|-------------|---------------|
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLE | 0.00 | 10,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE & FITTINGS | | 4,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 0.00 | 2,000,000.00 |
| | 23010122 | PURCHASE OF HEALTH/MEDICAL EQUIPMENT | 0.00 | 1,000,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENT | 190,800.00 | 10,000,000.00 |
| | 230201 | CONSTRUCTION/PROVISION OF FIXED ASSETS- GENERAL | | |
| | 23020103 | CONSTRUCTION/PROVISION OF ELECTRICITY | 0.00 | 2,000,000.00 |
| | 23020107 | CONSTRUCTION/PROVISION OF PUBLIC SCHOOLS | 0.00 | 30,000,000.00 |
| | 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | 0.00 | 5,000,000.00 |

| | | | | |
|--|----------|--|--------------|---------------|
| | 230301 | REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL | | |
| | 23030106 | REHABILITATION/REPAIRS - PUBLIC SCHOOLS | 0.00 | 10,000,000.00 |
| | 23030121 | REHABILITATION/REPAIRS OF OFFICE BUILDINGS | 150,000.00 | 10,000,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050109 | SPECIAL PROJECTS AND ASSIGNMENTS | 0.00 | 0.00 |
| | 23050110 | EDUCATIONAL PROGRAMMES | 1,054,000.00 | 4,000,000.00 |
| | 23050112 | COUNTERPART FUNDING | 0.00 | 2,000,000.00 |
| | TOTAL | | 1,394,800.00 | 90,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

SOCIAL SECTOR CONTD

| | | | | |
|------------|---------------------------|---------------------------------|----------------|----------------|
| NOTE NO.88 | Agency Code: 052100100100 | Agency Name: Ministry of Health | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES & WAGES | | |
| | 21010101 | SALARY | 322,540,382.02 | 454,961,572.82 |
| | Sub Total | | | 454,961,572.82 |

| | | | | |
|--|----------|--|----------------|---------------|
| | | | 322,540,382.02 | |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVELS & TRANSPORT - GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 4,530,561.06 | 10,800,000.00 |
| | 220202 | UTILITIES GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 0.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 0.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 955,000.00 | 1,000,000.00 |
| | 220203 | MATERIALS & SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 2,445,200.00 | 4,000,000.00 |
| | 22020303 | NEWSPAPER | 225,000.00 | 800,000.00 |
| | 22020307 | DRUGS/LABORATORY/MEDICAL SUPPLIES | 145,500.00 | 2,400,000.00 |
| | 220204 | MAINTENANCE SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 3,225,000.00 | 10,000,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 1,890,000.00 | 3,000,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE /IT EQUIPMENTS | | 3,000,000.00 |

| | | | | |
|--|----------|--|---------------|---------------|
| | | | 1,275,000.00 | |
| | 22020405 | MAINTENANCE OF PLANTS/GENERATORS | 1,700,000.00 | 1,700,000.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 9,882,388.74 | 8,400,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 0.00 |
| | 220206 | OTHER SERVICES - GENERAL | | |
| | 22020605 | CLEANING AND FUMIGATION SERVICES | 480,000.00 | 500,000.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | | |
| | 22020709 | CONSULTANCY SERVICES/FEES | 710,000.00 | 5,000,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES -GENERAL | | |
| | 22021001 | REFRESHMENT & MEAL | 935,000.00 | 1,000,000.00 |
| | 22021004 | MEDICAL EXPENSES - LOCAL | 19,495,711.50 | 20,000,000.00 |
| | 22021007 | WELFARE PACKAGES | 1,400,000.00 | 3,000,000.00 |
| | 22021019 | MEDICAL EXPENSES - INTERNATIONAL | 0.00 | 10,000,000.00 |
| | 22021021 | SPECIAL DAYS/CELEBRATIONS | 545,000.00 | 1,000,000.00 |

| | | | | |
|--|----------|--|----------------|----------------|
| | 22021022 | PLANNING, MONITORING & EVALUATION | 0.00 | 10,000,000.00 |
| | 22021023 | RESEARCH & DOCUMENTATION | 600,000.00 | 900,000.00 |
| | 22021029 | OTHER EXPENSES | 0.00 | 0.00 |
| | 22021030 | PUBLIC ENLIGHTENMENT PROGRAMME | 0.00 | 500,000.00 |
| | 22021032 | FAIR, FESTIVAL, EXPO & SUMMIT | 0.00 | 2,000,000.00 |
| | | TOTAL OVERHEAD COST | 50,439,361.30 | 99,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE : 052100100100 | 372,979,743.32 | 553,961,572.82 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER,2018 - CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|-------------------------------|---|-------------|----------------|
| NOTE NO.88B | Agency Code: 0052100100100 | Agency Name: Ministry of Health | Actual 2018 | Budget 2018 |
| | 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 | 30,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 0.00 | 0.00 |
| | 23010122 | PURCHASE OF HEALTH/MEDICAL EQUIPMENT | | 200,000,000.00 |

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|--|----------|---|------------------|------------------|
| | | | 131,431,970.00 | |
| | 230201 | CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL | | |
| | 23020106 | CONSTRUCTION/PROVISION OF HOSPITALS/HEALTH CENTRES | 224,447,338.36 | 400,000,000.00 |
| | 23020109 | ASSESSMENT OF THE STATE SCHOOL HEALTH NUTRITION SERVICES IN OYO STATE | 150,000.00 | 0.00 |
| | 230301 | REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL | | |
| | 23030105 | REHABILITATION/REPAIRS -HOSPITAL/HEALTH CENTRES | 4,500,000.00 | 100,000,000.00 |
| | 23030110 | REHABILITATION/REPAIRS -LIBRARIES | 0.00 | 18,390,291.40 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050109 | SPECIAL PROJECTS AND ASSIGNMENTS | 1,606,193,109.41 | 1,931,057,500.00 |
| | 23050110 | EDUCATIONAL PROGRAMMES | 2,510,000.00 | 0.00 |
| | 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 | | 1,969,232,417.77 | 2,699,447,791.40 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018 - CONTD

SOCIAL SECTOR-CONTD

| | | | | |
|---------------|----------------------------|---|-------------|-------------|
| NOTE NO.89 | Agency Code : 052110200100 | Agency Name:Oyo State Hospitals' Management Board | Actual 2018 | Budget 2018 |
|---------------|----------------------------|---|-------------|-------------|

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|--|---------------|--|------------------|------------------|
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 4,668,037,604.68 | 5,790,768,462.27 |
| | Sub-Total | | 4,668,037,604.68 | 5,790,768,462.27 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL AND TRANSPORT- GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 33,280,975.19 | 47,500,000.00 |
| | 220202 | UTILITIES GENERAL | | - |
| | 22020201 | ELECTRICITY CHARGES | 250,000.00 | 250,000.00 |
| | 22020202 | TELEPHONE CHARGES | 250,000.00 | 250,000.00 |
| | 220203 | MATERIALS & SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 1,674,575.50 | 2,000,000.00 |
| | 22020304 | MAGAZINES & PERIODICALS | 7,500,000.00 | 8,500,000.00 |
| | 22020307 | DRUGS, LABORATORY,MEDICAL SUPPLIES | 7,663,396.00 | 9,000,000.00 |
| | 22020312 | SUPPLIES OF CHEMICALS | 3,500,000.00 | 3,700,000.00 |
| | 220204 | MAINTENANCE SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 2,794,952.50 | 3,000,000.00 |

| | | | | |
|--|----------|--|------------------|------------------|
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS | 2,972,590.00 | 3,000,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE /I.T EQUIPMENT | 750,000.00 | 750,000.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 3,500,000.00 | 7,000,000.00 |
| | 220206 | OTHER SERVICES- GENERAL | | |
| | 22020605 | CLEANING & FUMIGATION SERVICES | 1,093,302.00 | 1,500,000.00 |
| | 220207 | CONSULTING AND PROFESSIONAL SERVICES-GENERAL | | |
| | 22020709 | CONSULTANCY SERVICE/FEES | 100,000.00 | 100,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES- GENERAL | | |
| | 22021001 | REFRESHMENT & MEALS | 1,167,500.00 | 1,500,000.00 |
| | 22021004 | MEDICAL EXPENSES- LOCAL | 233,750.00 | 300,000.00 |
| | 22021007 | WELFARE PACKAGES | 100,000.00 | 100,000.00 |
| | 22021029 | OTHER EXPENSES | 500,000.00 | 550,000.00 |
| | 22021033 | CONTINGENCIES - OTHER RECURRENT COST | 859,658.00 | 1,000,000.00 |
| | | TOTAL OVERHEAD COST | 68,190,699.19 | 90,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 052110200100 | 4,736,228,303.87 | 5,880,768,462.27 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE ENDED 31ST DECEMBER 2018 - CONTD

DETAILS OF CAPITAL EXPENDITURE CONTD

| NOTE NO.89B | Agency Code: 052110200100 | Agency Name :Oyo State Hospitals' Management Board | Actual 2018 | Budget |
|----------------|---------------------------|--|-------------|---------------|
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSET'S GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 55,000,000.00 |
| | 23010106 | PURCHASE OF VANS | 0.00 | 20,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURES AND FITTINGS | 0.00 | 2,500,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 0.00 | 2,000,000.00 |
| | 23010119 | PURCHASE OF POWER GENERATING SET | 0.00 | 2,000,000.00 |
| | 23010122 | PURCHASE OF HEALTH/ MEDICAL EQUIPMENT | 0.00 | 8,500,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENT | 0.00 | 0.00 |
| | TOTAL | | 0.00 | 90,000,000.00 |

SOCIAL SECTOR-CONTD

| NOTE NO.90 | Agency code: 052100300101 | Agency Name: Oyo State Primary Health Care Board | Actual 2018 | Budget 2018 |
|---------------|---------------------------|--|-------------|---------------|
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 0.00 | 90,000,000.00 |
| | Sub-Total | | 0.00 | 90,000,000.00 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT – GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT:OTHERS | 100,000.00 | 4,000,000.00 |
| | 220202 | UTILITIES GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 2,000,000.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 250,000.00 |
| | 220203 | MATERIAL SUPPLIES-GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 618,290.00 | 1,500,000.00 |
| | 22020305 | PRINTING OF NON SECURITY DOCUMENT | 0.00 | |

| | | | | |
|--|----------|---|------------|---------------|
| | | | | 1,500,000.00 |
| | 22020307 | DRUGS/LABORATORY/MEDICAL SUPPLIES | 0.00 | 14,800,000.00 |
| | 22020310 | TEACHING AIDS/INSTRUCTIONAL MATERIALS | 0.00 | 1,000,000.00 |
| | 220204 | MAINTENANCE SERVICES-GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 180,440.00 | 2,000,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 0.00 | 2,000,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS | 0.00 | 3,000,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE/IT EQUIPMENT | 0.00 | 1,500,000.00 |
| | 22020405 | MAINTENANCE OF PLANT GENERATORS | 0.00 | 1,000,000.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 200,000.00 | 0.00 |
| | 220205 | TRAINING GENERAL | | |
| | 22020501 | LOCAL TRAINING | 240,000.00 | 4,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 5,000,000.00 |
| | 220206 | OTHER SERVICES- GENERAL | | |
| | 22020605 | CLEANING ANG FUMIGATION SERVICES | 0.00 | 1,000,000.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES-GENERAL | | |
| | 22020702 | INFORMATION TECHNOLOGY CONSULTING | 0.00 | 5,000,000.00 |
| | 22020709 | CONSULTANCY SERVICES/FEES | 0.00 | 5,000,000.00 |

| | | | | |
|--|----------|-------------------------------------|--------------|---------------|
| | 22020710 | EXTERNAL AUDIT FEE | 0.00 | 1,000,000.00 |
| | 220208 | FUEL & LUBRICANTS GENERAL | | |
| | 22020801 | MOTOR VEHICLE FUEL COST | 0.00 | 4,200,000.00 |
| | 22020803 | PLANT/GENERATOR FUEL COST | 0.00 | 800,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES-GENERAL | | |
| | 22021001 | REFRESHMENT & MEAS | 0.00 | 1,000,000.00 |
| | 22021002 | HONORARIUM & SITTING ALLOWANCE | 0.00 | 2,500,000.00 |
| | 22021003 | PUBLICITY & ADVERTISEMENT | 0.00 | 3,000,000.00 |
| | 22021006 | POSTAGE & COURIER SERVICE | 0.00 | 500,000.00 |
| | 22021007 | WELFARE PACKAGES | 0.00 | 7,050,000.00 |
| | 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES | 0.00 | 2,000,000.00 |
| | 22021010 | DIRECT TEACHING & LABORATORY COST | 0.00 | 2,000,000.00 |
| | 22021021 | SPECIAL DAYS CELEBRATIONS | 0.00 | 0.00 |
| | 22021022 | PLANNING, MONITORING AND EVALUATION | 95,000.00 | 3,000,000.00 |
| | 22021023 | RESEARCH AND DOCUMENTATION | | 2,000,000.00 |
| | 22021029 | OTHER EXPENSES | 200,000.00 | 2,000,000.00 |
| | 22021030 | PUBLIC ENLIGHTMENT PROGRAMME | 0.00 | 2,400,000.00 |
| | 22021033 | CONTINGENCIES-OTHER RECURRENT COSTS | 0.00 | 2,000,000.00 |
| | | TOTAL OVERHEAD COST | 1,633,730.00 | 90,000,000.00 |

| | | | | |
|--|-------|---------------------------------------|--------------|----------------|
| | TOTAL | RECURRENT COST FOR CODE: 052100300101 | 1,633,730.00 | 180,000,000.00 |
|--|-------|---------------------------------------|--------------|----------------|

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018- CONTD

DETAILS OF CAPITAL EXPENDITURE

| NOTE: NO.90B | Agency code: 052100300101 | Agency Name: Oyo State Primary Health Care Board | Actual 2018 | Budget 2018 |
|-----------------|---------------------------|--|-------------|----------------|
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS-GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 90,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURES AND FITTINGS | 0.00 | 15,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 0.00 | 3,200,000.00 |
| | 23010114 | PURCHASE OF COMPUTERS | 0.00 | 500,000.00 |
| | 23010115 | PURCHASE OF PHOTOCOPY MACHINES | 0.00 | 800,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENT | 0.00 | 1,000,000.00 |
| | 230301 | REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL | | |
| | 23030105 | REHABILITATION/REPAIRS-HOSPITALS?HEALTH CENTRES | 0.00 | 100,000,000.00 |
| | 23030121 | REHABILITATION/REPAIRS OF OFFICE BUILDINGS | 195,040.00 | 32,500,000.00 |
| | 230501 | ACQUISTION OF NON TANGIBLE ASSETS | | |

| | | | | |
|--|----------|----------------------------------|---------------|----------------|
| | 23050109 | SPECIAL PROJECTS AND ASSIGNMENTS | 22,642,464.78 | 207,000,000.00 |
| | TOTAL | | 22,837,504.78 | 450,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

SOCIAL SECTOR - CONTD

| NOTE NO.91 | Agency Code: 052101100101 | Agency Name: Oyo State College of Nursing and Midwifery | Actual 2018 | Budget 2018 |
|------------|------------------------------|---|----------------|----------------|
| | Economic Code | . | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 100,792,692.38 | 109,443,106.36 |
| | Sub-Total | | 100,792,692.38 | 109,443,106.36 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 1,131,024.91 | 0.00 |
| | | TOTAL OVERHEAD COST | 1,131,024.91 | 0.00 |
| | TOTAL | RECURRENT COST FOR CODE:- 052110400100 | | |

| | | | | |
|--|---------------|---|----------------|----------------|
| | | | 101,923,717.29 | 109,443,106.36 |
| | | | | |
| | 052110400100* | CONSTRUCTION OF A BLOCK OF THREE (3) CLASSROOMS | 47,745,788.67 | 0.00 |

*CODE DOES NOT EXIST

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|-------------|------------------------------|---|-------------|----------------|
| NOTE NO.91B | Agency Code: 052101100101 | Agency Name: Oyo State College of Nursing and Midwifery | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230201 | CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL | | |
| | | CAPITAL DEVELOPMENT | 0.00 | 225,000,000.00 |
| | TOTAL | | 0.00 | 225,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

SOCIAL SECTOR-CONTD

| | | | | |
|------------|--------------------------|---|-------------|-------------|
| NOTE NO.92 | Agency Code 052110600100 | Agency Name: Oyo State College of Health Science and Technology | Actual 2018 | Budget 2018 |
|------------|--------------------------|---|-------------|-------------|

| | | | | |
|--|----------------------|---------------------------------------|---------------|---------------|
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARY AND WAGES | | |
| | 21010101 | SALARY | 63,515,785.85 | 76,447,924.57 |
| | Sub-Total | | 63,515,785.85 | 76,447,924.57 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT:OTHERS (LB) | 731,809.13 | 0.00 |
| | | TOTAL OVERHEAD COST | 731,809.13 | 0.00 |
| | TOTAL | RECURRENT COST FOR CODE: 052110600100 | 64,247,594.98 | 76,447,924.57 |
| | | | | |
| | 052110600100* | ACCREDITATION FOR MEDICAL LABORATORY | 34,562,950.00 | 0.00 |
| | *NO CODE&DESCRIPTION | *CODES DO NOT EXIST | 30,990,000.00 | 0.00 |
| | TOTAL | | | 0.00 |

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|--|--|--|---------------|--|
| | | | 65,552,950.00 | |
|--|--|--|---------------|--|

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

DETAILS OF CAPITAL EXPENDITURE

| NOTE NO.92B | Agency Code 052110600100 | Agency Name: Oyo State College of Health Science and Technology | Actual 2018 | Budget 2018 |
|----------------|--------------------------|---|-------------|----------------|
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | | |
| | | CAPITAL DEVELOPMENT | 0.00 | 246,661,920.00 |
| | TOTAL | | 0.00 | 246,661,920.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

SOCIAL SECTOR: CONTD

| NOTE NO.93 | Agency Code: 052100100100 | Agency Name: Oyo State Health Insurance Agency | Actual 2018 | Budget 2018 |
|---------------|---------------------------|--|-------------|------------------|
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT – GENERAL | | |
| | | TOTAL OVERHEAD COST | 0.00 | 2,018,922,750.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018 - CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|---------------------------|---|-------------|----------------|
| NOTE NO.93B | Agency Code: 052100100100 | Agency Name: Oyo State Health Insurance Agency | Actual 2018 | Budget 2018 |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSET GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLE | 0.00 | 0.00 |
| | 23010118 | CONSTRUCTION AND PROVISION OF INFRASTRUCTURE | 0.00 | 60,500,000.00 |
| | 23010122 | PURCHASE OF HEALTH/MEDICAL EQUIPMENTS | 0.00 | 15,000,000.00 |
| | 230301 | REHABILITATION AND REPAIR OF FIXED ASSETS GENERAL | | |
| | 23030121 | REHABILITATION AND REPAIR OFFICES | 0.00 | 50,000,000.00 |
| | 23030127 | REHABILITATION AND REPAIR OF ICT | 0.00 | 25,000,000.00 |
| | TOTAL | | 0.00 | 175,500,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018 - CONTD

SOCIAL SECTOR-CONTD

| | | | | |
|---------------|---------------------------|--|-------------|----------------|
| NOTE NO.94 | Agency Code: 051400100100 | Agency Name:Ministry of Women Affairs Community Development Social Welfare And Poverty Alleviation | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | | 162,552,306.50 |

| | | | | |
|--|---------------|--|----------------|----------------|
| | | | 127,011,966.21 | |
| | Sub Total (i) | | 127,011,966.21 | 162,552,306.50 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL AND TRANSPORT- GENERAL | | |
| | 22020102 | LOCAL TRAVEL AND TRANSPORT: OTHERS | 9,296,433.35 | 14,000,000.00 |
| | 220202 | UTILITIES GENERAL | | |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 100,000.00 |
| | 220203 | MATERIALS AND SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 1,085,500.00 | 1,500,000.00 |
| | 220204 | MAINTENANCE SERVICE - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 793,750.00 | 1,500,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 593,750.00 | 1,500,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS | 0.00 | 500,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE /ITEQUIPMENTS | 0.00 | 1,500,000.00 |
| | 22020405 | MAINTENANCE OF PLANT/GENERATORS | 0.00 | |

| | | | | |
|--|----------|--|---------------|---------------|
| | | | | 500,000.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 7,351,500.00 | 10,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 10,000,000.00 |
| | 220206 | OTHER SERVICES- GENERAL | | |
| | 22020601 | SECURITY SERVICES | 0.00 | 1,000,000.00 |
| | 22020605 | CLEANING/ FUMIGATION | 0.00 | 1,000,000.00 |
| | 220207 | CONSULTING AND PROFESSIONAL SERVICES-GENERAL | | |
| | 22020703 | LEGAL SERVICES. | 343,750.00 | 1,000,000.00 |
| | 22020711 | PROFESSIONAL FEES | 0.00 | 2,000,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |
| | 22021001 | REFRESHMENT AND MEALS | 0.00 | 500,000.00 |
| | 22021002 | PUBLICITY & ADVERTISEMENT | 0.00 | 500,000.00 |
| | 22021007 | WELFARE PACKAGES | 65,331,506.00 | 75,000,000.00 |

| | | | | |
|--|----------------|---------------------------------------|----------------|----------------|
| | 22021019 | MEDICAL EXPENSES- LOCAL | 393,750.00 | 1,000,000.00 |
| | 22021021 | SPECIAL DAYS/ CELEBRATIONS | 23,115,000.00 | 40,000,000.00 |
| | 22021022 | PLANNING, MONITORING AND EVALUATION | 494,500.00 | 2,000,000.00 |
| | 22021029 | OTHER EXPENSES | 107,173,116.00 | 80,400,000.00 |
| | 22021030 | PUBLICITY ENLIGHTMENT PROGRAMME | 593,750.00 | 1,000,000.00 |
| | 22021032 | FAIR, FESTIVAL, EXPO AND SUMMIT | 35,000,000.00 | 50,000,000.00 |
| | 22021033 | CONTINGENCIES - OTHER RECURRENT COST | 1,786,250.00 | 3,500,000.00 |
| | Sub Total (ii) | TOTAL OVERHEAD COST | 253,352,555.35 | 300,000,000.00 |
| | TOTAL (i+ii) | RECURRENT COST FOR CODE: 051400100100 | 380,364,521.56 | 462,552,306.50 |
| | | | | |
| | *No Code | RUNNING COST FOR THE HOMES | 15,400,000.00 | 0.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018 - CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|----------------|--------------------------|--|-------------|-------------|
| NOTE NO.94B | Agency Code 051400100100 | Agency Name: Women Affairs Community Development Social Welfare. & Poverty Alleviation | Actual 2018 | Budget 2018 |
|----------------|--------------------------|--|-------------|-------------|

| | | | | |
|--|----------|--|--------------|----------------|
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSET GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 20,00,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 1,224,300.00 | 5,000,000.00 |
| | 23010119 | PURCHASE OF POWER GENERATING SET | 0.00 | 5,000,000.00 |
| | 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 | 15,000,000.00 |
| | 23020105 | CONSTRUCTION/PROVISION OF WATER FACILITIES | 0.00 | 10,000,000.00 |
| | 23020118 | CONSTRUCTION/PROVISION OF INFRASTRUCTURE | 0.00 | 80,000,000.0 |
| | 230301 | REHABILITATION/REPAIR OF FIXED ASSET-GENERAL | | |
| | 23030101 | REHABILITATION /REPAIR OF RESIDENTIAL BUILDING | 0.00 | 15,000,000.00 |
| | 23030121 | REHABILITATION /REPAIR OF OFFICE BUILDINGS | 4,502,085.00 | 20,000,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSET | | |
| | 23050119 | CONTINGENCIES CAPITAL | 400,000.00 | 10,000,000.00 |
| | TOTAL | | 6,126,385.00 | 180,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

SOCIAL SECTOR-CONTD

| NOTE NO.95 | Agency Code 053500100100 | Agency Name: Ministry of Environment And Water Resources | Actual 2018 | Budget 2018 |
|---------------|--------------------------|--|----------------|----------------|
| | Economic Code | Details of Expenditure | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARY AND WAGES | | |
| | 21010101 | SALARY | 260,086,582.07 | 327,831,294.28 |
| | Sub-Total | | 260,086,582.07 | 327,831,294.28 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |
| | 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 733,000.00 | 2,000,000.00 |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 6,330,014.97 | 3,000,000.00 |
| | 220202 | UTILITY - GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 100,000.00 | 100,000.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 50,000.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 0.00 | 50,000.00 |
| | 220203 | MATERIALS AND SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 1,055,800.00 | 1,500,000.00 |
| | 22020302 | BOOKS | 0.00 | 50,000.00 |

| | | | | |
|--|----------|---|--------------|---------------|
| | 22020303 | NEWSPAPER | 100,000.00 | 150,000.00 |
| | 22020304 | MAGAZINES & PERIODICALS | 50,000.00 | 100,000.00 |
| | 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 0.00 | 250,000.00 |
| | 220204 | MAINTENANCE SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 1,176,390.00 | 2,000,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 359,000.00 | 1,000,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS | 0.00 | 400,000.00 |
| | 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENTS | 400,000.00 | 500,000.00 |
| | 22020405 | MAINTENANCE OF PLANTS /GENERATORS | 700,000.00 | 1,000,000.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 0.00 | 30,000,000.00 |
| | 220205 | TRAINING GENERAL | | |
| | 22020501 | LOCAL TRAINING | 175,000.00 | 4,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 4,000,000.00 |
| | 220206 | OTHER SERVICES-GENERAL | | |
| | 22020605 | CLEANING AND FUMIGATION SERVICES | 0.00 | 500,000.00 |
| | 220207 | CONSULTING AND PROFESSIONAL SERVICE - GENERAL | | |
| | 22020703 | LEGAL SERVICES | 0.00 | 1,000,000.00 |
| | 220208 | FUEL & LUBRICANTS - GENERAL | | |

| | | | | |
|--|----------|--------------------------------------|----------------|----------------|
| | 22020801 | MOTOR VEHICLE FUEL COST | 0.00 | 100,000.00 |
| | 22020803 | PLANT / GENERATOR FUEL COST | 0.00 | 500,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES - GENERAL | | |
| | 22021003 | PUBLICITY AND ADVERTISEMENTS | 0.00 | 500,000.00 |
| | 22021007 | WELFARE PACKAGES | 0.00 | 3,000,000.00 |
| | 22021013 | PROMOTION (SERVICE WIDE) | 0.00 | 200,000.00 |
| | 22021021 | SPECIAL DAYS/CELEBRATIONS | 0.00 | 3,500,000.00 |
| | 22021022 | PLANNING, MONITORING AND EVALUATION | 0.00 | 2,000,000.00 |
| | 22021023 | RESEARCH AND DOCUMENTATION | 0.00 | 200,000.00 |
| | 22021029 | OTHER EXPENSES | 16,633,615.00 | 18,250,000.00 |
| | 22021030 | PUBLIC ENLIGHTENMENT PROGRAMME | 300,000.00 | 10,000,000.00 |
| | 22021033 | CONTINGENCIES- OTHER RECURRENT COSTS | 0.00 | 100,000.00 |
| | | TOTAL OVERHEAD COST | 28,112,819.97 | 90,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE 053500100100 | 288,199,402.04 | 417,831,294.28 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

CAPITAL EXPENDITURE

| | | | | |
|----------------|---------------------------|--|--------------|----------------|
| NOTE NO.95B | Agency Code: 053500100100 | Agency Name: Ministry of Environmental And Water Resources | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | | |
| | 23010107 | PURCHASE OF TRUCKS | 7,160,000.00 | 120,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 0.00 | 0.00 |
| | 23010142 | PURCHASE OF NETWORKING DEVICES/PERIPHERALS | 0.00 | 30,000,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENTS | 0.00 | 0.00 |
| | 23010149 | PURCHASE OF GEOLOGICAL/GEOPHYSICAL EQUIPMENT | 0.00 | 30,000,000.00 |
| | 230201 | CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL | | |
| | 23020101 | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS | 0.00 | 50,000,000.00 |
| | 23020105 | CONSTRUCTION / PROVISION OF WATER FACILITIES | 0.00 | 200,000,000.00 |
| | 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 | 40,000,000.00 |
| | 23030106 | REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 0.00 | 80,000,000.00 |
| | 23030107 | REHABILITATION / REPAIRS-LABORATORY | 0.00 | 40,000,000.00 |
| | 230401 | PRESERVATION OF THE ENVIRONMENT - GENERAL | | |
| | 23040102 | EROSION AND FLOOD CONTROL | 339,000,000.00 | 350,000,000.00 |
| | 23040104 | INDUSTRIAL POLLUTION PREVENTION AND CONTROL | 0.00 | 10,000,000.00 |
| | 23040105 | WATER POLLUTION PREVENTION AND CONTROL | 0.00 | 10,000,000.00 |
| | 23040106 | BEAUTIFICATION AND LANDSCAPING | 67,513,544.00 | 300,000,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050102 | COMPUTER SOFTWARE ACQUISITION | 0.00 | 0.00 |
| | 23050109 | SPECIAL PROJECTS AND ASSIGNMENTS | 4,600,000.00 | 100,000,000.00 |
| | 23050112 | COUNTERPART FUNDING | 0.00 | 200,000,000.00 |
| | 23050113 | LAND PREPARATION / FENCING | 0.00 | 50,000,000.00 |
| | TOTAL | | 418,273,544.00 | 1,810,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 -CONTD.

SOCIAL SECTOR-CONTD

| | | | | |
|---------------|---------------------------|--|-------------|--------------|
| NOTE NO.96 | Agency Code: 025200100100 | Agency Name : Oyo State Rural Water Supply and Sanitation Agency | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT-GENERAL | | |
| | 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 0.00 | 0.00 |
| | 220202 | UTILITIES-GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 0.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 0.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 0.00 | 0.00 |
| | 220203 | MATERIALS & SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/ COMPUTER CONSUMABLES | 400,000.00 | 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 | 1,500,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 300,000.00 | 1,000,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS | 150,000.00 | 1,000,000.00 |

| | | | | |
|--|----------|---|--------------|--------------|
| | 220205 | TRAINING -GENERAL | | |
| | 22020501 | LOCAL TRAINING | 1,752,000.00 | 3,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 0.00 |
| | 220206 | OTHER SERVICES - GENERAL | | |
| | 22020601 | SECURITY SERVICES | 0.00 | 0.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES- GENERAL | | |
| | 22020709 | CONSULTANCY SERVICES/FEES | 0.00 | 0.00 |
| | 220208 | FUEL & LUBRICANTS- GENERAL | | |
| | 22020803 | PLANT/ GENERATOR FUEL COST | 0.00 | 1,000,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |
| | 22021029 | OTHER EXPENSES | 0.00 | 500,000.00 |
| | | TOTAL OVERHEAD COST | 2,602,000.00 | 9,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE 025200100100 | 2,602,000.00 | 9,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD.

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|------|---------------------------|--|-------------|-------------|
| NOTE | Agency Code: 025200100100 | Agency Name : Oyo State Rural Water Supply and Sanitation Agency | Actual 2018 | Budget 2018 |
|------|---------------------------|--|-------------|-------------|

| | | | | |
|--------|---------------|---|------|----------------|
| NO.96B | | | | |
| | Economic Code | | | |
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS-GENERAL | | |
| | 23010129 | PURCHASE OF INDUSTRIAL EQUIPMENT | 0.00 | 125,000,000.00 |
| | 230201 | CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL | | |
| | 23020105 | CONSTRUCTION/PROVISION OF WATER FACILITIES | 0.00 | 8,000,000.00 |
| | 23020118 | CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 0.00 | 10,000,000.00 |
| | 230301 | REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL | | |
| | 23030104 | REHABILITATION/REPAIRS - WATER FACILITIES | 0.00 | 7,000,000.00 |
| | 230501 | ACQUISITION OF NON-TANGIBLE ASSETS | | |
| | 23050112 | COUNTERPART FUNDING | 0.00 | 30,000,000.00 |
| | TOTAL | | 0.00 | 180,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

SOCIAL SECTOR-CONTD

| | | | | |
|---------------|---------------------------|---|----------------|----------------|
| NOTE NO.97 | Agency Code: 051300100100 | Agency Name: Ministry of Youth and Sports | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY (MINISTRY) | 33,044,079.92 | 38,076,981.71 |
| | Sub-Total | | 33,044,079.92 | 38,076,981.71 |
| | 21010101 | SALARY (SSFC) | 144,000,000.00 | 180,000,000.00 |
| | 21010101 | SALARY (CFC) | 110,000,000.00 | 120,000,000.00 |
| | Sub-Total | | 254,000,000.00 | 300,000,000.00 |
| | 220201 | TRAVEL & TRANSPORT- GENERAL | | |
| | 22020102 | LOCAL TRAVEL AND TRANSPORT: OTHERS | 3,442,620.29 | 5,000,000.00 |
| | 220202 | UTILITIES- GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 250,000.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 250,000.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 0.00 | 500,000.00 |
| | 220203 | MATERIALS & SUPPLIES- GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 271,090.00 | 5,000,000.00 |
| | 22020302 | BOOKS | 0.00 | 100,000.00 |

| | | | | |
|--|----------|---|--------------|--------------|
| | 22020303 | MAGAZINE & PERIODICAL | 0.00 | 400,000.00 |
| | 22020305 | PRINTING OF NON - SECURITY DOCUMENTS | 0.00 | 1,200,000.00 |
| | 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 | 3,000,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/ RESIDENTAL QUARTERS | 400,000.00 | 5,000,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE/IT EQUIPMENT | 0.00 | 3,000,000.00 |
| | 220205 | TRAINING- GENERAL | | |
| | 22020501 | LOCAL TRAINING | 4,000,000.00 | 5,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 7,000,000.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES- GENERAL | | |
| | 22020701 | FINANCIAL CONSULTING | 0.00 | 2,000,000.00 |
| | 22020702 | INFORMATION TECHNOLOGY CONSULTING | 0.00 | 2,800,000.00 |
| | 22020703 | LEGAL SERVICES | 0.00 | 1,000,000.00 |
| | 220208 | FUEL & LUBRICANTS - GENERAL | | |
| | 22020801 | MOTOR VEHICLE COST | 0.00 | 2,000,000.00 |
| | 22020803 | PLANT / GENERATOR FUEL COST | 0.00 | 1,000,000.00 |
| | 220210 | MISCELLANEOUS EXPENSES GENERAL | | |
| | 22021003 | PUBLICITY AND ADVERTISEMENTS | 186,500.00 | 2,000,000.00 |

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|--|---------------|---|----------------|----------------|
| | 22021004 | MEDICAL EXPENSES - LOCAL | 0.00 | 500,000.00 |
| | 22021007 | WELFARE PACKAGES | 9,437,900.00 | 75,000,000.00 |
| | 22021009 | SPORTING ACTIVITIES | 5,547,070.00 | 30,000,000.00 |
| | 22021021 | SPECIAL DAYS/ CELEBRATIONS | 11,775,000.00 | 12,000,000.00 |
| | 22021029 | OTHER EXPENSES | 132,867.00 | 15,000,000.00 |
| | | TOTAL OVERHEAD COST | 35,193,047.29 | 180,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE : 051300100100 (MINISTRY) | 322,237,127.21 | 518,076,981.71 |
| | | | | |
| | 051300100200* | FINANCIAL ASSISTANCE (SSFC) | 25,000,000.00 | 0.00 |

*CODE DOES NOT EXIST

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018. CONTD

DETAIL OF CAPITAL EXPENDDITURE

| NOTE NO.97B | Agency Code: 051300100100 | Agency Name: Ministry of Youth and Sports | Actual 2018 | Budget 2018 |
|----------------|---------------------------|---|-------------|--------------|
| | 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 | 387,812.00 | 1,000,000.00 |
| | 23010113 | PURCHASE OF COMPUTERS | 190,800.00 | 1,500,000.00 |

| | | | | |
|--|----------|--|---------------|---------------|
| | 23010114 | PURCHASE OF COMPUTER PRINTERS | 190,800.00 | 500,000.00 |
| | 23010115 | PURCHASE OF PHOTOCOPY MACHINE | 0.00 | 1,000,000.00 |
| | 23010119 | PURCHASE OF GENERATING SET | 0.00 | 1,000,000.00 |
| | 23010126 | PURCHASE OF SPORTING/GAMING EQUIPMEMT | 335,660.00 | 12,000,000.00 |
| | 230201 | CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENERAL | | |
| | 23020112 | CONSTRUCTION/ PROVISION OF SPORTING FACILITIES | 0.00 | 20,000,000.00 |
| | 230301 | REHABILITATION/ REPAIRS OF FIXED ASSETS- GENERAL | 0.00 | 0.00 |
| | 23030111 | REHABILITATION/ REPAIRS - SPORTING FACILITIES | 10,319,246.00 | 46,000,000.00 |
| | 23030121 | REHABILITATION /REPAIRS OF OFFICE BUILDINGS | 0.00 | 0.00 |
| | TOTAL | | 11,424,318.00 | 90,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

SOCIAL SECTOR-CONTD

| | | | | |
|---------------|---------------------------|---|---------------|---------------|
| NOTE NO.98 | Agency Code: 051305100100 | Agency Name: Agency for Youth Development | Actual 2018 | Budget 2018 |
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 2101 | SALARY | | |
| | 210101 | SALARIES AND WAGES | | |
| | 21010101 | SALARY | 34,071,940.15 | 45,336,372.42 |
| | Sub-Total | | 34,071,940.15 | 45,336,372.42 |

| | | | | |
|--|----------|---|---------------|---------------|
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT –GENERAL | | |
| | 22020102 | LOCAL TRAVEL& TRANSPORT: OTHERS | 2,023,369.73 | 4,000,000.00 |
| | 220202 | UTILITIES- GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 500,000.00 |
| | 220203 | MATERIALS & SUPPLIES –GENERAL | | |
| | 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 300,000.00 | 1,000,000.00 |
| | 22020304 | MAGAZINES & PERIODICALS | 0.00 | 0.00 |
| | 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 180,000.00 | 500,000.00 |
| | 220204 | MAINTENANCE SERVICES –GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 180,000.00 | 500,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 180,000.00 | 500,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS | 478,932.00 | 1,000,000.00 |
| | 220205 | TRAINING – GENERAL | | |
| | 22020501 | LOCAL TRAINING | 16,983,500.00 | 23,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 4,000,000.00 |
| | 220206 | OTHER SERVICES – GENERAL | | |
| | 22020602 | OFFICE RENT | 500,000.00 | 1,000,000.00 |
| | 220207 | CONSULTING & PROFFESIONAL SERVICES- GENERAL | | |
| | 22020709 | CONSULTANCY SERVICES/FEES | 0.00 | 500,000.00 |

| | | | | |
|--|----------|---------------------------------------|---------------|---------------|
| | 220210 | MISCELLANEOUS EXPENSES-GENERAL | | |
| | 22021001 | REFRESHMENT & MEALS | 0.00 | 0.00 |
| | 22021007 | WELFARE PACKAGES | 0.00 | 5,000,000.00 |
| | 22021030 | PUBLIC ENLIGHTENMENT PROGRAMME | 0.00 | 2,000,000.00 |
| | 22021032 | FAIR, FESTIVAL, EXPO & SUMMIT. | 2,191,000.00 | 6,000,000.00 |
| | 22021033 | CONTINGENCIES-OTHER RECURRENT COSTS | 2,400,000.00 | 4,500,000.00 |
| | | TOTAL OVERHEAD COST | 25,416,801.73 | 54,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 051305100100 | 59,488,741.88 | 99,336,372.42 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018-CONTD

DETAILS OF CAPITAL EXPENDITURE

| NOTE NO.98B | Agency Code: 051305100100 | Agency Name: Agency for Youth Development | Actual 2018 | Budget 2018 |
|----------------|---------------------------|---|---------------|--------------|
| | 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 | 13,600,000.00 | 2,000,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENTS | 187,590.00 | 2,000,000.00 |
| | 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 | 36,000,000.00 |
| | 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 0.00 | 7,000,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050111 | CONSTITUENCY PROJECTS/EMPOWERMENT PROGRAMME | 10,190,500.00 | 90,000,000.00 |
| | 23050112 | COUNTERPART FUNDING | 0.00 | 40,000,000.00 |
| | TOTAL | | 23,978,090.00 | 180,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

SOCIAL SECTOR-CONTD

| NOTE NO.99 | Agency Code: 053905100100 | Agency Name: Oyo State Sports Council | Actual 2018 | Budget 2018 |
|---------------|---------------------------|---------------------------------------|----------------|----------------|
| | Economic Code | | | |
| | 21 | PERSONNEL COST | | |
| | 210 | SALARY | | |
| | 210101 | SALARIES & WAGES | | |
| | 21010101 | SALARY | 281,798,799.35 | 345,093,025.67 |
| | Sub-Total | | 281,798,799.35 | 345,093,025.67 |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVEL & TRANSPORT - GENERAL | | |

| | | | | |
|--|----------|---|--------------|--------------|
| | 22020102 | LOCAL TRAVEL & TRANSPORT : OTHERS | 6,415,593.71 | 8,000,000.00 |
| | 220202 | UTILITIES-GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 200,000.00 |
| | 22020202 | TELEPHONE CHARGES | 0.00 | 300,000.00 |
| | 220203 | MATERIALS & SUPPLIES - GENERAL | | |
| | 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 0.00 | 500,000.00 |
| | 220204 | MAINTENANCE SERVICES - GENERAL | | |
| | 22020401 | MAINTENANCE OF VEHICLE/TRANSPORT EQUIPMENT | 0.00 | 250,000.00 |
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 388,400.00 | 300,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS | 0.00 | 1,000,000.00 |
| | 22020406 | OTHER MAINTENANCE SERVICES | 386,459.50 | 500,000.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | | |
| | 22020709 | CONSULTANCY SERVICES/FEES | 0.00 | 2,000,000.00 |
| | 22020401 | GRANTS, CONTRIBUTIONS AND SUBVENTIONS | 0.00 | 1,000,000.00 |
| | 220205 | TRAINING - GENERAL | | |
| | 22020501 | LOCAL TRAINING | 291,000.00 | 4,750,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 5,000,000.00 |
| | 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 | 0.00 |
| | 22021004 | MEDICAL EXPENSES - LOCAL | 200,000.00 | 1,000,000.00 |
| | 22021006 | POSTAGE & COURIER SERVICES | 0.00 | 200,000.00 |
| | 22021007 | WELFARE PACKAGES | 0.00 | 500,000.00 |
| | 22021009 | SPORTING ACTIVITIES | 11,002,932.00 | 24,500,000.00 |
| | 22021021 | SPECIAL DAYS/CELEBRATIONS | 0.00 | 500,000.00 |
| | 22021028 | SPORTS ACADEMY/SIGN-ON FEES/REGISTRATION, ETC | 0.00 | 3,500,000.00 |
| | 22021030 | OTHER EXPENSES | 600,000.00 | 2,000,000.00 |
| | 22021032 | FAIR FESTIVAL EXPO & SUMMIT | 15,000,000.00 | 33,000,000.00 |
| | | TOTAL OVERHEAD COST | 34,284,385.21 | 90,000,000.00 |
| | TOTAL | RECURRENT COST FOR CODE: 053905100100 | 316,083,184.56 | 435,093,025.67 |

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|--|------------|-------------------------------|------------|------|
| | 220201009* | PURCHASE OF MEDICAL MATERIALS | 765,000.00 | 0.00 |
|--|------------|-------------------------------|------------|------|

*CODE DOES NOT EXIST

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|-------------|---------------------------|---------------------------------------|-------------|-------------|
| NOTE NO.99B | Agency Code: 053905100100 | Agency Name: Oyo State Sports Council | Actual 2018 | Budget 2018 |
| | Economic Code | | | |

| | | | | |
|--|-----------|---|----------------|----------------|
| | 23 | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASE OF FIXED ASSETS-GENERAL | | |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 10,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE & FITTINGS | | |
| | 23010126 | PURCHASE OF SPORTING/GAMING EQUIPMENT | 0.00 | 1,500,000.00 |
| | 23010145 | PURCHASE OF PROJECTOR | 0.00 | 500,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENT | 108,218,665.00 | 102,500,000.00 |
| | 23010149 | PURCHASE OF GEOLOGICAL/GEOPHISICAL EQUIPMENT | 0.00 | 1,000,000.00 |
| | 230201 | CONSTRUCTION /PROVISION OF FIXED ASSETS GENERAL | | |
| | 23020101 | CONSTRUCTION/PROVISION OF OFFICE BUILDINGS | | |
| | 23020104 | REHABILITATION AND PIPING OF BOREHOLES | 0.00 | 500,000.00 |
| | 23020105 | CONSTRUCTION/PROVISION OF WATER FACILITIES | 0.00 | 1,500,000.00 |
| | 23020112 | CONSTRUCTION/PROVISION OF SPORTING FACILITIES | 0.00 | 3,500,000.00 |
| | 23020118 | CONSTRUCTION/PROVISION OF INFRASTRUCTURE | 591,860.00 | 7,000,000.00 |
| | 23020127 | CONSTRUCTION/PROVISION OF ICT INFRASTRUCTURE | 200,000.00 | 1,500,000.00 |
| | 230301 | REHABILITATION /REPAIRS OF FIXED ASSETS-GENERAL | | |
| | 23030111 | REHABILITATION /REPAIRS - SPORTING FACILITIES | 591,436.00 | 4,000,000.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 230350109 | SPECIAL PROJECTS & ASSIGNMENTS | 0.00 | 500,000.00 |
| | 230350111 | CONSTITUENCY PROJECTS/EMPOWERNMENT PROGRAMME | 0.00 | 1,000,000.00 |

| | | | | |
|--|-----------|--------------------------|----------------|----------------|
| | 230350113 | LAND PREPARATION/FENCING | 0.00 | 0.00 |
| | TOTAL | | 109,601,961.00 | 135,000,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

SOCIAL SECTOR-CONTD

| NOTE NO.100 | Agency Code: 025305700100 | Agency Name: Bureau of Physical Planning & Development Control | ACTUAL 2018 | BUDGET 2018 |
|-------------|------------------------------|--|--------------|---------------|
| | ECONOMIC CODE | | | |
| | 2202 | OVERHEAD COST | | |
| | 220201 | TRAVELS & TRANSPORT-GENERAL | | |
| | 22020102 | LOCAL TRAVELS & TRANSPORT: OTHERS | 8,160,000.00 | 14,000,000.00 |
| | 220202 | UTILITIES-GENERAL | | |
| | 22020201 | ELECTRICITY CHARGES | 0.00 | 80,000.00 |
| | 22020202 | TELEPHONE CHARGES | 19,200.00 | 20,000.00 |
| | 22020203 | INTERNET ACCESS CHARGES | 96,000.00 | 100,000.00 |
| | 220203 | MATERIALS & SUPPLIES-GENERAL | | |
| | 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 2,400,000.00 | 5,000,000.00 |
| | 22020303 | NEWSPAPERS | 0.00 | 100,000.00 |
| | 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 2,200,000.00 | 5,000,000.00 |
| | 220204 | MAINTENANCE SERVICES-GENERAL | | |
| | 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 200,000.00 | 2,500,000.00 |

| | | | | |
|--|----------|---|---------------|---------------|
| | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 3,304,800.00 | 5,000,000.00 |
| | 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS | 8,195,000.00 | 10,000,000.00 |
| | 220205 | TRAINING-GENERAL | | |
| | 22020501 | LOCAL TRAINING | 0.00 | 5,000,000.00 |
| | 22020502 | INTERNATIONAL TRAINING | 0.00 | 8,170,000.00 |
| | 220206 | OTHER SERVICES-GENERAL | | |
| | 22020605 | CLEANING & FUMIGATION SERVICES | 360,000.00 | 500,000.00 |
| | 220207 | CONSULTING & PROFESSIONAL SERVICES-GENERAL | | |
| | 22020709 | CONSULTANCY SERVICES/FEES | 0.00 | 0.00 |
| | 220210 | MISCELLANEOUS EXPENSES-GENERAL | | |
| | 22021001 | REFRESHMENT & MEALS | 180,000.00 | 200,000.00 |
| | 22021003 | PUBLICITY & ADVERTISEMENTS | 720,000.00 | 2,000,000.00 |
| | 22021004 | DEMOLITION EXERCISES | 3,000,000.00 | 3,500,000.00 |
| | 22021007 | WELFARE PACKAGES | 0.00 | 0.00 |
| | 22021022 | PLANNING, MONITORING & EVALUATION | 2,400,000.00 | 3,000,000.00 |
| | 22021023 | RESEARCH & DOCUMENTATION | 0.00 | 0.00 |
| | 22021029 | OTHER EXPENSES | 248,536.00 | 0.00 |
| | | TOTAL OVERHEAD COST | 31,483,536.00 | 64,170,000.00 |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

DETAILS OF CAPITAL EXPENDITURE

| | | | | |
|-----------------|-------------------------------|--|-------------|---------------|
| NOTE NO.100B | Agency Code: 026000100100B | Agency Name: Bureau of Physical Planning & Development Control | ACTUAL 2018 | BUDGET 2018 |
| | ECONOMIC CODE | DETAILS OF CAPITAL EXPENDITURE | | |
| | | CAPITAL EXPENDITURE | | |
| | 230101 | PURCHASED OF FIXED ASSETS-GENERAL | | |
| | 23010101 | PURCHASE/AQUISITION OF LAND | 0.00 | 0.00 |
| | 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 50,000,000.00 |
| | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 0.00 | 10,000,000.00 |
| | 23010118 | PURCHASE OF SCANNERS | 0.00 | 0.00 |
| | 23010119 | PURCHASE OF POWER GENERATING SET | 0.00 | 7,500,000.00 |
| | 23010141 | PURCHASE OF COMPUTER STORAGE DEVICES | 138,300.00 | 7,500,000.00 |
| | 23010146 | PURCHASE OF OTHER EQUIPMENTS | 0.00 | 0.00 |
| | 230201 | CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL | | |
| | 23020101 | CONSTRUCTION/PROVISION OF OFFICE BUILDINGS | 497,580.00 | 40,000,000.00 |
| | 23020111 | CONSTRUCTION/PROVISION OF LIBRARIES | 0.00 | 0.00 |
| | 23020118 | CONSTRUCTION/PROVISION OF INFRASTRUCTURE | 0.00 | 0.00 |
| | 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | 0.00 | 0.00 |
| | 230301 | REHABILITATION/REPAIR OF FIXED ASSETS-GENERAL | | |
| | 23030118 | REHABILITATION/REPAIR- RECREATIONAL FACILITIES | 0.00 | 0.00 |

| | | | | |
|--|----------|---|------------|----------------|
| | 23030121 | REHABILITATION/REPAIR OF OFFICE BUILDINGS | 0.00 | 10,000,000.00 |
| | 23030127 | REHABILITATION/REPAIR- ICT INFRASTRUCTURES | 0.00 | 5,000,000.00 |
| | 230401 | PRESERVATION OF THE ENVIRONMENT-GENERAL | | |
| | 23040107 | PRESERVATION/EXECUTION OF MASTER AND REGIONAL PLANS | 0.00 | 0.00 |
| | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | |
| | 23050109 | SPECIAL PROJECTS AND ASSIGNMENTS | 279,870.00 | 5,000,000.00 |
| | TOTAL | | 915,750.00 | 135,000,000.00 |

| | | | | |
|--|----|--|-------------------|-------------------|
| | | SUMMARY OF EXPENDITURES | ACTUAL 2018 | BUDGET 2018 |
| | 1a | PERSONNEL WITHOUT SUBVENTION TO STATUTORY BODIES | 27,507,678,118.76 | 35,241,766,547.85 |
| | 1b | PERSONNEL - SUBVENTION TO STATUTORY BODIES | 5,566,083,229.94 | 7,860,768,943.86 |
| | 1 | TOTAL PERSONNEL COSTS | 33,073,761,348.70 | 43,102,535,491.71 |
| | | | | |
| | | | | |
| | | | | |
| | 2a | OVERHEAD | 13,551,465,230.87 | 25,318,136,592.22 |
| | 2b | OTHERS | 539,073,069.41 | 0.00 |
| | 2 | TOTAL | | |

| | | | | |
|--|---|---------|-------------------|--------------------|
| | | | 14,090,538,300.28 | 25,318,136,592.22 |
| | | | | |
| | 3 | CAPITAL | 37,573,010,550.72 | 149,941,996,580.61 |
| | | | | |
| | 4 | CRFC | 42,536,513,554.98 | 53,287,488,595.76 |

STATEMENT NO.3
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018
OYO STATE GOVERNMENT, NIGERIA

| ACTUAL PREVIOUS YEAR (2017) | DESCRIPTION | NOTE S | ACTUAL YEAR 2018 | FINAL BUDGET2018 | INITIAL/ORIGINA L BUDGET 2018 | SUPPLEMENTAR Y BUDGET 2018 | VARIANCE ON FINAL BUDGET |
|-----------------------------------|--|-----------|--------------------------|--------------------------|----------------------------------|-------------------------------|-----------------------------|
| | | | N | N | N | N | % |
| 2,212,487,981.10 | OPENING BALANCE (i) | | 38,457,417,215.63 | | | | |
| | | | | | | | |
| | ADD: REVENUE | | | | | | |
| 31,802,438,121.01 | STATUTORY ALLOCATIONS:FAAC | 1 | 47,691,952,414.06 | 45,000,000,000.00 | 0.00 | 0.00 | 2,691,952,414.06 |
| 16,179,327,220.46 | VALUE ADDED TAX ALLOCATION | 1 | 17,273,847,022.92 | 16,000,000,000.00 | 0.00 | 0.00 | 1,273,847,022.92 |
| 47,981,765,341.47 | SUB-TOTAL - STATUTORY ALLOCATION (II) | | 64,965,799,436.98 | 61,000,000,000.00 | 0.00 | 0.00 | 3,965,799,436.98 |
| | | | | | | | |
| 16,202,404,736.84 | DIRECT TAXES | 2 | 16,978,783,106.32 | 57,546,225,104.52 | 0.00 | 0.00 | (40,567,441,998.20) |
| 1,108,902,470.30 | LICENCES | 2 | 1,643,043,187.35 | 1,955,147,475.34 | 0.00 | 0.00 | (312,104,287.99) |
| 0.00 | MINING RENTS | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | ROYALTIES | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2,160,254,980.11 | FEES | 2 | 2,238,023,959.13 | 20,755,997,763.46 | 0.00 | 0.00 | (18,517,973,804.33) |
| 89,679,442.53 | FINES | 2 | 221,362,290.42 | 275,046,466.01 | 0.00 | 0.00 | (53,684,175.59) |
| 1,042,907,225.78 | SALES | 2 | 652,328,420.14 | 2,410,777,338.74 | 0.00 | 0.00 | (1,758,448,918.60) |
| 1,307,456,100.68 | EARNINGS | 2 | 1,249,303,017.72 | 4,647,573,000.00 | 0.00 | 0.00 | (3,398,269,982.28) |

| | | | | | | | |
|---------------------------|---|---|---------------------------|---------------------------|-------------|-------------|-----------------------------|
| 8,702,685.00 | SALES/RENT OF GOVERNMENT BUILDINGS | 2 | 20,072,495.00 | 111,510,000.00 | 0.00 | 0.00 | (91,437,505.00) |
| 170,354,676.07 | SALE/RENT ON LANDS AND OTHERS | 2 | 182,181,997.28 | 20,260,690,000.00 | 0.00 | 0.00 | (20,078,508,002.72) |
| 84,126,124.86 | REPAYMENT:GENERAL | 2 | 36,766,293.15 | 0.00 | 0.00 | 0.00 | 36,766,293.15 |
| 268,052,981.31 | INVESTMENT INCOME | 2 | 256,386,526.86 | 450,000,000.00 | 0.00 | 0.00 | (193,613,473.14) |
| 2,364,442.22 | INTEREST EARNED | 2 | 2,426,211.46 | 70,000,000.00 | 0.00 | 0.00 | (67,573,788.54) |
| 30,500,214,076.01 | RE-IMBURSEMENTS | 2 | 4,157,424,264.63 | 10,130,000,000.00 | 0.00 | 0.00 | (5,972,575,735.37) |
| 52,945,419,941.71 | SUB-TOTAL - INDEPENDENT REVENUE (III) | | 27,638,101,769.46 | 118,612,967,148.07 | 0.00 | 0.00 | (90,974,865,378.61) |
| | | | | | | | |
| 12,725,213,124.18 | OTHER REVENUE SOURCES OF THE OYO STATE GOVERNMENT (IV) | 3 | 5,431,676,016.38 | 29,647,308,605.73 | 0.00 | 0.00 | (24,215,632,589.35) |
| | | | | | | | |
| 113,652,398,407.36 | TOTAL REVENUE (ii+iii+iv) | | 98,035,577,222.82 | 209,260,275,753.80 | 0.00 | 0.00 | (111,224,698,530.98) |
| 115,864,886,388.46 | TOTAL FUNDS AVAILABLE (i+ii+iii+iv) | | 136,492,994,438.45 | | | | |
| | | | | | | | |
| | LESS:EXPENDITURE | | | | | | |
| 37,586,595,427.22 | PERSONNEL COSTS (INCLUDING SALARIES ON CRF CHARGES) | 4 | 27,507,678,118.76 | 35,241,766,547.85 | 0.00 | 0.00 | 7,734,088,429.09 |
| 816970732.00 | FEDERAL/ STATES/ LGC GOVT CONTRIBUTION TO PENSION | 5 | 1,531,820,122.50 | 5,000,000,000.00 | 0.00 | 0.00 | 3,468,179,877.50 |
| 14,743,317,329.30 | OVERHEAD CHARGES | 6 | 14,090,538,300.28 | 25,318,136,592.22 | 0.00 | 0.00 | 11,227,598,291.94 |
| 36,442,198,299.12 | CONSOLIDATED REVENUE FUND CHARGES (INCL. SERVICE WIDE VOTES) | 7 | 42,536,513,554.98 | 53,287,488,595.76 | 0.00 | 0.00 | 10,750,975,040.78 |

| | | | | | | | |
|---------------------------|--|----|---------------------------|---------------------------|-------------|-------------|----------------------------|
| 2,569,063,412.86 | SUBVENTION TO PARASTATALS | 8 | 5,566,083,229.94 | 7,860,768,943.86 | 0.00 | 0.00 | 2,294,685,713.92 |
| 1,100,000,000.00 | OTHER OPERATING ACTIVITIES (JAAC) | | 2,800,000,000.00 | 2,400,000,000.00 | 0.00 | 0.00 | (400,000,000.00) |
| 0.00 | OTHER TRANSFERS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | OTHER RECURRENT PAYMENTS/EXPENDITURE: | | | | | | |
| 1,421,481,067.32 | REPAYMENTS:EXTERNAL LOANS:FGN/STATES/ LGC | 19 | 1,502,491,566.81 | 4,752,000,000.00 | 0.00 | 0.00 | 3,249,508,433.19 |
| 6,280,451,560.43 | REPAYMENTS:FGN/ STATES/LGC BONDS & TREASURY BONDS | 20 | 6,393,104,774.01 | 4,800,000,000.00 | 0.00 | 0.00 | (1,593,104,774.01) |
| 0.00 | REPAYMENTS:NIGERIAN TREASURY BILLS (NTB) | 21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | REPAYMENTS:DEVELOPMENT LOAN STOCK | 22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | REPAYMENTS:OTHER INTERNAL LOANS(PROMISSORY NOTES) | 23 | 0.00 | | 0.00 | 0.00 | 0.00 |
| 5,225,352,716.73 | REPAYMENTS:INTERNAL LOANS FROM OTHER FUNDS | 24 | 5,373,761,356.97 | 6,668,926,110.80 | 0.00 | 0.00 | 1,295,164,753.83 |
| | | | | | | | |
| 106,185,430,544.98 | TOTAL EXPENDITURE | | 107,301,991,024.25 | 145,329,086,790.49 | 0.00 | 0.00 | 38,027,095,766.24 |
| | | | | | | | |
| | | | | | | | |
| 9,679,455,843.48 | OPERATING BALANCE | | 29,191,003,414.20 | 63,931,188,963.31 | 0.00 | 0.00 | (73,197,602,764.74) |
| | | | | | | | |
| | APPROPRIATIONS/TRANSFERS: | | | | | | |
| 28,777,961,372.15 | TRANSFER TO CAPITAL DEVELOPMENT FUND | 9 | 37,573,010,550.72 | 149,941,996,580.61 | | | 112,368,986,029.89 |
| | | | | | | | |
| 38,457,417,215.63 | CLOSING BALANCE | | (8,382,007,136.52) | | | | |

**The accompanying notes form part of these
statements**

A handwritten signature in black ink, appearing to read 'Oyadeyi Funmilayo', with a stylized flourish at the end.

Oyadeyi Oludele Funmilayo,
Accountant-General, Oyo State, Nigeria.

STATEMENT NO.4
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR
THE YEAR ENDED 31ST DECEMBER, 2018
OYO STATE GOVERNMENT, NIGERIA

- -
- -
- -

| ACTUAL PREVIOUS YEAR (2017) | DESCRIPTION | NOTES | TOTAL CAPITAL EXPENDITURE 2018 | FINAL BUDGET 2018 | INITIAL/ORIGINAL BUDGET 2018 | SUPPLEMENTARY BUDGET 2018 | PERFORMANCE ON TOTAL BUDGET |
|-----------------------------------|---|-------|---|----------------------|---------------------------------|------------------------------|-----------------------------------|
| ₦ | | | ₦ | ₦ | ₦ | ₦ | % |
| 63,981,472,286.39 | OPENING BALANCE | | 73,584,496,498.39 | | | | |
| | | | | - | | | |
| | ADD:REVENUE | - | | | | | |
| 28,777,961,372.15 | TRANSFER FROM CONSOLIDATED REVENUE FUND | 9 | 37,573,010,550.72 | 149,941,996,580.61 | 0.00 | 0.00 | 25% |
| 962,149,623.27 | AID AND GRANTS | 10 | 5,610,498,578.75 | 0.00 | 0.00 | 0.00 | |
| 1,348,024,212.00 | EXTERNAL LOANS:FGN/STATES/ LGC | 19 | 10,500,118,946.70 | 5,000,000,000.00 | 0.00 | 0.00 | 210.00% |
| 0.00 | FGN/ STATES/LGC BONDS & TREASURY BONDS | 20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | NIGERIAN TREASURY BILLS (NTB) | 21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | DEVELOPMENT LOAN STOCK | 22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | OTHER INTERNAL LOANS(PROMISSORY NOTES) | 23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 8,255,000,000.00 | INTERNAL LOANS FROM OTHER FUNDS | 24 | 8,300,000,000.00 | 15,000,000,000.00 | 0.00 | 0.00 | 55.33% |
| | | | | | | | |
| 103,324,607,493.81 | TOTAL REVENUE AVALIABLE | | 135,568,124,574.56 | 169,941,996,580.61 | 0.00 | 0.00 | 79.77% |
| | | | | | | | |
| | LESS: CAPITAL EXPENDITURE | | | | | | |
| | | - | | - | | | |
| 5,046,052,927.15 | CAPITAL EXPENDITURE:ADMINISTRATIVE SECTOR | 11 | 3,052,769,808.48 | 38,719,112,869.11 | 0.00 | 0.00 | 7.88% |

| | | | | | | | |
|-------------------|---|----|-------------------|--------------------|------|------|---------|
| 21,181,404,878.59 | CAPITAL EXPENDITURE: ECONOMIC SECTOR | 11 | 26,654,891,616.21 | 90,901,776,901.78 | 0.00 | 0.00 | 29.32% |
| 280,805,896.82 | CAPITAL EXPENDITURE: LAW AND JUSTICE | 11 | 3,055,735.00 | 692,500,000.00 | 0.00 | 0.00 | 0.44% |
| 0.00 | CAPITAL EXPENDITURE:REGIONAL DEVELOPMENT | 11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 2,269,697,669.59 | CAPITAL EXPENDITURE: SOCIAL SERVICE SECTOR | 11 | 7,862,293,391.03 | 19,628,606,809.72 | 0.00 | 0.00 | 40.06% |
| 962,149,623.27 | CAPITAL EXPENDITURE: FUNDED FROM AID AND GRANTS | 10 | 5,610,498,578.75 | 0.00 | 0.00 | 0.00 | |
| 29,740,110,995.42 | TOTAL CAPITAL EXPENDITURE | | 43,183,509,129.47 | 149,941,996,580.61 | 0.00 | 0.00 | 28.80% |
| | | | | | | | |
| 0.00 | INTANGIBLE ASSETS | | 0.00 | | | | |
| 73,584,496,498.39 | CLOSING BALANCE | | 92,384,615,445.09 | 20,000,000,000.00 | 0.00 | 0.00 | 461.92% |

The accompanying notes form part of these statements



Oyadeyi Oludele Funmilayo,
Accountant-General, Oyo State, Nigeria.

STATEMENT NO.1**CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018****OYO STATE GOVERNMENT, NIGERIA**

| ANNUAL BUDGET 2018 # | DESCRIPTION | NOTES | ACTUAL YEAR 2018 # | ACTUAL YEAR 2017 # |
|---------------------------------|---|--------------|-------------------------------|-------------------------------|
| | CASHFLOWS FROM OPERATING ACTIVITIES: | | | |
| | RECEIPTS: | | | |
| 45,000,000,000.00 | STATUTORY ALLOCATIONS:FAAC | 1 | 47,691,952,414.06 | 31,802,438,121.01 |
| 16,000,000,000.00 | VALUE ADDED TAX ALLOCATION | 1 | 17,273,847,022.92 | 16,179,327,220.46 |
| 61,000,000,000.00 | SUB-TOTAL - STATUTORY ALLOCATION | | 64,965,799,436.98 | 47,981,765,341.47 |
| | | | | |
| 57,546,225,104.52 | DIRECT TAXES | 2 | 16,978,783,106.32 | 16,202,404,736.84 |
| 1,955,147,475.34 | LICENCES | 2 | 1,643,043,187.35 | 1,108,902,470.30 |
| 0.00 | MINING RENTS | 2 | 0.00 | 0.00 |
| 0.00 | ROYALTIES | 2 | 0.00 | 0.00 |
| 20,755,997,763.46 | FEES | 2 | 2,238,023,959.13 | 2,160,254,980.11 |
| 275,046,466.01 | FINES | 2 | 221,362,290.42 | 89,679,442.53 |
| 2,410,777,338.74 | SALES | 2 | 652,328,420.14 | 1,042,907,225.78 |
| 4,647,573,000.00 | EARNINGS | 2 | 1,249,303,017.72 | 1,307,456,100.68 |
| 111,510,000.00 | SALES/RENT OF GOVERNMENT BUILDINGS | 2 | 20,072,495.00 | 8,702,685.00 |
| 20,260,690,000.00 | SALE/RENT ON LANDS AND OTHERS | 2 | 182,181,997.28 | 170,354,676.07 |

| | | | | |
|---------------------------|---|---|--------------------------|---------------------------|
| 0.00 | REPAYMENTS-GENERAL | 2 | 36,766,293.15 | 84,126,124.86 |
| 450,000,000.00 | INVESTMENT INCOME | 2 | 256,386,526.86 | 268,052,981.31 |
| 70,000,000.00 | INTEREST EARNED | 2 | 2,426,211.46 | 2,364,442.22 |
| 10,130,000,000.00 | RE-IMBURSEMENT | 2 | 4,157,424,264.63 | 30,500,214,076.01 |
| 118,612,967,148.07 | SUB-TOTAL - INDEPENDENT REVENUE | | 27,638,101,769.46 | 52,945,419,941.71 |
| | | | | |
| 29,647,308,605.73 | OTHER REVENUE SOURCES OF THE OYO STATE GOVERNMENT | 3 | 5,431,676,016.38 | 12,725,213,124.18 |
| | | | | |
| 209,260,275,753.80 | TOTAL RECEIPTS | | 98,035,577,222.82 | 113,652,398,407.36 |
| | | | | |
| | PAYMENTS: | | | |
| 35,241,766,547.85 | PERSONNEL COSTS (INCLUDING SALARIES ON CRF CHARGES) | 4 | 27,507,678,118.76 | 37,586,595,427.22 |
| 5,000,000,000.00 | FEDERAL/STATES/LGC.GOV'T CONTRIBUTION TO PENSION | 5 | 1,531,820,122.50 | 816,970,732.00 |
| 25,318,136,592.22 | OVERHEAD CHARGES | 6 | 14,090,538,300.28 | 14,743,317,329.30 |
| 53,287,488,595.76 | CONSOLIDATED REVENUE FUND CHARGES (INCL. SERVICE WIDE VOTES) | 7 | 42,536,513,554.98 | 36,442,198,299.12 |
| 7,860,768,943.86 | SUBVENTION TO PARASTATALS | 8 | 5,566,083,229.94 | 2,569,063,412.86 |
| 2,400,000,000.00 | OTHER OPERATING ACTIVITIES (JAAC) | | 2,800,000,000.00 | 1,100,000,000.00 |
| 0.00 | OTHER TRANSFERS | | 0.00 | 0.00 |
| 129,108,160,679.69 | TOTAL PAYMENTS | | 94,032,633,326.46 | 93,258,145,200.50 |
| | | | | |
| 80,152,115,074.11 | NET CASH FLOW FROM OPERATING ACTIVITIES | | 4,002,943,896.36 | 20,394,253,206.86 |

| | | | | |
|---------------------------|--|----|----------------------------|----------------------------|
| | | | | |
| | CASHFLOWS FROM INVESTMENT ACTIVITIES: | | | |
| 38,719,112,869.11 | CAPITAL EXPENDITURE:ADMINISTRATIVE SECTOR | 11 | (3,052,769,808.48) | (5,046,052,927.15) |
| 90,901,776,901.78 | CAPITAL EXPENDITURE:ECONOMIC SECTOR | 11 | (26,654,891,616.21) | (21,181,404,878.59) |
| 692,500,000.00 | CAPITAL EXPENDITURE:LAW AND JUSTICE | 11 | (3,055,735.00) | (280,805,896.82) |
| 0.00 | CAPITAL EXPENDITURE:REGIONAL DEVELOPMENT | 11 | | 0.00 |
| 19,628,606,809.72 | CAPITAL EXPENDITURE: SOCIAL SERVICE SECTOR | 11 | (7,862,293,391.03) | (2,269,697,669.59) |
| 0.00 | CAPITAL EXPENDITURE:FUNDED FROM AID AND GRANTS | 10 | (5,610,498,578.75) | (962,149,623.27) |
| 149,941,996,580.61 | NET CASH FLOW FROM INVESTMENT ACTIVITIES | | (43,183,509,129.47) | (29,740,110,995.42) |
| | | | | |
| | CASHFLOWS FROM FINANCING ACTIVITIES: | | | |
| 0.00 | PROCEEDS FROM AID AND GRANTS | 10 | 5,610,498,578.75 | 962,149,623.27 |
| 5,000,000,000.00 | PROCEEDS FROM EXTERNAL LOAN | 19 | 10,500,118,946.70 | 1,348,024,212.00 |
| 0.00 | PROCEEDS FROM INTERNAL LOANS: FGN/TREASURY BONDS | 20 | 0.00 | 0.00 |
| 0.00 | PROCEEDS FROM INTERNAL LOAN: NTBS ETC | 21 | 0.00 | 0.00 |
| 0.00 | PROCEEDS FROM DEVELOPMENT OF NAT. RESOURCES | 23 | 0.00 | 0.00 |
| 15,000,000,000.00 | PROCEEDS OF LOANS FROM OTHER FUNDS | 24 | 8,300,000,000.00 | 8,255,000,000.00 |
| (4,752,000,000.00) | REPAYMENT OF EXTERNAL LOANS (INCLUDING SERVICING) | 19 | (1,502,491,566.81) | (1,421,481,067.32) |
| (4,800,000,000.00) | REPAYMENT OF FGN/TREASURY BONDS & OTHERS | 20 | (6,393,104,774.01) | (6,280,451,560.43) |
| 0.00 | REPAYMENT OF INTERNAL LOAN-NTBS | 21 | 0.00 | 0.00 |
| 0.00 | REPAYMENT OF LOANS FROM DEVELOPMENT OF NAT RESOURCES | 23 | 0.00 | 0.00 |

| | | | | |
|-------------------------|--|----|----------------------------|---------------------------|
| (6,668,926,110.80) | REPAYMENT OF LOANS FROM OTHER FUNDS | 24 | (5,373,761,356.97) | (5,225,352,716.73) |
| 3,779,073,889.20 | NET CASH FLOW FROM FINANCING ACTIVITIES | | 11,141,259,827.66 | (2,362,111,509.21) |
| | | | | |
| | MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS | | | |
| 0.00 | (INCREASE)/ DECREASE IN INVESTMENTS | | (6,968,000,044.58) | 3,874,567,658.91 |
| 0.00 | NET (INCREASE)/DECREASE IN OTHER CASH EQUIVALENTS | | 0.00 | 0.00 |
| 0.00 | TOTAL CASHFLOW FROM OTHER CASH EQUIVALENT ACCOUNTS | | (6,968,000,044.58) | 3,874,567,658.91 |
| | | | | |
| 0.00 | NET CASH FOR THE YEAR | | (35,007,305,450.03) | (7,833,401,638.86) |
| 0.00 | CASH & ITS EQUIVALENT AS AT 1ST JANUARY, 2018 | | 23,862,199,229.01 | 31,695,600,867.87 |
| 0.00 | CASH & ITS EQUIVALENT AS AT 31ST DECEMBER, 2018 | | (11,145,106,221.02) | 23,862,199,229.01 |

The accompanying notes form part of these statements



Oyadeyi Oludele Funmilayo,
Accountant-General, Oyo State, Nigeria.