

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

ADMINISTRATION SECTOR

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

			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		

	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

	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

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

	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

	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

	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

	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	ACQUISITION 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

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

	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

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

	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

	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		

		OVERHEAD COST	0.00	7,425,000.00
		TOTAL OVERHEAD COST FOR CODE: 011101900100	0.00	7,425,000.00

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

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 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

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 TRAINING	330,000.00	4,000,000.00
	22020102	LOCAL TRAVEL & TRANSPORT OTHERS	4,463,000.00	4,000,000.00

	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 STATIONERIES/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	TRAINING - 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

	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 ASSESTS		
	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
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	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 CHARGES	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 I T 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/PROVISION OF 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 NO.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

	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 PROFESSIONAL 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

			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			

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

	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
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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
	22020303	NEWSPAPERS	0.00	0.00
	22020304	MAGAZINES & PERIODICALS	0.00	20,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	50,000.00

	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
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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.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 BUILDINGS	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	REHABILITATION/REPAIRS-AGRICULTURAL FACILITIES	199,000.00	1,000,000.00
23030121	REHABILITATION/REPAIRS 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

	23050111	CONSTITUENCY 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 VEHICLE 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

	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
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	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

	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	

				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

	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
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	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		
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	1,995,560.00	5,000,000.00
	22020304	MAGAZINES AND PERIODICALS	1,000,000.00	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
	22024045*	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	

				538,178,553.71
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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.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-General	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-General	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	MAINTENANCE 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

	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

LGPB	21010101	SALARY	0.00	40,302,000.00
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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

(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

	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

	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

	TOTAL	RECURRENT COST FOR CODE : 032600100100	330,273,440.72	669,444,904.44

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

	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

	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

	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

	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 TRAINING	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	MISCELLANEOUS 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

			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
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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 FINANCIAL 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

			65,552,950.00	
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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.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
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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	5,00,000.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	5,00,000.00
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	15,00,000.00
23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES	0.00	10,00,000.00
23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	80,00,000.0
230301	REHABILITATION/REPAIR OF FIXED ASSET-GENERAL		
23030101	REHABILITATION /REPAIR OF RESIDENTIAL BUILDING	0.00	15,00,000.00
23030121	REHABILITATION /REPAIR OF OFFICE BUILDINGS	4,502,085.00	20,00,000.00
230501	ACQUISITION OF NON TANGIBLE ASSET		
23050119	CONTINGENCIES CAPITAL	400,000.00	10,00,000.00
TOTAL		6,126,385.00	180,00,000.00

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
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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

	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 & PROFESSIONAL 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

	220201009*	PURCHASE OF MEDICAL MATERIALS	765,000.00	0.00
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*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/GEOPHYSICAL 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/EMPOWERMENT 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	NOTES	ACTUAL YEAR 2018	FINAL BUDGET 2018	INITIAL/ORIGINAL BUDGET 2018	SUPPLEMENTARY BUDGET 2018	VARIANCE ON FINAL BUDGET
			₦	₦	₦	₦	%
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.

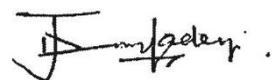
Oyadeyi Oludele Funmilayo,
Accountant-General, Oyo State, Nigeria.

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
N			N	N	N	N	%
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 AVAILIABLE		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.