

OYO STATE OF NIGERIA

AGENCY CODE 011100100100 - OFFICE OF THE EXECUTIVE GOVERNOR

SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
	TRAVEL AND TRANSPORT - GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	10,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000,000.00	310,000,000.00
220202	UTILITIES GENERAL		
22020201	ELECTRICITY CHARGES	-	
22020202	TELEPHONE CHARGES	100,000.00	
22020203	INTERNET ACCESS CHARGES		
220203	MATERIALS AND SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES /COMPUTER CONSUMABLES	12,000,000.00	15,000,000.00
22020303	NEWSPAPERS		
22020304	MAGAZINES & PERIODICALS	1,500,000.00	1,500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENACE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000,000.00	50,000,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	4,000,000.00
22020403	MAINTENANCE OF BUILDING/RESIDENTIAL QUARTERS	25,000,000.00	50,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	5,000,000.00	5,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000.00	10,000,000.00
22020406	OTHER MAINTENANCE SERVICES	-	-
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINNING	40,000,000.00	40,000,000.00
22020502	INTERNATIONAL TRAINNING	20,000,000.00	250,000,000.00
22020555	I.T, CAPACITY BUILDING	5,000,000.00	5,000,000.00
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES	476,000,000.00	680,880,000.00
22020698	STATE BOUNDARY COMMITTEE (SPECIAL SERV)	-	
22020699	MDGs PSU RUNNING COST/PROJECT MONITORING	10,378,000.00	
220207	CONSULTING AND PROFESSIONAL SERVICES-GENERAL		
22020709	CONSULTANCY SERVICES/FEES		
220210	MISCELLANEOUS EXPENSES - GENERAL		
22021001	REFRESHMENTS & MEALS	40,000,000.00	40,000,000.00
22021006	POSTAGES AND COURIER SERVICES	-	
22021007	WELFARE PACKAGES	251,000,000.00	250,000,000.00
22021021	SPECIAL DAY CELEBRATION	10,000,000.00	10,000,000.00

22021024	PILGRIMAGE AND RELIGION FESTIVAL	270,000,000.00	270,000,000.00
22021027	DISASTER MANAGEMENT	10,000,000.00	30,000,000.00
22021029	OTHER EXPENSES	1,700,022,000.00	1,500,000,000.00
22021777	NIGERIA NATIONAL VOLUNTEER SERVICE (NNVS)	-	-
TOTAL		3,500,000,000.00	3,536,380,000.00

OYO STATE OF NIGERIA

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AGENCY CODE 023100100100 - RURAL ELECTRIFICATION BOARD
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	1,500,000.00
220203	MATERIALS & SUPPLIES		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000.00	1,500,000.00
22020303	MAGAZINES AND PERIODICAL	100,000.00	100,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	500,000.00

220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	500,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	250,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	750,000.00	500,000.00
22020404	MAINTENANCE OF OFFICE/ ICT EQUIPMENT	500,000.00	1,000,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	1,500,000.00	1,000,000.00
22020502	INTERNATIONAL TRAINING	-	-
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES	1,200,000.00	1,400,000.00
220207	CONSULTING AND PROFESSIONAL SERVICES-GENERAL		
22020701	FINANCIAL CONSULTING		
22020703	LEGAL SERVICES	500,000.00	250,000.00
220208	FUEL & LUBRICANTS -GENERAL		
22020803	PLANT/ GENERATOR FUEL COST	200,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES -GENERAL		
22021001	REFRESHMENT & MEALS	250,000.00	150,000.00
22021007	WELFARE PACKAGES	100,000.00	150,000.00
22021029	OTHER EXPENSES	-	-
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	500,000.00	200,000.00
TOTAL		8,300,000.00	10,000,000.00

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	10,000,000.00
220202	UTILITIES - GENERAL		-
22020201	ELECTRICITY CHARGES	100,000.00	100,000.00
22020202	TELEPHONE CHARGES	450,000.00	200,000.00
22020203	INTERNET ACCESS CHARGES	250,000.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000.00	8,000,000.00
22020303	NEWSPAPERS	500,000.00	500,000.00
22020304	MAGAZINES & PERIODICALS	400,000.00	200,000.00
22020305	PRINTING OF NON SECURITY DOCUMENT	2,000,000.00	3,500,000.00
22021007	PREPARATION OF ESTABLISHMENT PROPOSAL	650,000.00	300,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS	3,500,000.00	3,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	1,000,000.00

22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	6,000,000.00	2,000,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	20,000,000.00	60,000,000.00
22020502	INTERNATIONAL TRAINING	15,000,000.00	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020709	CONSULTANCY SERVICES/FEES	5,000,000.00	-
220210	MISCELLANEOUS EXPENSES - GENERAL		
22021001	REFRESHMENT & MEALS	4,000,000.00	6,500,000.00
22021007	WELFARE PACKAGES	10,150,000.00	10,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODY	500,000.00	1,000,000.00
22021021	SPECIAL DAY/CELEBRATIONS	16,000,000.00	12,000,000.00
22021029	OTHER EXPENSES	6,000,000.00	8,500,000.00
22021032	FAIR, FESTIVAL, EXPO & SUMMIT	12,000,000.00	72,200,000.00
TOTAL		125,000,000.00	200,000,000.00

OYO STATE OF NIGERIA
AGENCY CODE 012500100100 - MINISTRY OF ESTABLISHMENTS AND TRAINING
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAININGS		2,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAININGS		4,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		5,000,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		500,000.00
22020202	TELEPHONE CHARGES		-
22020203	INTERNET ACCESS CHARGES		-
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		2,000,000.00
22020303	NEWSPAPERS		500,000.00
22020304	MAGAZINES & PERIODICALS		-
22020305	PRINTING OF NON SECURITY DOCUMENT		-
22021007	PREPARATION OF ESTABLISHMENT PROPOSAL		500,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS		1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS		1,000,000.00
22020403	MAINTENANCE OF PLANT/GENERATORS		1,000,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING		149,000,000.00
22020502	INTERNATIONAL TRAINING		-

220206	OTHER SERVICE GENERAL		
22020605	CLEANING/FUNMIGATION SERVICE		350,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020709	CONSULTANCY SERVICES/FEES		
220208	FUEL & LUBRICANTS - GENERAL		
22020803	PLANT/GENERATOR FUEL COST		250,000.00
220210	MISCELLANEOUS EXPENSES - GENERAL		
22021001	REFRESHMENT & MEALS		500,000.00
22021003	PUBLICITY AND ADVERTISEMENT		200,000.00
22021006	POSTAGE & COURIER SERVICES		100,000.00
22021007	WELFARE PACKAGES		100,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODY		150,000.00
22021011	RECRUITMENT AND APPOINTMENTMENT SERVICE WIDE		350,000.00
22021013	PROMOTION (SERVICE WIDE)		1,000,000.00
22021029	OTHER EXPENSES		2,000,000.00
22021032	FAIR, FESTIVAL, EXPO & SUMMIT		17,000,000.00
TOTAL		-	192,500,000.00

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
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2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	1,000,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES	50,000.00	-
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000.00	1,300,000.00
22020302	BOOKS		
22020303	NEWSPAPER	100,000.00	100,000.00
22020304	MAGAZINES & PERIODICALS	200,000.00	-
22020305	PRINTING OF NON SECURITY DOCUMENTS		-
220204	MAINTENANCE OF SERVICES - GENERAL	300,000.00	
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTES	5,000,000.00	1,000,000.00
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENT		500,000.00
22020405	MAINTENANCE OF PLANT/GENERATORS		250,000.00
22020406	OTHER MAINTENANCE SERVICES	5,000,000.00	100,000.00
220205	TRAINING - GENERAL	2,500,000.00	

22020501	LOCAL TRAINING OF SASDC STAFF (A)		
22020501	LOCAL TRAINING	50,000.00	2,000,000.00
22020502	INTERNATIONAL TRAINING		-
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES	200,000.00	100,000.00
22020602	OFFICE RENT		
22020605	CLEANING/FUNMIGATION	200,000.00	500,000.00
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL		
22020709	CONSULTANCY SERVICES/FEES	100,000.00	200,000.00
22020711	PROFESSIONAL FEES		100,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020803	PLANT/GENERATOR FUEL COST	500,000.00	150,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	200,000.00	1,000,000.00
22021029	OTER EXPENSES		200,000.00
TOTAL		20,700,000.00	10,000,000.00

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

Economic Code	Details of Expenditure	Approved Estimates	Approved Estimates
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		2019	2020
		N	N
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT - GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	2,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHER	20,000,000.00	10,000,000.00
220202	UTILITIES GENERAL		
22020201	ELECTRICITY CHARGES	-	100,000.00
22020202	TELEPHONE CHARGES	220,000.00	100,000.00
22020203	INTERNET ACCESS CHARGES	1,500,000.00	500,000.00
220203	MATERIALS AND SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER COMPUTER	1,000,000.00	3,500,000.00
22020302	OFFICE STATIONERIES/COMPUTER COMPUTER	-	-
22020303	NEWSPAPER	130,000.00	110,000.00
22020304	MAGAZINES AND PERIODICALS	100,000.00	960,000.00
22021305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS	3,500,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	500,000.00	1,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	500,000.00	854,000.00
22020405	MAINTENANCE OF PLANT/ GENERATORS	200,000.00	500,000.00
22020406	OTHER MAINTENANCE SERVICES	250,000.00	6,000,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	10,000,000.00	2,000,000.00

22020502	INTERNATIONAL TRAINNING	10,000,000.00	-
220206	OTHER SERVICE-GENERAL		
22020605	CLEANING /FUNMIGATION SERVICE	300,000.00	300,000.00
220207	CONSULTING AND PROFESSIONAL SERVICES-GENERAL		
22020702	CONSULTANCY SERVICES/ FEES	-	500,000.00
22020710	EXTERNAL AUDIT FEES	1,200,000.00	500,000.00
220208	FUELS & LUBRICANTS- GENERAL		
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	1,200,000.00
22020802	OTHER TRANSPORT FUEL COST		300,000.00
22020803	PLANT/ GENERATORS FUEL COST	500,000.00	300,000.00
220210	MISCELLANEOUS EXPENSES-GENERAL		
22021001	REFRESHMENT & MEALS	1,000,000.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	3,000,000.00
22021003	PUBLICITY & ADVERTISEMENT	1,500,000.00	1,900,000.00
22021006	POSTAGE & COURIER SERVICES	100,000.00	-
22021007	WELFARE PACKAGES	2,610,000.00	2,000,000.00
220210022	PLANNING, MONITORING AND EVALUATION	8,000,000.00	6,876,000.00
220210023	RESEARCH AND DOCUMENTATION	6,000,000.00	-
220210030	PUBLIC ENLIGHTENMENT PROGRAMME	21,000,000.00	10,000,000.00
220210032	FAIR, FESTIVAL, EXPO & SUMMIT	14,600,000.00	11,500,000.00
220210033	CONTIGENCIES: OTHER RECURRENT COST	590,000.00	-
TOTAL		140,000,000.00	71,000,000.00

OYO STATE OF NIGERIA

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AGENCY CODE 011104400100 MINISTRY OF SPECIAL DUTIES
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT : OTHERS		22,500,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		100,000.00
22020202	TELEPHONE CHARGES		250,000.00
22020203	INTERNET ACCESS CHARGES		200,000.00
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,000,000.00
22020302	BOOKS		20,000.00
22020303	NEWSPAPER		500,000.00
22020304	MAGAZINE & PERIODICALS		20,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		100,000.00
22020306	PRINTING OF SECURITY DOCUMENTS		100,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		362,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS		5,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,500,000.00
22020405	MAINTENANCE OF PLANT / GENERATORS		1,000,000.00
22020406	OTHER MAINTENANCE SERVICES		360,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING		8,000,000.00

22020502	INTERNATIONAL TRAINING		
220207	CONSULTING AND PROFESSIONAL SERVICES-GENERAL		
22020703	LEGAL SERVICES		250,000.00
22020710	EXTERNAL AUDIT FEES		
220210	MISCELLANEOUS EXPENSES - GENERAL		
22021001	REFRESHMENT AND MEALS		2,000,000.00
22021002	HONORARIUM AND SITTING ALLOWANCE		
22021003	PUBLICITY AND ADVERTISEMENTS		1,500,000.00
22021007	WELFARE PACKAGES		1,000,000.00
22021014	ANNUAL BUDGET EXPENSES		
22021024	PILGRIMAGE AND RELIGIOUS FESTIVALS		
22021029	OTHER EXPENSES		6,100,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME		2,000,000.00
TOTAL		-	419,000,000.00

OYO STATE OF NIGERIA

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**AGENCY CODE 011100800100 - OYO STATE EMERGENCY MANAGEMENT AGENCY (YOSEMA)
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT - GENERAL		

22020101	LOCAL TRAVEL & TRANSPORTS : TRAINING	200,000.00	3,500,000.00
22020102	LOCAL TRANSPORTS AND TRAVEL: OTHERS	360,000.00	2,400,000.00
220202	UTILITIES GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
220203	MATERIALS AND SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	200,000.00	1,500,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS	400,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000.00
22020403	MAINTENANCE OF OFFICE / IT EQUIPMENT	100,000.00	1,000,000.00
22020402	MAINTENANCE OF PLANTS / GENERATORS		
22020406	OTHER MAINTENANCE SERVICES	100,000.00	-
2202040109	GRANTS TO COMMUNITIES / NGOs		
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	800,000.00	500,000.00
22020502	INTERNATIONAL TRAINING	300,000.00	7,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020709	CONSULTANCY SERVICES/FEES	100,000.00	-
2202010	MISCELLANEOUS EXPENSES-GENERAL		
22021001	REFRESHMENT & MEALS	100,000.00	1,000,000.00
22021003	PUBLICITY AND ADVERTISEMENTS	300,000.00	1,000,000.00
22021006	POSTAGES & COURIER SERVICES	-	-
22021007	WELFARE PACKAGES	200,000.00	1,500,000.00
22021022	PLANNING, MONITORING AND EVALUATION	100,000.00	1,500,000.00
22021027	DISASTER MANAGEMENT	-	3,000,000.00
22021029	OTHER EXPENSES	1,340,000.00	-
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	400,000.00	3,000,000.00

22021033	CONTIGENCIES-OTHER RECURRENT COSTS		1,500,000.00
22030104	CORRESPONDENCE ADVANCES		100,000.00
TOTAL		5,000,000.00	30,000,000.00

OYO STATE OF NIGERIA

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AGENCY CODE 011101000100 - BUREAU OF PUBLIC PROCUREMENT
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
220201	TRAVEL AND TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	1,000,000.00	3,000,000.00
220202	UTILITIES GENERAL		
22020202	TELEPHONE CHARGES	50,000.00	200,000.00
22020203	INTERNET ACCESS CHARGES		400,000.00
220203	MATERIALS AND SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000.00	1,500,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,250,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	440,000.00

22020404	MAINTENANCE OF OFFICE /IT EQUIPMENT		1,000,000.00
22020406	OTHER MAINTENANCE SERVICES		1,000,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	1,000,000.00	3,000,000.00
22020502	INTERNATIONAL TRAINING	500,000.00	5,000,000.00
220207	CONSULTING AND PROFESSIONAL SERVICES-GENERAL		
22020709	CONSULTANCY SERVICES/FEES		115,000,000.00
2202010	MISCELLANEOUS EXPENSES - GENERAL		
22021001	REFRESHMENT AND MEALS	200,000.00	600,000.00
22021006	POSTAGES & COURIER SERVICES	25,000.00	250,000.00
22021029	OTHER EXPENSES	2,675,000.00	2,500,000.00
2202100	SPECIAL PROJECT & ASSIGNMENT		104,000,000.00
TOTAL		7,500,000.00	238,890,000.00

OYO STATE OF NIGERIA

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVELS AND TRANSPORT- GENERAL		

22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,500,000.00	13,000,000.00
220202	UTILITY-GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES	1,000,000.00	500,000.00
220203	MATERIALS AND SUPPLIES-GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000.00	1,500,000.00
22020304	MAGAZINES AND PERIODICALS	10,000,000.00	3,000,000.00
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/ TRANSPORT EQUIPMENTS	1,000,000.00	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	500,000.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENTS	250,000.00	1,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	2,000,000.00
22020406	OTHER MAINTENANCE SERVICES	4,000,000.00	1,000,000.00
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00
22020502	INTERNATIONAL TRAINING	5,000,000.00	-
220207	CONSULTING AND PROFESSIONAL SERVICES-GENERAL		

22020703	LEGAL SERVICE	10,000,000.00	10,000,000.00
22020709	CONSULTANCY SERVICES/FEES	30,000,000.00	40,000,000.00
220208	FUEL & LUBRICANTS- GENERAL		
22020801	MOTOR FUEL COST		1,000,000.00
22020803	PLANT/ GENERATOR FUEL COST	750,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES-GENERAL		
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00
22021003	PUBLICITY AND ADVERTISEMENT		5,000,000.00
22021006	POSTAGE AND COURIER SERVICE		1,000,000.00
22021007	WELFARE PACKAGES	4,000,000.00	-
22021022	PLANNING, MONITORING AND EVALUATION	20,000,000.00	-
22021029	OTHER EXPENSES		1,000,000.00
22021032	FAIR,EXPO AND SUMMIT		25,000,000.00
TOTAL		110,000,000.00	120,000,000.00

OYO STATE OF NIGERIA

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		

220201	TRAVEL AND TRANSPORT - GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: Others	4,000,000.00	4,000,000.00
220202	UTILITIES GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES	210,000.00	500,000.00
220203	MATERIALS AND SUPPLIES - GENERAL		
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLES	1,000,000.00	2,500,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES AND TRANSPORT EQUIPMENTS	1,940,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	-
22020404	MAINTENANCE OF OFFICE/I.T EQUIPMENTS	1,000,000.00	-
22020406	OTHER MAINTENANCE SERVICES	500,000.00	3,000,000.00
21020101	NON REGULAR ALLOWANCE		
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	1,000,000.00	3,000,000.00
22020502	INTERNATIONAL TRAINING	1,500,000.00	3,000,000.00
220210	MISCELLANEOUS EXPENSES		
22021001	REFRESHMENT AND MEALS	350,000.00	1,000,000.00
22021006	POSTAGES & COURIER SERVICES	-	-
22021022	PLANNING, MONITORING AND EVALUATION	1,000,000.00	500,000.00
22021029	OTHER EXPENSES	2,500,000.00	6,500,000.00
22021030	PUBLIC ENLIGHTMENT PROGRAMME	500,000.00	1,500,000.00

22021033	CONTIGENCIES OTHER RECURRENT COST	27,000,000.00	4,500,000.00
TOTAL		45,000,000.00	30,000,000.00

OYO STATE OF NIGERIA

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AGENCY CODE 011101900100- PROJECT MONITORING UNIT
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT - GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-
220202	UTILITIES GENERAL		
22020201	ELECTRICITY CHARGES		
220203	MATERIALS AND SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	-	-
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	-	-
22020403	MAINTENANCE OF BUILDING/RESIDENTIAL QUARTERS		

22020406	OTHER MAINTENANCE SERVICES		
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	-	-
22020502	INTERNATIONAL TRAINING	1,000,000.00	-
220208	FUEL & LUBRICANTS - GENERAL		
22020803	PLANT/GENERATOR FUEL COST		
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
220210022	PLANNING ,MONITORING & EVALUATION	-	-
220210	MISCELLANEOUS EXPENSES		
22021001	REFRESHMENT & MEALS	-	-
22021029	OTHER EXPENSES		
TOTAL		1,000,000.00	-

OYO STATE OF NIGERIA

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT - GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,000,000.00	5,000,000.00

220202	UTILITY- GENERAL		
22020201	ELECTRICITY CHARGES	-	-
220203	MATERIALS AND SUPPLIES-GENERAL		
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-
220204	MAINTENANCE SERVICES -GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/ TRANSPORT EQUIPMENT	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-
22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	-	-
22020404	MAINTENANCE OF OFFICE/ IT EQUIPMENTS		
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINNING	-	-
22020502	INTERNATIONAL TRAINNING		
220208	FUEL AND LUBRICANTS-GENERAL		
22020801	MOTOR VEHICLE FUEL COST	-	-
22020803	PLANTS/GENERATORS FUEL COSTS	-	-
220210	MISCELLANEOUS EXPENSES-GENERAL		
22021007	WELFARE PACKAGES	11,256,000.00	-
22021029	OTHER EXPENSES	-	-
TOTAL		19,256,000.00	5,000,000.00

OYO STATE OF NIGERIA

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

Economic	Details of Expenditure	Approved	Approved
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Code		Estimates 2019 N	Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT - GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	5,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00
22020104	INTERNATIONAL TRAVEL AND TRANSPORT;TRAINING	10,000,000.00	-
220202	UTILITIES GENERAL		
22020201	ELECTRICITY CHARGES		
22020203	INTERNET ACCESS CHARGES		
220203	MATERIALS AND SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,000,000.00	1,000,000.00
22020303	NEWSPAPERS		
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	500,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020402	MAINTANANCE OF OFFICE FURNITURES		
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS	2,000,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	4,000,000.00	1,500,000.00
22020406	OTHER MAINTENANCE SERVICES	4,000,000.00	2,250,000.00
220205	TRAINING - GENERAL		

22020501	LOCAL TRAINNING	5,000,000.00	3,000,000.00
22020502	INTERNATIONAL TRAINNING		
22020601	SECURITY SERVICES	2,500,000.00	1,000,000.00
22020605	CLEANING /FUMIGATION SERVICES	500,000.00	250,000.00
220210022	PLANNING MONITORING AND EVALATION	500,000.00	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020803	PLANT/GENERATORS FUEL COST	500,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES - GENERAL		
22021029	OTHER EXPENSES	20,000,000.00	3,000,000.00
TOTAL		65,000,000.00	30,000,000.00

OYO STATE OF NIGERIA

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**AGENCY CODE 053501500100 I OYO STATE WASTE MANAGEMENT PROJECT
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,000,000.00
220202	UTILITIES GENERAL		
22020201	ELECTRICITY CHARGES		

22020201	TELEPHONE		500,000.00
220203	MATERIALS AND SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS		46,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE		5,000,000.00
22020406	OTHER MAINTENANCE SERVICES		
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINNING		10,000,000.00
22020502	INTERNATIONAL TRAINNING		
220207	CONSULTING AND PROFESSIONAL SERVICES-GENERAL		
22020703	LEGAL SERVICE		2,500,000.00
22020704	AUDIT FEE		1,500,000.00
22020709	CONSULTANCY SERVICES/FEES		120,000,000.00
220210	MISCELLANEOUS EXPENSES - GENERAL		
22021001	REFRESHMENT & MEALS		10,000,000.00
22021007	WELFARE PACKAGES		5,000,000.00
22021029	OTHER EXPENSES		93,500,000.00
TOTAL			300,000,000.00

OYO STATE OF NIGERIA

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AGENCY CODE 011200400100 - THE LEGISLATURE
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates	Approved Estimates
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		2019 N	2020 N
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT - GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	70,000,000.00	65,901,024.00
220202	UTILITY- GENERAL		
22020201	ELECTRICITY CHARGES	20,000,000.00	24,000,000.00
22020202	TELEPHONE CHARGES		9,848,976.00
22020203	INTERNET ACCESS CHARGES	15,000,000.00	-
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONARIES/ COMPUTER CONSUMABLES	15,000,000.00	10,500,000.00
22020302	BOOKS	5,550,000.00	-
22020304	MAGAZINES & PERIODICALS	10,000,000.00	15,000,000.00
22020305	PRINTINGS OF NON SECURITY DOCUMENTS	30,000,000.00	40,000,000.00
22020309	UNIFORM & OTHER CLOTHING	55,000,000.00	40,000,000.00
220204	MAINTENANCE SERVICES -GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	50,000,000.00	37,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE		11,250,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	40,000,000.00	27,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		-

22020406	OTHER MAINTENANCE SERVICES	80,000,000.00	78,250,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	120,000,000.00	160,150,000.00
22020502	INTERNATIONAL TRAINING	411,700,000.00	325,500,000.00
220206	OTHER SERVICES - GENERAL		
22020605	CLEANING/ FUNMIGATION	5,000,000.00	-
220207	CONSULTANCY & PROFESSIONAL SERVICES-GENERAL		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020709	CONSULTANCY SERVICES /FEES	84,250,000.00	29,800,000.00
220208	FUELS & LUBRICANTS- GENERAL		
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	-
22020802	OTHER TRANSPORT FUEL COST		-
22020803	PLANT/ GENERATORS FUEL COST	20,000,000.00	-
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT & MEALS	30,000,000.00	30,250,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	150,000,000.00	96,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	55,000,000.00	66,000,000.00
22021006	POSTAGES & COURIER SERVICES	1,500,000.00	1,800,000.00
22021007	WELFARE PACKAGES	100,000,000.00	120,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	150,000,000.00	-
22021021	SPECIAL DAYS / CELEBRATIONS	30,000,000.00	40,000,000.00
22021022	PLANNING, MONITORING & EVALUATION	120,000,000.00	55,000,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	50,000,000.00	60,000,000.00
22021033	CONTIGENCIES- OTHER RECURRENT COST	129,000,000.00	155,250,000.00
	TOTAL	1,857,000,000.00	1,500,000,000.00

OYO STATE OF NIGERIA

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,000,000.00	2,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000.00	500,000.00
22020302	BOOKS	500,000.00	500,000.00
22020304	MAGAZINES & PERIODICALS	500,000.00	500,000.00
22020305	PRINTING OF NON-SECURITY DOCUMENTS	500,000.00	250,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	100,000.00	100,000.00
22020309	UNIFORMS & OTHER CLOTHING	5,000,000.00	4,000,000.00
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,500,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	3,000,000.00	3,000,000.00

22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000.00	500,000.00
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	6,000,000.00	7,500,000.00
22020502	INTERNATIONAL TRAINING	5,000,000.00	15,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
22020709	CONSULTANCY SERVICES/FEES	2,450,000.00	2,000,000.00
220208	FUEL & LUBRICANTS-GENERAL		
22020803	PLANT/GENERATOR FUEL COST	200,000.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021003	PUBLICITY AND ADVERTISEMENT	1,000,000.00	500,000.00
22021006	POSTAGE AND COURIER SERVICES	200,000.00	1,000,000.00
22021011	RECRUITMENT AND APPOINTMENT SERVICE WIDE	1,000,000.00	1,000,000.00
22021007	WELFARE PACKAGES	2,000,000.00	1,000,000.00
22021013	PROMOTION SERVICE WIDE	1,000,000.00	1,500,000.00
22021001	REFRESHMENT & MEALS	1,500,000.00	1,500,000.00
22021009	OTHER EXPENSES	4,550,000.00	2,000,000.00
TOTAL		45,000,000.00	47,550,000.00

OYO STATE OF NIGERIA

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

Economic Code	Details of Expenditure	Approved Estimates 2019	Approved Estimates 2020
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		N	N
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT – GENERAL		
22020102	LOCAL TRAVEL& TRANSPORT: OTHERS	20,000,000.00	30,000,000.00
220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES	250,000.00	
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
220203	MATERIALS & SUPPLIES – GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000.00	1,500,000.00
22020302	BOOKS	500,000.00	250,000.00
220204	MAINTENANCE SERVICES- GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	750,000.00	1,250,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	1,000,000.00	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	1,000,000.00	
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	5,000,000.00	2,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES – GENERAL		
22020603	RESIDENTIAL RENT		
220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
22020701	FINANCIAL CONSULTING		
22020701	CONSULTANCY SERVICES	250,000.00	
220208	FUEL & LUBRICANTS – GENERAL		
22020803	PLANT/GENERATOR FUEL COST	250,000.00	
220210	MISCELLANEOUS EXPENSES GENERAL		

22021003	PUBLICITY AND ADVERTISEMENT	750,000.00	2,000,000.00
22021022	PLANNING MONITORING AND EVALUATION		250,000.00
22021029	OTHER EXPENSES	3,500,000.00	2,750,000.00
22021032	FAIR FESTIVAL EXPO AND SUMMIT	1,000,000.00	
TOTAL		35,000,000.00	40,000,000.00

OYO STATE OF NIGERIA

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**AGENCY CODE 021500100100 - AGRIC CREDIT CORPORATION
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	6,000,000.00	2,500,000.00
220202	UTILITIES -GENERAL		
22020201	ELECTRICITY CHARGES	60,000.00	-
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
220203	MATERIAL & SUPPLY - GENERAL		

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,500,000.00	500,000.00
22020304	MAGAZINES AND PERIODICALS		
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	200,000.00
220204	MAINTENANCE OF SERVICE-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	700,000.00	400,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	600,000.00	300,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	800,000.00	300,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	300,000.00	200,000.00
22020406	OTHER MAINTENANCE SERVICES	500,000.00	100,000.00
220205	TRAINING -GENERAL		
22020501	LOCAL TRAINING	5,000,000.00	1,200,000.00
22020502	INTERNATIONAL TRAINING	-	-
220205	OTHER SERVICE-GENERAL		
22020601	SECURITY SERVICE	400,000.00	-
220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
22020709	CONSULTANCY SERVICES/FEES	-	-
22020710	EXTERNAL AUDIT FEES	1,500,000.00	600,000.00
220208	FUEL & LUBRICANTS-GENERAL		
22020801	MOTOR VEHICLE FUEL COST	500,000.00	-
22020803	PLANT GENERATOR FUEL COST	350,000.00	-
	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT AND MEALS	250,000.00	-
22021003	PUBLICITY & ADVERTISEMENT	600,000.00	-
22021006	POSTAGES AND COURIER SERVICES	90,000.00	-

22021007	WELFARE PACKAGES	1,000,000.00	-
22021022	PLANNING, MONITORING & EVALUATION OF LOAN	2,850,000.00	500,000.00
22021029	OTHER EXPENSES	5,000,000.00	-
2203	LOANS AND ADVANCES		
22030102	REFURBISHING ADVANCES		
22030104	CORRESPONDENCE ADVANCES		
22021032	FAIR FESTIVAL EXPO AND SUMMIT	1,500,000.00	200,000.00
TOTAL		30,000,000.00	7,000,000.00

OYO STATE OF NIGERIA

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT;OTHERS	18,000,000.00	16,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT;OTHERS		15,000,000.00
22020201	ELECTRICITY CHARGES	1,000,000.00	2,500,000.00
22020202	TELEPHONE CHARGES		

22020202	INTERNET ACCESS CHARGES	50,000.00	2,500,000.00
220203	MATERIAL & SUPPLY - GENERAL		
22020301	OFFICE STATIONARIES/ COMPUTER CONSUMABLE	1,000,000.00	2,500,000.00
22020302	BOOKS		500,000.00
220204	MAINTENANCE OF SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	6,000,000.00	15,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	25,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDINGS /RESIDENTIAL QTRS		35,000,000.00
22020404	MAINTENANCE OF OFFICE BUILDINGS /IT EQUIPMENTS		2,000,000.00
22020405	MAINTENANCE OF PLANT/GENERATORS		5,000,000.00
22020406	OTHER MAINTENANCE SERVICES		5,000,000.00
220205	TRAINING - GENERAL		10,000,000.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00
22020502	INTERNATIONAL TRAINING	5,000,000.00	5,000,000.00
220206	OTHER SERVICES- GENERAL		
22020603	RESIDENTIAL RENT (NYSC)	100,000.00	-
220207	CONSULTING AND PROFESSIONAL SERVICES - GENERAL		
22020701	FINANCIAL CONSULTING	2,800,000.00	1,000,000.00
22020703	LEGAL SERVICE	50,000.00	-
22020702	INFORMATION TECHNOLOGY CONSULTING		800,000.00
220208	FUEL & LUBRICANTS-GENERAL		
22020801	MOTOR VEHICLE FUEL COST		40,000,000.00
22020803	PLANT GENERATOR FUEL COST		5,000,000.00
220210	MISGELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT AND MEALS		1,000,000.00
22021003	PUBLICITY AND ADVERTISEMENT		1,000,000.00
22021022	PLANNING MONITORING & EVALUATION		2,700,000.00

22021030	PUBLIC ENLIGHTENMENT PROGRAM		1,000,000.00
22021032	FAIR, EXPO & SUMMIT		1,500,000.00
TOTAL		40,000,000.00	200,000,000.00

OYO STATE OF NIGERIA

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT-GENERAL		
22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	2,550,000.00	1,550,000.00
220202	UTILITIES- GENERAL		
22020201	ELECTRICITY CHARGES	75,000.00	25,000.00
22020202	TELEPHONE CHARGES	75,000.00	25,000.00
220203	MATERIAL AND SUPPLIES-GENERAL		
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,000,000.00	500,000.00
220204	MAINTENANCE SERVICE-GENERAL		

22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT		
	EQUIPMENT	800,000.00	700,000.00
22020402	MAINTENANCE OF OFFICE FURNITUER	600,000.00	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIALS QUARTERS	3,000,000.00	700,000.00
22020205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	500,000.00	600,000.00
22020502	INTERNATIONAL TRAINING	1,000,000.00	-
220208	FUEL & LUBRICANTS-GENERAL		
22020801	MOTOR VEHICLE FUEL COST	200,000.00	300,000.00
220210	MISCELLANEOUS EXPENSES-GENERAL		
22021001	RERESHMENT AND MEALS	200,000.00	100,000.00
22021029	OTHER EXPENSES		
TOTAL		10,000,000.00	5,000,000.00

OYO STATE OF NIGERIA

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AGENCY CODE 022000100100 - MINISTRY OF FINANCE

SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		

220201	TRAVEL & TRANSPORT-GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,500,000.00	5,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	-
220202	UTILITIES – GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES	500,000.00	-
220203	MATERIALS & SUPPLIES- GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,500,000.00	2,500,000.00
22020304	MAGAZINES & PERIODICALS	500,000.00	500,000.00
22020305	PRINTING OF NON-SECURITY DOCUMENTS	10,000,000.00	10,000,000.00
22020305	PRINTING OF NON-SECURITY DOCUMENTS		
220204	MAINTENANCE OF SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	1,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00
22020406	OTHER MAINTENANCE SERVICES	3,000,000.00	3,000,000.00
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING		
22020501	LOCAL TRAINING	10,000,000.00	10,000,000.00
22020502	INTERNATIONAL TRAINING	10,000,000.00	5,000,000.00
220206	OTHER SERVICES-GENERAL		
22020601	SECURITY SERVICES		

220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
22020709	CONSULTANCY SERVICES/FEES	5,000,000,000.00	3,000,000,000.00
220208	FUEL & LUBRICANTS-GENERAL		
22020803	PLANT/GENERATOR FUEL COST	3,000,000.00	3,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00
22021007	WELFARE PACKAGES		
22021007	WELFARE PACKAGES		
22021022	PLANNING, MONITORING & EVALUATION	1,000,000.00	1,000,000.00
22021029	OTHER EXPENSES	319,277,884.09	50,000,000.00
22021030	PUBLIC ENLIGHTMENT PROGRAMME	-	1,000,000.00
22021033	CONTINGENCIES – OTHER RECURRENT COSTS	20,000,000.00	20,000,000.00
220301	STAFF LOANS & ADVANCES		
22030106	MOTOR VEHICLE ADVANCE	200,000,000.00	250,000,000.00
22030106	MOTOR VEHICLE ADVANCE	40,000,000.00	-
TOTAL		5,635,277,884.09	3,370,000,000.00
220301	SPECIAL GRADE		
2202	OVERHEAD COST		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-
TOTAL			

**AGENCY CODE 022000700100- OFFICE OF THE ACCOUNTANT-GENERAL
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	10,000,000.00	13,000,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES	50,000.00	13,000.00
22020202	TELEPHONE CHARGES	250,000.00	143,000.00
22020203	INTERNET ACCESS CHARGES	1,530,000.00	195,000.00
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	2,000,000.00	1,859,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	30,000,000.00	29,250,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,500,000.00	1,300,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,100,000.00	650,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	700,000.00	1,300,000.00

22020404	MAINTENANCE OF OFFICE /IT EQUIPMENT	2,260,000.00	650,000.00
22020406	OTHER MAINTENANCE SERVICES	21,485,000.00	325,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	6,450,000.00	6,500,000.00
22020502	INTERNATIONAL TRAINING	5,225,000.00	3,250,000.00
22020502	INTERNATIONAL TRAINING	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020701	FINANCIAL CONSULTING	-	-
22020709	CONSULTANCY SERVICES/ FEES	1,780,000.00	-
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT & MEALS	350,000.00	227,500.00
22021007	WELFARE PACKAGES	600,000.00	292,500.00
22021022	PLANNING, MONITORING AND EVALUATION	1,000,000.00	195,000.00
22021029	OTHER EXPENSES		1,300,000.00
22021032	FAIR, FESTIVAL, EXPO & SUMMIT		4,550,000.00
TOTAL		87,280,000.00	65,000,000.00

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	1,000,000.00	1,000,000.00
220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES		100,000.00
22020202	TELEPHONE CHARGES		100,000.00
22020203	INTERNET ACCESS CHARGES	350,000.00	150,000.00
220203	MATERIALS & SUPPLIES -GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,000,000.00	1,000,000.00
22020304	MAGAZINES & PERIODICALS	100,000.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FUNITURE	1,000,000.00	200,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	1,200,000.00	200,000.00
22020404	MAINTENANCE OF OFFICE IT EQUIPMENT	500,000.00	200,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	1,300,000.00	500,000.00
22020502	INTERNATIONAL TRAINING	2,000,000.00	-
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL		

22020709	CONSULTANCY SERVICES /FEES	250,000.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020803	PLANT/GENERATOR FUEL COST	200,000.00	650,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		100,000.00
22021007	WELFARE PACKAGES	1,000,000.00	100,000.00
22021029	OTHER EXPENSES	4,100,000.00	100,000.00
TOTAL		18,000,000.00	6,000,000.00

OYO STATE OF NIGERIA

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**AGENCY CODE 022000800100- OYO STATE BOARD OF INTERNAL
REVENUE
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020101	LOCAL TRAVEL &TRANSPORT: TRAINING	3,780,000.00	-
22020102	LOCAL TRAVEL &TRANSPORT: OTHERS	9,480,000.00	4,493,300.39

220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES	1,959,910.31	-
22020202	TELEPHONE CHARGES	1,583,318.38	-
22020203	INTERNET ACCESS CHARGES	10,693,273.54	7,000,000.00
220203	MATERIAL & SUPPLY-GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	9,533,273.54	7,000,000.00
22020303	MAGAZINE AND PERIODICAL	3,400,000.00	-
22020305	PRINTING OF NON SECURITY DOCUMENT	2,480,538.12	800,000.00
22020306	PRINTING OF SECURITY DOCUMENT	11,253,161.40	5,000,000.00
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	7,175,273.54	6,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,671,318.38	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	6,169,910.31	5,000,000.00
22020404	MAINTENANCE OF OFFICE/EQUIPMENT	17,380,000.00	1,000,000.00
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	14,409,775.79	13,450,000.00
22020502	INTERNATIONAL TRAINING	9,787,802.69	13,000,000.00
220206	OTHER SERVICES-GENERAL		
22020601	SECURITY SERVICE	3,146,367.72	250,000.00
22020602	OFFICE RENT	3,407,982.06	1,006,699.61
220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		

22020703	LEGAL SERVICE	3,270,000.00	1,000,000.00
22020709	CONSULTANCY SERVICES/FEES	4,143,183.86	-
22020711	PROFESSIONAL FEES	4,302,511.24	4,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT AND MEAL	2,109,327.37	2,000,000.00
22021007	WELFARE PACKAGES	2,634,977.58	1,500,000.00
22021022	PLANNING, MONITORING & EVALUATION	3,633,183.86	8,000,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	16,339,910.31	7,500,000.00
22021029	OTHER EXPENSES	8,200,000.00	106,000,000.00
22021001	REFRESHMENT AND MEALS/ENTERTAINMENT		
22021033(01)	CONTIGENCIES-OTHER RECURRENT COSTS	106,955,000.00	4,000,000.00
22021033(02)	ALLOWANCE FOR CORPS MEMBERS OVERTIME ALLOWANCE	3,100,000.00	-
TOTAL		275,000,000.00	200,000,000.00

OYO STATE OF NIGERIA

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**AGENCY CODE 051700100100 - MINISTRY OF EDUCATION SCIENCE AND TECHNOLOGY
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		

22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	60,000,000.00	52,000,000.00
220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
220203	MATERIAL & SUPPLY-GENERAL		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	500,000.00
22020302	BOOKS	500,000.00	1,000,000.00
22020304	MAGAZINES & PERIODICALS	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	15,000,000.00	25,000,000.00
22020309	UNIFORMS & OTHER CLOTHINGS		
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	1,450,000.00	1,500,000.00
22020406	OTHER MAINTENANCE SERVICES		
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	11,400,000.00	5,000,000.00
22020502	INTERNATIONAL TRAINING	10,000,000.00	10,000,000.00
220206	OTHER SERVICES - GENERAL		
22020603	RESIDENTIAL RENT	-	-
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL		
22020709	CONSULTANCY SERVICES / FEES	200,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENTS AND MEALS	250,000.00	1,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCES	500,000.00	1,000,000.00
22021003	PUBLICITY AND ADVERTISEMENTS	500,000.00	5,000,000.00
22021006	POSTAGES & COURIER SERVICES	-	-
22021007	WELFARE PACKAGES	700,000.00	1,000,000.00

22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-
22021009	SPORTING ACTIVITIES	1,000,000.00	2,500,000.00
22021010	DIRECT TEACHINGS & LABORATORY COST	500,000.00	500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	500,000.00	2,000,000.00
22021022	PLANNING, MONITORING AND EVALUATION	14,000,000.00	15,000,000.00
22021023	RESEARCH AND DOCUMENTATION	2,500,000.00	30,000,000.00
22021025	ACCREDITATION & SUBSCRIPTION TO EDUCATIONAL BODIES	500,000.00	1,000,000.00
22021026	EXAMINATION EXPENSES	100,000,000.00	130,000,000.00
22021029	OTHER EXPENSES	3,500,000.00	7,500,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	1,000,000.00	2,000,000.00
22021031	CONDUCT OF SURVEY	10,000,000.00	8,000,000.00
22021032	FAIR, FESTIVAL, EXPO AND SUMMIT	3,000,000.00	20,000,000.00
22021033	CONTINGENCIES - OTHER RECURRENT COSTS	500,000.00	1,000,000.00
TOTAL		240,000,000.00	325,000,000.00

OYO STATE OF NIGERIA

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**AGENCY CODE 051705400200 POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		

220201	TRAVEL & TRANSPORT-GENERAL		
22020102	LOCAL TRAVEL&TRANSPORT: OTHERS	395,000,000.00	2,500,000.00
22020102	LOCAL TRAVEL&TRANSPORT: OTHERS	9,000,000.00	800,000,000.00
220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES	250,000.00	100,000.00
22020202	TELEPHONE CHARGES	250,000.00	-
220203	MATERIAL & SUPPLIES-GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,500,000.00	2,000,000.00
22020303	NEWSPAPERS	250,000.00	200,000.00
22020305	PRINTING OF NON SECURITY DOCUMENT	500,000.00	1,000,000.00
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIALS QUARTERS	1,000,000.00	-
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	750,000.00	250,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	250,000.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	1,000,000.00
22020410	GRANT TO BOARDS/INSTITUTION/CORPORATION	250,000.00	200,000.00

22020418	MAINTENANCE OF PUBLIC SCHOOLS	-	1,200,000,000.00
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	35,165,000.00	100,000,000.00
22020502	INTERNATIONAL TRAINING	10,000,000.00	5,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020709	CONSULTANCY SERVICES/FEES	250,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES - GENERAL		
22021001	REFRESHMENT AND MEALS	1,000,000.00	3,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,050,000.00	2,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	2,000,000.00
22021006	POSTAGES & COURIER SERVICES	100,000.00	-
22021007	WELFARE PACKAGES	1,000,000.00	1,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	885,000.00	500,000.00
22021011	RECRUITMENT & APPOINTMENT (SERVICE WIDE)	1,500,000.00	12,000,000.00
22021022	PLANNING, MONITORING & EVALUATION	7,500,000.00	10,000,000.00
22021023	RESEARCH & DOCUMENTATION	2,500,000.00	500,000.00
22021026	EXAMINATION EXPENSES	3,000,000.00	5,000,000.00
22021029	OTHER EXPENSES	1,800,000.00	2,000,000.00
220301	STAFF LOANS AND ADVANCES		
22030106	MOTOR VEHICLE ADVANCES	8,000,000.00	-
TOTAL		487,500,000.00	2,152,500,000.00

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL& TRANSPORT: OTHERS	4,500,000.00	5,000,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES	300,000.00	500,000.00
22020202	TELEPHONE CHARGES		
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONARIES/ COMPUTER CONSUMABLES	400,000.00	800,000.00
22020303	NEWSPAPERS	700,000.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTAINANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	800,000.00	1,000,000.00
22020402	MAINTAINANCE OF OFFICE FURNITURE	200,000.00	700,000.00
22020403	MAINTAINACE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	500,000.00	700,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	300,000.00	1,000,000.00
22020502	INTERNATIONAL TRAINING		-
220208	FUEL & LUBRICANTS - GENERAL		
22020803	PLANT /GENERATOR FUEL COST	500,000.00	800,000.00

220210	MISCELLANEOUS EXPENSES - GENERAL		
22021007	WELFARE PACKAGES	300,000.00	500,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	1,500,000.00	3,000,000.00
TOTAL		10,000,000.00	15,000,000.00

OYO STATE OF NIGERIA

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	7,200,000.00	10,000,000.00
220202	UTILITIES – GENERAL		
22020201	ELECTRICITY CHARGES	756,000.00	3,600,000.00
22020202	TELEPHONE CHARGES	108,000.00	500,000.00
22020203	INTERNET ACCESS CHARGES		
220203	MATERIALS & SUPPLIES – GENERAL		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	192,000.00	5,000,000.00
22020302	BOOKS	300,000.00	5,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	60,000.00	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,380,000.00	43,180,500.00
220204	MAINTAINANCE SERVICES - GENERAL		

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	480,000.00	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	480,000.00	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	180,000.00	15,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	306,000.00	10,000,000.00
220205	TRAINING – GENERAL		
22020501	LOCAL TRAINING	1,380,000.00	20,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES – GENERAL		
22020601	SECURITY SERVICES	180,000.00	-
22020605	CLEANING / FUNMIGATION	120,000.00	1,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020701	FINANCIAL CONSULTING	240,000.00	-
22020703	LEGAL SERVICES	3,000,000.00	-
22020709	CONSULTANCY SERVICES / FEES	240,000.00	-
220208	FUEL & LUBRICANTS - GENERAL		
22020803	PLANT / GENERATOR FUEL COST	336,000.00	-
220210	MISCELLANEOUS EXPENSES - GENERAL		
22021001	REFRESHMENT & MEALS		2,000,000.00
22021004	MEDICAL EXPENSES- LOCAL	210,000.00	5,000,000.00
22021007	WELFARE PACKAGES		-
22021009	SPORTING ACTIVITIES	600,000.00	10,000,000.00
22021022	PLANNING MONITORING AND EVALUATION	600,000.00	5,000,000.00
22021026	EXAMINATION EXPENSES	58,190,700.00	-

22021029	OTHER EXPENSES	125,373,800.00	684,719,500.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME		5,000,000.00
22021031	CONDUCT OF SURVEY	600,000.00	-
22021033	CONTINGENCIES-OTHER RE-CURRENT COSTS	300,000.00	-
220301	LOANS AND ADVANCES		
22030106	MOTOR VEHICLE ADVANCE		
TOTAL		202,812,500.00	830,000,000.00

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OYO STATE OF NIGERIA

**AGENCY CODE 051705500100- OYO STATE BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION (BOTAVED)
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT-GENERAL		
22020101	LOCAL TRAVEL AND TRANSPORT : OTHERS	7,000,000.00	8,000,000.00
220202	UTILITIES: GENERAL		
22020201	ELECTRICITY CHARGES	50,000.00	-
22020202	TELEPHONE CHARGES		

22020203	INTERNET ACCESS CHARGES	100,000.00	-
220203	MATERIALS & SUPPLIES-GENERAL		
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	500,000.00	400,000.00
22020303	NEWSPAPERS	100,000.00	-
22020305	PRINTING OF NON - SECURITY DOCUMENTS	400,000.00	400,000.00
22020310	TEACHING AIDS/INSTRUCTIONAL MATERIALS		50,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	250,000.00	50,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	50,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	250,000.00	100,000.00
22020404	MAINTENANCE OF OFFICE IT EQUIPMENT	500,000.00	50,000.00
22020406	OTHER MAINTENANCE SERVICES		-
220205	TRAINING - GENERAL	500,000.00	
22020501	LOCAL TRAINING		300,000.00
22020502	INTERNATIONAL TRAINING		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020709	CONSULTANCY SERVICES/FEES		
220208	FUEL & LUBRICANTS - GENERAL	200,000.00	
22020803	PLANT/GENERATOR FUEL COST		100,000.00
220210	MISCELLANEOUS EXPENSES: GENERAL		
22021001	REFRESHMENT AND MEALS		

22021007	WELFARE PACKAGE		
22021009	SPORTING ACTIVITIES	500,000.00	
22021022	PLANNING,MONITORING AND EVALUATION	3,000,000.00	1,000,000.00
22021026	EXAMINATION EXPENSES		4,500,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	400,000.00	
22021033	CONTINGENCIES - OTHER RECURRENT COSTS	500,000.00	-
TOTAL		14,500,000.00	15,000,000.00

OYO STATE OF NIGERIA

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	1,700,000.00	4,300,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		

22020203	INTERNET ACCESS CHARGES		100,000.00
220203	MATERIALS & SUPPLIES GENERAL		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	1,000,000.00
22020304	MAGAZINES & PERIODICALS	-	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	150,000.00	300,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENTS	100,000.00	250,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE		
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS		
22020406	OTHER MAINTENANCE SERVICES	100,000.00	1,100,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	100,000.00	400,000.00
22020502	INTERNATION TRAINING		
220206	OTHER SERVICES – GENERAL		
22020601	SECURITY SERVICES		
22020601	OFFICE RENT		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020709	CONSULTANCY SERVICES/FEES	-	200,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020803	PLANT/ GENERATOR FUEL COST	100,000.00	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021002	HONORARIUM & SITTING ALLOWANCE	1,500,000.00	14,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	200,000.00	400,000.00
22021007	WELFARE PACKAGES	500,000.00	700,000.00
22021010	DIRECT TEACHING & LABORATORY COST	800,000.00	1,000,000.00
22021021	SPECIAL DAYS/ CELEBRATIONS	300,000.00	650,000.00
22021022	PLANNING, MONITORING AND EVALUATION	550,000.00	2,000,000.00
22021026	EXAMINATION EXPENSES	450,000.00	500,000.00

22021029	OTHER EXPENSES	650,000.00	1,000,000.00
22021030	PUBLIC ENLIGHTMENT PROGRAMME		
22021032	FAIR FESTIVAL EXPO & SUMMIT		
22021033	CONTINGENCIES - OTHER RECURRENT COSTS		
TOTAL		7,500,000.00	28,700,000.00

OYO STATE OF NIGERIA

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	775,000.00	1,000,000.00
220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	500,000.00
22020303	NEWSPAPERS	50,000.00	-

22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00	600,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	100,000.00	200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	100,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		
22020405	MAINTENANCE OF PLANTS / GENERATORS	50,000.00	100,000.00
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	100,000.00	200,000.00
22020502	INTERNATIONAL TRAINING	-	-
220207	CONSULTING & PROFESSIONAL SERVICE- GENERAL		
22020709	CONSULTANCY SERVICES/ FEES	500,000.00	1,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENTS & MEALS	50,000.00	1,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	275,000.00	2,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00
22021007	WELFARE PACKAGES	80,325,000.00	239,800,000.00
22021026	EXAMINATION EXPENSES	750,000.00	1,250,000.00
22021029	OTHER EXPENSES	362,500.00	1,250,000.00
TOTAL			

		84,487,500.00	250,000,000.00
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OYO STATE OF NIGERIA

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**AGENCY CODE 022200100100 - MINISTRY OF TRADE, INDUSTRY AND COOPERATIVES
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COSTS		
220201	TRAVEL & TRANSPORT- GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT OTHERS	6,000,000.00	12,000,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES	100,000.00	-
22020202	TELEPHONE CHARGES	100,000.00	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,500,000.00	3,000,000.00
22020304	MAGAZINES & PERIODICALS	250,000.00	250,000.00
22020305	PRINTING OF NON-SECURITY DOCUMENTS	375,000.00	375,000.00
220204	MAINTENANCE SERVICES - GENERAL		

22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	650,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	250,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	500,000.00	500,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	1,125,000.00	7,500,000.00
22020502	INTERNATIONAL TRAINING	1,000,000.00	10,000,000.00
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES	50,000.00	50,000.00
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020709	CONSULTANCY SERVICES/FEES	9,000,000.00	18,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020803	PLANT/GENERATOR FUEL COST	750,000.00	750,000.00
220210	MISCELLANEOUS EXPENSES - GENERAL		
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00
22021002	HONORARIUM & ALLOWANCE	750,000.00	1,500,000.00
22021003	PUBLICITY AND ADVERTISEMENTS	500,000.00	1,000,000.00
22021007	WELFARE PACKAGES	10,000,000.00	5,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	250,000.00	250,000.00
22021013	PROMOTION (SERVICE WIDE)		
22021021	SPECIAL DAYS/ CELEBRATIONS	250,000.00	250,000.00
22021022	PLANNING, MONITORING & EVALUATION	500,000.00	500,000.00
22021023	RESEARCH & DOCUMENTATION	1,450,000.00	1,500,000.00
22021027	DISASTER MANAGEMENT	250,000.00	250,000.00
22021029	OTHER EXPENSES	250,000.00	500,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	150,000.00	150,000.00
22021032	FAIR, FESTIVAL, EXPO AND SUMMIT	1,000,000.00	10,000,000.00
TOTAL		37,500,000.00	75,175,000.00

OYO STATE OF NIGERIA

AGENCY CODE 052100100100 - MINISTRY OF HEALTH
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVELS & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	8,000,000.00	4,000,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		-
22020202	TELEPHONE CHARGES	1,000,000.00	1,000,000.00
22020203	INTERNET ACCESS CHARGES	1,000,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,500,000.00	2,500,000.00
22020303	NEWSPAPER	500,000.00	500,000.00
22020307	DRUGS/ LABORATORY / MEDICAL SUPPLIES	500,000.00	1,500,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLES / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	1,000,000.00	2,000,000.00
22020405	MAINTENANCE OF PLANTS / GENERATORS	2,000,000.00	2,000,000.00

220205	TRAINING -GENERAL		
22020501	LOCAL TRAINING	2,500,000.00	5,500,000.00
22020502	INTERNATIONAL TRAINING	3,000,000.00	-
220206	OTHER SERVICES -GENERAL		
22020605	CLEANING & FUMIGATION SERVICES	1,500,000.00	2,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES -GENERAL		
22020709	CONSULTANCY SERVICES / FEES	1,500,000.00	23,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT & MEAL	1,000,000.00	1,000,000.00
22021004	MEDICAL EXPENSES - LOCAL	17,600,000.00	20,000,000.00
22021007	WELFARE PACKAGES	800,000.00	1,000,000.00
22021009	SPORTING ACTIVITIES	-	-
22021019	MEDICAL EXPENSES - INTERNATIONAL	3,000,000.00	8,000,000.00
22021021	SPECIAL DAYS / CELEBRATIONS	-	1,000,000.00
22021022	PLANNING, MONITORING AND EVALUATION	5,000,000.00	2,000,000.00
22021023	RESEARCH AND DOCUMENTATION	100,000.00	500,000.00
22021029	OTHER EXPENSES	500,000.00	500,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	-	1,000,000.00
22021032	FAIR, FESTIVAL, EXPO & SUMMIT	-	1,000,000.00
TOTAL		57,000,000.00	85,000,000.00

OYO STATE OF NIGERIA

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	55,000,000.00	85,000,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES	-	-
22020202	TELEPHONE CHARGES	-	-
22020203	INTERNET ACCESS CHARGES	-	-
220203	MATERIALS & SUPPLIES- GENERAL		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	3,000,000.00
22020304	MAGAZINES & PERIODICALS	5,000,000.00	-
22020307	DRUGS / LABORATORY/ MEDICAL SUPPLIES	5,000,000.00	6,000,000.00
22020312	SUPPLIES OF CHEMICALS	-	-
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIALS QUARTERS	1,000,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	-
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	500,000.00	5,000,000.00
22020502	INTERNATIONAL TRAINING	500,000.00	-
220206	OTHER SERVICES - GENERAL		
22020605	CLEANING & FUMIGATION SERVICES	-	-

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020709	CONSULTANCY SERVICES/FEES	-	-
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENTS & MEALS	500,000.00	-
22021004	MEDICAL EXPENSES-LOCAL	-	-
22021007	WELFARE PACKAGES	-	-
22021029	OTHER EXPENSES	-	-
22021033	CONTINGENCIES -OTHER RECURRENT COST	500,000.00	-
TOTAL		70,000,000.00	100,000,000.00

OYO STATE OF NIGERIA

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	7,000,000.00	-
22020104	INTERNATIONAL TRAVEL AND TRANSPORT: OTHERS	10,000,000.00	-
220202	UTILITIES - GENERAL		

22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES		
22020303	NEWSPAPERS		
220204	MAINTENANCE SERVICES GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		
22020402	MAINTENANCE OF OFFICE FURNITURE		
22020403	MAITENANCE OF OFFICE BUILDING		
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENTS		
22020406	OTHER MAINTENANCE		
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	10,000,000.00	2,000,000.00
22020502	INTERNATIONAL TRAINING	20,000,000.00	5,000,000.00
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
22020605	CLEANING AND FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICE		
22020709	CONSULTANCY SERVICES/FEES		
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020803	PLANT/GENERATOR FUEL COST		
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT & MEAL (SERVICE OF MEETINGS)	5,000,000.00	-
22021002	HONORARIUM AND SITTING ALLOWANCE		1,000,000.00

22021003	PUBLICITY AND ADVOCACY		2,000,000.00
22021006	POSTAGE AND COURIER SERVICES		
22021011	RECRUITMENT/ APPOINTMENT (SERVICE WIDE)		
22021022	PLANING MONITORING AND EVALUATION		
22021029	OTHER EXPENSES	30,000,000.00	-
22021030	PUBLIC ENLIGHTMENT PROGRAM	50,000,000.00	-
22021032	FAIR FESTIVAL EXPO & SUMMIT		
22021033	CONTIGENCIES-OTHER RECURENT COSTS		20,000,000.00
	SUBSIDY PAYMENT FOR VULNERABLE GROUP	487,008,200.00	-
TOTAL		619,008,200.00	30,000,000.00

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

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Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
220201	TRAVEL & TRANSPORT- GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	1,000,000.00
220202	UTILITIES- GENERAL		
22020201	ELECTRICITY CHARGES	-	-
22020202	TELEPHONE CHARGES		
220203	MATERIALS SUPPLIES-GENERAL		

22020301	OFFICE STATIONARIES/ COMPUTER CONSUMABLES	1,000,000.00	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENT	-	-
22020307	DRUGS / LABORATORY/ MEDICAL SUPPLIES	-	-
22020310	TEACHING AIDS/INSTRUCTION MATERIALS	-	-
220204	MAINTENANCE SERVICES-GENERAL		500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-
22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QTRS	-	-
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	-	-
22020405	MAINTENANCE OF PLANT GENERATORS	-	-
22020406	OTHER MAINTENANCE SERVICES	10,500,000.00	500,000.00
220205	TRAINING -GENERAL		
22020501	LOCAL TRAINING	6,000,000.00	500,000.00
22020502	INTERNATIONAL TRAINING	6,000,000.00	1,000,000.00
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES	-	-
22020605	CLEANING AND FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020709	CONSULTANCY SERVICES/FEES	7,700,000.00	200,000.00
22020710	EXTERNAL AUDIT FEE	-	1,000,000.00
22020711	PROFESSIONAL FEE	-	-
220208	FUELS & LUBRICANTS- GENERAL		
22020801	MOTOR VEHICLE FUEL COST		

22020802	OTHER TRANSPORT FUEL COST	-	-
22020803	PLANT/ GENERATORS FUEL COST		
220210	MISCELLANEOUS EXPENSES- GENERAL		
22021001	REFRESHMENT & MEALS	1,000,000.00	300,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	1,000,000.00
22021003	PUBLICITY & ADVERTISEMENT	-	-
22021006	POSTAGE & COURIER SERVICE	-	-
22021007	WELFARE PACKAGES	2,000,000.00	100,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021010	DIRECT TEACHING & LABORATORY COST		
22021021	SPECIAL DAYS/CELEBRATIONS	5,000,000.00	400,000.00
22021022	PLANNING MONITORING & EVALUATION		2,500,000.00
22021022	RESEARCH & DOCUMENTATION		
22021029	OTHER EXPENSES	4,000,000.00	2,000,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	5,200,000.00	500,000.00
22021033	CONTINGENCIES- OTHER RECURRENT COSTS	8,600,000.00	2,000,000.00
TOTAL		60,000,000.00	15,000,000.00

OYO STATE OF NIGERIA

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AGENCY CODE 012300100100 - MINISTRY OF INFORMATION, ORIENTATION AND CULTURE
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2019	Approved Estimates 2020
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		N	N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT- GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	10,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	7,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	5,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	2,000,000.00
220202	UTILITIES- GENERAL		
22020201	ELECTRICITY CHARGES	50,000.00	200,000.00
22020202	TELEPHONE CHARGES	50,000.00	100,000.00
22020203	INTERNET ACCESS CHARGES	1,000,000.00	450,000.00
220203	MATERIALS SUPPLIES-GENERAL		
22020301	OFFICE STATIONARIES/ COMPUTER CONSUMABLES	2,000,000.00	500,000.00
22020303	NEWSPAPERS	500,000.00	300,000.00
22020304	MAGAZINE & PERIODICALS	-	250,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENEANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,000,000.00	1,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	1,500,000.00	1,000,000.00

22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	1,000,000.00	750,000.00
22020405	MAINTENANCE OF PLANT/ GENERATORS	-	500,000.00
22020406	OTHER MAINTENANCE SERVICES	2,000,000.00	500,000.00
2204	GRANT AND CONTRIBUTION		
22040110	GRANTS TO BOARDS/ INSTITUTIONS	-	-
220205	TRAINING -GENERAL		
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00
22020502	INTERNATIONAL TRAINING	3,350,000.00	2,500,000.00
220206	OTHER SERVICES- GENERAL		
22020601	SECURITY SERVICES	50,000.00	
22020605	FUNMIGATION/ENVIRONMENTAL SANITATION	-	2,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL		
22020701	MEDIA CONSULTING	-	-
22020709	CONSULTANCY SERVICES/FEES	1,000,000.00	-
220208	FUEL &LUBRICANTS- GENERAL		
22020801	MOTOR VEHICLE COST	-	500,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	250,000.00
22020803	PLANT/GENERATOR FUEL COST	-	-
220210	MISCELLANEOUS EXPENSES- GENERAL		
22021001	REFRESHMENT & MEALS	500,000.00	150,000.00
22021002	PUBLICITY & ADVERTISEMENT	-	10,000,000.00
22021007	WELFARE PACKAGES	1,500,000.00	300,000.00
22021007	WELFARE PACKAGES		
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	3,000,000.00
22021022	PLANNING, MONITORING AND EVACUATION	2,000,000.00	500,000.00
22021023	RESEARCH AND DOCUMENTATION	1,000,000.00	550,000.00
22021024	PILGRIMAGE AND RELIGIOUS FESTIVALS	-	-

22021029	OTHER EXPENSES	3,000,000.00	5,200,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	5,000,000.00	12,500,000.00
22021032	FAIR, FESTIVAL, EXPO & SUMMIT	8,000,000.00	10,000,000.00
TOTAL		50,000,000.00	80,000,000.00

OYO STATE OF NIGERIA

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT -GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000.00	2,000,000.00
220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
220203	MATERIALS & SUPPLIES-GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	250,000.00	1,000,000.00
22020304	MAGAZINES & PERIODICALS		

22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	1,000,000.00
220204	MAINTENANCE OF SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	250,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	-	-
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENT	250,000.00	-
220205	TRAINING -GENERAL		
22020501	LOCAL TRAINING	2,000,000.00	600,000.00
22020502	INTERNATIONAL TRAINING	1,000,000.00	2,300,000.00
220206	OTHER SERVICES- GENERAL		
22020601	SECURITY SERVICES		
22020605	CLEANING / FUNMIGATION SERVICES		1,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
22020709	CONSULTANCY SERVICES/FEES	1,000,000.00	600,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020803	PLANT/GENERATOR FUEL COST	500,000.00	-
TOTAL		10,000,000.00	10,000,000.00

OYO STATE OF NIGERIA

**AGENCY CODE 032600100100 - MINISTRY OF JUSTICE
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT:OTHERS	30,000,000.00	30,000,000.00
22020103	INTERNATIONAL TRAVEL& TRANSPORT: TRAINING	15,000,000.00	-
220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES	1,000,000.00	2,500,000.00
220203	MATERIALS & SUPPLIES-GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000.00	6,000,000.00
22020302	BOOKS	4,000,000.00	7,500,000.00
22020304	MAGAZINES/ PERIODICALS	900,000.00	5,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	-
22020309	UNIFORMS & OTHER CLOTHING	70,000,000.00	70,000,000.00
220204	MAINTENANCE AND SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,500,000.00	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	3,000,000.00	3,000,000.00
2204	GRANT AND CONTRIBUTION		
22040110	GRANTS TO BOARDS/ INSTITUTIONS	-	-
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	20,000,000.00	15,000,000.00
22020502	INTERNATIONAL TRAINING	5,000,000.00	20,000,000.00

220206	OTHER SERVICES-GENERAL		
22020601	SECURITY SERVICES	600,000.00	1,000,000.00
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT	500,000.00	500,000.00
220207	CONSULTING AND PROFESSIONAL		
22020703	LEGAL SERVICES	180,000,000.00	165,000,000.00
220208	FUEL & LUBRICANTS-GENERAL		
22020803	PLANT/GENERATOR FUEL COST	1,000,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021002	HONOURARIUM & SITTING ALLOWANCE	1,000,000.00	6,500,000.00
22021007	WELFARE PACKAGES	2,000,000.00	6,500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,000,000.00	2,000,000.00
22021029	OTHER EXPENSES	4,000,000.00	500,000.00
22021030	PUBLIC ENLIGHTMENT PROGRAMME	1,000,000.00	3,000,000.00
TOTAL		350,000,000.00	350,000,000.00

OYO STATE OF NIGERIA

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**AGENCY CODE 032600100100B - CUSTOMARY COURT OF APPEAL
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		

220201	TRAVEL & TRANSPORT-GENERAL		
22020101	LOCAL TRAVEL& TRANSPORT: TRAINING	1,000,000.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT:OTHERS	1,000,000.00	1,000,000.00
22020103	INTERNATIONAL TRAVEL& TRANSPORT: TRAINING	1,000,000.00	1,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT:OTHERS	2,000,000.00	1,000,000.00
220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00
22020202	TELEPHONE CHARGES	2,000,000.00	6,000,000.00
22020203	INTERNET ACCESS CHARGES	-	-
220203	MATERIALS & SUPPLIES-GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000.00	7,000,000.00
22020302	BOOKS	1,500,000.00	2,500,000.00
22020303	NEWSPAPER	200,000.00	500,000.00
22020304	MAGAZINES/ PERIODICALS	300,000.00	500,000.00
22020307	DRUGS/LABORATORY/MEDICAL SERVICES	500,000.00	2,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	1,400,000.00	21,000,000.00
220204	MAINTENANCE AND SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000.00	2,000,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	7,000,000.00	1,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	4,000,000.00	1,000,000.00
22020405	MAINTENANCE OF PLANT/GENERATOR	1,000,000.00	1,000,000.00
22020406	OTHER MAINTENANCE SERVICE	500,000.00	2,000,000.00
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	7,000,000.00	12,000,000.00
22020502	INTERNATIONAL TRAINING	45,000,000.00	20,000,000.00
220206	OTHER SERVICES-GENERAL		
22020603	RESIDENTIAL RENT	300,000.00	1,000,000.00
22020605	CLEANING & FUNMIGATION SERVICES	1,500,000.00	1,000,000.00
220207	CONSULTING AND PROFESSIONAL		
22020709	CONSULTANCY SERVICES/FEE	1,000,000.00	1,000,000.00
220208	FUEL & LUBRICANTS-GENERAL		
22020801	MOTOR VEHICLE FUEL COST	500,000.00	3,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000.00	1,000,000.00
22020803	PLANT/GENERATOR FUEL COST	4,000,000.00	2,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		

22021001	REFRESHMENT & MEAL	300,000.00	1,000,000.00
22021002	HONOURARIUM & SITTING ALLOWANCE	-	-
22021004	MEDICAL EXPENSES- LOCAL	200,000.00	1,000,000.00
22021007	WELFARE PACKAGES	500,000.00	3,500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	500,000.00	500,000.00
22021021	SPECIAL DAY CELEBRATION	1,000,000.00	4,000,000.00
22021022	PLANNING, MONITORING & EVALUATION	300,000.00	500,000.00
22021023	RESEARCH & DOCUMENTATION	500,000.00	-
22021029	OTHER EXPENSES	500,000.00	1,000,000.00
TOTAL		100,000,000.00	107,500,000.00

OYO STATE OF NIGERIA

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**AGENCY CODE 051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL INCLUSION
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
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2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT- GENERAL		
22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	10,000,000.00	7,000,000.00
220202	UTILITIES GENERAL		
22020202	TELEPHONE CHARGES	100,000.00	100,000.00
220203	MATERIALS AND SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	2,000,000.00
220204	MAINTENANCE SERVICE - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	3,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	500,000.00	3,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	750,000.00	3,000,000.00
22020405	MAINTENANCE OF PLANT/ GENERATORS	500,000.00	1,000,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	7,500,000.00	15,000,000.00
22020502	INTERNATIONAL TRAINING	19,000,000.00	-
220206	OTHER SERVICES- GENERAL		
22020601	SECURITY SERVICES	400,000.00	1,000,000.00
22020605	CLEANING/ FUNMIGATION	250,000.00	1,100,000.00
220207	CONSULTING AND PROFESSIONAL SERVICES-GENERAL		
22020703	LEGAL SERVICES.	1,000,000.00	1,000,000.00
22020711	PROFESSIONAL FEES	500,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT AND MEALS	500,000.00	1,000,000.00
22021002	PUBLICITY & ADVERTISEMENT	-	2,000,000.00
22021007	WELFARE PACKAGES	40,000,000.00	64,500,000.00
22021019	MEDICAL EXPENSES LOCAL	500,000.00	2,000,000.00
22021021	SPECIAL DAYS / CELEBRATIONS	25,000,000.00	30,000,000.00

22021022	PLANNING MONITORING AND EVALUATION	1,500,000.00	2,800,000.00
22021029	OTHER EXPENSES	59,000,000.00	86,000,000.00
22021030	PUBLICITY ENLIGHTMENT PROGRAMME	1,000,000.00	2,000,000.00
22021032	FAIR FESTIVAL EXPO AND SUMMIT	25,000,000.00	35,000,000.00
22021033	CONTINGENCIES - OTHER RECURRENT COST	3,000,000.00	6,000,000.00
TOTAL		200,000,000.00	272,000,000.00

OYO STATE OF NIGERIA

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**AGENCY CODE 023400100100 - MINISTRY OF PUBLIC WORKS, INFRASTRUCTURE AND TRANSPORT
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL&TRANSPORT-GENERAL		
22020101	LOCAL TRAVEL&TRANSPORT:TRAINING		2,000,000.00
22020102	LOCAL TRAVEL&TRANSPORT:OTHERS	30,000,000.00	30,000,000.00
220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES	245,000,000.00	200,000,000.00
220203	MATERIALS& SUPPLIES-GENERAL		

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000.00	2,000,000.00
22020303	NEWSPAPER		500,000.00
22020304	MAGAZINE&PERIODICALS	500,000.00	500,000.00

22021003	PUBLICITY&ADVERTISEMENTS	2,000,000.00	2,000,000.00
22021003	PUBLICITY&ADVERTISEMENTS		
22021007	WELFARE PACKAGES	500,000.00	1,500,000.00
22021008	SUSCRIPTION TO PROFESSIONAL BODIES		1,000,000.00
22021021	SPECIAL DAYS/CELEBRATION	500,000.00	500,000.00
22021022	PLANNING, MONITORING&EVALUATION	1,000,000.00	4,000,000.00
22021029	OTHER EXPENSES	4,000,000.00	3,000,000.00
22021030	PUBLIC ENLIGHTMENT PROGRAMME	1,000,000.00	1,000,000.00
22021032	FAIR FESTIVAL EXPO AND SUMMIT	-	-
TOTAL		450,000,000.00	450,000,000.00

OYO STATE OF NIGERIA

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**AGENCY CODE 023400400100 - OYO STATE ROAD MAINTENANCE AGENCY
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	750,000.00	750,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		

22020202	TELEPHONE CHARGES	50,000.00	50,000.00
22020203	INTERNET ACCESS CHARGES		
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLE	1,500,000.00	500,000.00
22020302	BOOKS		
22020304	MAGAZINES & PERIODICALS	100,000.00	100,000.00
22020309	UNIFORM & OTHER CLOTHINGS		1,000,000.00
220204	MAINTENANCE OF SERVICE - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,500,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,700,000.00	800,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QRTS	1,000,000.00	700,000.00
22020404	MAINTENANCE OF OFFICE/ IT EQUIPMENT	2,000,000.00	500,000.00
22020405	MAINTENANCE OF PLANT/GENERATORS		500,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	900,000.00	1,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES	200,000.00	100,000.00
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020702	INFORMATION TECHNOLOGY		50,000.00
22020709	CONSULTANCY SERVICES/FEES	50,000.00	50,000.00

220208	FUEL & LUBRICANTS - GENERAL		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT/GENERATOR FUEL COST	350,000.00	200,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		700,000.00
TOTAL		10,100,000.00	7,500,000.00

OYO STATE OF NIGERIA

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT- GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	7,500,000.00	10,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT : OTHERS		2,000,000.00
220202	UTILITIES -GENERAL		
22020201	ELECTRICITY CHARGES	1,500,000.00	-
22020202	TELEPHONE CHARGES	500,000.00	1,000,000.00
22020203	INTERNET ACCESS CHARGES		1,000,000.00
220203	MATERIAL & SUPPLY -GENERAL		

22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLE	1,000,000.00	2,000,000.00
22020302	BOOKS		500,000.00
22020303	NEWSPAPERS		500,000.00
22020304	MAGAZINES & PERIODICALS		
22020305	PRINTING OF NON SECURITY DOCUMENTS	50,000.00	100,000.00
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	8,000,000.00	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	5,000,000.00
220205	TRAINING- GENERAL		
22020501	LOCAL TRAINING	500,000.00	5,000,000.00
22020502	INTERNATIONAL TRAINING		5,000,000.00
220206	OTHER SERVICES- GENERAL		
22020601	SECURITY SERVICES	1,700,000.00	7,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
22020703	LEGAL SERVICES		2,000,000.00
22020709	CONSULTANCY SERVICES/FEES	4,950,000.00	6,000,000.00
220208	FUEL & LUBRICANTS- GENERAL		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	6,000,000.00	3,000,000.00
22020803	PLANT/ GENERATOR FUEL COST		500,000.00
22021001	REFRESHMENT & MEALS	500,000.00	1,000,000.00
22021002	HONORARIUM AND SITTING ALLOWANCE	2,000,000.00	5,000,000.00
22021003	PUBLICITY AND ADVERTISMENT	1,500,000.00	5,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,000,000.00	3,000,000.00
220221007	WELFARE PACKAGES	1,000,000.00	30,000,000.00
22021029	OTHER EXPENSES	100,000.00	400,000.00
TOTAL		30,500,000.00	100,000,000.00

OYO STATE OF NIGERIA

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT :OTHERS	2,000,000.00	
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES	250,000.00	-
22020202	TELEPHONE CHARGES	350,000.00	-
22020203	INTERNET ACCESS CHARGES	400,000.00	-
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICES STATIONERIES / COMPUTER COMSUMABLES	2,000,000.00	-
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,000,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	

220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	1,000,000.00	
220206	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020709	CONSULTANCY SERVICES/ FEES		
22020803	PLANT/ GENERATOR FUEL COST		
220210	MISCELLANEOUS EXPENSES - GENERAL		
22021007	WELFARE PACKAGES	1,000,000.00	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	500,000.00	
22021029	OTHER EXPENSES		
220210030	PUBLICENLIGHTENMENT PROGRAMME	500,000.00	
	TOTAL	10,000,000.00	-

OYO STATE OF NIGERIA

**AGENCY CODE 026000100100 - MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		

220201	TRAVELS & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	18,000,000.00	56,750,000.00
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES	-	550,000.00
22020202	TELEPHONE CHARGES	-	200,000.00
22020203	INTERNET ACCESS CHARGES	-	-
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CUNSUMABLES	7,000,000.00	15,000,000.00
22020303	NEWSPAPERS	-	1,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,500,000.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,000,000.00	7,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	10,000,000.00
22020406	OTHER MAINTENANCE SERVICE		10,000,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	2,500,000.00	10,000,000.00
22020502	INTERNATIONAL TRAINING		500,000.00
220206	OTHER SERVICES - GENERAL		
22020605	CLEANING & FUMIGATION SERVICES	1,000,000.00	5,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020709	LEGAL SERVICE	-	1,000,000.00
22020709	CONSULTANCY SERVICES/FEES	-	5,000,000.00
220210	MISCLLENEOUS EXPENSES GENERAL		

22021001	REFRESHMENT & MEALS	500,000.00	1,500,000.00
22021003	PUBLICITY AND ADVERTISEMENTS	6,000,000.00	12,000,000.00
22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00
22021022	PLANNING, MONITORING & EVALUATION	-	6,000,000.00
22021023	RESEARCH & DOCUMENTATION	-	1,000,000.00
22021029	OTHER EXPENSES	6,000,000.00	50,000,000.00
TOTAL		50,000,000.00	200,000,000.00

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**AGENCY CODE 023400200100 - OFFICE OF THE SURVEYOR-GENERAL
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	2,000,000.00	5,000,000.00
22020103	INTERNATIONAL TRAVEL AND TRANSPORT: OTHERS	1,500,000.00	5,000,000.00

220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00
22020202	TELEPHONE CHARGES	-	-
22020203	INTERNET ACCESS CHARGES		200,000.00
220203	MATERIALS AND SUPPLIES-GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,800,000.00	2,500,000.00
22020302	BOOKS		
22020304	MAGAZINES & PERIODICALS		
22020305	PRINTING OF NON SECURITY DOCUMENTS		100,000.00
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	200,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	750,000.00	1,000,000.00
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENT	1,100,000.00	1,000,000.00
220205	TRAINING- GENERAL		
22020501	LOCAL TRAINING	1,000,000.00	-
22020502	INTERNATIONAL TRAINING	500,000.00	-
220207	CONSULTING & PROFESSIONAL SERVICES		
22020701	FINANCIAL CONSULTING		500,000.00
22020701	INFORMATION TECHNOLOGY CONSULTING		500,000.00
22020709	CONSULTING SERVICES/FEES	150,000.00	500,000.00
22020703	LEGAL SERVICES	-	500,000.00

220208	FUEL & LUBRICANTS –GENERAL		
22020801	MOTOR VEHICLE FUEL COST	100,000.00	500,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	100,000.00	250,000.00
22020803	PLANT/GENERATOR FUEL COST	100,000.00	250,000.00
TOTAL		10,000,000.00	20,000,000.00

OYO STATE OF NIGERIA

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT – GENERAL		
22020101	Local Travel & Transport : Training		7,200,000.00
22020102	Local Travel & Transport Others	8,000,000.00	8,000,000.00
22020103	International Travel & Transport : Training		
220202	UTILITIES GENERAL		
22020201	Electricity Charges		

220020202	Telephone Charges	-	500,000.00
220020203	Internet Access Charges	-	300,000.00
220203	MATERIAL & SUPPLY – GENERAL		
22020301	Office Stationeries/Computer Consumables	1,000,000.00	3,000,000.00
22020303	Newspaper		100,000.00
22020304	Magazine and Periodicals		200,000.00
22020305	Printing of non security documents	2,000,000.00	5,000,000.00
220204	MAINTENANCE OF SERVICES – GENERAL		
22020401	Maintenance of motor vehicle/transport equipment	500,000.00	1,000,000.00
22020402	Maintenance of office furniture	500,000.00	2,200,000.00
22020403	Maintenance of office buildings/residential qtrs	1,000,000.00	4,000,000.00
22020404	Maintenance of office/it equipment	500,000.00	500,000.00
22020405	Maintenance of plants/generators	500,000.00	500,000.00
22020406	Other Maintenance Service		500,000.00
220205	TRAINING GENERAL		
22020501	Local Training	1,000,000.00	10,000,000.00
22020502	International training	-	-
220206	OTHER SERVICE-GENERAL		
22020605	Cleaning/Funmigration Service		1,000,000.00
220208	FUEL & LUBRICANTS: GENERAL		
22020801	Motor Vehicle Cost		
22020802	Other Transport Equipment Fuel Cost		

22020803	Plant/ Generator Fuel Cost		
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	Refreshment & Meals		
22021002	Honorarium & Sitting Allowance		500,000.00
22021007	Welfare Packages		500,000.00
22021008	Subscription to Professional Bodies		5,000,000.00
22021014	Annual Budget Expenses & Administration		
22021033	Contingencies – Other recurrent Costs	-	-
2204	GRANTS & CONTRIBUTION GENERAL		
22040109	Grants to Communities / NGO		
TOTAL		15,000,000.00	50,000,000.00

OYO STATE OF NIGERIA

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT – GENERAL		
22020101	Local Travel & Transport Training		
22020102	Local Travel & Transport Others	3,500,000.00	1,000,000.00
220202	UTILITIES GENERAL		

220020201	Electricity Charges	-	-
220020202	Telephone Charges	-	-
220020203	Internet Access Charges	-	-
220203	MATERIAL & SUPPLY – GENERAL		
22020301	Office Stationeries/Computer Consumables	2,000,000.00	1,000,000.00
22020303	Magazines & Periodical		
22020305	Printing of Non Security Documents	1,000,000.00	1,000,000.00
220204	MAINTENANCE OF SERVICES – GENERAL		
22020401	Maintenance of motor vehicle/transport equipment	1,000,000.00	500,000.00
22020402	Maintenance of office furniture	1,000,000.00	500,000.00
22020403	Maintenance of office buildings/residential qtrs	500,000.00	-
22020404	Maintenance of office /IT Equipment	500,000.00	-
22020406	Other Maintenance Services	500,000.00	1,000,000.00
220205	TRAINING GENERAL		
22020501	Local Training	3,500,000.00	4,000,000.00
22020502	International training	-	-
220207	CONSULTING& PROFESSIONAL SERVICES-GENERAL		
22020702	Information Technology Consulting	-	-
22020709	Consultancy Service/ Fees	-	-
220210	MISCELLNEOUS EXPENSES GENERAL		
22021001	Refreshment & Meals	-	-
22021007	Welfare Packages	-	-
22021008	Subscription to Professional Bodies	-	-
22021029	Other Expenses	-	2,000,000.00
220210033	contingencies-other recurrent cost	1,500,000.00	-

	TOTAL	15,000,000.00	11,000,000.00
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OYO STATE OF NIGERIA

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**AGENCY CODE 014700100100 - CIVIL SERVICE COMMISSION
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT – GENERAL		
22020102	Local Travel, Transports and Others	5,060,000.00	10,000,000.00
220202	UTILITIES GENERAL		
22020202	Telephone & Postal Service	350,000.00	-
22020203	Internet Charges	350,000.00	500,000.00
220203	MATERIAL & SUPPLY – GENERAL		
22020301	Office Stationeries / Computer Consumables	1,000,000.00	2,500,000.00
22020306	Printing of Security Document	400,000.00	400,000.00
220204	MAINTENANCE OF SERVICES – GENERAL		

22020401	Maintenance of Vehicles Transport Equipment.	500,000.00	1,500,000.00
22020402	Maintenance of Office Furniture & Equipment.	400,000.00	400,000.00
22020405	Maintenance of Plants &Generators	400,000.00	200,000.00
220205	TRAINING GENERAL		
22020501	Local Training	2,000,000.00	7,500,000.00
220207	CONSULTING& PROFESSIONAL SERVICES-GENERAL		
22020709	Consultant Professional Service	1,000,000.00	10,200,000.00
220210	MISCELLENEOUS EXPENSES GENERAL		
22021006	Postage/Currier(Verification of Certificate)	1,000,000.00	400,000.00
22021007	Welfare Packages	2,540,000.00	2,400,000.00
220201026	Exam Expenses(ASCON)	15,000,000.00	44,000,000.00
	TOTAL	30,000,000.00	80,000,000.00

OYO STATE OF NIGERIA

**AGENCY CODE 031801100100 - MULTI-DOOR COURT HOUSE
SUMMARY OF OVERHEAD COSTS**

Economic		Approved	Approved
Code	Details of Expenditure	Estimates	Estimates

		2019 N	2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT – GENERAL		
22020102	Local Travel, Transports and Others	-	1,000,000.00
220203	MATERIAL & SUPPLY – GENERAL		
22020301	Office Stationeries / Computer Consumables	-	2,500,000.00
22020306	Printing of Security Document	-	1,500,000.00
220204	MAINTENANCE OF SERVICES – GENERAL		
22020401	Maintenance of Vehicles Transport Equipment.	-	-
22020402	Maintenance of Office Furniture & Equipment.	-	-
22020405	Maintenance of Plants &Generators	-	-
TOTAL		-	5,000,000.00

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OYO STATE OF NIGERIA

**AGENCY CODE 031801100100 - JUDICIAL SERVICE COMMISSION
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
220201	TRAVEL & TRANSPORT-GENERAL		

22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	450,000.00	450,000.00
220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES	-	-
22020203	INTERNET ACCESS CHARGES		400,000.00
220203	MATERIAL & SUPPLIES-GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000.00	1,000,000.00
22020304	MAGAZINE & PRIODICALS		
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000.00	1,800,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QRTS		
22020404	MAINTENANCE OF OFFICE/ IT EQUIPMENT	850,000.00	850,000.00
22020406	OTHER MAINTENANCE SERVICES		
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00
22020502	INTERNATIONAL TRAINING		3,000,000.00
220206	OTHER SERVICES-GENERAL		
22020601	SECURITY SERVICES		
220207	CONSULTING& PROFESSIONAL SERVICES-GENERAL		
22020703	LEGAL SERVICES	-	300,000.00
220208	FUEL & LUBRICANTS-GENERAL		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	200,000.00	200,000.00

TOTAL		5,000,000.00	10,000,000.00
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OYO STATE OF NIGERIA

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**AGENCY CODE 023600400100 - COUNCIL FOR ARTS AND CULTURE
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	Local Travel and Transport : Others	5,000,000.00	5,000,000.00
22020104	International Travel & Transport : Others		
220202	UTILITY - GENERAL		
22020201	Electricity Charges		300,000.00
22020203	Internet Access Charges		200,000.00
220203	MATERIAL & SUPPLIES-GENERAL		
22020301	Office Stationeries/Computer Consumables	800,000.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL		

22020401	Maintenance of Motor Vehicle / Transport Equipment	500,000.00	350,000.00
22020402	Maintainance of Office Furniture	100,000.00	400,000.00
22020404	Maintainance of Office / I.T Equipment	-	300,000.00
22020406	Other Maintenance Services		
220205	TRAINING - GENERAL		
22020501	Local Training	600,000.00	1,000,000.00
22020502	International Training	-	-
220206	OTHER SERVICES - GENERAL		
22020605	Cleaning and Fumigation Services	500,000.00	400,000.00
22020803	Plant Generator Fuel Cost	100,000.00	200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020709	Consultancy Services / Fees	200,000.00	-
22040110	Grants, Contribution & Subvention	-	-
220210	MISCELLANEOUS EXPENSES - GENERAL		
22021001	Refreshment and Meals	500,000.00	-
22021002	Honorarium & Sitting Allowance		200,000.00
22021003	Publicity & Advertisements	300,000.00	-
22021007	Welfare Packages	200,000.00	250,000.00
220210073	Research And Documentation	-	-
22021007	Welfare Packages	-	-
220210011	Recruitment And Appointment (Service wide)	-	200,000.00

22021029	Other Expenses	200,000.00	200,000.00
22021029	Other Expenses		
22021032	Fair, Festival, Expo & Summit	21,000,000.00	10,000,000.00
22021032	Fair, Festival, Expo & Summit		
22021033	Contingencies- Other Recurent Cost		
22020104	Cultural Exchange Programme	-	-
TOTAL	TOTAL	30,000,000.00	20,000,000.00

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT GENERAL		
22020102	LOCAL TRAVEL AND TRANSPORT OTHERS	1,500,000.00	2,000,000.00
22020102	INTERNATIONAL TRAVEL AND TRANSPORT OTHERS		7,000,000.00
220202	UTILITIES- GENERAL		
22020201	ELECTRICITY CHARGES	100,000.00	100,000.00

22020202	TELEPHONE CHARGES		
220203	MATERIALS & SUPPLIES- GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	300,000.00	500,000.00
22020304	MAGAZINE AND PERIODICALS		
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,750,000.00	1,850,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	250,000.00
22020406	OTHER MAINTENANCE SERVICES	-	-
220205	TRAINING -GENERAL		
22020501	LOCAL TRAINING	100,000.00	1,250,000.00
22020502	INTERNATIONAL TRAINING	-	-
220206	OTHER SERVICES- GENERAL		
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	350,000.00
220207	CONSULTING & PROFESSIONAL SERVICES		
22020709	CONSULTANCY SERVICES/FEES	-	-
220208	FUEL AND LUBRICANTS- GENERAL		
22020803	PLANT/GENERATOR FUEL COST	-	-
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT & MEALS	-	200,000.00
22021002	HONORARIUM AND SITTING ALLOWANCE	200,000.00	1,000,000.00
22021003	PUBLICITY AND ADVERTISEMENT	200,000.00	500,000.00
22021006	POSTAGE AND COURIER SERVICES	-	-
22021007	WELFARE PACKAGES	2,500,000.00	2,000,000.00
22021021	SPECIAL DAYS/CELEBRATION	3,500,000.00	1,500,000.00
22021022	PLANNING, MONITORING AND EVALUATION	300,000.00	1,000,000.00
22021023	RESEARCH AND DOCUMENTATION	1,000,000.00	500,000.00
22021029	OTHER EXPENSES	-	-
22021032	FAIR, FESTIVAL, EXPO,AND SUMMIT	3,000,000.00	5,000,000.00

TOTAL		15,000,000.00	25,000,000.00
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OYO STATE OF NIGERIA

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**AGENCY CODE 055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVER HEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	12,638,744.91	6,550,000.00
220202	UTILITIES -GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES	100,000.00	-
22020203	INTERNET ACCESS CHARGES	650,000.00	50,000.00
220203	MATERIALS & SUPPLIES-GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,500,000.00	3,500,000.00
22020302	BOOKS	1,000,000.00	100,000.00
22020303	NEWSPAPER		-
22020304	MAGAZINES & PERIODICALS	500,000.00	-

22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	300,000.00
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,500,000.00	2,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	200,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	1,000,000.00	1,000,000.00
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENT		
22020405	MAINTENANCE OF PLANT & GENERATORS		
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	7,700,000.00	6,000,000.00
22020502	INTERNATIONAL TRAINING	10,361,255.09	6,500,000.00
220206	OTHER SERVICES-GENERAL		
22020603	RESIDENTIAL RENT	250,000.00	-
220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL		
22020709	CONSULTANCY SERVICES/FEES	300,000.00	-
220208	FUEL & LUBRICANTS - GENERAL		
22020803	MOTOR VEHICLE COST		
22020803	PLANT/GENERATOR FUEL COST	800,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021007	WELFARE PACKAGES	80,000,000.00	5,000,000.00
22021029	OTHER EXPENSES	7,200,000.00	5,000,000.00
TOTAL		130,000,000.00	37,700,000.00

OYO STATE OF NIGERIA

AGENCY CODE 053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES
SUMMARY OF OVERHEAD COSTS

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	2,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,500,000.00	13,000,000.00
22020103	INTERNATIONAL TRAVEL& TRANSPORT TRAINING	1,000,000.00	2,000,000.00
220202	UTILITY - GENERAL		
22020201	ELECTRICITY CHARGES	50,000.00	100,000.00
22020202	TELEPHONE CHARGES	25,000.00	50,000.00
22020203	INTERNET ACCESS CHARGES	25,000.00	50,000.00
220203	MATERIALS AND SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000.00	2,000,000.00
22020302	BOOKS	25,000.00	50,000.00
22020303	NEWSPAPER	75,000.00	150,000.00

22020304	MAGAZINES & PERIODICALS	50,000.00	100,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	125,000.00	250,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	200,000.00	400,000.00
22020404	MAINTENANCE OF OFFICE IT EQUIPMENT	250,000.00	500,000.00
22020405	MAINTENANCE OF PLANTS /GENERATORS	500,000.00	1,000,000.00
22020406	OTHER MAINTENANCE SERVICES	15,000,000.00	30,000,000.00
220205	TRAINING GENERAL		
22020501	LOCAL TRAINING	2,000,000.00	4,000,000.00
22020502	INTERNATIONAL TRAINING	2,000,000.00	4,000,000.00
220206	OTHER SERVICES-GENERAL		
22020605	CLEANING AND FUMIGATION SERVICES	250,000.00	500,000.00
220207	CONSULTING AND PROFESSIONAL SERVICES - GENERAL		
22020703	CONSULTANCY SERVICE	375,000.00	750,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020803	MOTOR VEHICLE COST	50,000.00	100,000.00
22020803	PLANT/GENERATOR FUEL COST	250,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES - GENERAL		
22021003	PUBLICITY AND ADVERTISEMENTS	250,000.00	500,000.00
22021007	WELFARE PACKAGES	1,500,000.00	3,000,000.00
22021013	CONDUCT OF STAFF PROMOTION EXERCISE	100,000.00	200,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,250,000.00	4,500,000.00
22021022	PLANNING, MONITORING AND EVALUATION	1,000,000.00	2,000,000.00
22021023	RESEARCH AND DOCUMENTATION	100,000.00	200,000.00

22021029	OTHER EXPENSES	257,500,000.00	215,000,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	5,000,000.00	10,000,000.00
22021033	CONTIGENCIES- GRANT AND CONTRIBUTIONS	50,000.00	100,000.00
TOTAL		300,000,000.00	300,000,000.00

OYO STATE OF NIGERIA

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020102	LOCAL TRAVELS & TRANSPORT: OTHERS	500,000.00	100,000.00
220202	UTILITIES GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES	-	-
220203	MATERIAL & SUPPLY-GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000.00	300,000.00
22020302	BOOKS	-	-
22020304	MAGAZINES & PERIODICALS		
22020312	SUPPLIES OF CHEMICALS		450,000.00

220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	500,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	750,000.00	150,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	750,000.00	-
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	500,000.00	1,000,000.00
22020502	INTERNATIONAL TRAINING		
220206	OTHER SERVICES-GENERAL		
22020601	SECURITY SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL		
22020709	CONSULTANCY SERVICES/FEES		
220208	FUEL & LUBRICANTS - GENERAL		
22020803	PLANT/GENERATOR FUEL COST	500,000.00	-
220210	MISCELLANEOUS EXPENSES GENERAL		
22021029	OTHER EXPENSES	500,000.00	-
TOTAL		5,000,000.00	2,000,000.00

OYO STATE OF NIGERIA

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

Economic	Approved	Approved
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Code	Details of Expenditure	Estimates 2019 N	Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT – GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	3,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	2,000,000.00
220202	UTILITY GENERAL		
22020201	ELECTRICITY CHARGES	200,000.00	500,000.00
22020202	TELEPHONE CHARGES	200,000.00	-
22020203	INTERNET ACCESS CHARGES	50,000.00	500,000.00
220203	MATERIALS AND SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000.00	1,000,000.00
22020303	NEWS PAPERS	50,000.00	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	15,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	60,000,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	1,500,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	200,000.00	1,000,000.00

22020404	MAINTENANCE OF OFFICE /IT EQUIPMENT	250,000.00	500,000.00
22020405	MAINTENANCE OF PLANT & GENERATORS	500,000.00	1,000,000.00
22020406	OTHER MAINTENANCE SERVICES		
220205	TRAINING-GENERAL		
22020501	LOCAL TRAINING	1,000,000.00	75,600,000.00
22020502	INTERNATIONAL TRAINING	-	-
220206	OTHER SERVICES-GENERAL		
22020601	SECURITY SERVICES	500,000.00	10,000,000.00
22020605	CLEANING/ FUNMIGATION	200,000.00	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020702	INFORMATION TECHNOLOGY CONSULTING	500,000.00	-
22020703	LEGAL SERVICES	250,000.00	5,000,000.00
22020709	CONSULTANCY SERVICES/FEES		
220208	FUEL & LUBRICANTS-GENERAL		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT & MEALS	500,000.00	2,000,000.00
22021002	HONORARIUM AND SITTING ALLOWANCE	150,000.00	-
22021003	PUBLICITY AND ADVERTISEMENTS	250,000.00	5,000,000.00
22021006	POSTAGE AND COURIER SERVICES		
22021007	WELFARE PACKAGES		
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021022	PLANNING, MONITORING & EVALUATION	1,000,000.00	1,000,000.00
22021023	RESEARCH AND DOCUMENTATION		
22021029	OTHER EXPENSES	700,000.00	12,400,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME		
22021033			

TOTAL		13,000,000.00	200,000,000.00
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OYO STATE OF NIGERIA

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

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT : OTHERS	1,759,200.00	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	0.00
220203	MATERIALS & SUPPLIES GENERAL		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	593,900.00	1,000,000.00
22020304	MAGAZINES & PERIODICALS	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	330,000.00	330,000.00
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENTS	385,000.00	100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	325,000.00	500,000.00

22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	310,000.00	500,000.00
22020406	OTHER MAINTENANCE SERVICES		
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING	3,346,900.00	5,000,000.00
22020502	INTERNATION TRAINING	0.00	0.00
220206	OTHER SERVICES – GENERAL		
22020601	SECURITY SERVICES		
22020601	OFFICE RENT	400,000.00	400,000.00
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		
22021007	WELFARE PACKAGES	7,500,000.00	15,000,000.00
22021030	PUBLIC ENLIGHTMENT PROGRAMME	0.00	0.00
22021032	FAIR FESTIVAL EXPO & SUMMIT	5,150,000.00	5,150,000.00
22021033	CONTINGENCIES - OTHER RECURRENT COSTS	2,400,000.00	4,020,000.00
TOTAL		22,500,000.00	35,000,000.00

OYO STATE OF NIGERIA

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

Economic Code	Details of Expenditure	Approved	Approved Estimates
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		Estimates 2019 N	2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL AND TRANSPORT:OTHERS	5,000,000.00	8,000,000.00
220202	UTILITIES- GENERAL		
22020201	ELECRICITY CHARGES	250,000.00	500,000.00
22020202	TELEPHONE CHARGES	-	-
22020203	INTERNET ACCESS CHARGES	-	-
220203	MATERIAL & SUPPLY- GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,000,000.00	7,500,000.00
22020302	BOOKS	-	-
22020303	MAGAZINE & PERIODICAL	150,000.00	300,000.00
22020305	PRINTING OF NON- SECURITY DOCUMENTS	100,000.00	1,000,000.00
22020307	DRUGS/ LABOURATORY/ MEDICAL SUPPLIES	-	-
220204	MAINTENANCE SERVICES- GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIUPMENT	1,000,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	1,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QTRS	3,000,000.00	5,000,000.00
22020403	MAINTENANCE OF OFFICE / IT EQUIPMENT	2,500,000.00	2,000,000.00
220205	TRAINING- GENERAL		

22020501	LOCAL TRAINING	2,500,000.00	3,000,000.00
22020502	INTERNATIONAL TRAINING	2,000,000.00	15,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL		
22020701	FINACIAL CONSULTING		
22020702	INFORMATION TECHNOLOGY CONSULTING		
22020703	LEGAL SERVICES		
22020709	CONSULTING SERVICE/ FES	1,000,000.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE COST	-	-
22020803	PLANT/ GENERATOR FUEL COST	500,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021003	PUBLICITY AND ADVERTISEMENTS	500,000.00	1,000,000.00
22021004	MEDICAL EXPENSES - LOCAL	250,000.00	500,000.00
22021007	WELFARE PACKAGES	27,500,000.00	25,000,000.00
22021009	SPORTING ACTIVITIES	21,000,000.00	30,000,000.00
22021021	SPECIAL DAYS/ CELEBRATIONS	7,750,000.00	20,000,000.00
22021029	OTHER EXPENSES	8,000,000.00	10,000,000.00
TOTAL		90,000,000.00	135,300,000.00

OYO STATE OF NIGERIA

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

Economic		Approved	Approved
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Code	Details of Expenditure	Estimates 2019 N	Estimates 2020 N
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,000,000.00	7,000,000.00
220202	UTILITY - GENERAL		
22020201	ELECTRICITY CHARGES	500,000.00	200,000.00
22020202	TELEPHONE CHARGES	500,000.00	200,000.00
220203	MATERIALS & SUPPLY GENERAL		
22020301	OFFICE STATIONERY /COMPUTER CONSUMABLES	500,000.00	200,000.00
220204	MAINTENANCE OF SERVICES GENERAL		
22020401	MAINTENANCE OF VEHICLES/TRANSPORT EQUIPMENT	500,000.00	200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	200,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTER	1,500,000.00	600,000.00
22020406	OTHER MAINTAENANCE SERVICE	500,000.00	200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL		
22020709	CONSULTANCY SERVICES/FEES	5,000,000.00	4,000,000.00
22020710	EXTERNAL AUDIT FEES		
220205	TRAINING GENERAL		
22020501	LOCAL TRAINING	3,000,000.00	4,000,000.00
22020502	INTERNATIONAL TRAINING	1,000,000.00	4,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENTS & MEALS	500,000.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	200,000.00
22021003	PUBLICITY & ADVERTISEMENT	500,000.00	200,000.00

22021004	MEDICAL EXPENSES - LOCAL	500,000.00	200,000.00
22021006	POSTAGE AND COURRIER SERVICES	500,000.00	200,000.00
22021007	WELFARE PACKAGES	500,000.00	200,000.00
22021009	SPORTING ACTIVITIES	24,000,000.00	55,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	500,000.00	400,000.00
22021028	SPORTS ACADEMY/SIGN-ON FEES/REGISTRATION ETC	500,000.00	200,000.00
22021029	OTHER EXPENSES	-	7,000,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	-	400,000.00
22021032	FAIR FESTIVAL, EXPO AND SUMMIT	500,000.00	200,000.00
220204110	GRANTS CONTRIBUTIONS AND SUBVENTION	-	-
TOTAL		50,000,000.00	85,000,000.00

OYO STATE OF NIGERIA

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**AGENCY CODE 022000300100 MINISTRY OF BUDGET & ECONOMIC PLANNING
SUMMARY OF OVERHEAD COSTS**

Economic		Approved	Approved
Code	Details of Expenditure	Estimates 2019 N	Estimates 2020 N
2202	OVERHEAD COSTS		
220201	TRAVEL & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	10,000,000.00
220202	UTILITY -GENERAL		

22020201	ELECTRICITY CHARGES	500,000.00	-
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES	500,000.00	1,000,000.00
220203	MATERIAL & SUPPLIES -GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,000,000.00	2,000,000.00
22020303	NEWSPAPERS	500,000.00	-
22020304	MAGAZINES & PERIODICALS	500,000.00	2,000,000.00
220204	MANTENANCE SERVICES -GENERAL		
22020401	MAITENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,000,000.00	1,500,000.00
22020402	MAITENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	10,000,000.00	2,000,000.00
220205	TRAINING -GENERAL		
22020501	LOCAL TRAINING	4,000,000.00	5,000,000.00
22020502	INTERNATIONAL TRAINING	5,000,000.00	15,000,000.00
220208	FUEL & LUBRICANTS -GENERAL		
22020803	PLANT/GENERATOR FUEL COST	500,000.00	100,000.00
220210	MISCELLANEOUS EXPENSES -GENERAL		
22021001	ENTERTAINMENT AND HOSPITALITY	5,000,000.00	200,000.00
22021022	PLANNING, MONITORING AND EVALUATION	5,000,000.00	15,000,000.00
22021023	GENDER MAINSTREAM/ STRATEGY POLICY	5,000,000.00	-
22021023	RESEARCH APPLICATION IN POLICY AND STRATEGY	5,000,000.00	5,000,000.00
22021029	OTHER EXPENSES		40,600,000.00
TOTAL		68,500,000.00	101,400,000.00

**AGENCY CODE 023800400100 - BUREAU OF STATISTICS
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
	OVERHEAD COST		
2202	OVERHEAD COST		
220201	TRAVEL AND TRANSPORT-GENERAL		
22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	1,000,000.00	1,700,000.00
220202	UTILITIES-GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES	-	50,000.00
22020203	INTERNET ACCESS CHARGES	200,000.00	50,000.00
220203	MATERIALS AND SUPPLIES-GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	2,000,000.00	300,000.00
22020302	BOOKS	7,000,000.00	2,000,000.00
22020303	NEWSPAPERS	100,000.00	100,000.00
22020304	MAGAZINES AND PERIODICALS	100,000.00	100,000.00
22020305	PRINTING OF NON-SECURITY DOCUMENTS	400,000.00	200,000.00
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINTENANCE MOTOR VEHICLE/TRANSPORT EQUIPMENT		
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	300,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	200,000.00	350,000.00
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENT	200,000.00	100,000.00

22020405	MAINTENANCE OF PLANT & GENERATORS	100,000.00	-
22020406	OTHER MAINTENANCE SERVICES	-	-
220205	TRAINING-GENERAL		2,000,000.00
22020501	LOCAL TRAINING	2,000,000.00	1,000,000.00
22020502	INTERNATIONAL TRAINING	6,000,000.00	1,500,000.00
22020502	INTERNATIONAL TRAVEL AND TRANSPORT : TRAINING		
220206	OTHER SERVICES-GENERAL		
22020601	SECURITY SERVICES		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
220207	CONSULTING AND PROFESSIONAL SERVICES-GENERAL		
22020701	FINANCIAL CONSULTING	300,000.00	-
22020702	INFORMATION TECHNOLOGY CONSULTING	-	-
22020703	LEGAL SERVICES		
220208	FUEL AND LUBRICANTS-GENERAL		
22020801	MOTOR VEHICLE FUEL COST		50,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	100,000.00	
22020803	PLANT/GENERATOR FUEL COST	-	-
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENTS & MEALS		100,000.00
22021002	PUBLICITY AND ADVERTISEMENT		50,000.00
22021006	POSTAGE AND COURIER SERVICE		10,000.00
22021007	WELFARE PACKAGES		40,000.00
	TOTAL	20,000,000.00	10,000,000.00

**AGENCY CODE 023800400100 - PUBLIC CORPORATIONS' COMMISSION
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020101	Local Travel & Transport:Training	2,000,000.00	1,000,000.00
22020102	Local Travel & Transport:Others Monitoring	1,000,000.00	-
22020103	International Travel & Transport:Training.		-
22020104	International Travel & Transport: Other	1,000,000.00	-
220202	UTILITIES-GENERAL		
22020201	Electricity Charges		500,000.00
22020202	Telephone Charges		
22020203	Internet Access Charges		
220203	MATERIAL & SUPPLY-GENERAL		
22020301	Office Stationeries/Computer Consumable	2,500,000.00	500,000.00
22020302	Books		
22020303	Newspaper	500,000.00	-
22020304	Publication of Scheme of Service for Corporation		
22020305	Printing of Non- Security Document	1,000,000.00	500,000.00

22020306	Printing of Security Document	500,000.00	-
220204	MAINTENANCE OF SERVICES-GENERAL		
22020401	Maintenance of motor vehicle/transport equipment	1,500,000.00	500,000.00
22020402	Maintenance of office furniture	1,000,000.00	500,000.00
22020403	Maintenance of office building/residential qrt	1,500,000.00	1,000,000.00
22020404	Maintenance of office/it equipment	500,000.00	2,000,000.00
22020405	Maintenance of Plants/Generators	500,000.00	500,000.00
22020444	NEPAD/ARM Projects		
22020406	OTHER MAINTANANCE SERVICES	500,000.00	-
22020501	LOCAL TRAINING	500,000.00	2,000,000.00
22021029	OTHER EXPENSES	3,000,000.00	1,000,000.00
	TOTAL	17,500,000.00	10,000,000.00

OYO STATE OF NIGERIA

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**AGENCY CODE 023100100200 - MINISTRY OF ENERGY & MINERAL RESOURCES
SUMMARY OF OVERHEAD COSTS**

Economic Code	Details of Expenditure	Approved Estimates 2019 N	Approved Estimates 2020 N
2202	OVERHEAD COST		
220201	TRAVELS & TRANSPORT - GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,000,000.00

220202	UTILITIES - GENERAL		-
22020201	ELECTRICITY CHARGES		-
22020202	TELEPHONE CHARGES		-
22020203	INTERNET ACCESS CHARGES		500,000.00
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CUNSUMABLES		650,000.00
22020304	MAGAZINE & PERIODICALS		150,000.00
22020305	PRINTING OF NON SECURITY DOCUMENT		-
220204	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE		
22020406	OTHER MAINTENANCE SERVICES		1,000,000.00
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING		2,000,000.00
22020502	INTERNATIONAL TRAINING		-
220206	OTHER SERVICES - GENERAL		
22020605	CLEANING & FUMIGATION SERVICES		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020709	CONSULTANCY SERVICES/FEES		40,000,000.00
220210	MISCLLENEOUS EXPENSES GENERAL		
22021001	REFRESHMENT & MEALS		200,000.00
22021003	PUBLICITY AND ADVERTISEMENTS		200,000.00
22021007	WELFARE PACKAGES		200,000.00
22021022	PLANNING, MONITORING & EVALUATION		100,000.00
22021028	SUBSCRIPTION TO PROFESSIONAL BODIES		1,000,000.00
22021029	OTHER EXPENSES		1,000,000.00
TOTAL		-	50,000,000.00