

DETAILS OF SUPPLEMENTARY 2021 EXPENDITURE FIGURE

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| S/N | IPSAS CODE | ITEMS OF EXPENDITURE | APPROVED ESTIMATES 2020 | APPROVED ESTIMATES 2021 | % |
|-----|------------|---|---------------------------|---------------------------|--------|
| 1 | 21 | Personnel Cost | 54,598,196,033.00 | 65,576,820,844.37 | 20.57 |
| 2 | 2202 | Overhead Cost | 17,968,918,682.00 | 30,690,860,720.00 | 9.63 |
| 3 | 21010103 | Consolidated Revenue Fund Charges | | | |
| | 21010101 | (i) Salaries | 80,000,000.00 | 60,000,000.00 | 0.02 |
| | 22010102 | (ii) Pension | 11,507,984,916.46 | 12,500,000,000.00 | 3.92 |
| | 22010101 | (iii) Gratuities | 2,400,000,000.00 | 2,700,000,000.00 | |
| | 22020604 | (iv) Security Votes | 8,500,000,000.00 | 7,500,000,000.00 | 2.35 |
| | 14030202 | (v) Public Debt Charges | 4,000,000,000.00 | 4,800,000,000.00 | 1.51 |
| | 14030301 | (vi) Repayment of Loan & Other Settlement | 6,580,000,000.00 | 9,500,000,000.00 | 2.98 |
| | 14030303 | (vii) Settlement of Outstanding C C | | | |
| | 22010101 | (viii) Severance Allowance to E & L | 360,000,000.00 | 360,000,000.00 | 0.11 |
| | 22010102 | (ix) State Share Contributory Pension | 830,000,000.00 | 1,225,000,000.00 | 0.38 |
| | 22010102 | (x) State Share Contribution to LG Pension | 350,000,000.00 | 350,000,000.00 | 0.11 |
| | 22010102 | (xi) 10% IGR State Contribution to LG | 800,000,000.00 | 1,200,000,000.00 | 0.38 |
| | 22020902 | (xii) Insurance Scheme | 600,000,000.00 | 500,000,000.00 | 0.16 |
| | 22010102 | (xiii) Oyo State Local Government Pension Board | - | - | - |
| | 22010102 | JSC Pension/Gratuities | 330,000,000.00 | 240,000,000.00 | 0.08 |
| | | C.R.F.C | 36,337,984,916.46 | 40,935,000,000.00 | 12.84 |
| | | Recurrent Expenditure | 108,905,099,631.46 | 137,202,681,564.37 | 43.04 |
| 4 | | Capital Expenditure | 65,182,353,610.00 | 181,568,283,295.63 | 56.96 |
| | | Total | 174,087,453,241.46 | 318,770,964,860.00 | 100.00 |

SUMMARY OF SUPPLEMENTARY 2021 EXPENDITURE FIGURE

| | ITEMS OF EXPENDITURE | APPROVED ESTIMATES 2020 | SUPPLEMENTARY ESTIMATES 2021 |
|-----------------|--------------------------------------|---------------------------|------------------------------|
| | RECURRENT EXPENDITURE | | |
| 2101 | Personnel Costs | 54,598,196,033.00 | 65,576,820,844.37 |
| 2202 | Overhead Costs | 17,968,918,682.00 | 30,690,860,720.00 |
| 21010103 | Consolidated Revenue Fund C | 36,337,984,916.46 | 40,935,000,000.00 |
| | Transfer to Capital Development Fund | | |
| | Contingency Fund (Stabilization) | | |
| | Total (Recurrent Expenditure) | 108,905,099,631.46 | 137,202,681,564.37 |
| 2301 | CAPITAL EXPENDITURE | 65,182,353,610.00 | 181,568,283,295.63 |
| | GRAND TOTAL | 174,087,453,241.46 | 318,770,964,860.00 |