

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR

NOTE NO.50	Agency Code: 011100100100	Function Code	Agency Name: Office of the Executive Governor	Actual 2021	Budget 2021	Function
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70111	SALARY	436,067,310.33	458,934,981.46	Executive Organ and Legislative Organs
			SUB-TOTAL	436,067,310.33	458,934,981.46	
	2202	70111	OVERHEAD COST			
	220201	70111	TRAVEL AND TRANSPORT - GENERAL			
	22020101	70111	LOCAL TRAVEL & TRANSPORT: TRAINING	9,555,000.00	10,000,000.00	Executive Organ and Legislative Organs
	22020102	70111	LOCAL TRAVEL & TRANSPORT: OTHERS	797,837,805.80	800,000,000.00	Executive Organ and Legislative Organs
	220203		MATERIALS AND SUPPLIES - GENERAL			
	22020301	70111	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,153,127.25	20,000,000.00	Executive Organ and Legislative Organs
	22020304	70111	MAGAZINES & PERIODICALS		0.00	Executive Organ and Legislative Organs
	22020305	70111	PRINTING OF NON SECURITY DOCUMENTS	821,350.00	5,000,000.00	Executive Organ and Legislative Organs
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70111	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	49,895,057.43	50,000,000.00	Executive Organ and Legislative Organs
	22020402	70111	MAINTENANCE OF OFFICE FURNITURE		1,000,000.00	Executive Organ and Legislative Organs
	22020403	70111	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	34,942,067.38	50,000,000.00	Executive Organ and Legislative Organs
	22020404	70111	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,341,922.25	5,000,000.00	Executive Organ and Legislative Organs
	22020405	70111	MAINTENANCE OF PLANTS/GENERATORS	6,734,474.00	20,000,000.00	Executive Organ and Legislative Organs
	22020406	70111	OTHER MAINTENANCE SERVICES	1,691,857.50	4,000,000.00	Executive Organ and Legislative Organs
	220205		TRAINING - GENERAL			
	22020501	70111	LOCAL TRAINING	3,392,000.00	20,000,000.00	Executive Organ and Legislative Organs
	22020502	70111	INTERNATIONAL TRAINING	89,870,455.00	100,000,000.00	Executive Organ and Legislative Organs
	22020555	70111	IT CAPACITY BUILDING	300,000.00	2,000,000.00	Executive Organ and Legislative Organs
	220206		OTHER SERVICES - GENERAL			
	22020601	70111	SECURITY SERVICES	886,534,825.00	900,000,000.00	Executive Organ and Legislative Organs
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020709	70111	CONSULTANCY SERVICES/FEES	47,250,000.00	50,000,000.00	Executive Organ and Legislative Organs
	22020710	70111	EXTERNAL AUDIT FEES	0.00	10,000,000.00	Executive Organ and Legislative Organs
	220201		MICELLANEOUS EXPENSES GENERAL			
	22021001	70111	REFRESHMENT & MEALS	4,643,352.00	10,000,000.00	Executive Organ and Legislative Organs
	22021006	70111	POSTAGES & COURIER SERVICES			Executive Organ and Legislative Organs
	22021007	70111	WELFARE PACKAGES	249,663,298.05	250,000,000.00	Executive Organ and Legislative Organs
	22021027	70111	DISASTER MANAGEMENT	1,020,000.00	5,000,000.00	Executive Organ and Legislative Organs
	22021024	70111	PILGRIMAGE AND RELIGIOUS FESTIVALS	144,628,884.00	150,000,000.00	Executive Organ and Legislative Organs
	22021021	70111	SPECIAL DAY CELEBRATION	44,609,932.50	50,000,000.00	Executive Organ and Legislative Organs
	22021029	70111	OTHER EXPENSES	2,385,454,352.50	2,388,000,000.00	Executive Organ and Legislative Organs
			TOTAL OVERHEAD COST	4,773,339,760.66	4,900,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 011100100100	5,209,407,070.99	5,358,934,981.46	
	22020604		SECURITY VOTE	12,682,470,000.00	13,500,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011100100100	Function Code	Agency Name: Office of the Executive Governor	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70111	PURCHASE OF MOTOR VEHICLES	1,822,720,752.07	2,304,572,340.95	Executive Organ and Legislative Organs
	23010108	70111	PURCHASE OF BUSES	1,919,756,250.00	9,395,427,659.05	Executive Organ and Legislative Organs
	23010112	70111	PURCHASE OF OFFICE FURNITURE AND FITTINGS	6,165,612.00	10,900,000.00	Executive Organ and Legislative Organs
	23010113	70111	PURCHASE OF COMPUTERS	199,976,904.93	200,000,000.00	Executive Organ and Legislative Organs
	23010114	70111	PURCHASE OF COMPUTERS PRINTERS	163,400.00	7,000,000.00	Executive Organ and Legislative Organs
	23010123	70111	PURCHASE OF FIRE FIGHTING EQUIPMENT	214,332.00	5,000,000.00	Executive Organ and Legislative Organs
	23010128	70111	PURCHASE OF SECURITY EQUIPMENT	148,883,454.48	200,000,000.00	Executive Organ and Legislative Organs
	23010142	70111	PURCHASE OF NETWORKING DEVICES/PERIPHERALS	29,996,167.00	50,000,000.00	Executive Organ and Legislative Organs
	23010144	70111	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	24,921,148.74	25,000,000.00	Executive Organ and Legislative Organs
	23010145	70111	PURCHASE OF PROJECTORS	0.00	2,000,000.00	Executive Organ and Legislative Organs
	230201		CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL			
	23020101	70111	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5,800,187.50	300,000,000.00	Executive Organ and Legislative Organs
			CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS			
	23020103	70111		24,758,985.75	100,000,000.00	Executive Organ and Legislative Organs
	23020118	70111	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	69,496,735.33	100,000,000.00	Executive Organ and Legislative Organs
	23020123	70111	CONSTRUCTION OF TRAFFIC /STREET LIGHTS			Executive Organ and Legislative Organs
	23030101	70111	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	22,142,276.26	800,000,000.00	Executive Organ and Legislative Organs
	23030121	70111	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	402,615,105.73	500,000,000.00	Executive Organ and Legislative Organs
	23030127	70111	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	0.00	100,000,000.00	Executive Organ and Legislative Organs
	230301		REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL			
	23030102	70111	REHABILITATION / REPAIRS - ELECTRICITY	0.00	30,000,000.00	Executive Organ and Legislative Organs
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050102	70111	COMPUTER SOFTWARE ACQUISITION	3,580,943.68	70,100,000.00	Executive Organ and Legislative Organs
	23050109	70111	SPECIAL PROJECTS AND ASSIGNMENTS	1,788,370,289.99	1,900,000,000.00	Executive Organ and Legislative Organs
	23050112	70111	COUNTERPART FUNDING	0.00	500,000,000.00	Executive Organ and Legislative Organs
	23050119	70111	CONTINGENCIES- CAPITAL	0.00	400,000,000.00	Executive Organ and Legislative Organs
	TOTAL			6,469,562,545.46	17,000,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR

NOTE NO.50	Agency Code: 011100800100	Function Code	Agency Name: State Emergency Management Agency	Actual 2021	Budget 2021	Function
	2202		OVERHEAD COST			
	220201		TRAVEL AND TRANSPORT - GENERAL			
	22020101	70111	Local Travel & Transport: Training	1,327,382.50	1,500,000.00	Executive Organ and Legislative Organs
	22020102	70111	Local Travel & Transport: Others	945,000.00	1,000,000.00	Executive Organ and Legislative Organs
	220203		MATERIALS AND SUPPLIES - GENERAL			
	22020301	70111	Office Stationeries/Computer Consumables	427,177.00	500,000.00	Executive Organ and Legislative Organs
	220204		Maintenance Services General			
	22020401	70111	Maintenance of Motor Vehicle/Transport Equipment	239,654.80	500,000.00	Executive Organ and Legislative Organs
	22020402	70111	Maintenance of Office Furniture	0.00	300,000.00	Executive Organ and Legislative Organs
	22020404	70111	Maintenance of Office/IT Equipment	369,097.50	500,000.00	Executive Organ and Legislative Organs
	22020406	70111	Other Maintenance Services	0.00	500,000.00	Executive Organ and Legislative Organs
	220205		Training General			
	22020501	70111	Local Training	100,000.00	500,000.00	Executive Organ and Legislative Organs
	22020502	70111	International Training	0.00	2,000,000.00	Executive Organ and Legislative Organs
	2202010		Miscellaneous Expenses - General			
	22021001	70111	Refreshment & Meals	0.00	500,000.00	Executive Organ and Legislative Organs

	22021003	70111	PUBLICITY & ADVERTISEMENTS	0.00	1,000,000.00	Executive Organ and Legislative Organs
	22021007	70111	Welfare Packages	483,500.00	500,000.00	Executive Organ and Legislative Organs
	22021022	70111	PLANNING, MONITORING AND EVALUATION	0.00	300,000.00	Executive Organ and Legislative Organs
	22021027	70111	DISASTER MANAGEMENT	1,222,900.00	2,000,000.00	Executive Organ and Legislative Organs
	22021029	70111	Other Expenses	113,000.00	500,000.00	Executive Organ and Legislative Organs
	22021030	70111	PUBLIC ENLIGHTENMENT PROGRAMME	211,000.00	2,000,000.00	Executive Organ and Legislative Organs
	22021033	70111	CONTINGENCIES- OTHER RECURRENT COSTS	0.00	975,000.00	Executive Organ and Legislative Organs
			TOTAL OVERHEAD COST FOR CODE: 011100800100	5,438,711.80	15,075,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011100800100	Function Code	Agency Name: State Emergency Management Agency (SEMA)	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010112	70111	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	40,000,000.00	Executive Organ and Legislative Organs
	23010114	70111	PURCHASE OF COMPUTERS PRINTERS	0.00	500,000.00	Executive Organ and Legislative Organs
	23010146	70111	PURCHASE OF OTHER EQUIPMENT	0.00	1,500,000.00	Executive Organ and Legislative Organs
	230301		REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL			
	23030101	70111	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	90,000,000.00	Executive Organ and Legislative Organs
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70111	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	55,000,000.00	Executive Organ and Legislative Organs
	23050119	70111	CONTINGENCIES- CAPITAL	0.00	3,000,000.00	Executive Organ and Legislative Organs
	TOTAL			0.00	190,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011101000100	Function Code	Agency Name: Bureau of Public Procurement (BPP)	Actual 2021	Budget 2021	Function
	2202		OVERHEAD COST			
	220201		TRAVEL AND TRANSPORT - GENERAL			
	22020102	70111	Local Travel & Transport: Others	0.00	1,500,000.00	Executive Organ and Legislative Organs
	220202		UTILITIES GENERAL			
	22020202	70111	Telephone Charges	0.00	250,000.00	Executive Organ and Legislative Organs
	22020203	70111	Internet Access Charges	0.00	400,000.00	Executive Organ and Legislative Organs
	220203		MATERIALS AND SUPPLIES - GENERAL			
	22020301	70111	Office Stationeries/Computer Consumables	0.00	1,500,000.00	Executive Organ and Legislative Organs
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70111	Maintenance of Motor Vehicle/Transport Equipment	0.00	500,000.00	Executive Organ and Legislative Organs
	22020402	70111	Maintenance of Office Furniture	0.00	500,000.00	Executive Organ and Legislative Organs
	22020404	70111	Maintenance of Office/IT Equipment	0.00	500,000.00	Executive Organ and Legislative Organs
	22020406	70111	Other Maintenance Services	0.00	500,000.00	Executive Organ and Legislative Organs
	220205		TRAINING - GENERAL			
	22020501	70111	Local Training	0.00	1,500,000.00	Executive Organ and Legislative Organs
	22020502	70111	International Training	0.00	3,000,000.00	Executive Organ and Legislative Organs
	22020709	70111	CONSULTANCY SERVICES/FEES	33,123,867.50	100,000,000.00	Executive Organ and Legislative Organs
	2202010		Miscellaneous Expenses - General			
	22021001	70111	Refreshment & Meals	0.00	600,000.00	Executive Organ and Legislative Organs
	22021006	70111	POSTAGES & COURIER SERVICES	0.00	250,000.00	Executive Organ and Legislative Organs
	22021029	70111	OTHER EXPENSES	26,610,885.00	39,000,000.00	Executive Organ and Legislative Organs
			TOTAL OVERHEAD COST FOR CODE: 011101000100	59,734,752.50	150,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50	Agency Code: 011101000100	Function Code	Agency Name: Bureau of Public Procurement (BPP)	Actual 2021	Budget 2021	Function
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	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70111	PURCHASE OF MOTOR VEHICLES	0.00	27,000,000.00	Executive Organ and Legislative Organs
	23010112	70111	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,500,000.00	Executive Organ and Legislative Organs
	23010113	70111	PURCHASE OF COMPUTERS	0.00	10,000,000.00	Executive Organ and Legislative Organs
	23010146	70111	PURCHASE OF OTHER EQUIPMENT	0.00	1,500,000.00	Executive Organ and Legislative Organs
	TOTAL			0.00	40,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code:	Function Code	Agency Name: State Operation Cordinating Unit : (SOCU) YESS-O World Bank Assisted Programme	Actual 2021	Budget 2021	Function
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020101	70111	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	Executive Organ and Legislative Organs
			TOTAL OVERHEAD COST FOR CODE: 011100100103	0.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code:	Function Code	Agency Name: State Operation Cordinating Unit : (SOCU) YESS-O World Bank Assisted Programme	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70111	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	0.00	Executive Organ and Legislative Organs
	TOTAL			0.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code:	Function Code	Agency Name: Oyo State Agency For the Control of AIDS (SACA)	Actual 2021	Budget 2021	Function
	2		EXPENDITURE			
	2202		OVERHEAD COST			
	220201		TRAVEL AND TRANSPORT - GENERAL			
	22020101	70111	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,000,000.00	Executive Organ and Legislative Organs
	22020102	70111	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	Executive Organ and Legislative Organs
	220202		UTILITIES GENERAL			
	22020202	70111	TELEPHONE CHARGES	21,000.00	60,000.00	Executive Organ and Legislative Organs
	22020203	70111	INTERNET ACCESS CHARGES	165,000.00	300,000.00	Executive Organ and Legislative Organs
	220203		MATERIALS AND SUPPLIES - GENERAL			
	22020301	70111	OFFICE STATIONERIES/COMPUTER CONSUMABLES	468,000.00	600,000.00	Executive Organ and Legislative Organs
	22020302	70111	BOOK			Executive Organ and Legislative Organs
	22020303	70111	NEWSPAPER	20,000.00	120,000.00	Executive Organ and Legislative Organs
	22020304	70111	MAGAZINES AND PERIODICALS	0.00	850,000.00	Executive Organ and Legislative Organs
	22020305	70111	PRINTING OF NON SECURITY DOCUMENTS	0.00	300,000.00	Executive Organ and Legislative Organs
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70111	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS	294,100.00	3,000,000.00	Executive Organ and Legislative Organs
	22020402	70111	MAINTENANCE OF OFFICE FURNITURE	0.00	300,000.00	Executive Organ and Legislative Organs
	22020403	70111	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	208,500.00	250,000.00	Executive Organ and Legislative Organs
	22020404	70111	MAINTENANCE OF OFFICE / IT EQUIPMENT	135,000.00	750,000.00	Executive Organ and Legislative Organs
	22020405	70111	MAINTENANCE OF PLANT/ GENERATORS	130,000.00	200,000.00	Executive Organ and Legislative Organs
	22020406	70111	OTHER MAINTENANCE SERVICES	3,000,000.00	3,000,000.00	Executive Organ and Legislative Organs
	220205		TRAINING - GENERAL			
	22020501	70111	LOCAL TRAINNING	100,000.00	5,000,000.00	Executive Organ and Legislative Organs

	220206		OTHER SERVICE-GENERAL			
	22020605	70111	CLEANING /FUNMIGATION SERVICE	115,400.00	300,000.00	Executive Organ and Legislative Organs
	220207		CONSULTING AND PROFESSIONAL SERVICES-GENERAL			
	22020702	70111	CONSULTANCY SERVICES/ FEES	0.00	20,000.00	Executive Organ and Legislative Organs
	22020710	70111	EXTERNAL AUDIT FEES	0.00	1,500,000.00	Executive Organ and Legislative Organs
	220208		FUELS & LUBRICANTS- GENERAL			
	22020801	70111	MOTOR VEHICLE FUEL COST	241,750.00	350,000.00	Executive Organ and Legislative Organs
	22020802	70111	OTHER TRANSPORT FUEL COST	30,000.00	150,000.00	
	22020803	70111	PLANT/ GENERATORS FUEL COST	295,450.00	350,000.00	Executive Organ and Legislative Organs
	220210		MISCELLANEOUS EXPENSES-GENERAL			
	22021001	70111	REFRESHMENT & MEALS	140,000.00	140,000.00	Executive Organ and Legislative Organs
	22021002	70111	HONORARIUM & SITTING ALLOWANCE	2,434,000.00	3,000,000.00	Executive Organ and Legislative Organs
	22021003	70111	PUBLICITY & ADVERTISEMENT	0.00	1,500,000.00	Executive Organ and Legislative Organs
	22021006	70111	POSTAGE & COURIER SERVICES	0.00	200,000.00	Executive Organ and Legislative Organs
	22021007	70111	WELFARE PACKAGES	3,323,000.00	4,000,000.00	Executive Organ and Legislative Organs
	22021022	70111	PLANNING, MONITORING AND EVALUATION	2,997,000.00	6,000,000.00	Executive Organ and Legislative Organs
	22021023	70111	RESEARCH AND DOCUMENTATION		0.00	Executive Organ and Legislative Organs
	22021030	70111	PUBLIC ENLIGHTENMENT PROGRAMME	4,927,984.00	9,000,000.00	Executive Organ and Legislative Organs
	22021032	70111	FAIR, FESTIVAL, EXPO & SUMMIT	0.00	6,560,000.00	Executive Organ and Legislative Organs
	22021033	70111	CONTIGENCIES: OTHER RECURRENT COST	0.00	200,000.00	Executive Organ and Legislative Organs
	TOTAL		OVERHEAD COST	19,046,184.00	50,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011103300100	Function Code	Agency Name: Oyo State Agency for the Control of Aids (SACA)	Actual 2021	Budget 2021	Function
	Economic Code					
	230101		PURCHASE OF FIXED ASSET-GENERAL			
	23010105	70111	PURCHASE OF MOTOR VEHICLES	0.00	60,000,000.00	Executive Organ and Legislative Organs
	23010115	70111	PURCHASE OF PHOTOCOPY MACHINE	0.00	300,000.00	Executive Organ and Legislative Organs
	23010118	70111	PURCHASE OF SCANNERS	0.00	300,000.00	Executive Organ and Legislative Organs
	23010144	70111	PURCHASE OF ELECTRONIC/ELECTRICAL EQUIPMENTS	0.00	1,500,000.00	Executive Organ and Legislative Organs
	23010113	70111	PURCHASE OF COMPUTERS	0.00	2,500,000.00	Executive Organ and Legislative Organs
	23010114	70111	PURCHASE OF COMPUTERS PRINTERS	0.00	300,000.00	Executive Organ and Legislative Organs
	230301		REHABILITATION/REPAIR OF FIXED ASSETS			
	23030121	70111	REHABILITATION/REPAIR OF OFFICE BUILDING	0.00	10,000,000.00	Executive Organ and Legislative Organs
	23030127	70111	REHABILITATION /REPAIRS OF ICT INFRASTRUCTURES	0.00	250,000.00	Executive Organ and Legislative Organs
	23050102	70111	COMPUTER SOFT WARES ACQUISITIONS	0.00	250,000.00	Executive Organ and Legislative Organs
	23050112	70111	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	84,600,000.00	Executive Organ and Legislative Organs
	TOTAL			0.00	160,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011104400100	Function Code	Agency Name: Ministry of Special Duties	Actual 2021	Budget 2021	Function
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70133	SALARY	33,165,070.78	28,558,231.54	Other General Services
	Sub-Total			33,165,070.78	28,558,231.54	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70133	LOCAL TRAVEL & TRANSPORT: OTHERS	5,023,670.04	13,000,000.00	Other General Services
	220202		UTILITIES - GENERAL			
	22020201	70133	ELECTRICITY CHARGES	0.00	100,000.00	Other General Services
	22020202	70133	TELEPHONE CHARGES	0.00	250,000.00	Other General Services
	22020203	70133	INTERNET ACCESS CHARGES	0.00	200,000.00	Other General Services

	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70133	OFFICE STATIONERIES/COMPUTER CONSUMABLES	491,376.25	3,000,000.00	Other General Services
	22020302	70133	BOOK	0.00	20,000.00	Other General Services
	22020303	70133	NEWSPAPER	0.00	500,000.00	Other General Services
	22020304	70133	MAGAZINE & PERIODICALS	0.00	20,000.00	Other General Services
	22020305	70133	PRINTING OF NON SECURITY DOCUMENTS	34,400.00	500,000.00	Other General Services
	22020306	70133	PRINTING OF SECURITY DOCUMENTS	0.00	100,000.00	Other General Services
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70133	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	243,000,000.00	243,000,000.00	Other General Services
	22020402	70133	MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00	Other General Services
	22020403	70133	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	180,000.00	1,500,000.00	Other General Services
	22020404	70133	MAINTENANCE OF OFFICE/IT EQUIPMENTS	177,375.00	2,500,000.00	Other General Services
	22020405	70133	MAINTENANCE OF PLANT/GENERATORS	1,054,537.15	2,000,000.00	Other General Services
	22020406	70133	OTHER MAINTENANCE SERVICES	0.00	560,000.00	Other General Services
	220205		TRAINING - GENERAL			
	22020501	70133	LOCAL TRAINING	1,600,000.00	10,000,000.00	Other General Services
	220210		MISCELLANEOUS EXPENSES - GENERAL			
	22021001	70133	REFRESHMENT AND MEALS	0.00	1,000,000.00	Other General Services
	22021003	70133	PUBLICITY AND ADVERTISEMENTS	0.00	1,500,000.00	Other General Services
	22021007	70133	WELFARE PACKAGES	0.00	1,000,000.00	Other General Services
	22021029	70133	OTHERS EXPENSES	14,962,400.30	15,750,000.00	Other General Services
	22021030	70133	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	2,500,000.00	Other General Services
			TOTAL OVERHEAD COST	266,523,758.74	300,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 011104400100	299,688,829.52	328,558,231.54	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011104400100	Function Code	Agency Name: Ministry of Special Duties	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010112	70133	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,000,000.00	Other General Services
	23010113	70133	PURCHASE OF COMPUTER	0.00	1,000,000.00	Other General Services
	23010114	70133	PURCHASE OF COMPUTER PRINTER	0.00	500,000.00	Other General Services
	23010119	70133	PURCHASE OF GENERATING SET	0.00	300,000.00	Other General Services
	23010123	70133	PURCHASE OF FIRE FIGHTING EQUIPMENTS	0.00	100,000.00	Other General Services
	23010128	70133	PURCHASE OF SECURITY EQUIPMENTS	0.00	200,000.00	Other General Services
	23010144	70133	PURCHASE OF ELECTRONICS / ELECTRICAL	0.00	1,500,000.00	Other General Services
	23010145	70133	PURCHASE OF PROJECTORS	0.00	100,000.00	Other General Services
	23010146	70133	PURCHASE OF OTHER EQUIPMENTS	269,825.00	500,000.00	Other General Services
	230201		CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL			
	23020101	70133	CONSTRUCTION / PROVISION OF OFFICE BUILDING	0.00	32,000,000.00	Other General Services
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70133	SPECIAL PROJECTS / ASSIGNMENT	0.00	1,800,000.00	Other General Services
	TOTAL			269,825.00	40,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 012300100200	Function Code	Agency Name: Oyo State Signage and Advertisement Agency (OYSAA)	Actual 2021	Budget 2021	Function
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70831	SALARY	38,202,763.20	45,202,623.53	

			SUB-TOTAL	38,202,763.20	45,202,623.53	BROADCASTING & PUBLISHING SERVICES
	2202		OVERHEAD COST			
	220201		TRAVEL AND TRANSPORT GENERAL			
	22020101	70831	LOCAL TRAVEL AND TRANSPORT: TRAINING	894,170.54	1,000,000.00	BROADCASTING & PUBLISHING SERVICES
	22020102	70831	LOCAL TRAVEL AND TRANSPORT: OTHERS	690,603.06	1,000,000.00	BROADCASTING & PUBLISHING SERVICES
	220202		UTILITIES GENERAL			
	22020202	70831	TELEPHONE CHARGES	400,000.00	500,000.00	BROADCASTING & PUBLISHING SERVICES
	22020203	70831	INTERNET ACCESS CHARGES	350,000.00	500,000.00	BROADCASTING & PUBLISHING SERVICES
	220203		MATERIAL AND SUPPLIES GENERAL			
	22020301	70831	OFFICE STATIONERIES/COMPUTER CONSUMABLES	489,986.00	1,000,000.00	BROADCASTING & PUBLISHING SERVICES
	22020303	70831	NEWSPAPER	200,000.00	300,000.00	BROADCASTING & PUBLISHING SERVICES
	22020305	70831	PRINTING OF SECURITY DOCUMENTS	348,780.00	500,000.00	BROADCASTING & PUBLISHING SERVICES
	22020306	70831	PRINTING OF NON SECURITY DOCUMENTS	750,000.00	2,000,000.00	BROADCASTING & PUBLISHING SERVICES
	22020307	70831	DRUG/LABORATORY/MEDICAL SERVICE	0.00	1,000,000.00	BROADCASTING & PUBLISHING SERVICES
	22020309	70831	UNIFORMS & OTHER CLOTHING	0.00	1,000,000.00	BROADCASTING & PUBLISHING SERVICES
	220204		MAINTENANCE SERVICES-GENERAL			
	22020401	70831	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	750,000.00	1,500,000.00	BROADCASTING & PUBLISHING SERVICES
	22020402	70831	MAINTENANCE OF OFFICE FURNITURE	750,000.00	1,000,000.00	BROADCASTING & PUBLISHING SERVICES
	22020404	70831	MAINTENANCE OF OFFICE/IT EQUIPMENT	0.00	1,000,000.00	BROADCASTING & PUBLISHING SERVICES
	22020405	70831	MAINTENANCE OF PLANT/GENERATOR	150,000.00	600,000.00	BROADCASTING & PUBLISHING SERVICES
	22020406	70831	OTHER MAINTENANCE SERVICES	178,353.90	1,000,000.00	BROADCASTING & PUBLISHING SERVICES
	220205		TRAINING-GENERAL			
	22020501	70831	LOCAL TRAINING	1,088,000.00	2,000,000.00	BROADCASTING & PUBLISHING SERVICES
	22020601	70831	SECURITY SERVICE	0.00	800,000.00	BROADCASTING & PUBLISHING SERVICES
	22020602	70831	OFFICE RENT	0.00	300,000.00	BROADCASTING & PUBLISHING SERVICES
	22020605	70831	CLEANING/FUMIGATION SERVICE	300,000.00	500,000.00	BROADCASTING & PUBLISHING SERVICES
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020703	70831	LEGAL SERVICE	0.00	200,000.00	BROADCASTING & PUBLISHING SERVICES
	22020710	70831	EXTERNAL AUDIT FEES	0.00	400,000.00	BROADCASTING & PUBLISHING SERVICES
	22020711	70831	PROFESSIONAL FEES	0.00	400,000.00	BROADCASTING & PUBLISHING SERVICES
	220208		FUEL & LUBRICANTS - GENERAL			
	22020801	70831	MOTOR VEHICLE COST	0.00	500,000.00	BROADCASTING & PUBLISHING SERVICES
	22020802	70831	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	800,000.00	BROADCASTING & PUBLISHING SERVICES
	22020803	70831	PLANT/GENERATOR FUEL COST	0.00	700,000.00	BROADCASTING & PUBLISHING SERVICES
	220210		MISCELLANEOUS EXPENSES-GENERAL			
	22021001	70831	REFRESHMENT AND MEALS	420,000.00	500,000.00	BROADCASTING & PUBLISHING SERVICES
	22021002	70831	HONOURARIUM & SITTING ALLOWANCE	150,000.00	500,000.00	BROADCASTING & PUBLISHING SERVICES
	22021003	70831	PUBLICITY & ADVERTISEMENT	350,000.00	1,000,000.00	BROADCASTING & PUBLISHING SERVICES
	22021006	70831	POSTAGES & COURIER SERVICES	0.00	500,000.00	BROADCASTING & PUBLISHING SERVICES
	22021007	70831	WELFARE PACKAGES	0.00	500,000.00	BROADCASTING & PUBLISHING SERVICES
	22021008	70831	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	500,000.00	BROADCASTING & PUBLISHING SERVICES
	22021013	70831	PROMOTION (SERVICE WIDE)	0.00	200,000.00	BROADCASTING & PUBLISHING SERVICES
	22021022	70831	PLANNING, MONITORING AND EVALUATION	0.00	500,000.00	BROADCASTING & PUBLISHING SERVICES
	22021029	70831	OTHER EXPENSES	3,972,272.29	4,000,000.00	BROADCASTING & PUBLISHING SERVICES
	22021030	70831	PUBLIC ENLIGHTENMENT PROGRAMME	450,000.00	1,000,000.00	BROADCASTING & PUBLISHING SERVICES
	22021033	70831	CONTINGENCIES-OTHER RECURRENT COST	180,000.00	300,000.00	BROADCASTING & PUBLISHING SERVICES
			TOTAL OVERHEAD COST	12,862,165.79	30,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 012300100200	51,064,928.99	75,202,623.53	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 012300100200	Function Code	Agency Name: Oyo State Signage and Advertisement Agency (OYSAA)	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70831	PURCHASE OF MOTOR VEHICLE	13,345,500.00	20,000,000.00	BROADCASTING & PUBLISHING SERVICES

	23010112	70831	PURCHASE OF OFFICE FURNITURE AND FITTINGS	177,017.00	5,000,000.00	BROADCASTING & PUBLISHING SERVICES
	23010113	70831	PURCHASE OF COMPUTERS	0.00	1,000,000.00	BROADCASTING & PUBLISHING SERVICES
	23010114	70831	PURCHASE OF COMPUTER PRINTERS	0.00	200,000.00	BROADCASTING & PUBLISHING SERVICES
	23010119	70831	PURCHASE OF POWER GENERATING SET	162,216.05	1,000,000.00	BROADCASTING & PUBLISHING SERVICES
	23010123	70831	PURCHASE OF FIRE FIGHTING EQUIPMENTS	0.00	500,000.00	BROADCASTING & PUBLISHING SERVICES
	23010125	70831	PURCHASE OF LIBRARY BOOKS AND EQUIPMENT	0.00	2,000,000.00	BROADCASTING & PUBLISHING SERVICES
	23010128	70831	PURCHASE OF SECURITY EQUIPMENTS	0.00	500,000.00	BROADCASTING & PUBLISHING SERVICES
	23010140	70831	PURCHASE OF UPS/INVERTERS	0.00	1,500,000.00	BROADCASTING & PUBLISHING SERVICES
	23010144	70831	PURCHASE OF ELECTRONICS/ELECTRICAL	0.00	1,000,000.00	BROADCASTING & PUBLISHING SERVICES
	23010145	70831	PURCHASE OF PROJECTOR	0.00	500,000.00	BROADCASTING & PUBLISHING SERVICES
	23010146	70831	PURCHASE OF OTHER EQUIPMENTS	0.00	4,000,000.00	BROADCASTING & PUBLISHING SERVICES
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
	23020111	70831	CONSTRUCTION/PROVISION OF LIBRARIES	0.00	20,000,000.00	BROADCASTING & PUBLISHING SERVICES
	23020127	70831	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	5,000,000.00	BROADCASTING & PUBLISHING SERVICES
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL			
	23030110	70831	REHABILITATION/REPAIRS - LIBRARIES	0.00	2,000,000.00	BROADCASTING & PUBLISHING SERVICES
	23030118	70831	REHABILITATION/REPAIRS OF RECREATIONAL FACILITIES	0.00	800,000.00	BROADCASTING & PUBLISHING SERVICES
	23030101	70831	REHABILITATION/REPAIRS OF RESIDENTIAL BUILDING	0.00	1,000,000.00	BROADCASTING & PUBLISHING SERVICES
	23030121	70831	REHABILITATION/REPAIRS OF OFFICE BUILDING	0.00	3,000,000.00	BROADCASTING & PUBLISHING SERVICES
	23030127	70831	REHABILITATION/REPAIRS OF ICT EQUIPMENT	0.00	1,000,000.00	BROADCASTING & PUBLISHING SERVICES
	TOTAL			13,684,733.05	70,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 023305100200	Function Code	Agency Name: Mineral Development Agency	Actual 2021	Budget 2021	Function
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARY AND WAGES			
	21010101	70431	SALARY	31,236,154.24	32,636,772.83	Function Coal and Solid Mineral Fuel
	SUB-TOTAL			31,236,154.24	32,636,772.83	
	2202		OVERHEAD COST			
	220201		TRAVEL AND TRANSPORT-GENERAL			
	22020101	70431	LOCAL TRAVEL AND TRANSPORT :TRAINING	390,000.00	3,000,000.00	Function Coal and Solid Mineral Fuel
	22020102	70431	LOCAL TRAVEL AND TRANSPORT: OTHERS	1,599,304.81	2,000,000.00	Function Coal and Solid Mineral Fuel
	220203		MATERIAS AND SUPPLIES - GENERAL			Function Coal and Solid Mineral Fuel
	22020301	70431	OFFICE STATIONERIES /COMPUTER CONSUMABLES	585,650.00	1,000,000.00	Function Coal and Solid Mineral Fuel
	22020305	70431	PRINTING OF NON SECURITY DOCUMENTS	0.00	200,000.00	Function Coal and Solid Mineral Fuel
	220204		MAINTENANCE SERVICES- GENERAL			Function Coal and Solid Mineral Fuel
	22020401	70431	MAINTENANCES OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS	0.00	300,000.00	Function Coal and Solid Mineral Fuel
	22020402	70431	MAINTENANCE OF OFFICE FURNITURE	467,500.00	500,000.00	Function Coal and Solid Mineral Fuel
	22020403	70431	MAINTENANCES OF OFFICE BUILDING/RESIDENTIAL QUARTERS	638,815.00	1,000,000.00	Function Coal and Solid Mineral Fuel
	22020406	70431	OTHER MAINTENANCE SERVICES	450,000.00	2,250,000.00	Function Coal and Solid Mineral Fuel
	220205		TRANING- GENERAL			Function Coal and Solid Mineral Fuel
	22020501	70431	LOCAL TRANING	530,000.00	1,000,000.00	Function Coal and Solid Mineral Fuel
	22020601	70431	SECURITY SERVICES	0.00	800,000.00	Function Coal and Solid Mineral Fuel
	22020605	70431	CLEANING AND FUMIGATION SERVICES	0.00	250,000.00	Function Coal and Solid Mineral Fuel
	22021022	70431	PLANNING MONITORING AND EVALUATION	2,826,000.00	4,000,000.00	Function Coal and Solid Mineral Fuel
	220210		MISCELLANEOUS EXPENSES - GENERAL			Function Coal and Solid Mineral Fuel
	22021029	70431	OTHER EXPENCES	2,516,770.00	3,700,000.00	Function Coal and Solid Mineral Fuel
			TOTAL OVERHEAD COST	10,004,039.81	20,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 023305100200	41,240,194.05	52,636,772.83	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 023305100200	Function Code	Agency Name: Mineral Development Agency	Actual 2021	Budget 2021	Function
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Economic Code					
23			CAPITAL EXPENDITURE		
230101			PURCHASE OF FIXED ASSETS - GENERAL		
23010149	70431		PURCHASE OF GEOLOGICAL EQUIPMENT	0.00	32,000,000.00
230501			ACQUISITION OF NON TANGIBLE ASSETS		
23050109	70431		SPECIAL PROJECTS AND ASSIGNMENTS	49,011,774.82	82,000,000.00
TOTAL				49,011,774.82	114,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011103400200	Function Code	Agency Name: Public Corporations Commission	Actual 2021	Budget 2021	Function
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70133	SALARY	20,549,955.68	24,390,061.72	Other General Services
	Sub-Total			20,549,955.68	24,390,061.72	Other General Services
	2202	70133	OVERHEAD COST			
	220201		TRAVEL AND TRANSPORT - GENERAL			
	22020101	70133	LOCAL TRAVEL & TRANSPORT: TRAINING		0.00	Other General Services
	22020102	70133	LOCAL TRAVEL & TRANSPORT: OTHERS	1,806,189.19	2,000,000.00	Other General Services
	22020104	70133	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	Other General Services
	220202		UTILITIES-GENERAL			
	22020201	70133	ELECTRICITY CHARGES	0.00	500,000.00	Other General Services
	220203		MATERIAL & SUPPLIES-GENERAL			
	22020301	70133	OFFICE STATIONERIES/COMPUTER CONSUMABLES	252,435.00	1,000,000.00	Other General Services
	22020303	70133	NEWSPAPER	0.00	100,000.00	Other General Services
	22020304	70133	MAGAZINES & PERIODICALS	0.00	200,000.00	Other General Services
	22020306	70133	PRINTING OF NON-SECURITY DOCUMENT	0.00	200,000.00	Other General Services
	220204		MAINTENANCE OF SERVICES-GENERAL			
	22020401	70133	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	500,000.00	Other General Services
	22020402	70133	MAINTENANCE OF OFFICE FURNITURE	0.00	200,000.00	Other General Services
	22020403	70133	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QRT	202,786.50	700,000.00	Other General Services
	22020404	70133	MAINTENANCE OF OFFICE/IT EQUIPMENT	158,025.00	1,500,000.00	Other General Services
	22020405	70133	MAINTENANCE OF PLANTS/GENERATORS	0.00	500,000.00	Other General Services
	22020406	70133	OTHER MAINTENANCE SERVICES	450,000.00	600,000.00	Other General Services
	220205		TRAINING-GENERAL			
	22020501	70133	LOCAL TRAINING	150,000.00	1,000,000.00	Other General Services
			TOTAL OVERHEAD COST	3,019,435.69	10,000,000.00	Other General Services
	TOTAL		RECURRENT COST FOR CODE: 011103400200	23,569,391.37	34,390,061.72	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011103400200	Function Code	Agency Name: Public Coporations Commission	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101	70133	PURCHASE OF FIXED ASSETS - GENERAL			
	23010112	70133	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	1,000,000.00	Othe General Services
	23010113	70133	PURCHASE OF COMPUTERS	374,637.50	1,250,000.00	Othe General Services
	23010114	70133	PURCHASE OF COMPUTERS PRINTERS/PHOTOCOPYING MACHIN	0.00	1,000,000.00	Othe General Services
	23010123	70133	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	500,000.00	Othe General Services
	23010128	70133	PURCHASE OF SECURITY EQUIPMENT	0.00	500,000.00	Othe General Services
	23010141	70133	PURCHASE OF COMPUTERS STORAGE	0.00	250,000.00	Othe General Services
	23010142	70133	PURCHASE OF NETWORKING DEVICES	0.00	1,000,000.00	Othe General Services
	23010144	70133	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	0.00	1,000,000.00	Othe General Services
	23010145	70133	PURCHASE OF PROJECTORS	0.00	500,000.00	Othe General Services

	23010146	70133	PURCHASE OF OTHER EQUIPMENT	0.00	600,000.00	Othe General Services
	230301		REHABILITATION REPAIRS OF FIXED ASSETS-GENERAL			
	23030104	70133	REHABILITATION/REPAIR OF WATER FACILITIES	0.00	500,000.00	Othe General Services
	23030121	70133	REHABILITATION REPAIRS OF OFFICE BUILDINGS	0.00	6,000,000.00	Othe General Services
	23030125	70133	REHABILITATION/REPAIR OF POWER GENERATING SET	0.00	500,000.00	Othe General Services
	TOTAL			374,637.50	14,600,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011100300100	Function Code	Agency Name: Oyo State Security Network Agency and Amotekun Corps	Actual 2021	Budget 2021	Function
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70111	SALARY	854,324,205.71	867,600,099.14	Executive Organ and Legislative Organs
	Sub-Total			854,324,205.71	867,600,099.14	
	2202		OVERHEAD COST			
	220202		UTILITIES GENERAL			
	22020201	70111	ELECTRICITY CHARGES	0.00	300,000.00	Executive Organ and Legislative Organs
	22020203	70111	INTERNET ACCESS CHARGES	684,000.00	3,000,000.00	Executive Organ and Legislative Organs
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70111	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,156,925.00	5,000,000.00	Executive Organ and Legislative Organs
	22020305	70111	PRINTING OF NON SECURITY DOCUMENTS	0.00	50,000.00	Executive Organ and Legislative Organs
	220204		MAINTENANCE SERVICES – GENERAL			
	22020401	70111	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	67,000.00	7,500,000.00	Executive Organ and Legislative Organs
	22020403	70111	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	1,160,750.00	3,000,000.00	Executive Organ and Legislative Organs
	22020405	70111	MAINTENANCE OF PLANTS/GENERATORS	34,400.00	1,000,000.00	Executive Organ and Legislative Organs
	220205		TRAINING - GENERAL			
	22020501	70111	LOCAL TRAINING	105,000.00	5,000,000.00	Executive Organ and Legislative Organs
	220207		CONSULTING AND PROFESSIONAL SERVICES - GENERAL			
	22020703	70111	LEGAL FEES	850,000.00	5,000,000.00	Executive Organ and Legislative Organs
	220208		FUELS & LUBRICANTS - GENERAL			
	22020801	70111	MOTORVEHICLE FUEL COST	34,000.00	10,000,000.00	Executive Organ and Legislative Organs
	22020803	70111	PLANT/GENERATORS FUEL COST	104,000.00	1,500,000.00	Executive Organ and Legislative Organs
	20209		FINANCIAL CHARGES - GENERAL			
	22020902	70111	INSURANCE PREMIUM	27,500,000.00	50,000,000.00	Executive Organ and Legislative Organs
	220210		MISCELLANEOUS EXPENSES - GENERAL			
	22021003	70111	PUBLICITY & ADVERTISEMENT	0.00	2,000,000.00	Executive Organ and Legislative Organs
	22021006	70111	POSTAGE & COURIER SERVICES	0.00	200,000.00	Executive Organ and Legislative Organs
	22021014	70111	ANNUAL BUDGET EXPENSES	0.00	200,000.00	Executive Organ and Legislative Organs
	22021029	70111	OTHER EXPENSES	10,158,645.00	19,250,000.00	Executive Organ and Legislative Organs
	TOTAL		TOTAL OVERHEAD COST	42,854,720.00	113,000,000.00	Executive Organ and Legislative Organs
	TOTAL		RECURRENT COST FOR CODE: 011100300100	897,178,925.71	980,600,099.14	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011100300100	Function Code	Agency Name: Oyo State Security Network Agency and Amotekun Corps	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS – GENERAL			
	23010105	70111	PURCHASE OF MOTOR VEHICLES	0.00	140,000,000.00	Executive Organ & Legislative Organ
	23010112	70111	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	25,000,000.00	Executive Organ & Legislative Organ
	23010113	70111	PURCHASE OF COMPUTERS	0.00	10,000,000.00	Executive Organ & Legislative Organ
	23010119	70111	PURCHASE OF POWER GENERATING SETS	0.00	8,000,000.00	Executive Organ & Legislative Organ
	23010128	70111	PURCHASE OF SECURITY EQUIPMENTS	0.00	64,000,000.00	Executive Organ & Legislative Organ

	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS			
	23020102	70111	CONSTRUCTION/PROVISION OF ELECTRICITY	0.00	3,000,000.00	Executive Organ & Legislative Organ
	23020118	70111	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	10,000,000.00	Executive Organ & Legislative Organ
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL			
	23030121	70111	REHABILITATION/REPAIRS OF OFFICE BUILDING	0.00	40,000,000.00	Executive Organ & Legislative Organ
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70111	SPECIAL PROJECTS/ASSIGNMENTS	0.00	50,000,000.00	Executive Organ & Legislative Organ
	TOTAL			0.00	350,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011100300100	Function Code	Agency Name: Oyo State Gaming Board	Actual 2021	Budget 2021	Function
		2202	OVERHEAD COST			
		220201	TRAVEL AND TANSPORT-GENERAL			
		22020101	LOCAL TRAVEL & TRANSPORT:TRAINING	2,382,000.00	5,000,000.00	
		22020102	LOCAL TRAVEL & TRANSPORT:OTHERS	150,000.00	2,000,000.00	
		220202	UTILITIES GENERAL			
		22020202	TELEPHONE CHARGES	0.00	264,000.00	
		22020203	INTERNET ACCESS CHARGES	0.00	2,500,000.00	
		220203	MATERIALS AND SUPPLIES-GENERAL			
		22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	811,012.36	3,000,000.00	
		220204	MAINTENANCE SERVICES-GENERAL			
		22020401	MAINTENANCE OF MOTOR VEHICLES/RANSPORT EQUIPMENTS	321,400.00	2,000,000.00	
		22020402	MAINTENANCE OF OFFICE FURNITURE	40,000.00	1,000,000.00	
		22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	250,800.00	1,000,000.00	
		22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	0.00	500,000.00	
		220205	TRAINING-GENERAL			
		22020501	LOCAL TRAINING	264,000.00	2,000,000.00	
		22020502	INTERNATIONAL TRAINING	3,000,000.00	7,500,000.00	
		220206	OTHER SERVICE-GENERAL			
		22020601	SECURITY SERVICES	150,000.00	3,500,000.00	
		220207	CONSULTING AND PROFESSIONAL SERICES-GENERAL			
		22020701	FINANCIAL CONSULTING	0.00	4,000,000.00	
		22020702	INFORMATION TECHNOLOGY CONSULTING	338,625.00	5,000,000.00	
		22020703	LEGAL FEES	0.00	3,000,000.00	
		22020711	PROFESSIONAL FEES	110,000.00	2,000,000.00	
		220210	MISCELLANEOUS EXPENSES-GENERAL			
		22021001	REFRESHMENT & MEALS	252,600.00	500,000.00	
		22021003	PUBLICITY & ADVERTISEMENT	280,000.00	2,851,000.00	
		22021022	PLANNING, MONITORING & EVALUATION	483,000.00	3,000,000.00	
		22021029	OTHER EXPENSES	659,261.00	10,000,000.00	
		22021030	PUBLIC ENLIGHTENMENT PROGRAMME		1,000,000.00	
		TOTAL	TOTAL OVERHEAD COST	9,492,698.36	61,615,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011100300100	Function Code	Agency Name: Oyo State Gaming Board	Actual 2021	Budget 2021	Function
		Economic Code				
		23	CAPITAL EXPENDITURE			
		230101	PURCHASE OF FIXED ASSETS-GENERAL			
		23010104	PURCHASE OF MOTOR CYCLE	0.00	1,040,000.00	

	23010107		PURCHASE OF TRUCKS	29,169,500.00	45,300,000.00	
	23010108		PURCHASE OF BUSES	0.00	10,000,000.00	
	23010112		PURCHASE OF FURNITURE & FITTINGS	3,000,000.00	5,000,000.00	
	23010114		PURCHASE OF COMPUTER PRINTERS	0.00	2,000,000.00	
	23010115		PURCHASE OF PHOTOCOPYING MACHINE	0.00	2,000,000.00	
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL			
	23030121		REHABILITATION/REPAIRS OF OFFICE BUILDING	9,385,661.19	23,000,000.00	
	23050119		CONTINGENCIES-CAPITAL	0.00	10,000,000.00	
	TOTAL			41,555,161.19	98,340,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011100300100	Function Code	Agency Name: Oyo State Fire Services Agency	Actual 2021	Budget 2021	Function
	2202		OVERHEAD COST			
	220201		TRAVELS & TRANSPORT - GENERAL			
	22020102	70321	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,300,000.00	FIRE PROTECTION SERVICES
	220202		UTILITIES GENERAL			
	22020201	70321	ELECTRICITY CHARGES	0.00	500,000.00	FIRE PROTECTION SERVICES
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70321	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,158,594.00	5,000,000.00	FIRE PROTECTION SERVICES
	22020304	70321	MAGAZINES & PERIODICALS	250,000.00	2,000,000.00	FIRE PROTECTION SERVICES
	22020305	70321	PRINTING OF NON SECURITY DOCUMENTS	0.00	2,000,000.00	FIRE PROTECTION SERVICES
	22020309	70321	UNIFORMS & OTHER CLOTHING	0.00	6,500,000.00	FIRE PROTECTION SERVICES
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70321	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,180,010.00	8,000,000.00	FIRE PROTECTION SERVICES
	22020402	70321	MAINTENANCE OF OFFICE FURNITURE	708,000.00	3,000,000.00	FIRE PROTECTION SERVICES
	22020403	70321	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	795,000.00	5,000,000.00	FIRE PROTECTION SERVICES
	22020404	70321	MAINTENANCE OF OFFICE /IT EQUIPMENTS	612,000.00	2,000,000.00	FIRE PROTECTION SERVICES
	22020405	70321	MAINTENANCE OF PLANTS/GENERATORS	1,345,000.00	2,000,000.00	FIRE PROTECTION SERVICES
	22020406	70321	OTHER MAINTENANCE SERVICES	2,033,080.00	7,000,000.00	FIRE PROTECTION SERVICES
	220205		TRAINING - GENERAL			
	22020501	70321	LOCAL TRAINING	445,000.00	4,000,000.00	FIRE PROTECTION SERVICES
	220208		FUEL & LUBRICANTS-GENERAL			
	22020802	70321	OTHER TRANSPORT EQUIPMENT FUEL COST	2,020,000.00	5,000,000.00	FIRE PROTECTION SERVICES
	22020803	70321	PLANT/GENERATOR FUEL COST	850,000.00	1,000,000.00	FIRE PROTECTION SERVICES
	220210		MISCELLANEOUS EXPENSES -GENERAL			
	22021003	70321	PUBLICITY & ADVERTISEMENT	0.00	1,000,000.00	FIRE PROTECTION SERVICES
	22021007	70321	WELFARE PACKAGES	0.00	1,000,000.00	FIRE PROTECTION SERVICES
	22021021	70321	SPECIAL DAYS/CELEBRATIONS	0.00	1,000,000.00	FIRE PROTECTION SERVICES
	22021022	70321	PLANNING, MONITORING & EVALUATION	0.00	500,000.00	FIRE PROTECTION SERVICES
	22021029	70321	OTHER EXPENSES	350,000.00	5,200,000.00	FIRE PROTECTION SERVICES
	22021030	70321	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	2,000,000.00	FIRE PROTECTION SERVICES
	TOTAL		TOTAL OVERHEAD COST	16,746,684.00	65,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011100300100	Function Code	Agency Name: Oyo State Fire Services Agency	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS- GENERAL			
	23010112	70321	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	60,000,000.00	FIRE PROTECTION SERVICES
	23010113	70321	PURCHASE OF COMPUTERS	0.00	4,000,000.00	FIRE PROTECTION SERVICES
	23010114	70321	PURCHASE OF COMPUTER PRINTERS	0.00	1,000,000.00	FIRE PROTECTION SERVICES

	23010123	70321	PURCHASE OF FIRE FIGHTING EQUIPMENTS	96,757,575.76	300,000,000.00	FIRE PROTECTION SERVICES
	23010144	70321	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	193,500.00	75,000,000.00	FIRE PROTECTION SERVICES
	23010146	70321	PURCHASE OF OTHER EQUIPMENTS	0.00	10,000,000.00	FIRE PROTECTION SERVICES
	230201		CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL			
	23020101	70321	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,063,240.55	200,000,000.00	FIRE PROTECTION SERVICES
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL			
	23030121	70321	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	5,522,971.94	200,000,000.00	FIRE PROTECTION SERVICES
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050119	70321	CONTINGENCIES-CAPITAL	10,283,700.00	50,000,000.00	FIRE PROTECTION SERVICES
	TOTAL			132,820,988.25	900,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR - CONTD

NOTE NO.51	Agency Code: 012500100100	Function Code	Agency Name: Office of the Head of Service	Actual 2021	Budget 2021	Function
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70131	SALARY	50,755,025.04	54,894,171.01	General Personnel Services
	Sub-Total			50,755,025.04	54,894,171.01	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT-GENERAL			
	22020102	70131	LOCAL TRAVEL & TRANSPORT: OTHERS	5,678,873.37	12,000,000.00	General Personnel Services
	220202		UTILITIES - GENERAL			
	22020202	70131	TELEPHONE CHARGES	0.00	200,000.00	General Personnel Services
	22020203	70131	INTERNET ACCESS CHARGES	482,500.00	500,000.00	General Personnel Services
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70131	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,308,885.75	2,300,000.00	General Personnel Services
	22020303	70131	NEWSPAPERS	468,099.00	1,000,000.00	General Personnel Services
	22020304	70131	MAGAZINES & PERIODICALS	0.00	500,000.00	General Personnel Services
	22020305	70131	PRINTING OF NON SECURITY DOCUMENT	1,079,002.38	8,000,000.00	General Personnel Services
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70131	MAINTENANCE OF MOTOR VEHICLES / CAPITAL ASSET	1,852,550.56	2,000,000.00	General Personnel Services
	22020402	70131	MAINTENANCE OF OFFICE FURNITURE & EQUIPMENT	1,175,721.50	2,000,000.00	General Personnel Services
	22020403	70131	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	4,034,291.50	4,000,000.00	General Personnel Services
	220205		TRAINING - GENERAL			
	22020501	70131	LOCAL TRAINING	39,039,000.00	50,000,000.00	General Personnel Services
	22020502	70131	INTERNATIONAL TRAINING	0.00	7,500,000.00	General Personnel Services
	220210		MISCELLANEOUS EXPENSES - GENERAL			
	22021001	70131	ENTERTAINMENT & HOSPITALITY	2,797,000.00	3,000,000.00	General Personnel Services
	22021007	70131	WELFARE PACKAGES	851,617.46	12,000,000.00	General Personnel Services
	22021021	70131	SPECIAL DAYS/ CELEBRATIONS	5,500,000.00	10,000,000.00	General Personnel Services
	22021029	70131	OTHER EXPENSES	31,933,933.75	10,000,000.00	General Personnel Services
	22021032	70131	FAIR, FESTIVAL, EXPO & SUMMIT	24,785,000.00	25,000,000.00	General Personnel Services
			TOTAL OVERHEAD COST	120,986,475.27	150,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 012500100100	171,741,500.31	204,894,171.01	
	22010101		GRATUITY	0.00	240,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.51B	Agency Code: 012500100100	Function Code	Agency Name: Office of the Head of Service	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			

	23010105	70131	PURCHASE OF MOTOR VEHICLES			
	23010108	70131	PURCHASE OF BUSES	0.00	25,000,000.00	General Personnel Services
	23010112	70131	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	3,000,000.00	General Personnel Services
	23010121	70131	PURCHASE OF RESIDENTIAL FURNITURE	0.00	2,000,000.00	
	23010146	70131	PURCHASE OF OTHER EQUIPMENTS	707572.00	10,000,000.00	
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
	23020101	70131	CONSTRUCTION /PROVISION OF OFFICE BUILDING	0.00	5,000,000.00	
	23020127	70131	CONSTRUCTION OF ICT INFRASTRUCTURE	0.00	5,000,000.00	
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70131	SPECIAL PROJECT & ASSIGNMENT	0.00	10,000,000.00	
	23050126	70131	GOVERNANCE INSTITUTION	0.00	20,000,000.00	
	TOTAL			707,572.00	80,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR - CONTD

NOTE NO.51Ci	Agency Code : 023100100100	Function Code	Agency Name: Ministry of Establishments and Trainnig	Actual 2021	Budget 2021	Function
	Economic Code					
	21		PERSONAL COST			
	2101		SALARY			
	210101		SALARY AND WAGES			
	21010101	70131	SALARY	106,528,349.31	101,634,552.53	General personnel Services
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT-GENERAL			
	22020101	70131	LOCAL TRAVEL & TRANSPORT: TRAINING	170,000.00	3,000,000.00	General personnel Services
	22020102	70131	LOCAL TRAVEL & TRANSPORT: OTHERS (LEAVE BONUS)	5,140,674.28	6,000,000.00	General personnel Services
	220203		MATERIAL & SUPPLY-GENERAL			
	22020301	70131	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3009247.00	3,500,000.00	General personnel Services
	22020303	70131	NEWSPAPER	46250.00	200,000.00	General personnel Services
	22020212	70131	PROPOSAL		1,000,000.00	General personnel Services
	220204		MAINTENANCE OF SERVICES - GENERAL			
	22020401	70131	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	402900.00	500,000.00	General personnel Services
	22020403	70131	MAINTENANCE OF OFFICE BUILDING/RESIDENT QUARTERS	1599312.00	2,000,000.00	General personnel Services
	22020404	70131	MAINTENANCE OF OFFICE EQUIPMENT	418700.00	500,000.00	General personnel Services
	22020405	70131	MAINTENANCE OF PLANT/GENERATORS	240650.00	600,000.00	General personnel Services
	22020402	70131	MAINTENANCE OF OFFICE FURNITURE	400,600.00	2,000,000.00	General personnel Services
	220205		TRAINING-GENERAL			
	22020501	70131	LOCAL TRAINING	25,111,500.00	68,500,000.00	General personnel Services
	220206		OTHER SERVICE-GENERAL			
	22020605	70131	CLEANING/FUMIGATION SERVICE	341822.50	500,000.00	General personnel Services
	220208		FUEL & LUBRICANTS-GENERAL			
	22020803	70131	PLANT/GENERATOR FUEL COST	477,300.00	1,000,000.00	General personnel Services
	220210		MISCELLANEOUS EXPENSES-GENERAL			
	22021001	70131	REFRESHMENT & MEALS	948,700.00	1,000,000.00	General personnel Services
	22021003	70131	PUBLICITY & ADVERTISEMENT	239,500.00	500,000.00	General personnel Services
	22021006	70131	POSTAGE & COURIER SERVICES	22,950.00	200,000.00	General personnel Services
	22021007	70131	WALFARE PACKAGES	375,000.00	500,000.00	General personnel Services
	22021011	70131	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	166,800.00	500,000.00	General personnel Services
	22021013	70131	PROMOTION (SERVICE WIDE)	120,000.00	500,000.00	General personnel Services
	22021029	70131	OTHER EXPENSES	5,826,749.13	6,000,000.00	General personnel Services
	22021032	70131	FAIR, FESTIVAL, EXPO AND SUBMIT	0.00	1,500,000.00	General personnel Services
			SUB-TOTAL	45,058,654.91	100,000,000.00	
			TOTAL	151,587,004.22	201,634,552.53	
	22010101		GRATUITY	2,460,043,028.78	2,460,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.51cii	Agency Code : 023100100100	Function Code	Agency Name: Ministry of Establishments and Trainnig	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101	70131	PURCHASE OF FIXED ASSETS-GENERAL			
	23010104	70131	PURCHASE OF MOTOR CYCLE			
	23010105	70131	PURCHASE OF MOTOR VEHICLE	0.00	9,500,000.00	General personnel Services
	23010112	70131	PURCHASE OF OFFICE FURNITURE AND FITTINGS	522,470.68	3,000,000.00	General personnel Services
	23010114	70131	PURCHASE OF COMPUTERS PRINTERS	0.00	1,000,000.00	General personnel Services
	23010119	70131	PURCHASE OF POWER GENERATING SETS	0.00	500,000.00	General personnel Services
	23010123	70131	PURCHASE OF FIRE FIGHTING EQUIPMENTS	0.00	350,000.00	General personnel Services
	23010128	70131	PURCHASE OF SECURITY EQUIPMENTS	0.00	150,000.00	General personnel Services
	23010142	70131	PURCHASE NETWORKING DEVICE/PHERIPHERALS	0.00	22,000,000.00	General personnel Services
	23010144	70131	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	382,427.50	1,500,000.00	General personnel Services
	23010146	70131	PURCHASE OF OTHER EQUIPMENTS	1,940,090.00	2,000,000.00	General personnel Services
			TOTAL	2,844,988.18	40,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR - CONTD

NOTE NO.52	Agency code: 011200300100	Function Code	Agency Name: Oyo State House of Assembly	Actual 2021	Budget 2021	Function
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70111	SALARY	178,041,827.20	245,980,279.12	Executive organ and Legislative organs
	Sub-Total			178,041,827.20	245,980,279.12	
	2202		OVERHEAD COST			
	220201		TRAVEL AND TRANSPORT -GENERAL			
	22020102	70111	LOCAL TRAVEL & TRANSPORT: OTHERS	57,611,758.34	75,901,024.00	Executive organ and Legislative organs
	220202		UTILITIES -GENERAL			
	22020201	70111	ELECTRICITY CHARGES	21,250,000.00	24,000,000.00	Executive organ and Legislative organs
	22020202	70111	TELEPHONE CHARGES		10,000,000.00	
	220203		MATERIALS & SUPPLIES- GENERAL			
	22020301	70111	OFFICE STATIONARIES/COMPUTER CONSUMABLES	20,000,000.00	20,500,000.0	Executive organ and Legislative organs
	22020304	70111	MAGAZINES AND PERIODICALS		15,000,000.0	
	22020305	70111	PRINTING OF NON- SECURITY DOCUMENTS	33,250,000.00	35,000,000.0	Executive organ and Legislative organs
	22020309	70111	UNIFORMS & OTHER CLOTHING	24,550,000.00	50,000,000.0	Executive organ and Legislative organs
	220204		MAINTENANCE SERVICES- GENERAL			
	22020401	70111	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	28,416,447.00	38,648,976.0	Executive organ and Legislative organs
	22020402	70111	MAINTENANCE OF OFFICE FURNITURE		15,000,000.0	
	22020403	70111	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS		27,500,000.0	
	22020406	70111	OTHER MAINTENANCE SERVICES	47,393,065.75	89,000,000.0	Executive organ and Legislative organs
	220205		TRAINING- GENERAL			
	22020501	70111	LOCAL TRAINING	183,144,000.00	200,000,000.0	Executive organ and Legislative organs
	22020502	70111	INTERNATIONAL TRANNING	347,000,000.00	400,000,000.0	Executive organ and Legislative organs
	220206	70111	OTHER SERVICE GENERAL			
	22020605	70111	CLEANING/FURMIGATION SERVICES		10,000,000.0	
	22020709	70111	CONSULTANCY SERVICES/FEES	104,000,000.00	130,000,000.0	Executive organ and Legislative organs
	220210	70111	MISCELLANEOUS EXPENSES GENERAL			
	22021001	70111	REFRESHMENT & MEALS	10,000,000.00	30,250,000.0	Executive organ and Legislative organs
	22021002	70111	HONORARIUM & SITTING ALLOWANCE	89,000,000.00	96,500,000.0	Executive organ and Legislative organs
	22021003	70111	PUBLICITY & ADVERTISEMENTS	47,000,000.00	66,000,000.0	Executive organ and Legislative organs
	22021006	70111	POSTAGES AND COURIER SERVICES	-	1,800,000.0	
	22021007	70111	WELFARE PACKAGES	106,000,000.00	120,000,000.0	Executive organ and Legislative organs
	22021021	70111	SPECIAL DAYS/CELEBRATIONS	42,000,000.00	50,000,000.0	Executive organ and Legislative organs
	22021022	70111	PLANNING, MONITORING AND EVALUATION	46,500,000.00	60,000,000.00	Executive organ and Legislative organs

	22021030	70111	PUBLIC ENLIGHTENMENT PROGRAMME	42,000,000.00	70,000,000.00	Executive organ and Legislative organs
	22021033	70111	CONTINGENCIES-OTHER RECURRENT COST	160,432,900.00	167,250,000.00	Executive organ and Legislative organs
			TOTAL OVERHEAD COST	1,409,548,171.09	1,802,350,000.00	
	TOTAL		RECURRENT COST FOR CODE: 011200300100	1,587,589,998.29	2,048,330,279.12	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.52B	Agency Code: 011200300100	Function Code	Agency Name: Oyo State House of Assembly	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS :GENERAL			
	23010105	70111	PURCHASE OF MOTOR VEHICLES	0.00	370,000,000.00	Executive Organ and Legislative Organs
	23010112	70111	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,565,463.00	20,000,000.00	Executive Organ and Legislative Organs
	23010123	70111	PURCHASE OF FIRE FIGHTING EQUIPMENT	1,214,800.00	3,000,000.00	Executive Organ and Legislative Organs
	23010128	70111	PURCHASE OF SECURITY EQUIPMENT	0.00	12,000,000.00	Executive Organ and Legislative Organs
	23010129	70111	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	50,000,000.00	Executive Organ and Legislative Organs
	23010146	70111	PURCHASE OF OTHER EQUIPMENT	0.00	15,000,000.00	Executive Organ and Legislative Organs
	230201		CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL			
	23020118	70111	CONSTRUCTION /PROVISION OF INFRASTRUCTURES	550,000.00	15,000,000.00	Executive Organ and Legislative Organs
	23020124	70111	CONSTRUCTION OF MARKETS / PARKS	0.00	5,000,000.00	Executive Organ and Legislative Organs
	23020127	70111	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	30,000,000.00	Executive Organ and Legislative Organs
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL			
	23030101	70111	REHABILITATION/REPAIRS OF RESIDENTIAL BUILDING	0.00	25,000,000.00	Executive Organ and Legislative Organs
	23030103	70111	REHABILITATION/REPAIRS-HOUSING	0.00	10,000,000.00	Executive Organ and Legislative Organs
	23030121	70111	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	30,000,000.00	Executive Organ and Legislative Organs
	23050111	70111	COSTITUENCY PROJECTS / EMPOWERMENT PROGRAMME	336,297,117.00	1,920,000,000.00	Executive Organ and Legislative Organs
	TOTAL			342,627,380.00	2,505,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR -CONTD

NOTE NO.53	Agency Code: 011200400100	Function Code	Agency Name: House of Assembly Service Commission	Actual 2021	Budget 2021	Function
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70111	SALARY	25,204,261.02	71,639,406.62	Executive Organ and Legislative Organs
	Sub Total			25,204,261.02	71,639,406.62	
	2202		OVERHEAD COST			
	220201		TRAVEL AND TRANSPORT - GENERAL			
	22020102	70111	LOCAL TRAVEL & TRANSPORT: OTHERS	2,868,048.41	4,000,000.00	Executive Organ and Legislative Organs
	220202		UTILITIES - GENERAL			
	22020203	70111	INTERNET ACCESS CHARGES		500,000.00	Executive Organ and Legislative Organs
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70111	OFFICE STATIONARIES/COMPUTER CONSUMABLES	476,925.00	2,000,000.00	Executive Organ and Legislative Organs
	22020305	70111	PRINTING OF NON SECURITY DOCUMENTS	1,576,835.00	3,000,000.00	Executive Organ and Legislative Organs
	22020309	70111	UNIFORM & OTHER CLOTHING	3,215,000.00	3,500,000.00	Executive Organ and Legislative Organs
	220204		MAINTAINANCE SERVICES - GENERAL			
	22020401	70111	MAINTAINANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	1,127,375.00	2,500,000.00	Executive Organ and Legislative Organs
	22020402	70111	MAINTAINANCE OF OFFICE FURNITURE	240,000.00	2,000,000.00	Executive Organ and Legislative Organs
	22020403	70111	MAINTAINANCE OF OFFICE BUILDING/RESIDENTIAL QRTS		3,000,000.00	Executive Organ and Legislative Organs
	22020404	70111	MAINTAINANCE OF OFFICE/IT EQUIPMENTS	164,000.00	1,000,000.00	Executive Organ and Legislative Organs
	22020406	70111	OTHER MAINTAINANCE SERVICES	735,000.00	8,000,000.00	Executive Organ and Legislative Organs
	220205		TRAINING - GENERAL			

	22020501	70111	LOCAL TRAINING	3,261,000.00	11,000,000.00	Executive Organ and Legislative Organs
	220207		CONSULTING AND PROFESSIONAL SERVICES - GENERAL			
	22020711	70111	PROFESSIONAL FEES	1,000,000.00	1,000,000.00	Executive Organ and Legislative Organs
	22020803	70111	PLANT/GENERATOR FUEL COST	176,000.00	500,000.00	Executive Organ and Legislative Organs
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021001	70111	REFRESHMENT & MEALS	700,000.00	2,000,000.00	Executive Organ and Legislative Organs
	22021002	70111	HONORARIUM & SITTING ALLOWANCE	798,500.00	1,000,000.00	Executive Organ and Legislative Organs
	22021003	70111	PUBLICITY & ADVERTISEMENT	325,000.00	500,000.00	Executive Organ and Legislative Organs
	22021007	70111	WELFARE PACKAGES	4,430,000.00	4,500,000.00	Executive Organ and Legislative Organs
	22021013	70111	PROMOTION SERVICE WIDE	332,468.75	500,000.00	Executive Organ and Legislative Organs
	22021029	70111	OTHER EXPENSES	14,692,000.00	15,000,000.00	Executive Organ and Legislative Organs
	22021033	70111	CONTINGENCIES - OTHER RECURRENT COSTS	570,000.00	4,500,000.00	Executive Organ and Legislative Organs
	Sub Total		TOTAL OVERHEAD COST	36,688,152.16	70,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 011200400100	61,892,413.18	141,639,406.62	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.53B	Agency Code: 011200400100	Function Code	Agency Name: House of Assembly Service Commission	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70111	PURCHASE OF MOTOR VEHICLES	0.00	12,000,000.00	Executive Organ and Legislative Organs
	23010112	70111	PURCHASE OF OFFICE FURNITURE	1,021,900.00	8,000,000.00	Executive Organ and Legislative Organs
	23010114	70111	PURCHASE OF COMPUTERS PRINTERS	0.00	2,000,000.00	Executive Organ and Legislative Organs
	23010123	70111	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	2,000,000.00	Executive Organ and Legislative Organs
	23010128	70111	PURCHASE OF SECURITY EQUIPMENT	0.00	2,000,000.00	Executive Organ and Legislative Organs
	23010144	70111	PURCHASE OF ELECTRONIC/ELECTRICAL EQUIPMENT	4,730,000.00	5,000,000.00	Executive Organ and Legislative Organs
	23010145	70111	PURCHASE OF PROJECTORS	0.00	1,000,000.00	Executive Organ and Legislative Organs
	23010146	70111	PURCHASE OF OTHER EQUIPMENT	5,104,175.80	10,000,000.00	Executive Organ and Legislative Organs
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL			
	23030121	70111	REHABILITATION/REPAIRS OF OFFICE BUILDING	0.00	5,000,000.00	Executive Organ and Legislative Organs
	23030121	70111	REHABILITATION/REPAIRS OF OFFICE EQUIPMENT	0.00	5,000,000.00	Executive Organ and Legislative Organs
	23030121	70111	REHABILITATION/REPAIRS OF ICT EQUIPMENT	3,971,208.00	2,000,000.00	Executive Organ and Legislative Organs
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050102	70111	PURCHASE OF COMPUTER SOFTWARE	0.00	1,000,000.00	Executive Organ and Legislative Organs
	23050119	70111	CONTINGENCIES - CAPITAL	4,637,508.00	10,000,000.00	Executive Organ and Legislative Organs
	TOTAL			19,464,791.80	65,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR -CONTD

NOTE NO.54	Agency Code: 011103500100	Function Code	Agency Name: Oyo State Pensions Board	Actual 2021	Budget 2021	Function
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101	70111	SALARIES AND WAGES			
	21010101	70111	SALARY	23,837,424.91	24,861,804.01	Executive Organ & legislative Organs
	Sub- Total			23,837,424.91	24,861,804.01	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70111	LOCAL TRAVEL & TRANSPORT : OTHERS	1,536,620.45	3,000,000.00	Executive Organ & legislative Organs
	220202		UTILITIES-GENERAL			
	22020201	70111	ELECTRICITY CHARGES	0.00	100,000.00	Executive Organ & legislative Organs
	22020202	70111	TELEPHONE CHARGES	100,000.00	100,000.00	Executive Organ & legislative Organs
	22020203	70111	INTERNET ACCESS CHARGES	80,000.00	150,000.00	Executive Organ & legislative Organs

	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70111	OFFICE STATIONERIES/COMPUTER CONSUMABLES	945,675.00	1,000,000.00	Executive Organ & legislative Organs
	22020304	70111	MAGAZINES & PERIODICALS	100,000.00	100,000.00	Executive Organ & legislative Organs
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70111	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	240,000.00	1,200,000.00	Executive Organ & legislative Organs
	22020402	70111	MAINTENANCE OF OFFICE FURNITURE	185,000.00	200,000.00	Executive Organ & legislative Organs
	22020403	70111	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	150,000.00	200,000.00	Executive Organ & legislative Organs
	22020404	70111	MAINTENANCE OF OFFICE IT EQUIPMENT	188,200.00	200,000.00	Executive Organ & legislative Organs
	220205		TRAINING - GENERAL			
	22020501	70111	LOCAL TRAINING	995,000.00	1,500,000.00	Executive Organ & legislative Organs
	220207		CONSULTING & PROFESSIONAL SERVICE - GENERAL			
	22020709	70111	CONSULTANCY SERVICES/FEES	370,000.00	500,000.00	Executive Organ & legislative Organs
	220208		FUEL & LUBRICANTS - GENERAL			
	22020803	70111	PLANT/GENERATOR FUEL COST	370,000.00	650,000.00	Executive Organ & legislative Organs
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021007	70111	WELFARE PACKAGES	330,000.00	500,000.00	Executive Organ & legislative Organs
	22021029	70111	OTHER EXPENSES	518,625.00	600,000.00	Executive Organ & legislative Organs
			TOTAL OVERHEAD COST	6,109,120.45	10,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 011103500100	29,946,545.36	34,861,804.01	
	22010102		PENSION	11,846,606,414.66	12,500,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.54B	Agency Code: 011103500100	Function Code	Agency Name: Oyo State Pensions Board	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010105	70111	PURCHASE OF MOTOR VEHICLES	0.00	5,500,000.00	Executive Organ & legislative Organs
	23010112	70111	PURCHASE OF OFFICE FURNITURE/FITTINGS	0.00	2,000,000.00	Executive Organ & legislative Organs
	23010115	70111	PURCHASE OF PHOTOCOPYING MARCHINES	0.00	700,000.00	Executive Organ & legislative Organs
	23010142	70111	PURCHASE OF NETWORKING DEVICES/PERIPHERALS	0.00	200,000.00	Executive Organ & legislative Organs
	23010143	70111	PURCHASE OF CAMERAS	0.00	100,000.00	Executive Organ & legislative Organs
	23010146	70111	PURCHASE OF OTHER EQUIPMENT	0.00	500,000.00	Executive Organ & legislative Organs
	230201		CONSTRUCTION/PROVISION OF FIXED ASSET GENERAL			
	23020101	70111	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	300,000.00	Executive Organ & legislative Organs
	230301		REHABILITATION/REPAIR OF FIXED ASSET GENERAL			
	23030121	70111	REHABILITATION/REPAIR OF OFFICE BUILDING	0.00	700,000.00	Executive Organ & legislative Organs
	TOTAL			0.00	10,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR- CONTD

NOTE NO.55	Agency Code: 012300100100	Function Code	Agency Name : Ministry of Information, Culture and Mass Mobilization	Actual 2021	Budget 2021	Function
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARY AND WAGES			
	21010101	70821	SALARY	93,904,187.23	105,200,606.50	Cultural services
	Sub - Total			93,904,187.23	105,200,606.50	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020101	70821	LOCAL TRAVEL & TRANSPORT; TRAINING	0.00	700,000.00	Cultural services
	22020102	70821	LOCAL TRAVEL & TRANSPORT; OTHERS	6,947,696.83	7,000,000.00	Cultural services
	220202		UTILITIES - GENERAL			
	22020201	70821	ELECTRICITY CHARGES	0.00	400,000.00	

	22020202	70821	TELEPHONE CHARGES	0.00	400,000.00	Cultural services
	22020203	70821	INTERNET ACCESS CHARGES	0.00	1,000,000.00	Cultural services
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70821	OFFICE STATIONARIES/COMPUTER CONSUMABLES	706,310.38	800,000.00	Cultural services
	22020303	70821	NEWSPAPERS	0.00	400,000.00	Cultural services
	22020304	70821	MAGAZINES & PERIODICALS	0.00	500,000.00	Cultural services
	22020401	70821	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	1,266,400.00	1,500,000.00	Cultural services
	22020402	70821	MAINTENANCE OF OFFICE FURNITURE	677,157.75	800,000.00	Cultural services
	22020403	70821	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	1,251,705.50	1,500,000.00	Cultural services
	22020404	70821	MAINTENANCE OF OFFICE / IT EQUIPMENT	997,208.20	1,000,000.00	Cultural services
	22020405	70821	MAINTENANCE OF PLANT / GENERATOR	371,408.75	800,000.00	Cultural services
	22020406	70821	OTHER MAINTENANCE SERVICES	704,645.50	800,000.00	Cultural services
	220205		TRAINING - GENERAL			
	22020501	70821	LOCAL TRAINING	925,600.00	3,000,000.00	Cultural services
	220206		OTHER SERVICES - GENERAL			
	22020601	70821	SECURITY SERVICES	284,992.50	800,000.00	Cultural services
	22020605	70821	CLEANING & FUMIGATION SRVICE	290,000.00	800,000.00	Cultural services
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020709	70821	CONSULTANCY SERVICES/FEES	0.00	400,000.00	Cultural services
	220208		FUEL AND LUBRICANT - GENERAL			
	22020801	70821	MOTOR VEHICLE FUEL COST	300,000.00	1,000,000.00	Cultural services
	22020802	70821	OTHER TRANSPORT EQUIPMENT FUEL COST	200,000.00	400,000.00	Cultural services
	22020803	70821	PLANT/GENERATOR FUEL COST	728,000.00	800,000.00	Cultural services
	220210		MISCELLANEOUS EXPENSES - GENERAL			
	22021001	70821	REFRESHMENT & MEALS	180,000.00	400,000.00	Cultural services
	22021003	70821	PUBLICITY & ADVERTISEMENT	9,988,500.00	10,000,000.00	Cultural services
	22021007	70821	WELFARE PACKAGES	0.00	800,000.00	Cultural services
	22021008	70821	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	400,000.00	Cultural services
	22021022	70821	PLANNING, MONITORING AND EVALUATION	0.00	800,000.00	Cultural services
	22021023	70821	RESEARCH AND DOCUMENTATION	139,000.00	1,000,000.00	Cultural services
	22021029	70821	OTHER EXPENSES	2,216,011.25	4,800,000.00	Cultural services
	22021030	70821	PUBLIC ENLIGHTENMENT PROGRAM	502,000.00	5,000,000.00	Cultural services
	22021032	70821	FAIR, FESTIVAL, EXPO AND SUMMIT	3,885,000.00	7,000,000.00	Cultural services
			TOTAL OVERHEAD COST	32,561,636.66	55,000,000.00	
		TOTAL	RECURRENT COST FOR CODE: 012500100100	126,465,823.89	160,200,606.50	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.55B	Agency Code: 012300100100	Function Code	Agency Name : Ministry of Information, Culture and Mass Mobilization	Actual 2021	Budget 2021	Function
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70821	PURCHASE OF MOTOR VEHICLES	0.00	500,000.00	Cultural services
	23010112	70821	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,189,298.00	1,500,000.00	Cultural services
	23010119	70821	PURCHASE OF POWER GENERATING SETS	0.00	250,000.00	Cultural services
	23010123	70821	PURCHASE OF FIRE FIGHTING EQUIPMENT	156,735.00	500,000.00	Cultural services
	23010128	70821	PURCHASE OF SECURITY EQUIPMENT	200,000.00	250,000.00	Cultural services
	23010142	70821	PURCHASE OF NETWORKING DEVICE/PERIPHERALS	0.00	1,500,000.00	Cultural services
	23010144	70821	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	192,425.00	1,000,000.00	Cultural services
	23010145	70821	PURCHASE OF PROJECTORS	0.00	500,000.00	Cultural services
	23010146	70821	PURCHASE OF OTHER EQUIPMENTS	10,766,832.50	20,000,000.00	Cultural services
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
	23020101	70821	CONSRUCTION/PROVITION OF OFFICE BUILDINGS	0.00	10,000,000.00	Cultural services
	23020118	70821	CONSRUCTION/PROVITION OF INFRASTRUCTURE	0.00	10,000,000.00	Cultural services
	23020124	70821	CONSTRUCTION OF MARKETING/THEME PARK (ASO OFI)	0.00	500,000.00	Cultural services

	23030118	70821	REHABILITATION/REPAIRS-RECREATION FACILITIES	180,815.00	500,000.00	Cultural services
	23030121	70821	REHABILITATION/REPAIR OF OFFICE BUILDINGS	379,088.00	500,000.00	Cultural services
	23030127	70821	REHABILITATION/REPAIRS OF ICT EQUIPMENTS	0.00	10,000,000.00	Cultural services
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050102	70821	PURCHASE OF COMPUTER SOFTWARE ACQUISITION	0.00	2,500,000.00	Cultural services
	23050109	70821	SPECIAL PROJECTS AND ASSIGNMENT: DIARIES, CALENDARS, I	9,750,000.00	15,000,000.00	Cultural services
	TOTAL		BUDGET TOTAL	22,815,193.50	75,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.56	Agency code: 012301300100	Function Code	Agency Name: Government Printing Press	Actual 2021	Budget 2021	Function
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70831	SALARY	13,707,709.22	16,153,886.10	Broadcasting and Publishing Services
	Sub-Total			13,707,709.22	16,153,886.10	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT -GENERAL			
	22020102	70831	LOCAL TRAVEL & TRANSPORT: OTHERS	1,460,009.55	1,500,000.00	Broadcasting and Publishing Services
	220203		MATERIALS & SUPPLIES-GENERAL			
	22020301	70831	OFFICE STATIONERIES/COMPUTER CONSUMABLES	284,450.00	300,000.00	Broadcasting and Publishing Services
	22020305	70831	PRINTING OF NON-SECURITY DOCUMENTS	0.00	200,000.00	Broadcasting and Publishing Services
	220204		MAINTENANCE OF SERVICES - GENERAL			
	22020401	70831	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	408,796.50	500,000.00	Broadcasting and Publishing Services
	22020402	70831	MAINTENANCE OF OFFICE FURNITURE	170,887.50	500,000.00	Broadcasting and Publishing Services
	22020403	70831	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	0.00	500,000.00	Broadcasting and Publishing Services
	22020404	70831	MAINTENANCE OF OFFICE /IT EQUIPMENT	179,025.00	500,000.00	Broadcasting and Publishing Services
	220205		TRAINING -GENERAL			
	22020501	70831	LOCAL TRAINING	539,000.00	600,000.00	Broadcasting and Publishing Services
	220206		OTHER SERVICES- GENERAL			
	22020605	70831	CLEANING/FUNMIGATION SERVICES	180,000.00	500,000.00	Broadcasting and Publishing Services
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020709	70831	CONSULTANCY SERVICES/FEES	126,000.00	800,000.00	Broadcasting and Publishing Services
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021029	70831	OTHER EXPENSES	0.00	100,000.00	Broadcasting and Publishing Services
			TOTAL OVERHEAD COST	3,348,168.55	6,000,000.00	
	TOTAL		RECURRENT COST FOR CODE:012301300100	17,055,877.77	22,153,886.10	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.56B	Agency code: 012301300100	Function Code	Agency Name: Government Printing Press	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			

	23010113	70831	PURCHASE OF COMPUTERS	0.00	1,000,000.00	Broadcasting and Publishing Services
	23010129	70831	PURCHASE OF INDUSTRIAL EQUIPMENTS	0.00	74,000,000.00	Broadcasting and Publishing Services
	230301		REHABILITATION/ REPAIRS OF FIXED ASSETS- GENERAL			
	23030121	70831	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	5,000,000.00	Broadcasting and Publishing Services
	TOTAL		TOTAL	0.00	80,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR -CONTD

NOTE NO.57	Agency code: 014000100100	Function Code	Agency Name: Office of the Auditor-General (State)	Actual 2021	Budget 2021	Function
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70111	SALARY	152,736,469.34	158,895,191.98	Executive Organ and Legislative Organs
	Sub-Total			152,736,469.34	158,895,191.98	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT-GENERAL			
	22020101	70111	Local travel & Transport:- Training	100,000.00	8,750,700.00	Executive Organ and Legislative Organs
	22020102	70111	Local travel & Transport:- Others	9,740,526.93	4,375,000.00	Executive Organ and Legislative Organs
	220203		MATERIAL & SUPPLIES GENERAL			
	22020301	70111	Office Stationeries / Computer Consumables	2,253,713.28	2,187,500.00	Executive Organ and Legislative Organs
	22020305	70111	Printing of Non Security Documents	0.00	3,500,000.00	Executive Organ and Legislative Organs
	220204		MAINTENANCE OF SERVICE-GENERAL			
	22020401	70111	Maint. Of Motor Vehicle/Trans Equip	1,020,471.25	2,187,500.00	Executive Organ and Legislative Organs
	22020402	70111	Maintenance of Office furniture	372,585.00	2,187,500.00	Executive Organ and Legislative Organs
	22020403	70111	Maint. of Office Building/Residential Quarter	625,975.00	2,625,000.00	Executive Organ and Legislative Organs
	22020404	70111	Maint.of Office/IT Equipment	979,039.83	656,250.00	Executive Organ and Legislative Organs
	22020405	70111	Maint. of Office Plant/Generators		700,175.00	Executive Organ and Legislative Organs
	220205		TRAINING GENERAL			
	22020501	70111	Local Training	1,362,000.00	4,375,000.00	Executive Organ and Legislative Organs
	22020605	70111	Clearing / Fumigation service	0.00	350,000.00	Executive Organ and Legislative Organs
	220201		MISCELLANEOU & EXPENSES-GENERAL			
	22021002	70111	Honourarium & Sitting Allowance	0.00	350,000.00	Executive Organ and Legislative Organs
	22021006	70111	Postage and Counter Service			Executive Organ and Legislative Organs
	22021007	70111	Welfare Package	0.00	875,000.00	Executive Organ and Legislative Organs
	22021008	70111	Subscription to Professional Bodies			Executive Organ and Legislative Organs
	220210033	70111	Contingencies-Other Recurrent Cost	0.00	1,880,375.00	Executive Organ and Legislative Organs
	SUB-TOTAL			16,454,311.29	35,000,000.00	
	TOTAL		TOTAL RECCURENT COSTFOR CODE:014000100100	169,190,780.63	193,895,191.98	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.57B	Agency Code: 014000100100	Function Code	Agency Name: Office of the Auditor-General (State)	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010105	70111	Purchase of Motor Vehicle/Cycles	0.00	15,000,000.00	Executive Organ and Legislative Organs
	23010112	70111	Purchase pf Furniture & Fittings	365,500.00	1,300,000.00	Executive Organ and Legislative Organs
	23010113	70111	Purchase of Computer	0.00	1,300,000.00	Executive Organ and Legislative Organs
	23010114	70111	Purchase of Printing	0.00	600,000.00	Executive Organ and Legislative Organs
	23010142	70111	Purchase of Networking Devices/Peripheral	0.00	600,000.00	Executive Organ and Legislative Organs

	23010144	70111	Electronics/Electrical Equipment	517,125.00	600,000.00	Executive Organ and Legislative Organs
	230301		REHABILITATION/REPAIRS OF FIXED ASSET- GENERAL			
	23030121	70111	Rehabilitation/Repair of Office building	364,640.00	10,000,000.00	Executive Organ and Legislative Organs
	23050102	70111	Purchase of Computer soft ware	0.00	600,000.00	Executive Organ and Legislative Organs
	TOTAL			1,247,265.00	30,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR -CONTD

NOTE NO.58	AGENCY CODE: 014000100200	Function Code	Agency Name: Office of the Auditor General (Local Government)	Actual 2021	Budget 2021	Function
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARY AND WAGES			
	21010101	70111	SALARY	99,024,806.30	102,845,949.86	Executive Organ and Legislative Organs
	Sub-Total			99,024,806.30	102,845,949.86	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT- GENERAL			
	22020101	70111	LOCAL TRAVEL & TRANSPORT TRAINING	375,000.00	500,000.00	Executive Organ and Legislative Organs
	22020102	70111	LOCAL TRAVEL & TRANSPORT OTHERS	1,457,000.00	5,000,000.00	Executive Organ and Legislative Organs
	220203		MATERIAL & SUPPLY – GENERAL			
	22020301	70111	OFFICE STATIONERIES/COMPUTER CONSUMABLES	849,322.50	1,000,000.00	Executive Organ and Legislative Organs
	22020305	70111	PRINTING OF NON SECURITY DOCUMENTS	875,000.00	1,000,000.00	Executive Organ and Legislative Organs
	220204		MAINTENANCE OF SERVICES – GENERAL			
	22020401	70111	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	675,287.50	1,000,000.00	Executive Organ and Legislative Organs
	22020402	70111	MAINTENANCE OF OFFICE FURNITURE	363,790.00	1,000,000.00	Executive Organ and Legislative Organs
	22020404	70111	MAINTENANCE OF OFFICE /IT EQUIPMENT	350,000.00	500,000.00	Executive Organ and Legislative Organs
	22020405	70111	MAINTENANCE OF PLANT/GENERATOR	1,178,482.50	1,500,000.00	Executive Organ and Legislative Organs
	22020406	70111	OTHER MAINTENANCE SERVICES	1,120,171.00	1,500,000.00	Executive Organ and Legislative Organs
	220205		TRAINING GENERAL			
	22020501	70111	LOCAL TRAINING	985,000.00	1,000,000.00	Executive Organ and Legislative Organs
	220210		MISCELLENEOUS EXPENSES GENERAL			
	22021029	70111	OTHER EXPENSES	446,740.00	1,000,000.00	Executive Organ and Legislative Organs
	TOTAL		TOTAL OVERHEAD COST	8,675,793.50	15,000,000.00	
			TOTAL RECURRENT COST FOR CODE: 014000100200	107,700,599.80	117,845,949.86	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.58B	Agency Code: 014000100200	Function Code	Agency Name: Office of the Auditor General (Local Government)	Actual 2021	Budget 2021	Function
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
			Purchase of fixed Assets-General			
	23010105	70111	Purchase of Motor Vehicle	0.00	15,000,000.00	Executive Organ and Legislative Organs
	23010112	70111	Purchase of office furniture and fittings	190,000.00	5,000,000.00	Executive Organ and Legislative Organs
	23010113	70111	Purchase of computers	0.00	2,000,000.00	Executive Organ and Legislative Organs
	23010114	70111	Purchase of computers printers	0.00	1,000,000.00	Executive Organ and Legislative Organs
	23010123	70111	Purchase of fire fighting Equipments	0.00	500,000.00	Executive Organ and Legislative Organs
	23010144	70111	Purchase of Electronics/Electrical Equipment	179,525.00	1,500,000.00	Executive Organ and Legislative Organs
	23010146	70111	Purchase of other Equipment	382,750.00	3,000,000.00	Executive Organ and Legislative Organs
	230201		Construction/Provision OF Fixed Asset			
	23020101	70111	Construction/ Provision of Office Buildings	0.00	15,000,000.00	Executive Organ and Legislative Organs
	23020118	70111	Construction of Infrastructure	0.00	2,000,000.00	Executive Organ and Legislative Organs
	230301		Rehabilitation/Repairs of Fixed Assets-General			
	23030121	70111	Rehabilitation/Repairs of Office Buildings	749,597.00	5,000,000.00	Executive Organ and Legislative Organs
	TOTAL			1,501,872.00	50,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR- CONTD

NOTE NO.59	Agency Code: 014700100100	Function Code	Agency Name: Civil Service Commission	Actual 2021	Budget 2021	Function
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70111	SALARY	43,744,927.95	35,860,000.04	Executive Organ & Legislative Organs
	Sub-Total			43,744,927.95	35,860,000.04	Executive Organ & Legislative Organs
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT-GENERAL			
	22020102	70111	LOCAL TRAVEL & TRANSPORT: OTHERS	4,513,752.94	10,300,000.00	Executive Organ & Legislative Organs
	220202		UTILITIES-GENERAL			
	22020203	70111	INTERNET ACCESS CHARGES	0.00	100,000.00	Executive Organ & Legislative Organs
	220203		MATERIALS & SUPPLIES-GENERAL			
	22020301	70111	OFFICE STATIONERIES/COMPUTER CONSUMABLES	267,272.75	2,600,000.00	Executive Organ & Legislative Organs
	22020306	70111	PRINTING OF SECURITY DOCUMENTS	706,705.15	1,500,000.00	Executive Organ & Legislative Organs
	220204		MAINTENANCE SERVICES-GENERAL			
	22020401	70111	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	963,527.15	2,500,000.00	Executive Organ & Legislative Organs
	22020402	70111	MAINTENANCE OF OFFICE FURNITURE	0.00	2,500,000.00	Executive Organ & Legislative Organs
	22020405	70111	MAINTENANCE OF PLANTS/GENERATORS	0.00	500,000.00	Executive Organ & Legislative Organs
	220205		TRAINING - GENERAL			
	22020501	70111	LOCAL TRAINING	495,000.00	7,500,000.00	Executive Organ & Legislative Organs
	220207		CONSULTING & PROFESSIONAL SERVICES-GENERAL			
	22020709	70111	CONSULTANCY SERVICES/FEES	0.00	4,000,000.00	Executive Organ & Legislative Organs
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021006	70111	POSTAGES & COURIER SERVICES	0.00	500,000.00	Executive Organ & Legislative Organs
	22021007	70111	WELFARE PACKAGES	1,300,000.00	4,000,000.00	Executive Organ & Legislative Organs
	22021026	70111	EXAMINATION EXPENSES	8,865,698.00	18,000,000.00	Executive Organ & Legislative Organs
			TOTAL OVERHEAD COST	17,111,955.99	54,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 014700100100	60,856,883.94	89,860,000.04	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD.
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.59B	Agency Code: 014700100100	Function Code	Agency Name: Civil Service Commission	Actual 2021	Budget 2021	Function
	Economic Code					
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010104	70111	PURCHASE OF MOTOR CYCLES	0.00	700,000.00	Executive Organ & Legislative Organs
	23010105	70111	PURCHASE OF MOTOR VEHICLES	0.00	4,000,000.00	Executive Organ & Legislative Organs
	23010112	70111	PURCHASE OF OFFICE FURNITURE & FITTINGS	378,630.00	7,000,000.00	Executive Organ & Legislative Organs
	23010125	70111	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	800,000.00	Executive Organ & Legislative Organs
	23010128	70111	PURCHASE OF OTHER EQUIPMENT	0.00	500,000.00	Executive Organ & Legislative Organs
	23010142	70111	PURCHASE OF NETWORKING DEVICES/PERIPHERALS	0.00	1,500,000.00	Executive Organ & Legislative Organs
	23010144	70111	PURCHASE OF ELECTRIC/ ELECTRONIC EQUIPMENT	382,610.25	2,000,000.00	Executive Organ & Legislative Organs
	23010146	70111	PURCHASE OF OTHER EQUIPMENT	177,940.00	5,000,000.00	Executive Organ & Legislative Organs
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL			
	23030121	70111	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	5,056,317.00	7,000,000.00	Executive Organ & Legislative Organs
	23030121	70111	REHABILITATION/REPAIR OF OFFICE EQUIPMENT	0.00	1,500,000.00	Executive Organ & Legislative Organs
	TOTAL			5,995,497.25	30,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR- CONTD

NOTE NO.60	Agency Code: 055100100100	Function Code	Agency Name:Ministry Of Local Government And Chieftaincy Matters	Actual 2021	Budget 2021	Function
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70133	SALARY	170,039,659.48	172,158,031.30	Other General Services
	SUB - TOTAL			170,039,659.48	172,158,031.30	
	2202		OVER HEAD COST			
	220201		TRAVEL & TRANSPORT- GENERAL			
	22020102	70133	LOCAL TRAVEL & TRANSPORT- OTHERS	3,572,782.66	7,500,000.00	Other General Services
	220202		UTILITIES - GENERAL			
	22020202	70133	TELEPHONE CHARGES	0.00	100,000.00	Other General Services
	22020203	70133	INTERNET ACCESS CHARGES	0.00	100,000.00	Other General Services
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70133	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	1,927,049.25	3,950,000.00	Other General Services
	22020305	70133	PRINTING OF NON SECURITY DOCUMENTS	387,600.00	500,000.00	Other General Services
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70133	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	663,450.00	2,400,000.00	Other General Services
	22020402	70133	MAINTENANCE OF OFFICE FURNITURE	47,500.00	250,000.00	Other General Services
	22020403	70133	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	912,323.50	1,000,000.00	Other General Services
	220205		TRAINING - GENERAL			
	22020501	70133	LOCAL TRAINING	1,338,000.00	3,500,000.00	Other General Services
	220208		FUEL & LUBRICANTS - GENERAL			
	22020803	70133	PLANT/GENERATOR FUEL COST	570,000.00	700,000.00	Other General Services
	220210		MISCELLANEOUS EXPENSES - GENERAL			
	22021007	70133	WELFARE PACKAGES	190,000.00	6,050,000.00	Other General Services
	22021029	70133	OTHER EXPENSES	189,200.00	2,000,000.00	Other General Services
			TOTAL OVER HEAD COST	9,797,905.41	28,050,000.00	
	TOTAL		RECURRENT COST FOR CODE: 055100100100	179,837,564.89	200,208,031.30	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR- CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.60B	Agency Code: 055100100100	Function Code	Agency Name:Ministry Of Local Government And Chieftaincy Matters	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70133	PURCHASE OF MOTOR VEHICLES	0.00	12,500,000.00	
	23010112	70133	PURCHASE OF OFFICE FURNITURE AND FITTING	699,825.00	5,000,000.00	Other General Services
	23010115	70133	PURCHASE OF PHOTOCOPY MACHINES	0.00	2,000,000.00	Other General Services
	23010146	70133	PURCHASE OF OTHER EQUIPMENT	1,088,324.50	3,000,000.00	Other General Services
	230301		REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL			
	23030121	70133	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	378,231.00	7,500,000.00	Other General Services
			TOTAL	2,166,380.50	30,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR- CONTD.

NOTE NO.61	Agency Code: 012500600100	Function Code	Agency Name : Simeon Adebó Staff Development Centre	Actual 2021	Budget 2021	Function
	220201		TRAVEL & TRANSPORT-GENERAL			
	22020102	70131	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	200,000.00	GENERAL PERSONEL SERVICE

	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70131	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	746,645.50	1,300,000.00	GENERAL PERSONEL SERVICE
	22020303	70131	NEWSPAPERS	84,000.00	100,000.00	GENERAL PERSONEL SERVICE
	220204	70131	MAINTENANCE SERVICES-GENERAL			
	22020402	70131	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	GENERAL PERSONEL SERVICE
	22020404	70131	MAINTENANCE OF OFFICE/IT EQUIPMENT	100,000.00	100,000.00	GENERAL PERSONEL SERVICE
	22020405	70131	MAINTANANCE OF PLANT/GENERATORS	0.00	250,000.00	GENERAL PERSONEL SERVICE
	22020406	70131	OTHER MAINTENANCE SERVICES	524,706.00	750,000.00	GENERAL PERSONEL SERVICE
	220205		TRAINING -GENERAL			
	22020501	70131	LOCAL TRAINING	3,102,500.00	5,000,000.00	GENERAL PERSONEL SERVICE
	22020601	70131	SECURITY SERVICES	100,000.00	100,000.00	GENERAL PERSONEL SERVICE
	22020603	70131	CLEANING/FUNMIGATION	89,225.00	100,000.00	GENERAL PERSONEL SERVICE
	220207		CONSULTING & PROFESSIONAL SERVICES- GENERAL			
	22020709	70131	CONSULTANCY SERVICES/FEES	0.00	500,000.00	GENERAL PERSONEL SERVICE
	22020711	70131	PROFESSIONAL FEE	0.00	100,000.00	GENERAL PERSONEL SERVICE
	220208		FUEL & LUBRICANTS- GENERAL			
	22020803	70131	PLANT/ GENERATOR FUEL COST	50,000.00	100,000.00	GENERAL PERSONEL SERVICE
	220210		MISCELLANEOUS EXPENSES-GENERAL			
	22021008	70131	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	100,000.00	GENERAL PERSONEL SERVICE
	22021029	70131	OTHER EXPENSES	899,032.00	1,200,000.00	GENERAL PERSONEL SERVICE
			TOTAL OVERHEAD COST	5,796,108.50	10,000,000.00	
	TOTAL		RECURRENT COST FOR CODE 012300100100	5,796,108.50	10,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.61B	Agency Code: 012500600100	Function Code	Agency Name : Simeon Adebayo Staff Development Centre	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010112	70131	PURCHASE OF OFFICE FURNITURE AND FITTINGS	894,037.50	1,000,000.00	GENERAL PERSONEL SERVICE
	23010146	70131	PURCHASE OF OTHER EQUIPMENTS	911,420.00	1,000,000.00	GENERAL PERSONEL SERVICE
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL			
	23020101	70131	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	18,000,000.00	GENERAL PERSONEL SERVICE
	TOTAL			1,805,457.50	20,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ADMINISTRATION SECTOR - CONTD

NOTE NO.62	Agency Code: 014800100100	Function Code	Agency Name: Oyo State Independent Electoral Commission	Actual 2021	Budget 2021	Function
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70111	SALARY	19,188,973.85	18,558,420.15	Executive Organ and Legislative Organs
	Sub-Total			19,188,973.85	18,558,420.15	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020101	70111	LOCAL TRAVEL & TRANSPORT: TRAINING	3,743,400.00	15,500,000.00	Executive Organ and Legislative Organs
	22020102	70111	LOCAL TRAVEL & TRANSPORT: OTHERS	5,859,956.52	20,000,000.00	Executive Organ and Legislative Organs
	22020104	70111	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	20,000,000.00	Executive Organ and Legislative Organs
	220202		UTILITY GENERAL			
	22020201	70111	ELECTRICITY CHARGES	0.00	500,000.00	Executive Organ and Legislative Organs
	22020202	70111	TELEPHONE CHARGES			Executive Organ and Legislative Organs
	22020203	70111	INTERNET ACCESS CHARGES	277,400.00	1,000,000.00	Executive Organ and Legislative Organs
	220203		MATERIALS AND SUPPLIES-GENERAL			
	22020301	70111	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,247,050.00	2,500,000.00	Executive Organ and Legislative Organs
	22020303	70111	NEWS PAPERS	0.00	500,000.00	Executive Organ and Legislative Organs

	22020305	70111	PRINTING OF NON SECURITY DOCUMENTS	90,000,000.00	145,500,000.00	Executive Organ and Legislative Organs
	22020306	70111	PRINTING OF SECURITY DOCUMENTS	279,500,000.00	300,000,000.00	Executive Organ and Legislative Organs
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70111	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	450,130.00	2,500,000.00	Executive Organ and Legislative Organs
	22020402	70111	MAINTENANCE OF OFFICE FURNITURE	980,000.00	2,500,000.00	Executive Organ and Legislative Organs
	22020403	70111	MAINTENANCE OF OFFICE BUILDING/RESIDENCE	2,759,900.00	15,000,000.00	Executive Organ and Legislative Organs
	22020404	70111	MAINTENANCE OF OFFICE/ IT EQUIPMENT	2,023,500.00	5,000,000.00	Executive Organ and Legislative Organs
	22020405	70111	MAINTENANCE OF PLANT/GENERATORS	1,997,000.00	5,000,000.00	Executive Organ and Legislative Organs
	22020406	70111	OTHER MAINTENANCE SERVICES	415,000.00	1,000,000.00	Executive Organ and Legislative Organs
	220205		TRAINING-GENERAL			
	22020501	70111	LOCAL TRAINING	145,000,000.00	153,000,000.00	Executive Organ and Legislative Organs
	22020502	70111	INTERNATIONAL TRAINING	0.00	15,000,000.00	Executive Organ and Legislative Organs
	220206		OTHER SERVICE-GENERAL			
	22020601	70111	SECURITY SERVICES	70,000,000.00	80,000,000.00	Executive Organ and Legislative Organs
	22020605	70111	CLEANING FORMIGATION SERVICES	986,500.00	2,000,000.00	Executive Organ and Legislative Organs
	220207		CONSULTING & PROFESSIONAL SERVICES-GENERAL			
	22020702	70111	INFORMATION TECHNOLOGY CONSULTING	0.00	10,000,000.00	Executive Organ and Legislative Organs
	22020703	70111	LEGAL SERVICES	70,000,000.00	80,000,000.00	Executive Organ and Legislative Organs
	22020709	70111	CONSULTANCY SERVICES/FEES	0.00	2,000,000.00	Executive Organ and Legislative Organs
	220208		FUEL & LUBRICANTS-GENERAL			
	22020802	70111	OTHER TRANSPORT EQUIPMENT FUEL COST	670,800.00	1,000,000.00	Executive Organ and Legislative Organs
	22020803	70111	PLANT/GENERATOR FUEL COST	292,700.00	1,000,000.00	Executive Organ and Legislative Organs
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021001	70111	REFRESHMENT & MEALS	1,672,470.00	5,000,000.00	Executive Organ and Legislative Organs
	22021002	70111	HONOURARIUM AND SITTING ALLOWANCE	1,750,000.00	50,000,000.00	Executive Organ and Legislative Organs
	22021003	70111	PUBLICITY & ADVERTISEMENT	30,000,000.00	30,000,000.00	Executive Organ and Legislative Organs
	22021006	70111	POSTAGE AND COURIER SERVICES	0.00	500,000.00	Executive Organ and Legislative Organs
	22021008	70111	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	5,000,000.00	Executive Organ and Legislative Organs
	22021022	70111	PLANNING, MONITORING & EVALUATION	2,063,000.00	7,500,000.00	Executive Organ and Legislative Organs
	22021023	70111	RESEARCH AND DOCUMENTATION	0.00	4,000,000.00	Executive Organ and Legislative Organs
	22021029	70111	OTHER EXPENSES	0.00	2,500,000.00	Executive Organ and Legislative Organs
	22021030	70111	PUBLIC ENLIGHTENMENT PROGRAMME	5,000,000.00	40,000,000.00	Executive Organ and Legislative Organs
			TOTAL OVERHEAD COST	716,688,806.52	1,025,000,000.00	
	TOTAL		RECURRENT COST FOR CODE 014800100100	735,877,780.37	1,043,558,420.15	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.62B	Agency Code: 014800100100	Function Code	Agency Name: Oyo State Independent Electoral Commission	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS:GENERAL			
	23010104	70111	PURCHASE OF MOTOR CYCLES	0.00	2,000,000.00	Executive Organ and Legislative Organs
	23010112	70111	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00	Executive Organ and Legislative Organs
	23010113	70111	PURCHASE OF COMPUTERS	0.00	5,000,000.00	Executive Organ and Legislative Organs
	23010119	70111	PURCHASE OF POWER GENERATING SET	0.00	2,000,000.00	Executive Organ and Legislative Organs
	23010144	70111	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENTS	0.00	1,000,000.00	Executive Organ and Legislative Organs
	23010146	70111	PURCHASE OF OTHER EQUIPMENT	0.00	2,000,000.00	Executive Organ and Legislative Organs
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
	23020118	70111	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	10,000,000.00	Executive Organ and Legislative Organs
	23020127	70111	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	10,000,000.00	Executive Organ and Legislative Organs
	230301		REHABILITATION/PROVISION OF FIXED ASSETS - GENERAL			
	23030121	70111	REHABILITATION/ REPAIRS OF OFFICE BUILDING	0.00	1,000,000.00	Executive Organ and Legislative Organs
	23030127	70111	REHABILITATION/ REPAIRS OF OFFICE EQUIPMENT	0.00	1,000,000.00	Executive Organ and Legislative Organs
	230501		ACQUISITION OF NON TANGIBLE ASSETS			

	23050102	70111	PURCHASE OF COMPUTER SOFTWARE	0.00	10,000,000.00	Executive Organ and Legislative Organs
	23050109	70111	SPECIAL PROJECTS AND ASSIGNMENTS	301,000,000.00	301,000,000.00	Executive Organ and Legislative Organs
	TOTAL			301,000,000.00	350,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ECONOMIC SECTOR-CONTD

NOTE NO.63	Agency Code: 01111100100 Economic Code	Function Code	Agency Name:Oyo State Investment and Public Private Partnerships Agency	Actual 2021	Budget 2021	Function
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70111	SALARY	15,519,822.32	16,000,000.00	General Economic and Commercial Affairs
	SUB TOTAL			15,519,822.32	16,000,000.00	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70111	LOCAL TRAVEL & TRANSPORT : OTHERS	4,009,307.08	10,000,000.00	General Economic and Commercial Affairs
	220202		UTILITIES-GENERAL			
	22020201	70111	Electricity Charges	60,000.00	500,000.00	General Economic and Commercial Affairs
	22020203	70111	INTERNET ACCESS CHARGES	0.00	500,000.00	General Economic and Commercial Affairs
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70111	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,387,317.25	1,500,000.00	General Economic and Commercial Affairs
	22020304	70111	MAGAZINES AND PERIODICALS	173,075.00	500,000.00	General Economic and Commercial Affairs
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70111	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,027,258.76	2,000,000.00	General Economic and Commercial Affairs
	22020402	70111	MAINTENANCE OF OFFICE FURNITURE	153,697.50	1,000,000.00	General Economic and Commercial Affairs
	22020403	70111	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	375,000.00	2,000,000.00	General Economic and Commercial Affairs
	22020404	70111	MAINTENANCE OF OFFICE/IT EQUIPMENT	250,000.00	500,000.00	General Economic and Commercial Affairs
	22020405	70111	MAINTENANCE OF PLANTS/GENERATORS	595,445.13	1,000,000.00	General Economic and Commercial Affairs
	22020406	70111	OTHER MAINTENANCE SERVICES	214,700.00	800,000.00	General Economic and Commercial Affairs
	220205		TRAINING - GENERAL			
	22020501	70111	LOCAL TRAINING	3,225,375.00	5,000,000.00	General Economic and Commercial Affairs
	22020502	70111	INTERNATIONAL TRAINING	0.00	6,000,000.00	General Economic and Commercial Affairs
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020703	70111	LEGAL SERVICES	0.00	10,000,000.00	General Economic and Commercial Affairs
	22020709	70111	CONSULTANCY SERVICES/FEES	0.00	5,000,000.00	General Economic and Commercial Affairs
	220208		FUEL & LUBRICANTS - GENERAL			
	22020801	70111	MOTOR VEHICLE FUEL COST		500,000.00	General Economic and Commercial Affairs
	22020803	70111	PLANT/GENERATOR FUEL COST	1,227,225.00	1,500,000.00	General Economic and Commercial Affairs
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021001	70111	REFRESHMENTS & MEALS	220,000.00	500,000.00	General Economic and Commercial Affairs
	22021003	70111	PUBLICITY AND ADVERTISEMENT	2,462,000.00	3,500,000.00	General Economic and Commercial Affairs
	22021006	70111	POSTAGES AND COURIER SERVICES	75,000.00	1,000,000.00	General Economic and Commercial Affairs
	22021007	70111	WELFARE PACKAGES	0.00	0.00	General Economic and Commercial Affairs
	22021022	70111	PLANNING, MONITORING & EVALUATION	0.00	0.00	General Economic and Commercial Affairs
	22021029	70111	OTHER EXPENSES	594,750.00	58,500,000.00	General Economic and Commercial Affairs
	22021032	70111	INVESTMENT SUMMIT/INVESTMENT PROMOTION ACTIVITIES	0.00	38,200,000.00	General Economic and Commercial Affairs
			TOTAL OVERHEAD COST	16,050,150.72	150,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 01111100100	31,569,973.04	166,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.63B	Agency Code: 01111100100	Function Code	Agency Name: Oyo State Investment and Public Private Partnerships Agency	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010112	70111	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	2,000,000.00	General Economic and Commercial Affairs
	23010123	70111	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	250,000.00	General Economic and Commercial Affairs
	23010146	70111	PURCHASE OF OTHER EQUIPMENT	0.00	1,000,000.00	General Economic and Commercial Affairs
	230201		CONSTRUCTION /PROVISION OF FIXED ASSETS GENERAL			
	23020118	70111	CONSTRUCTION/PROVISION OF INFRASTRUCTURES	0.00	55,250,000.00	General Economic and Commercial Affairs
	23020127	70111	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	10,000,000.00	General Economic and Commercial Affairs
	230301		REHABILITATION /REPAIRS OF FIXED ASSETS-GENERAL			
	23030121	70111	REHABILITATION /REPAIRS OF OFFICE BUILDINGS	0.00	5,000,000.00	General Economic and Commercial Affairs
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70111	SPECIAL PROJECTS & ASSIGNMENTS	663,604,428.67	3,100,000,000.00	General Economic and Commercial Affairs
	23050112	70111	COUNTERPART FUNDING	500,000,000.00	500,000,000.00	General Economic and Commercial Affairs
	23050119	70111	CONTINGENCIES - CAPITAL	2,096,000.00	1,111,500,000.00	General Economic and Commercial Affairs
	TOTAL			1,165,700,428.67	4,785,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ECONOMIC SECTOR-CONTD

NOTE NO.64	Agency Code: 023100100100	Function Code	Agency Name: Oyo State Rural Electrification Board	Actual 2021	Budget 2021	Function
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70435	SALARY	17,169,362.03	20,335,646.16	Electricity
	Sub-Total			17,169,362.03	20,335,646.16	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT-GENERAL			
	22020102	70435	LOCAL TRAVEL & TRANSPORT: OTHERS	1,150,989.46	1,200,000.00	Electricity
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70435	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,420,675.00	1,500,000.00	Electricity
	22020304	70435	MAGAZINES & PERIODICALS	0.00	100,000.00	Electricity
	22020305	70435	PRINTING OF NON SECURITY DOCUMENTS	172,000.00	500,000.00	Electricity
	220204		MAINTENANCE SERVICES-GENERAL			
	22020401	70435	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	0.00	1,000,000.00	Electricity
	22020402	70435	MAINTENANCE OF OFFICE FURNITURE	150,000.00	250,000.00	Electricity
	22020403	70435	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS.	379,685.00	500,000.00	Electricity
	22020404	70435	MAINTENANCE OF OFFICE/ICT EQUIPMENTS	434,911.00	500,000.00	Electricity
	220205		TRAINING-GENERAL			
	22020501	70435	LOCAL - TRAINING	230,000.00	2,000,000.00	Electricity
	22020601	70435	SECURITY SERVICES	500,000.00	1,300,000.00	Electricity
	220207		CONSULTING & PROFESSIONAL SERVICES-GENERAL			
	22020703	70435	LEGAL SERVICES	0.00	250,000.00	Electricity
	220208		FUEL & LUBRICANTS -GENERAL			
	22020803	70435	PLANTS/GENERATOR FUEL COST	400,000.00	400,000.00	Electricity
	220210		MISCELLANEOUS EXPENSES-GENERAL			
	22021001	70435	REFRESHMENT & MEALS	0.00	150,000.00	Electricity
	22021007	70435	WELFARE PACKAGES	0.00	150,000.00	Electricity
	22021030	70435	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	200,000.00	Electricity
			TOTAL OVERHEAD COST	4,838,260.46	10,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 023100100100	22,007,622.49	30,335,646.16	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.64B	Agency code: 023100100100	Function Code	Agency Name: Oyo State Rural Electrification Board	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010105	70435	PURCHASE OF MOTOR VEHICLES	0.00	23,000,000.00	Electricity
	23010144	70435	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENTS	29,893,333.33	50,000,000.00	Electricity
	23020101	70435	CONSTRUCTION/PROVISION OF OFFICE BUILDING	0.00	24,700,000.00	Electricity
	23020103	70435	CONSTRUCTION/PROVISION OF ELECTRICITY	0.00	85,300,000.00	Electricity
	23050109	70435	SPECIAL PROJECT/ASSIGNMENTS	13,997,125.20	270,000,000.00	Electricity
	TOTAL			43,890,458.53	453,000,000.00	

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ECONOMIC SECTOR-CONTD**

NOTE NO.64Ci	Agency Code: 023100100200	Function Code	Agency Name: Ministry of Energy and Mineral Resources	Actual 2021	Budget 2021	Function
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70483	SALARY	43,253,866.87	191,386,081.52	R&D Fuel and Energy
	SUB-TOTAL			43,253,866.87	191,386,081.52	
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70483	LOCAL TRAVEL & TRANSPORT:- OTHERS	3,051,402.47	4,000,000.00	R&D Fuel and Energy
	220202		UTILITIES GENERAL			
	22020201	70483	ELECTRICITY CHARGES (IBEDC)	180,000,000.00	180,000,000.00	R&D Fuel and Energy
	22020203	70483	INTERNET ACCESS CHARGES	0.00	50,000.00	R&D Fuel and Energy
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70483	OFFICE STATIONARIES/ COMPUTER CONSUMABLES	550,534.00	1,500,000.00	R&D Fuel and Energy
	22020304	70483	MAGAXINE & PERIODICALS	0.00	50,000.00	R&D Fuel and Energy
	220204		MAINTENANCE SERVICE - GENERAL			
	22020401	70483	MAINTENANCE OF MOTOR VEHICLES	0.00	1,000,000.00	R&D Fuel and Energy
	22020406	70483	OTHER MAINTENANCE SERVICES	765,000.00	7,000,000.00	R&D Fuel and Energy
	22021033	70483	CONTIGENCES- OTHER RECURRENT COST	65,657,000.00	140,000,000.00	R&D Fuel and Energy
	220205		TRAINING GENERAL			
	22020501	70483	LOCAL TRAINING	1,577,000.00	4,000,000.00	R&D Fuel and Energy
	220207		CONSULTING & PROFESSIONAL SERVICES- GENERAL			
	22020709	70483	CONSULTANCY SERVICES/FEES	0.00	50,000,000.00	R&D Fuel and Energy
	220210		MISCELLENEOUS EXPENSES GENERAL			
	22021001	70483	REFRESHMENT & MEAL	0.00	100,000.00	R&D Fuel and Energy
	22021003	70483	PUBLICITY & ADVERTISEMENT	190,000.00	900,000.00	R&D Fuel and Energy
	22021007	70483	WELFARE PACKAGE	0.00	100,000.00	R&D Fuel and Energy
	22021008	70483	SUBSCRIPTION TO PROFESSIONAL BODY	0.00	300,000.00	R&D Fuel and Energy
	22021022	70483	PLANNING, MONITORING & EVALUATION	120,000.00	1,000,000.00	R&D Fuel and Energy
			TOTAL OVERHEAD COST	251,910,936.47	390,000,000.00	
			TOTAL RECURRENT COST FOR CODE 023100100200	295,164,803.34	581,386,081.52	

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE**

NOTE NO.64Cii	Agency Code: 023100100200	Function Code	Agency Name: Ministry of Energy and Mineral Resources	Actual 2021	Budget 2021	Function
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70483	PURCHASEOF MOTOR VEHICLES	14,755,000.00	25,000,000.00	R&D Fuel and Energy
	23010112	70483	PURCHASE OF OFFICE FURNITURE & FITTING	0.00	6,200,000.00	R&D Fuel and Energy

	23010113	70483	PURCHASE OF COMPUTERS	0.00	2,000,000.00	R&D Fuel and Energy
	23010119	70483	PURCHASE OF POWER GENERATING SET	0.00	50,000,000.00	
	23010142	70483	PURCHASE OF NETWORKING DEVICES	0.00	200,000.00	R&D Fuel and Energy
	23010144	70483	PURCHASE OF ELECTRONIC/ ELECTRICAL EQUIPMENT	3,215,264.39	50,000,000.00	R&D Fuel and Energy
	23010146	70483	PURCHASE OF OTHER EQUIPMENT	0.00	10,000,000.00	R&D Fuel and Energy
			CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL			
	23020118	70483	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE	742,603,167.44	1,000,000,000.00	R&D Fuel and Energy
	23020127	70483	CONSTRUCTION OF ICT INFRASTRUCTURE	0.00	1,500,000,000.00	R&D Fuel and Energy
			REHABILITATION/ REPAIR OF FIXED ASSETS - GENERAL			
	23030118	70483	REHABILITATION / REPAIR OF RECREATIONAL FACILITIES (ELE	0.00	50,000,000.00	R&D Fuel and Energy
	23030121		REHABILITATION & REPAIR OF OFFICE BUILDING	189,875.00	6,500,000.00	R&D Fuel and Energy
	23030127	70483	REHABILITATION / REPAIR OF ICT INFRASTRUCTURE	0.00	100,000,000.00	R&D Fuel and Energy
	230501		ACQUISITION OF NON-TANGIBLE ASSETS			
	23050102	70483	COMPUTER SOFTWARE ACQUISITION	0.00	100,000.00	R&D Fuel and Energy
	23050109	70483	SPECIAL PROJECT/ ASSIGNMENT	736,961,317.26	1,200,000,000.00	R&D Fuel and Energy
	TOTAL			1,497,724,624.09	4,000,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ECONOMIC SECTOR :- CONTD

NOTE NO.65	Agency Code: 022905500100	Function Code	Agency Name: Oyo State Road Traffic Management Authority	Actual 2021	Budget 2021	Function
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARY AND WAGES			
	21010101	70451	SALARY	158,589,018.30	344,985,939.38	Road Transport
	Sub - Total			158,589,018.30	344,985,939.38	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70451	LOCAL TRAVEL & TRANSPORT: OTHERS	8,772,743.03	15,000,000.00	Road Transport
	22020103	70451	INTERNATIONAL TRAVEL & TRANSPORT TRAINING	0.00	2,000,000.00	Road Transport
	220202		UTILITIES - GENERAL			
	22020202	70451	TELEPHONE CHARGES	0.00	500,000.00	Road Transport
	22020203	70451	INTERNET ACCESS CHARGES	450,000.00	1,000,000.00	Road Transport
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70451	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,964,575.00	2,000,000.00	Road Transport
	22020302	70451	BOOKS	0.00	500,000.00	Road Transport
	22020303	70451	NEWSPAPERS	0.00	500,000.00	Road Transport
	22020305	70451	PRINTING OF NON SECURITY DOCUMENTS	0.00	100,000.00	Road Transport
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70451	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	3,888,400.00	5,000,000.00	Road Transport
	22020402	70451	MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00	Road Transport
	220205		TRAINING - GENERAL			
	22020501	70451	LOCAL TRAINING (SERVICE PROVIDER)	500,000.00	15,000,000.00	Road Transport
	22020502	70451	INTERNATIONAL TRAINING	0.00	1,500,000.00	Road Transport
	220206		OTHER SERVICES - GENERAL			
	22020601	70451	SECURITY SERVICES	6,945,560.00	7,000,000.00	Road Transport
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020703	70451	LEGAL SERVICES	0.00	2,000,000.00	Road Transport
	22020709	70451	CONSULTANCY SERVICES/FEES	0.00	6,000,000.00	Road Transport
	220208		FUEL AND LUBRICANT - GENERAL			
	22020802	70451	OTHER TRANSPORT EQUIPMENT FUEL COST	927,125.00	3,000,000.00	Road Transport
	22020803	70451	PLANT/GENERATOR FUEL COST	0.00	400,000.00	Road Transport
	220210		MISCELLANEOUS EXPENSES - GENERAL			
	22021001	70451	REFRESHMENT & MEALS	500,000.00	1,000,000.00	Road Transport
	22021002	70451	HONOURARIUM & SITTING ALLOWANCE	150,000.00	2,000,000.00	Road Transport

	22021003	70451	PUBLICITY & ADVERTISEMENT	488,058.75	2,500,000.00	Road Transport
	22021004	70451	MEDICAL EXPENSES - LOCAL	0.00	2,000,000.00	Road Transport
	22021007	70451	WELFARE PACKAGES	0.00	10,000,000.00	Road Transport
	22021029	70451	OTHER EXPENSES	7,850,000.00	20,000,000.00	Road Transport
			TOTAL OVERHEAD COST	32,436,461.78	100,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 012500100100	191,025,480.08	444,985,939.38	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

	Agency Code: 022905500100	Function Code	Agency Name: Oyo State Road Traffic Management Authority	Actual 2021	Budget 2021	Function
NOTE NO.65B	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010101	70451	PURCHASE / ACQUISITION OF LAND	0.00	10,000,000.00	Road Transport
	23010105	70451	PURCHASE OF MOTOR VEHICLES	0.00	40,000,000.00	Road Transport
	23010107	70451	PURCHASE OF TRUCKS	0.00	150,000,000.00	Road Transport
	23010112	70451	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	6,000,000.00	Road Transport
	23010113	70451	PURCHASE OF COMPUTERS	0.00	2,000,000.00	Road Transport
	23010123	70451	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	2,000,000.00	Road Transport
	23010146	70451	PURCHASE OF OTHER EQUIPMENTS	0.00	140,000,000.00	Road Transport
	230301		REHABILITATION / REPAIR OF FIXED ASSET-GENERAL			
	23030121	70451	REHABILITATION/REPAIR OF OFFICE BUILDINGS	390,332.50	30,000,000.00	Road Transport
	TOTAL			390,332.50	380,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ECONOMIC SECTOR-CONTD

	Agency Code: 021500100100	Function Code	Agency Name: Ministry of Agriculture, Natural Resources and Rural Development	Actual 2021	Budget 2021	Function
NOTE NO.66	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70421	SALARY	675,530,035.75	827,637,002.30	AGRICULTURE
	Sub-Total			675,530,035.75	827,637,002.30	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT GENERAL			
	22020102	70421	LOCAL TRAVEL & TRANSPORT : OTHERS	24,838,005.31	25,000,000.00	AGRICULTURE
	220203		MATERIALS & SUPPLIES-GENERAL			
	22020301	70421	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,120,164.50	2,000,000.00	AGRICULTURE
	22020302	70421	BOOKS	0.00	500,000.00	AGRICULTURE
	220204		MAINTENANCE SERVICES-GENERAL			
	22020401	70421	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,214,309.50	1,500,000.00	AGRICULTURE
	22020402		MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00	AGRICULTURE
	22020403	70421	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	334,593.75	7,000,000.00	AGRICULTURE
	22020404	70421	MAINTENANCE OF OFFICE /IT EQUIPMENT	425,320.00	1,000,000.00	AGRICULTURE
	220205		TRAINING-GENERAL			
	22020501	70421	LOCAL TRAINING	1,426,000.00	5,000,000.00	AGRICULTURE
	22020502	70421	INTERNATIONAL TRAINING	0.00	2,000,000.00	AGRICULTURE
	22020803	70421	PLANT / GENERATOR FUEL COST	0.00	5,000,000.00	AGRICULTURE
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021003	70421	PUBLICITY & ADVERTISEMENT	0.00	10,000,000.00	AGRICULTURE
	22021007	70421	WELFARE PACKAGE	0.00	5,000,000.00	AGRICULTURE

	22021029	70421	OTHER EXPENSES	3,225,539.50	3,500,000.00	AGRICULTURE
	22021032	70421	FAIR, FESTIVAL, EXPO AND SUMMIT	0.00	1,500,000.00	AGRICULTURE
			TOTAL OVERHEAD COST	32,583,932.56	70,000,000.00	
	TOTAL		RECURRENT COST FOR CODE:021500100100	708,113,968.31	897,637,002.30	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.66B	Agency Code: 021500100100	Function Code	Agency Name: Ministry of Agriculture, Natural Resources and Rural Development	Actual 2021	Budget 2021	Function
	23		CAPITAL EXPENDITURE			
	2301		FIXED ASSETS PURCHASED			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010105	70421	PURCHASE OF MOTOR VEHICLES	0.00	32,000,000.00	AGRICULTURE
	23010127	70421	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	60,150,000.00	AGRICULTURE
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL			
	23020105	70421	CONSTRUCTION/PROVISION OF WATER FACILITIES	0.00	4,016,227.50	AGRICULTURE
	23020113	70421	CONSTRUCTION/PROVISION OF AGRICULTURE FACILITIES	28,087,857.47	124,833,772.50	AGRICULTURE
	23030104	70421	REAHBILITATION/REPAIRS OF WATER FACILITIES	0.00	2,500,000.00	AGRICULTURE
	23030105	70421	REAHBILITATION/REPAIR: HOSPITALS / HEALTH CENTRES	0.00	152,000,000.00	AGRICULTURE
	23030112	70421	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	6,000,000.00	AGRICULTURE
	230501		ACQUISITION OF NON-TANGIBLE ASSETS			
	23050102	70421	COMPUTER SOFTWARE ACQUISITION	0.00	9,000,000.00	AGRICULTURE
	23050109	70421	SPECIAL PROJECTS AND ASSIGNMENTS	287,542.05	5,000,000.00	AGRICULTURE
	23050111	70421	CONSTITUENCY PROJECT / EMPOWERMENT PROGRAMME	0.00	25,000,000.00	AGRICULTURE
	23050112	70421	COUNTERPART FUNDING	0.00	350,000,000.00	AGRICULTURE
	23050117	70421	FARM DEVELOPMENT	12,306,600.00	29,500,000.00	AGRICULTURE
	TOTAL			40,681,999.52	800,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

ECONOMIC SECTOR-CONTD

NOTE NO.66 Ci	Agency Code: 021500100101	Function Code	Agency Name: Oyo State Tree Crops Development Unit (CDU)	Actual 2021	Budget 2021	Function
	Economic Code					
	2202		OVERHEAD COST			
	220201		TRAVEL AND TRANSPORT -GENERAL			
	22020102	70421	LOCAL TRAVEL AND TRANSPORT: OTHERS	900,000.00	1,000,000.00	AGRICULTURE
	220202	70421	UTILITIES-GENERAL			AGRICULTURE
	22020202	70421	TELEPHONE CHARGES	0.00	25,000.00	AGRICULTURE
	220203	70421	MATERIAL AND SUPPLIES-GENERAL			AGRICULTURE
	22020301	70421	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	350,000.00	AGRICULTURE
	220204	70421	MAINTENANCE SERVICE-GENERAL			AGRICULTURE
	22020401	70421	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	300,000.00	AGRICULTURE
	22020402	70421	MAINTENANCE OF OFFICE FURNITURE	170,387.50	300,000.00	AGRICULTURE
	22020403	70421	MAINTENANCE OF OFFICE BUILDING/RESIDENTIALS QUARTERS	177,375.00	475,000.00	AGRICULTURE
	220205	70421	TRAINING-GENERAL			AGRICULTURE
	22020501	70421	LOCAL TRAINING	249,000.00	350,000.00	AGRICULTURE
	22020801	70421	MOTOR VEHICLE FUEL COST	0.00	150,000.00	AGRICULTURE
	220210	70421	MISCELLANEOUS EXPENSES-GENERAL			AGRICULTURE
	22021001	70421	REFRESHMENT AND MEALS	0.00	50,000.00	AGRICULTURE
			TOTAL OVERHEAD COST	1,596,762.50	3,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 021500100101	1,596,762.50	3,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

DETAILS OF CAPITAL EXPENDITURE

	Agency Code: 021500100101	Function Code	Agency Name: Oyo State Tree Crops Development Unit (CDU)	Actual 2021	Budget 2021	Function
NOTE NO.66Cii	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010104	70421	PURCHASE OF MOTOR CYCLES	0.00	780,000.00	AGRICULTURE
	23010105	70421	PURCHASE OF MOTOR VEHICLES	0.00	15,000,000.00	AGRICULTURE
	23010112	70421	PURCHASE OF OFFICE FURNITURE AND FITTINGS	209,625.00	300,000.00	AGRICULTURE
	23010123	70421	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	150,000.00	AGRICULTURE
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050108	70421	PRODUCTION OF FARM SEEDLINGS: COCOA, CASHEW, OIL PALM AND HORTICULTURAL CROPS	0.00	14,000,000.00	AGRICULTURE
	TOTAL			209,625.00	30,230,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ECONOMIC SECTOR: CONTD

	Agency Code: 021511200100	Function Code	Agency Name: Agricultural Credit Corporation of Oyo State	Actual 2021	Budget 2021	Function
NOTE NO.67	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND EAGES			
	21010101	70421	SALARY	40,083,314.21	41,182,920.84	Agriculture
	SUB-TOTAL			40,083,314.21	41,182,920.84	
	2002		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT-GENERAL			
	22020102	70421	LOCAL TRAVEL & TRANSPORT: OTHERS	3,008,903.09	10,000,000.00	Agriculture
	220202		UTILITIES-GENERAL			
	22020203	70421	INTERNET ACCESS CHARGES	83,000.00	450,000.00	Agriculture
	220203		MATERIAL & SUPPLY-GENERAL			
	22020301	70421	OFFICE STATIONERIES/COMPUTER CONSUMABLE	360,750.00	750,000.00	Agriculture
	22020305	70421	PRINTING OF NON SECURITY DOCUMENTS	138,880.00	300,000.00	Agriculture
	220204		MAINTENANCE OF SERVICES-GENERAL			
	22020401	70421	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	188,484.00	2,000,000.00	Agriculture
	22020403	70421	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QRTS	535,653.75	10,000,000.00	Agriculture
	22020405	70421	MAINTENANCE OF PLANT/GENERATORS	99,331.75	500,000.00	Agriculture
	22020406	70421	OTHER MAINTNEANCE SERVICES	107,500.00	300,000.00	Agriculture
	220205		TRAINING-GENERAL			
	22020501	70421	LOCAL TRAINING	670,000.00	850,000.00	Agriculture
	220206		OTHER SERVICES-GENERAL			
	22020601	70421	SECURITY SERVICE	0.00	150,000.00	Agriculture
	22020701		FINANCIAL CONSULTING			
	22020702	70421	INFORMATION TECHNOLOGY CONSULTING	0.00	750,000.00	Agriculture
	22020709	70421	CONSULTANCY SERVICE/FEE	0.00	15,000,000.00	Agriculture
	22020710	70421	EXTERNAL AUDIT FEES	0.00	500,000.00	Agriculture
	22020803	70421	PLANT/GENERATOR FUEL COST	0.00	250,000.00	Agriculture
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021003	70421	PUBLICITY AND ADVERTISEMENT	155,337.50	1,000,000.00	Agriculture
	22021007	70421	WELFARE PACKAGES	480,000.00	500,000.00	Agriculture
	22021022	70421	PLANNING, MONITORING & EVALUATION OF LOAN	220,000.00	2,500,000.00	Agriculture
	22021032	70421	FAIR, FESTIVAL, EXPO AND SUMMIT	0.00	1,200,000.00	Agriculture
			TOTAL OVERHEAD COST	6,047,840.09	47,000,000.00	
	TOTAL		RECURRENT COST FOR CODE 021511200100	46,131,154.30	88,182,920.84	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.67B	Agency Code: 021511200100	Function Code	Agency Name: Agricultural Credit Corporation of Oyo State	Actual 2021	Budget 2021	Function
Economic Code						
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010104	70421	PURCHASE OF MOTORCYCLES	0.00	4,000,000.00	Agriculture
	23010105	70421	PURCHASE OF MOTOR VEHICLES	0.00	48,000,000.00	Agriculture
	23010112	70421	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,300,000.00	Agriculture
	23010119	70421	PURCHASE OF POWER GENERATING SETS	0.00	1,000,000.00	Agriculture
	23010123	70421	PURCHASE OF FIRE FIGHTING EQUIPMENTS	187,050	500,000.00	Agriculture
	23010146	70421	PURCHASE OF OTHER EQUIPMENTS	0.00	2,200,000.00	Agriculture
	230501		ACQUISITION OF NON-TANGIBLE ASSETS			
	23050116	70421	MICRO CREDIT SCHEME	0.00	2,000,000,000.00	Agriculture
	TOTAL			187,050	2,061,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

ECONOMIC SECTOR : CONTD

NOTE NO.68	Agency Code: 021510200100	Function Code	Agency Name: Oyo State Agribusiness Development Agency (OYSAIDA)	Actual 2021	Budget 2021	Function
Economic Code						
	2101		SALARY			
	210101		SALARY AND WAGES			
	21010101	70421	SALARY	68,302,793.53	75,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	SUB-TOTAL			68,302,793.53	75,000,000.00	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020101	70421	LOCAL TRAVEL & TRANSPORT: TRAINING	125,000.00	2,500,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	22020102	70421	LOCAL TRAVEL & TRANSPORT:OTHERS	6,889,897.86	5,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	22020104	70421	INTERNATIONAL TRAVEL & TRANSPORT;OTHERS	0.00	3,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	220202		UTILITIES -GENERAL			
	22020201	70421	ELECTRICITY CHARGES	590,000.00	1,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	22020203	70421	INTERNET ACCESS CHARGES	640,000.00	1,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	220203		MATERIAL & SUPPLY - GENERAL			
	22020301	70421	OFFICE STATIONARIES/ COMPUTER CONSUMABLE	850,000.00	1,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	220204		MAINTENANCE OF SERVICES - GENERAL			
	22020401	70421	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	3,080,000.00	12,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	22020402	70421	MAINTENANCE OF OFFICE FURNITURE	585,000.00	2,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	22020403	70421	MAINTENANCE OF OFFICE BUILDINGS /RESIDENTIAL QTRS	400,000.00	6,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	22020405	70421	MAINTENANCE OF PLANT/GENERATORS	0.00	1,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	220205		TRAINING - GENERAL			
	22020501	70421	LOCAL TRAINING	0.00	3,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	220206		OTHER SERVICES- GENERAL			
	22020601	70421	SECURITY SERVICE	660,000.00	15,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	22020605	70421	CLEANING/FUNMIGATION SERVICE	400,000.00	2,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	220207		CONSULTING AND PROFESSIONAL SERVICES - GENERAL			
	22020701	70421	FINANCIAL CONSULTING	0.00	1,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	22020709	70421	CONSULTANCY SERVICES/FEES	0.00	35,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021001	70421	REFRESHMENT AND MEALS	70,000.00	1,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	22021022	70421	PLANNING MONITORING & EVALUATION	0.00	2,500,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	22021030	70421	PUBLIC ENLIGHTENMENT PROGRAM	0.00	1,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	22021032	70421	FAIR, EXPO & SUMMIT	0.00	25,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
			OVERHEAD COSTS : 21510200100	14,289,897.86	120,000,000.00	
	TOTAL		TOTAL RECURRENT COSTS FOR CODE: 21510200100	82,592,691.39	195,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.68B	Agency Code 021510200100	Function Code	Agency Name: Oyo State Agribusiness Development Agency (OYSAIDA)	Actual 2021	Budget 2021	Function
	Economic Code					
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010105	70421	PURCHASE OF MOTOR VEHICLES	27,260,000.00	113,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	23010112	70421	PURCHASE OF OFFICE FURNITURE AND FITTINGS	15,000,000.00	25,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	23010119	70421	PURCHASE OF POWER GENERATING SET	7,262,323.75	15,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	23010146	70421	PURCHASE OF OTHER EQUIPMENTS	0.00	5,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	230301		REHABILITATION /REPAIRS OF FIXED ASSETS-GENERAL			
	23030121	70421	REHABILITATION /REPAIRS OF OFFICE BUILDINGS	0.00	40,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70421	SPECIAL PROJECTS & ASSIGNMENTS	12,370,000.00	1,724,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	23050110	70421	EDUCATIONAL PROGRAMMES	0.00	400,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	23050112	70421	COUNTERPART FUNDING	253,975,648.00	3,000,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	23050117	70421	FARM DEVELOPMENT	0.00	178,000,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	TOTAL			315,867,971.75	5,500,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ECONOMIC SECTOR- CONTD.

NOTE NO.69	Agency Code: 022000300100	Function Code	Agency Name: Ministry of Budget and Economic Planning	Actual 2021	Budget 2021	Function
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARY & WAGES			
	21010101	70132	SALARY	75,430,984.87	90,469,131.00	PLANNING AND STATISTICAL SERVICES
	Sub-Total			75,430,984.87	90,469,131.00	
	2202		OVERHEAD COSTS			
	220201		TRAVEL & TRANSPORT-GENERAL			
	22020102	70132	LOCAL TRAVEL & TRANSPORT: OTHERS	6,061,532.12	15,000,000.00	PLANNING AND STATISTICAL SERVICES
	22020103	70132	INTERNATIONAL TRAVEL & TRANSPORT :OTHERS	0.00	10,000,000.00	PLANNING AND STATISTICAL SERVICES
	220202		UTILITIES-GENERAL			
	22020201	70132	ELECTRICITY CHARGES	0.00	300,000.00	PLANNING AND STATISTICAL SERVICES
	22020203	70132	INTERNET ACCESS CHARGES	856,600.02	1,000,000.00	PLANNING AND STATISTICAL SERVICES
	220203		MATERIAL & SUPPLIES-GENERAL			
	22020301	70132	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	1,820,043.02	2,500,000.00	PLANNING AND STATISTICAL SERVICES
	22020303	70132	NEWSPAPERS	571,066.68	1,000,000.00	PLANNING AND STATISTICAL SERVICES
	22020304	70132	MAGAZINE & PERIODICALS	856,600.02	1,000,000.00	PLANNING AND STATISTICAL SERVICES
	22020305	70132	PRINTING OF NON-SECURITY DOCUMENT	0.00	5,000,000.00	PLANNING AND STATISTICAL SERVICES
	220204		MAINTENANCE SERVICES-GENERAL			
	22020401	70132	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	0.00	2,000,000.00	PLANNING AND STATISTICAL SERVICES
	22020402	70132	MAINTENANCE OF OFFICE FURNITURE	707,460.00	2,000,000.00	PLANNING AND STATISTICAL SERVICES
	22020403	70132	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	1,730,939.84	3,000,000.00	PLANNING AND STATISTICAL SERVICES
	220205		TRAINING-GENERAL			
	22020501	70132	LOCAL TRAINING	11,165,000.00	20,000,000.00	PLANNING AND STATISTICAL SERVICES
	22020502	70132	INTERNATIONAL TRAINING	0.00	10,000,000.00	PLANNING AND STATISTICAL SERVICES
	220208		FUEL & LUBRICANTS-GENERAL			
	22020803	70132	PLANTS/GENERATOR FUEL COST	0.00	300,000.00	PLANNING AND STATISTICAL SERVICES
	220210		MISCELLANEOUS EXPENSES-GENERAL			
	22021007	70132	WELFARE PACKAGES	84,500.00	1,000,000.00	PLANNING AND STATISTICAL SERVICES
	22021022	70132	PLANNING, MONITORING AND EVALUATION	2,390,000.00	56,900,000.00	PLANNING AND STATISTICAL SERVICES
	22021023	70132	RESEARCH APPLICATION IN POLICY AND STRATEGY	0.00	15,000,000.00	PLANNING AND STATISTICAL SERVICES
	22021029	70132	OTHER EXPENSES	35,561,870.00	44,000,000.00	PLANNING AND STATISTICAL SERVICES
			TOTAL OVERHEAD COST	61,805,611.70	190,000,000.00	
	TOTAL		RECURRENT COST FOR CODE:-022000300100	137,236,596.57	280,469,131.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.69B	Agency Code: 022000300100	Function Code	Agency Name: Ministry of Budget and Economic planning	Actual 2021	Budget 2021	Function
	Economic Code					
		23	CAPITAL EXPENDITURE			
		230101	PURCHASE OF FIXED ASSETS-GENERAL			
	70132	23010104	PURCHASE OF MOTOR CYCLES	0.00	2,500,000.00	PLANNING AND STATISTICAL SERVICES
	70132	23010105	PURCHASE OF MOTOR VEHICLES	0.00	50,000,000.00	PLANNING AND STATISTICAL SERVICES
	70132	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	3,000,000.00	PLANNING AND STATISTICAL SERVICES
	70132	23010113	PURCHASE OF COMPUTERS	0.00	5,000,000.00	PLANNING AND STATISTICAL SERVICES
		230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS-GENERAL			
	70132	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	20,000,000.00	PLANNING AND STATISTICAL SERVICES
		230401	PRESERVATION OF THE ENVIRONMENT-GENERAL			
	70132	23040107	PREPARATION/EXECUTION OF MASTER & REGIONAL PLANS	42,328,929.78	1,068,900,000.00	PLANNING AND STATISTICAL SERVICES
		230501	ACQUISITION OF NON TANGIBLE ASSETS			
	70132	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	125,000,000.00	PLANNING AND STATISTICAL SERVICES
	70132	23050112	COUNTERPART FUNDING	0.00	50,000,000.00	PLANNING AND STATISTICAL SERVICES
		TOTAL		42,328,929.78	1,324,400,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ECONOMIC SECTOR- CONTD

NOTE NO.70	Agency Code : 022000700100	Function Code	Agency Name: Office of the Accountant-General	Actual 2021	Budget 2021	Function
	Economic Code					
		21	PERSONNEL COST			
		2101	SALARY			
		210101	SALARIES AND WAGES			
		21010101	70112 SALARY	125,522,057.00	121,501,553.73	Financial and Fiscal Affairs
		Sub Total		125,522,057.00	121,501,553.73	
		2202	OVERHEAD COST			
		220201	TRAVEL & TRANSPORT-GENERAL			
		22020102	70112 LOCAL TRAVEL & TRANSPORT: OTHERS	7,038,063.73	10,000,000.00	Financial and Fiscal Affairs
		220202	UTILITIES-GENERAL			
		22020201	70112 ELECTRICITY CHARGES	0.00	250,000.00	Financial and Fiscal Affairs
		22020202	70112 TELEPHONE CHARGES	226,125.00	250,000.00	Financial and Fiscal Affairs
		220203	MATERIALS & SUPPLIES - GENERAL			
		22020301	70112 OFFICE STATIONERIES/ COMPUTER CONSUMABLES	803,675.00	1,500,000.00	Financial and Fiscal Affairs
		22020306	70112 PRINTING OF SECURITY DOCUMENTS	28,973,104.75	30,000,000.00	Financial and Fiscal Affairs
		220204	MAINTENANCE SERVICES-GENERAL			
		22020401	70112 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,367,112.50	2,000,000.00	Financial and Fiscal Affairs
		22020402	70112 MAINTENANCE OF OFFICE FURNITURE	361,351.25	500,000.00	Financial and Fiscal Affairs
		22020403	70112 MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	200,000.00	500,000.00	Financial and Fiscal Affairs
		22020404	70112 MAINTENANCE OF OFFICE/IT EQUIPMENTS	225,751.50	500,000.00	Financial and Fiscal Affairs
		22020406	70112 OTHER MAINTENANCE SERVICES	390,200.00	500,000.00	Financial and Fiscal Affairs
		220205	TRAINING -GENERAL			
		22020501	70112 LOCAL TRAINING	1,949,000.00	3,000,000.00	Financial and Fiscal Affairs
		22020502	70112 INTERNATIONAL TRAINING	0.00	2,000,000.00	Financial and Fiscal Affairs
		220210	MISCELLANEOUS EXPENSES GENERAL			
		22021001	70112 REFRESHMENT & MEALS	345,000.00	500,000.00	Financial and Fiscal Affairs
		22021007	70112 WELFARE PACKAGES	493,500.00	500,000.00	Financial and Fiscal Affairs
		22021029	70112 OTHER EXPENSES	1,550,800.00	2,000,000.00	Financial and Fiscal Affairs
		22021032	70112 FAIR, FESTIVAL, EXPO & SUMMIT	5,500,000.00	6,000,000.00	Financial and Fiscal Affairs
			TOTAL OVERHEAD COST	49,423,683.73	60,000,000.00	
		TOTAL	RECURRENT COST FOR CODE 012300100100	174,945,740.73	181,501,553.73	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.70B	Agency Code : 022000700100	Function Code	Agency Name: Office of the Accountant-General	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010112	70112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00	Financial and Fiscal Affairs
	23010119	70112	PURCHASE OF POWER GENERATING SET	0.00	2,000,000.00	Financial and Fiscal Affairs
	23010123	70112	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	1,000,000.00	Financial and Fiscal Affairs
	23010128	70112	PURCHASE OF SECURITY EQUIPMENT	0.00	2,000,000.00	Financial and Fiscal Affairs
	23010146	70112	PURCHASE OF OTHER EQUIPMENTS	0.00	10,000,000.00	Financial and Fiscal Affairs
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL			
	23020127	70112	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	3,000,000.00	Financial and Fiscal Affairs
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL			
	23030121	70112	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	20,000,000.00	Financial and Fiscal Affairs
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050102	70112	COMPUTER SOFTWARE ACQUISITION	0.00	5,000,000.00	Financial and Fiscal Affairs
	23050109		SPECIAL PROJECTS AND ASSIGNMENTS	0.00	2,000,000.00	Financial and Fiscal Affairs
	TOTAL			0.00	50,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ECONOMIC SECTOR - CONTD

NOTE NO.71	Agency Code: 022000800100	Function Code	Agency Name: Oyo State Internal Revenue	Actual 2021	Budget 2021	Function
	Economic Code					
	2		EXPENDITURE			
	21	70112	PERSONNEL COST			
	2101	70112	SALARIES AND WAGES			
	21010	70112	SALARIES AND WAGES	121,912,376.02	124,163,281.00	
	21010101		SALARY	121,912,376.02	124,163,281.00	FINANCIAL AND FISCAL AFFAIRS
	2202		OVERHEAD COST			
	220201	70112	TRAVEL&TRANSPORT-GENERAL			
	22020102	70112	LOCAL TRAVEL & TRANSPORT: OTHERS	5,661,875.46	9,000,000.00	FINANCIAL AND FISCAL AFFAIRS
	220202		UTILITIES-GENERAL			
	22020201	70112	ELECTRICITY CHARGES		1,000,000.00	FINANCIAL AND FISCAL AFFAIRS
	22020203	70112	INTERNET ACCESS CHARGES	2,000,000.00	3,000,000.00	FINANCIAL AND FISCAL AFFAIRS
	220203	70112	MATERIAL & SUPPLY-GENERAL			
	22020301	70112	OFFICE STATIONERIES/COMPUTER CONSUMABLE	2,773,055.94	4,500,000.00	FINANCIAL AND FISCAL AFFAIRS
	22020304	70112	PRINTING OF NON SECURITY DOCUMENTS	0.00	1,500,000.00	FINANCIAL AND FISCAL AFFAIRS
	22020306	70112	PRINTING OF SECURITY DOCUMENTS	0.00	2,500,000.00	FINANCIAL AND FISCAL AFFAIRS
	220204		MAINTENANCE OF SERVICES-GENERAL			
	22020401	70112	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,700,000.00	2,000,000.00	FINANCIAL AND FISCAL AFFAIRS
	22020402	70112	MAINTENANCE OF OFFICE FURNITURE	1,450,000.00	2,000,000.00	FINANCIAL AND FISCAL AFFAIRS
	22020403	70112	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QRTS	1,263,525.00	2,250,000.00	FINANCIAL AND FISCAL AFFAIRS
	22020404	70112	MAINTENANCE OF OFFICE /IT EQUIPMENT	1,417,700.00	2,250,000.00	FINANCIAL AND FISCAL AFFAIRS
	220205		TRAINING-GENERAL			
	22020501	70112	LOCAL TRAINING	933,000.00	3,000,000.00	FINANCIAL AND FISCAL AFFAIRS
	22020502	70112	INTERNATIONAL TRAINING	0.00	2,000,000.00	FINANCIAL AND FISCAL AFFAIRS
	220206		OTHER SERVICES-GENERAL			
	22020602	70112	OFFICE RENT	0.00	1,000,000.00	FINANCIAL AND FISCAL AFFAIRS
	220207		CONSULTING & PROFESSIONAL SERVICE-GENERAL			
	22020703	70112	LEGAL SERVICE	0.00	500,000.00	FINANCIAL AND FISCAL AFFAIRS
	22020709	70112	CONSULTANCY SERVICES/FEES (CONNECTION OF TAX STATION)	0.00	1,000,000.00	FINANCIAL AND FISCAL AFFAIRS
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021007	70112	WELFARE PACKAGES	163,000.00	500,000.00	FINANCIAL AND FISCAL AFFAIRS
	22021022	70112	MONITORING OF REVENUE (ENFORCEMENT)	843,920.00	1,000,000.00	FINANCIAL AND FISCAL AFFAIRS

	22021029	70112	OTHER EXPENSES	76486818.00	105,000,000.00	FINANCIAL AND FISCAL AFFAIRS
	22021030	70112	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	6,000,000.00	FINANCIAL AND FISCAL AFFAIRS
			TOTAL	94,692,894.40	150,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 022000800100	216,605,270.42	274,163,281.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.71B	Agency Code: 022000800100	Function Code	Agency Name: Oyo State Internal Revenue	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS- GENERAL			
	23010104	70112	Purchase of Motor Cycles	0.00	2,100,000.00	FINANCIAL AND FISCAL AFFAIRS
	23010105	70112	Purchase of Motor Vehicles	31,045,999.99	32,500,000.00	FINANCIAL AND FISCAL AFFAIRS
	23010106	70112	Purchase of Vans	0.00	28,200,000.00	FINANCIAL AND FISCAL AFFAIRS
	23010108	70112	Purchase of Bus	0.00	25,100,000.00	FINANCIAL AND FISCAL AFFAIRS
	23010112	70112	Purchase of Furnitures & Fittings	0.00	5,000,000.00	FINANCIAL AND FISCAL AFFAIRS
	23010115	70112	Purchase of Photocopying Machines	0.00	1,500,000.00	FINANCIAL AND FISCAL AFFAIRS
	23010119	70112	Purchase of Power Generating Set	0.00	3,600,000.00	FINANCIAL AND FISCAL AFFAIRS
	23010128	70112	Purchase of Security Equipments	0.00	1,000,000.00	FINANCIAL AND FISCAL AFFAIRS
	23010146	70112	Purchase of Other Equipments	0.00	1,000,000.00	FINANCIAL AND FISCAL AFFAIRS
	23030121	70112	Rehabilitation/ Repair of Office Buildings	0.00	25,000,000.00	FINANCIAL AND FISCAL AFFAIRS
	TOTAL	701120		31,045,999.99	125,000,000.00	-

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

ECONOMIC SECTOR - CONTD

NOTE NO.72	Agency Code: 022200100100	Function Code	Agency Name: Ministry of Trade, Investments and Cooperatives	Actual 2021	Budget 2021	Function
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70411	SALARY	119,283,525.53	127,520,587.89	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	SUB - TOTAL			119,283,525.53	127,520,587.89	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT- GENERAL			
	22020102	70411	LOCAL TRAVEL & TRANSPORT : OTHERS	7,874,351.18	7,750,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	220202		UTILITIES - GENERAL			
	22020202	70411	TELEPHONE CHARGES	54,000.00	100,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70411	OFFICE STATIONERIES/COMPUTER CONSUMABLES	728,747.00	1,500,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	22020304	70411	MAGAZINES & PERIODICALS	0.00	250,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	22020305	70411	PRINTING OF NON-SECURITY DOCUMENTS	36,000.00	500,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70411	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	1,000,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	22020402	70411	MAINTENANCE OF OFFICE FURNITURE	232,537.50	500,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	22020403	70411	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	0.00	500,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	220205		TRAINING - GENERAL			
	22020501	70411	LOCAL TRAINING	1,895,900.00	3,750,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	22020502	70411	INTERNATIONAL TRAINING	0.00	0.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	220206		OTHER SERVICES - GENERAL			
	22020601	70411	SECURITY SERVICES	0.00	250,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	22020605	70411	CLEANING & FUMIGATION SERVICES	0.00	800,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	220208		FUEL & LUBRICANTS - GENERAL			

	22020803	70411	PLANT/GENERATOR FUEL COST	135,000.00	750,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	220210		MISCELLANEOUS EXPENSES - GENERAL			
	22021001	70411	REFRESHMENT & MEALS	90,000.00	500,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	22021002	70411	HONORARIUM & ALLOWANCE	300,000.00	1,200,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	22021003	70411	PUBLICITY AND ADVERTISEMENTS	120,000.00	1,000,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	22021007	70411	WELFARE PACKAGES	0.00	1,500,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	22021008	70411	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	250,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	22021021	70411	SPECIAL DAYS/ CELEBRATIONS	0.00	1,250,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	22021022	70411	PLANNING, MONITORING & EVALUATION	0.00	1,250,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	22021030	70411	PUBLIC ENLIGHTENMENT PROGRAMME	390,000.00	1,300,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	22021032	70411	FAIR, FESTIVAL, EXPO AND SUMMIT	0.00	4,100,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
			TOTAL OVERHEAD COST	11,976,535.68	30,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 022200100100	131,260,061.21	157,520,587.89	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.72B	Agency Code: 022200100100	Function Code	Agency Name: Ministry of Trade, Investment and Cooperatives	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010104	70411	PURCHASE OF MOTOR CYCLES	0.00	750,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	23010105	70411	PURCHASE OF MOTOR VEHICLES	0.00	15,750,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	23010112	70411	PURCHASE OF OFFICE FURNITURE AND FITTINGS	193,500.00	2,000,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	23010113	70411	PURCHASE OF COMPUTERS	0.00	500,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
	23020118	70411	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	28,777,750.00	34,000,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	230301		REHABILITATION/REPAIRS OF FIXED ASSET - GENERAL			
	23030121	70411	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	2,000,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	23030124	70411	REHABILITATION/REPAIRS - MARKETS/PARKS	18,671,209.81	39,500,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	230501		ACQUISITION OF NON-TANGIBLE ASSETS			
	23050109	70411	SPECIAL PROJECTS & ASSIGNMENTS	0.00	22,500,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	23050113	70411	LAND PREPARATION/FENCING	0.00	3,000,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	23050116	70411	MICRO CREDIT SCHEME OR (COOPERATIVE WEALTH CREATION LOAN SCHEME)	0.00	30,000,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	TOTAL			47,642,459.81	150,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ECONOMIC SECTOR - CONTD

NOTE NO.73	Agency Code: 023600400100	Function Code	Agency Name: Council for Arts and Culture	Actual 2021	Budget 2021	Function
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70821	SALARY	45,917,885.42	58,406,180.42	Cultural Services
	Sub-Total			45,917,885.42	58,406,180.42	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70821	LOCAL TRAVEL & TRANSPORT: OTHERS	2,673,091.94	3,500,000.00	Cultural Services
	220202		UTILITIES - GENERAL			
	22020201	70821	ELECTRICITY CHARGES	100,000.00	300,000.00	Cultural Services
	22020301	70821	OFFICE STATIONERIES / COMPUTER CONSUMABLES	943,256.90	1,000,000.00	Cultural Services
	220204		MAINTENANCE SERVICES- GENERAL			
	22020406	70821	OTHER MAINTENANCE SERVICES	390,748.75	500,000.00	Cultural Services
	220206		OTHER SERVICES- GENERAL			

	22020605	70821	CLEANING AND FUMIGATION SERVICES	576,530.25	600,000.00	Cultural Services
	220208		FUEL & LUBRICANT-GENERAL			
	22020803	70821	PLANT/ GENERATOR FUEL COST	370,000.00	400,000.00	Cultural Services
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021001	70821	REFRESHMENT & MEALS	100,000.00	300,000.00	Cultural Services
	22021002	70821	HONOURARIUM AND SITTING ALLOWANCE	310,000.00	500,000.00	Cultural Services
	22021032	70821	FAIR, FESTIVAL EXPO AND SUMMIT	595,000.00	5,500,000.00	Cultural Services
	22021033	70821	CONTINGENCIES- OTHER RECURRENT COSTS	357,375.00	400,000.00	Cultural Services
			TOTAL OVERHEAD COST	6,416,002.84	13,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 023600400100	52,333,888.26	71,406,180.42	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.73B	Agency Code: 023600400100	Function Code	Agency Name: Council for Arts and Culture	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010104	70821	PURCHASE OF MOTOR CYCLES	0.00	500,000.00	Cultural Services
	23010105	70821	PURCHASE OF MOTOR VEHICLES	0.00	10,000,000.00	Cultural Services
	23010112	70821	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,000,000.00	Cultural Services
	23010114	70821	PURCHASE OF COMPUTER PRINTERS	0.00	500,000.00	Cultural Services
	23010118	70821	PURCHASE OF SCANNERS	0.00	500,000.00	Cultural Services
	23010144	70821	PURCHASE OF ELECTRONICS/OTHER EQUIPMENTS	0.00	1,000,000.00	Cultural Services
	23010145	70821	PURCHASE OF PROJECTORS	0.00	300,000.00	Cultural Services
	23010146	70821	PURCHASE OF OTHER EQUIPMENTS	1,167,165.00	10,000,000.00	Cultural Services
	230301		REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL			
	23030102	70821	REHABILITATION / REPAIRS - ELECTRICITY	0.00	1,500,000.00	Cultural Services
	23030121	70821	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	808,689.15	8,000,000.00	Cultural Services
	230501		ACQUISITION OF NON-TANGIBLE ASSET- GENERAL			
	23050109	70821	SPECIAL PROJECTS/ASSIGNMENT	0.00	5,700,000.00	Cultural Services
	Total			1,975,854.15	40,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ECONOMIC SECTOR-CONTD

NOTE NO.74	Agency Code: 023400100100	Function Code	Agency Name: Ministry of Public Works and Transportation	Actual 2021	Budget 2021	Function
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70411	SALARY	517,875,868.70	414,351,221.24	General Economic and Commercial Affairs
	Sub -Total			517,875,868.70	414,351,221.24	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020101	70411	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,000,000.00	General Economic and Commercial Affairs
	22020102	70411	LOCAL TRAVEL & TRANSPORT: OTHERS	28,279,679.17	34,500,000.00	General Economic and Commercial Affairs
	220203		MATERIALS & SUPPLIES-GENERAL			
	23020301	70411	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,756,260.00	13,500,000.00	General Economic and Commercial Affairs
	23020303	70411	NEWS PAPER	0.00	500,000.00	General Economic and Commercial Affairs
	22020304	70411	MAGAZINES AND PERIODICALS	0.00	500,000.00	General Economic and Commercial Affairs
	23020305	70411	PRINTING OF NON SECURITY DOCUMENTS	0.00	3,000,000.00	General Economic and Commercial Affairs
	22020306	70411	PRINTING OF SECURITY DOCUMENT	0.00	4,500,000.00	General Economic and Commercial Affairs
	22020309	70411	UNIFORM & OTHER CLOTHING	0.00	10,000,000.00	General Economic and Commercial Affairs
	220204		MAINTENANCE SERVICES - GENERAL			

	22020401	70411	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	4,818,307.65	10,000,000.00	General Economic and Commercial Affairs
	22020402	70411	MAINTENANCE OF OFFICE FURNITURE	172,000.00	3,000,000.00	General Economic and Commercial Affairs
	22020403	70411	MAINTENANCE OF OFFICE BUILDINGS/RESIDENTIAL QUARTERS	900,326.25	2,000,000.00	General Economic and Commercial Affairs
	22020404	70411	MAINTENANCE OF OFFICE /I.T. EQUIPMENT	75,000.00	3,000,000.00	General Economic and Commercial Affairs
	22020405	70411	MAINTENANCE OF PLANTS/GENERATORS	198,875.00	2,500,000.00	General Economic and Commercial Affairs
	22020406	70411	OTHER MAINTENANCE SERVICES	2,972,628.00	3,000,000.00	General Economic and Commercial Affairs
	220205		TRAINING-GENERAL			
	22020501	70411	LOCAL TRAINING	1,919,400.00	5,000,000.00	General Economic and Commercial Affairs
	22020502	70411	INTERNATIONAL TRAINING	0.00	10,000,000.00	General Economic and Commercial Affairs
	220208	70411	FUEL & LUBRICANTS-GENERAL			
	22020802	70411	OTHER TRANSPORT EQUIPMENT COST	0.00	1,000,000.00	General Economic and Commercial Affairs
	22020803	70411	PLANT/GENERATOR FUEL COST	0.00	2,000,000.00	General Economic and Commercial Affairs
	220210		MISCELLANEOUS EXPENSES GENERAL			General Economic and Commercial Affairs
	22021001	70411	REFRESHMENT & MEALS	180,000.00	500,000.00	General Economic and Commercial Affairs
	22021003	70411	PUBLICITY & ADVERTISEMENTS	0.00	2,000,000.00	General Economic and Commercial Affairs
	22021007	70411	WELFARE PACKAGES	0.00	1,500,000.00	General Economic and Commercial Affairs
	22021008	70411	SUBSCRIPTION TO PROFESSIONAL BODIES	3,500,000.00	11,000,000.00	General Economic and Commercial Affairs
	22021021	70411	SPECIAL DAYS/CELEBRATIONS	0.00	500,000.00	General Economic and Commercial Affairs
	22021022	70411	PLANNING, MONITORING AND EVALUATION	240,540.00	8,500,000.00	General Economic and Commercial Affairs
	22021029	70411	OTHER EXPENSES	2,000,000.00	5,000,000.00	General Economic and Commercial Affairs
	22021030	70411	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	1,000,000.00	General Economic and Commercial Affairs
			TOTAL OVERHEAD COST	49,013,016.07	140,000,000.00	
	TOTAL		RECURRENT COST FOR CODE:032400100100	566,888,884.77	554,351,221.24	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.74B	Agency Code: 023400100100	Function Code	Agency Name: Ministry of Public Works and Transportion	Actual 2021	Budget 2021	Function
NOTE NO.74B	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010104	70411	PURCHASE OF MOTOR CYCLES	0.00	600,000.00	General Economic and Commercial Affairs
	23010105	70411	PURCHASE OF MOTOR VEHICLES	0.00	213,250,000.00	General Economic and Commercial Affairs
	23010112	70411	PURCHASE OF OFFICE FUNITURE & FITTINGS	0.00	11,000,000.00	General Economic and Commercial Affairs
	23010113	70411	PURCHASE OF COMPUTER	0.00	400,000.00	General Economic and Commercial Affairs
	23010114	70411	PURCHASE OF COMPUTER PRINTER	1,108,320.00	2,800,000.00	General Economic and Commercial Affairs
	23010119	70411	PURCHASE OF POWER GENERATING SET	0.00	3,400,000.00	General Economic and Commercial Affairs
	23010123	70411	PURCHASE OF FIRE FIGHTING EQUIPMENTS	0.00	500,000.00	General Economic and Commercial Affairs
	23010127	70411	PURCHASE OF AGRICULTURE EQUIPMENT	0.00	500,000.00	General Economic and Commercial Affairs
	23010128	70411	PURCHASE SECURITY EQUIPMENT	0.00	500,000.00	General Economic and Commercial Affairs
	23010133	70411	PURCHASE OF SUREVEYING EQUIPMENT	0.00	2,000,000.00	General Economic and Commercial Affairs
	23010142	70411	PURCHASE OF NET WORKING DEVICE/PERIPHERALS	0.00	2,500,000.00	General Economic and Commercial Affairs
	23010143	70411	PURCHASE OF CAMERAS	0.00	100,000,000.00	General Economic and Commercial Affairs
	23010144	70411	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENTS	0.00	104,400,000.00	General Economic and Commercial Affairs
	23010145	70411	PURCHASE OF PROJECTOR	0.00	400,000.00	General Economic and Commercial Affairs
	23010146	70411	PURCHASE OF OTHER EQUIPMENTS	0.00	41,200,000.00	General Economic and Commercial Affairs
	230201		CONSTRUCTION/PROVISIONS OF FIXED ASSET &-GENERAL			
	23020101	70411	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	75,000,000.00	General Economic and Commercial Affairs
	23020104	70411	CONSTRUCTION/PROVISION OF HOUSING	0.00	10,000,000.00	General Economic and Commercial Affairs
	23020114	70411	CONSTRUCTION/PROVISION OF ROADS	34,884,819,593.83	75,418,825,000.00	General Economic and Commercial Affairs
	23020128	70411	CONSTRUCTION/PROVISION OF ROAD SIGNS & FURNITURE	0.00	27,225,000.00	General Economic and Commercial Affairs
	23020101	70411	CONSTRUCTION OF OFFICE BUILDINGS	0.00	25,000,000.00	General Economic and Commercial Affairs
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL			
	23030103	70411	REHABILITATION/REPAIRS - HOUSING	0.00	5,000,000.00	General Economic and Commercial Affairs
	23030113	70411	REHABILITATION/REPAIRS - ROADS	210,029,497.98	250,000,000.00	General Economic and Commercial Affairs

	23030121	70411	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	14,456,627.88	40,000,000.00	General Economic and Commercial Affairs
	23030124	70411	REHABILITATION/REPAIRS - MARKETS/PARKS	8,030,134,248.27	9,650,000,000.00	General Economic and Commercial Affairs
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050102	70411	COMPUTER SOFTWARE ACQUISITION	0.00	1,500,000.00	General Economic and Commercial Affairs
	23050119	70411	CONTINGENCIES-CAPITAL	180,600.00	14,000,000.00	General Economic and Commercial Affairs
	TOTAL			43,140,728,887.96	86,000,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ECONOMIC SECTOR-CONTD

NOTE NO.74Ci	Agency Code: 0023400400100	Function Code	Agency Name: Oyo State Road Maintenance Agency	Actual 2021	Budget 2021	Function
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70411	LOCAL TRAVEL & TRANSPORT: OTHERS	1,272,500.00	1,500,000.00	General Economic and Commercial Affairs
	220202		UTILITIES - GENERAL			
	22020203	70411	INTERNET ACCESS CHARGES	90,750.00	220,000.00	General Economic and Commercial Affairs
	220203		MATERIAL & SUPPLY - GENERAL			
	22020301	70411	OFFICE STATIONERIES/COMPUTER CONSUMABLES	374,692.00	740,000.00	General Economic and Commercial Affairs
	22020305	70411	PRINTING OF NON-SECURITY DOCUMENT	378,937.50	500,000.00	General Economic and Commercial Affairs
	22020309	70411	UNIFORM & OTHER CLOTHINGS	0.00	1,200,000.00	General Economic and Commercial Affairs
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70411	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	373,394.80	750,000.00	General Economic and Commercial Affairs
	22020402	70411	MAINTENANCE OF OFFICE FURNITURE	187,050.00	200,000.00	General Economic and Commercial Affairs
	22020403	70411	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTER	275,000.00	50,500,000.00	General Economic and Commercial Affairs
	22020404	70411	MAINTENANCE OF OFFICE/IT EQUIPMENT	181,572.50	200,000.00	General Economic and Commercial Affairs
	22020405	70411	MAINTENANCE OF PLANTS & GENERATORS	0.00	500,000.00	General Economic and Commercial Affairs
	220206		OTHER SERVICES - GENERAL			
	22020601	70411	SECURITY SERVICES	0.00	1,440,000.00	General Economic and Commercial Affairs
	22020605	70411	CLEANING AND FUMIGATION SERVICE	0.00	300,000.00	General Economic and Commercial Affairs
	220208		FUEL & LUBRICANT - GENERAL			
	22020801	70411	MOTOR VEHICLE COST	118,250.00	200,000.00	General Economic and Commercial Affairs
	22020803	70411	PLANT/GENERATOR FUEL COST	0.00	250,000.00	General Economic and Commercial Affairs
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021002	70411	HONORARIUM & SITTING ALLOWANCE	0.00	500,000.00	General Economic and Commercial Affairs
	22021008	70411	SUBSCRIPTION TO PROFESSIONAL BODIES	934,000.00	1,000,000.00	General Economic and Commercial Affairs
			TOTAL OVERHEAD COST	4,186,146.80	60,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 0023400400100	4,186,146.80	60,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.74Cii	Agency Code: 0023400400100	Function Code	Agency Name: Oyo State Road Maintenance Agency	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70411	PURCHASE OF MOTOR VEHICLES	0.00	140,000,000.00	General Economic and Commercial Affairs
	23010112	70411	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	4,000,000.00	General Economic and Commercial Affairs
	23010113	70411	PURCHASE OF COMPUTERS	0.00	2,500,000.00	General Economic and Commercial Affairs
	23010119	70411	PURCHASE OF POWER GENERATING SETS	0.00	500,000.00	General Economic and Commercial Affairs
	23010123	70411	PURCHASE OF FIRE FIGHTING EQUIPMENTS	0.00	1,000,000.00	General Economic and Commercial Affairs
	23010145	70411	PURCHASE OF PROJECTORS	0.00	2,000,000.00	General Economic and Commercial Affairs
	23010146	70411	PURCHASE OF OTHER EQUIPMENT	0.00	1,000,000,000.00	General Economic and Commercial Affairs
	230301		REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL			
	23030101	70411	REHABILITATION / REPAIRS OF RESIDENTIAL/ OFFICE BUILDING	0.00	100,000,000.00	General Economic and Commercial Affairs
	23030113	70411	REHABILITATION/REPAIRS - ROADS	137,500,000.00	2,200,000,000.00	General Economic and Commercial Affairs
	TOTAL			137,500,000.00	3,450,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ECONOMIC SECTOR-CONTD

	Agency Code: 026000100100	Function Code	Agency Name: Ministry of Lands, Housing & Urban Development	Actual 2021	Budget 2021	Function
NOTE NO.75	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES & WAGES			
	21010101		SALARY	476,757,310.12	504,351,221.24	
	Sub-Total			476,757,310.12	504,351,221.24	
	22020102	70611	LOCAL TRAVEL & TRANSPORT: OTHERS	16,056,000.00	16,112,500.00	Housing Development
	220202		UTILITIES - GENERAL			
	22020201	70611	ELECTRICITY CHARGES	0.00	157,500.00	Housing Development
	22020202	70611	TELEPHONE CHARGES	0.00	100,000.00	Housing Development
	22020203	70611	INTERNET ACCESS CHARGES	0.00	0.00	
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70611	OFFICE STATIONERIES/COMPUTER CUNSUMABLES	1,842,789.50	2,000,000.00	Housing Development
	22020303	70611	NEWSPAPERS	180,000.00	200,000.00	Housing Development
	22020305	70611	PRINTING OF NON-SECURITY DOCUMENTS	1,243,390.00	1,250,000.00	Housing Development
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70611	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,855,000.00	2,000,000.00	Housing Development
	22020402	70611	MAINTENANCE OF OFFICE FURNITURE	0.00	1,500,000.00	Housing Development
	22020405	70611	OTHER MAINTAINANCE SERVICES	1,984,955.00	2,180,000.00	Housing Development
	220205		TRAINING - GENERAL			
	22020501	70611	LOCAL TRAINING	500,000.00	3,000,000.00	Housing Development
	22020502	70611	INTERNATIONAL TRAINNING	0.00	500,000.00	Housing Development
	220206		OTHER SERVICES - GENERAL			
	22020605	70611	CLEANING & FUMIGATION SERVICES	460,878.00	575,000.00	Housing Development
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020709	70611	LEGAL SERVICE	0.00	650,000.00	Housing Development
	22020709	70611	CONSULTANCY SERVICES/FEES	0.00	1,250,000.00	Housing Development
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021001	70611	REFRESHMENT & MEALS	0.00	975,000.00	Housing Development
	22021003	70611	PUBLICITY AND ADVERTISEMENTS	2,670,880.00	2,800,000.00	Housing Development
	22021007	70611	WELFARE PACKAGES	505,000.00	1,300,000.00	Housing Development
	22021022	70611	PLANNING, MONITORING & EVALUATION	1,405,000.00	1,500,000.00	Housing Development
	22021023	70611	RESEARCH & DOCUMENTATION	0.00	450,000.00	Housing Development
	22021029	70611	OTHER EXPENSES	1,488,750.00	1,500,000.00	Housing Development
			TOTAL OVERHEAD COST	30,192,642.50	40,000,000.00	
	TOTAL		RECURRENT COST FOR CODE 026000100100	506,949,952.62	544,351,221.24	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

	Agency Code: 026000100100	Function Code	Agency Name: Ministry of Lands, Housing & Urban Development	Actual 2021	Budget 2021	Function
NOTE NO.75B	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010101	70611	PURCHASE /ACQUISITION OF LAND	0.00	180,000,000.00	Housing Development
	23010105	70611	PURCHASE OF MOTOR VEHICLES	0.00	9,250,000.00	Housing Development
	23010112	70611	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	500,000.00	Housing Development
	23010113	70611	PURCHASE OF COMPUTERS	173,075.00	500,000.00	Housing Development
	23010118	70611	PURCHASE OF SCANNERS	199,950.00	250,000.00	Housing Development
	23010119	70611	PURCHASE OF POWER GENERATING SET	0.00	1,000,000.00	Housing Development

	23010123	70611	PURCHASE OF FIRE FIGHTING EQUIPMENT	99,333.00	100,000.00	Housing Development
	23010141	70611	PURCHASE OF COMPUTER STORAGE DEVICES	0.00	100,000.00	Housing Development
	23010142	70611	PURCHASE OF NETWORKING DEVICE	0.00	100,000.00	Housing Development
	23010146	70611	PURCHASE OF OTHER EQUIPMENTS	0.00	500,000.00	Housing Development
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
	23020101	70611	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	6,000,000.00	Housing Development
	23020111	70611	CONSTRUCTION/PROVISION OF LIBRARIES	0.00	2,000,000.00	Housing Development
	23020118	70611	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	380,000.00	95,000,000.00	Housing Development
	23020127	70611	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	1,500,000.00	Housing Development
	230301		REHABILITATION/REPAIR OF FIXED ASSETS - GENERAL			
	23030118	70611	REHABILITATION/REPAIRS - RECREATIONAL FACILITIES	0.00	100,000.00	Housing Development
	23030121	70611	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	326,370.00	500,000.00	Housing Development
	23030127	70611	REHABILITATION/REPAIRS - ICT INFRASTRUCTURES	0.00	1,000,000.00	Housing Development
	230401		PRESERVATION OF THE ENVIRONMENT - GENERAL			
	23040107	70611	PREPARATION / EXECUTION OF MASTER & REGIONAL PLANS	0.00	10,000,000.00	Housing Development
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70611	SPECIAL PROJECTS AND ASSIGNMENTS	25,038,000.00	231,600,000.00	Housing Development
	TOTAL			26,216,728.00	540,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ECONOMIC SECTOR: CONTD

	Agency Code: 023400200100	Function Code	Agency Name: Office of the Surveyor-General	Actual 2021	Budget 2021	Function
NOTE NO.76	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70611	SALARY	42,687,099.40	41,647,777.59	Housing Development
	Sub-Total			42,687,099.40	41,647,777.59	
	2202		OVER HEAD COST			
	220201		TRAVEL & TRANSPORT-GENERAL			
	22020102	70611	LOCAL TRAVEL AND TRANSPORT: OTHERS	1,975,470.60	2,000,000.00	Housing Development
	22020103	70611	INTERNATIONAL TRAVEL& TRANSPORT: TRAINING	1,650,000.00	2,000,000.00	Housing Development
	220202		UTILITIES-GENERAL			
	22020201	70611	ELECTRICITY CHARGES	100,000.00	100,000.00	Housing Development
	22020203	70611	INTERNET ACCESS CHARGES	100,000.00	100,000.00	Housing Development
	220203		MATERIALS AND SUPPLY-GENERAL			
	22020301	70611	OFFICE STATIONERIES/COMPUTER CONSUMABLES	881,220.00	1,000,000.00	Housing Development
	220204		MAINTENANCE OF SERVICES			
	22020401	70611	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	182,175.00	500,000.00	Housing Development
	22020402	70611	MAINTENANCE OF OFFICE FURNITURE	320,000.00	500,000.00	Housing Development
	22020403	70611	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	791,497.50	1,000,000.00	Housing Development
	22020404	70611	MAINTENANCE OF OFFICE/IT EQUIPMENT	100,000.00	200,000.00	Housing Development
	220207		CONSULTING & PROFESSIONAL SERVICES-GENERAL			
	22020702	70611	INFORMATION TECHNOLOGY CONSULTING	190,000.00	200,000.00	Housing Development
	22020703	70611	LEGAL SERVICES	100,000.00	100,000.00	Housing Development
	22020706	70611	SURVEYING SERVICES	2,456,665.00	5,000,000.00	Housing Development
	220208		FUEL & LUBRICANTS -GENERAL			
	22020801	70611	MOTOR VEHICLE FUEL COST	70,000.00	100,000.00	Housing Development
	22020802	70611	OTHER TRANSPORT EQUIPMENT FUEL COST	100,000.00	100,000.00	Housing Development
	22020803	70611	PLANT/GENERATOR FUEL COST	100,000.00	100,000.00	Housing Development
			TOTAL OVERHEAD COST	9,117,028.10	13,000,000.00	

	TOTAL	RECURRENT COST FOR CODE: 0234000200100	51,804,127.50	54,647,777.59
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

DETAIL OF CAPITAL EXPENDITURE

	Agency Code: 023400200100	Function Code	Agency Name: Office of the Surveyor-General	Actual 2021	Budget 2021	Function
NOTE NO.76B	Economic Code					
	23		CAPITAL EXPENDITURE GENERAL			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010105	70611	PURCHASE OF MOTOR VEHICLES		10,000,000.00	Housing Development
	23010112	70611	PURCHASE OF OFFICE FURNITURE & FITTINGS	2,966,242.50	3,000,000.00	Housing Development
	23010113	70611	PURCHASE OF COMPUTERS	0.00	2,000,000.00	Housing Development
	23010123	70611	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	200,000.00	Housing Development
	23010133	70611	PURCHASE OF SURVEY EQUIPMENT TOOLS	1,205,000.00	5,000,000.00	Housing Development
	23010146	70611	PURCHASE OF OTHER EQUIPMENT	752,012.00	1,000,000.00	Housing Development
	230201		CONSTRUCTION/PROVISION OF FIXED ASSET-GENERAL			
	23020101	70611	CONSTRUCTION/PROVISION OF OFFICE BUILDING	577,913.25	1,000,000.00	Housing Development
	23020115	70611	CONSTRUCTION/PROVISION OF RAIL-WAYS	0.00	200,000.00	Housing Development
	23020122	70611	CONSTRUCTION OF BOUNDARY PILLARS RIGHT OF WAYS	0.00	5,000,000.00	Housing Development
	230301	70611	REHABILITATION/REPAIR OF FIXED ASSET GENERAL			
	23030122	70611	REHABILITATION/REPAIR OF BOUNDARIES	5,288,000.00	6,000,000.00	Housing Development
	230401	70611	PRESERVATION OF ENVIRONMENTAL-GENERAL			Housing Development
	230501	70611	ACQUISITION OF NON-TANGIBLE ASSET			Housing Development
	23050102	70611	COMPUTER SOFTWARE ACQUISITION	0.00	5,000,000.00	Housing Development
	23050109	70611	SPECIAL PROJECTS & ASSIGNMENTS	306,302.00	1,600,000.00	Housing Development
	TOTAL			11,095,469.75	40,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

ECONOMIC SECTOR - CONTD

	Agency code: 022000300100	Function Code	Agency Name: Bureau of Statistics	Actual 2021	Budget 2021	Function
NOTE NO.77	Economic code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70132	SALARY	58,270,289.93	58,295,683.59	Overall Planning and Statistical Services
	Sub-Total			58,270,289.93	58,295,683.59	
	2202					
	220201		TRAVEL AND TRANSPORT-GENERAL			
	22020101	70132	LOCAL TRAVEL AND TRANSPORT & TRAINING	190,000.00	1,500,000.00	Overall Planning and Statistical Services
	22020102	70132	LOCAL TRAVEL AND TRANSPORT : OTHERS	3,030,210.06	6,000,000.00	Overall Planning and Statistical Services
	220202		UTILITIES-GENERAL			
	22020203	70132	INTERNET ACCESS CHARGES	75,000.00	350,000.00	Overall Planning and Statistical Services
	220203		MATERIALS AND SUPPLIES-GENERAL			
	22020301	70132	OFFICE STATIONERIES/COMPUTER CONSUMABLES	656,436.25	2,500,000.00	Overall Planning and Statistical Services
	22020302	70132	BOOKS	574,265.00	6,000,000.00	Overall Planning and Statistical Services
	22020303	70132	NEWSPAPER	75,000.00	400,000.00	Overall Planning and Statistical Services
	22020305	70132	PRINTING OF NON-SECURITY DOCUMENTS	0.00	500,000.00	Overall Planning and Statistical Services
	220204		MAINTENANCE SERVICES-GENERAL			
	22020402	70132	MAINTENANCE OF OFFICE FURNITURE	75,000.00	500,000.00	Overall Planning and Statistical Services
	22020403	70132	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	0.00	5,500,000.00	Overall Planning and Statistical Services
	22020404	70132	MAINTENANCE OF OFFICE/ IT EQUIPMENT	150,000.00	450,000.00	Overall Planning and Statistical Services

	220205		TRAINING-GENERAL			
	22020501	70132	LOCAL TRAINING	956,000.00	3,000,000.00	Overall Planning and Statistical Services
	220207		CONSULTING AND PROFESSIONAL SERVICES-GENERAL			
	22020701	70132	FINANCIAL CONSULTING	0.00	300,000.00	Overall Planning and Statistical Services
	22020702	70132	INFORMATION TECHNOLOGY CONSULTING	0.00	200,000.00	Overall Planning and Statistical Services
	22020709	70132	CONSULTANCY SERVICE	0.00	400,000.00	Overall Planning and Statistical Services
	220208		FUEL AND LUBRICANTS-GENERAL			
	22020802	70132	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	350,000.00	Overall Planning and Statistical Services
	22020803	70132	PLANT/GENERATOR FUEL COST	75,000.00	300,000.00	Overall Planning and Statistical Services
	220210		MISCELLENOUS EXPENSES GENERAL			
	22021001	70132	REFRESHMENT AND MEALS	75,000.00	400,000.00	Overall Planning and Statistical Services
	22021003	70132	PUBLICITY AND ADVERTISEMENT	0.00	450,000.00	Overall Planning and Statistical Services
	22021029	70132	OTHER EXPENSES	603,465.00	900,000.00	Overall Planning and Statistical Services
			TOTAL OVERHEAD COST	6,535,376.31	30,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 022000300100B	64,805,666.24	88,295,683.59	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

	Agency Code: 022000300100	Function Code	Agency Name: Bureau of Statistics	Actual 2021	Budget 2021	Function
NOTE NO.77B	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010105	70132	Purchase of Motor Vehicles	0.00	15,000,000.00	Overall Planning and Statistical Services
	23010112	70132	Purchase of Office Furniture and Fittings	0.00	1,750,000.00	Overall Planning and Statistical Services
	23010113	70132	Purchase of Computers	0.00	500,000.00	Overall Planning and Statistical Services
	23010114	70132	Purchase of Computers Printers	0.00	250,000.00	Overall Planning and Statistical Services
	23010121	70132	Renovation of Office Building	0.00	2,000,000.00	Overall Planning and Statistical Services
	23010144	70132	Purchase of Electronics /Electrical Equipments	0.00	500,000.00	Overall Planning and Statistical Services
	230501	70132	ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70132	Special Project and Assignment	0.00	60,000,000.00	Overall Planning and Statistical Services
	TOTAL			0.00	80,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ECONOMIC SECTOR- CONTD

	Agency Code: 023605200100	Function Code	Agency Name: Oyo State Tourism Board	Actual 2021	Budget 2021	Function
NOTE NO.78	Economic Code					
	2202		OVER HEAD COST			
	220201		TRAVEL & TRANSPORT- GENERAL			
	22020102	70821	LOCAL TRAVEL & TRANSPORT- OTHERS	350,000.00	1,000,000.00	Cultural Services
	22020301	70821	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	735,220.00	1,500,000.00	Cultural Services
	22020401	70821	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,123,688.00	2,500,000.00	Cultural Services
	220206		OTHER SERVICES-GENERAL			
	22020605	70821	CLEANING AND FUMIGATION SERVICES	250,000.00	1,000,000.00	Cultural Services
	22021002	70821	HONOURARIUM AND SITTING ALLOWANCE	355,000.00	700,000.00	Cultural Services
	22021021	70821	SPECIAL DAYS/CELEBRATION	0.00	500,000.00	Cultural Services
	22021032	70821	FAIR, FESTIVAL, EXPO AND SUMMIT	220,000.00	300,000.00	Cultural Services
	TOTAL			3,033,908.00	7,500,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

Agency Code: 023605200100	Function Code	Agency Name: Oyo State Tourism Board	Actual 2021	Budget 2021	Function
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NOTE NO.78B	Economic Code				
	23		CAPITAL EXPENDITURE		
	230101		PURCHASE OF FIXED ASSETS - GENERAL		
	23010105	70821	PURCHASE OF MOTOR VEHICLES	0.00	8,000,000.00
	23030121	70821	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	189,963.00	14,000,000.00
	230401		PRESERVATION OF THE ENVIRONMENT - GENERAL		
	23040106	70821	BEAUTIFICATION AND LANDSCAPING	0.00	5,000,000.00
	23050113	70821	LAND PREPARATION AND FENCING	0.00	3,000,000.00
	TOTAL			189,963.00	30,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
ECONOMIC SECTOR CONTD

	Agency Code: 022000100100	Function Code	Agency Name: Ministry of Finance	Actual 2021	Budget 2021	Function
NOTE NO.79	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70112	SALARY	1,554,390,410.38	1,666,577,220.24	Financial and Fiscal Affairs
	21010103	70112	CONSOLIDATED REVENUE FUND CHARGES-SALARIES	88,007,424.15	90,000,000.00	Financial and Fiscal Affairs
	21010104	70112	CONTINGENCIES – SALARIES	17,131,735,035.23	20,557,735,190.48	Financial and Fiscal Affairs
NOTE VII	Sub-Total (i)			18,774,132,869.76	22,314,312,410.72	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT-GENERAL			
	22020102	70112	LOCAL TRAVEL & TRANSPORT: OTHERS	4,802,000.00	10,000,000.00	Financial and Fiscal Affairs
	220202		UTILITIES – GENERAL			
	220203		MATERIALS & SUPPLIES- GENERAL			
	22020301	70112	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,357,488.00	3,500,000.00	Financial and Fiscal Affairs
	22020304	70112	MAGAZINES & PERIODICALS	186,400.08	500,000.00	Financial and Fiscal Affairs
	22020305	70112	PRINTING OF NON-SECURITY DOCUMENTS	200,000.00	10,000,000.00	Financial and Fiscal Affairs
	220204		MAINTENANCE OF SERVICES-GENERAL			
	22020401	70112	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,508,583.50	3,500,000.00	Financial and Fiscal Affairs
	22020402	70112	MAINTENANCE OF OFFICE FURNITURE	0.00	2,500,000.00	Financial and Fiscal Affairs
	22020403	70112	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	118,156.50	2,000,000.00	Financial and Fiscal Affairs
	22020405	70112	MAINTENANCE OF PLANTS/GENERATORS	0.00	500,000.00	Financial and Fiscal Affairs
	22020406	70112	OTHER MAINTENANCE SERVICES	1,800,000.00	740,936,158.00	Financial and Fiscal Affairs
	22020501	70112	LOCAL TRAINING	2,610,000.00	10,000,000.00	Financial and Fiscal Affairs
	22020502	70112	INTERNATIONAL TRAINING	0.00	20,000,000.00	Financial and Fiscal Affairs
	220207		CONSULTING & PROFESSIONAL SERVICES-GENERAL			
	22020709	70112	CONSULTANCY SERVICES/FEES	5,525,279,864.91	9,500,000,000.00	Financial and Fiscal Affairs
	220208		FUEL & LUBRICANTS-GENERAL			
	22020803	70112	PLANT/GENERATOR FUEL COST	0.00	1,000,000.00	Financial and Fiscal Affairs
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021007	70112	WELFARE PACKAGES	0.00	10,000,000.00	Financial and Fiscal Affairs
	22021022	70112	PLANNING, MONITORING & EVALUATION	0.00	1,000,000.00	Financial and Fiscal Affairs
	22021029	70112	OTHER EXPENSES	977,067,404.96	1,500,000,000.00	Financial and Fiscal Affairs
	22021029*	70112	OTHER EXPENSES	0.00	320,000,000.00	Financial and Fiscal Affairs
	22021030	70112	PUBLIC ENLIGHTMENT PROGRAMME	0.00	1,000,000.00	Financial and Fiscal Affairs
	22021033	70112	CONTINGENCIES – OTHER RECURRENT COSTS	1,522,600.00	10,000,000.00	Financial and Fiscal Affairs
	22030106	70112	MOTOR VEHICLE ADVANCE	0.00	250,000,000.00	Financial and Fiscal Affairs
	Sub-Total		TOTAL OVERHEAD COST	6,518,452,497.95	12,396,436,158.00	
	TOTAL		RECURRENT COST FOR CODE: 022000100100	25,292,585,367.71	34,710,748,568.72	
i	22010101	70112	GRATUITY	266,887,225.00	360,000,000.00	Financial and Fiscal Affairs
ii	22010102	70112	PENSION(LG)	180,000,000.00	180,000,000.00	Financial and Fiscal Affairs
(iii)	22010102	70112	PENSION (SUBEB)	168,000,000.00	170,000,000.00	Financial and Fiscal Affairs

(iv)	21020202	70112	PENSION	0.00	1,225,000,000.00	Financial and Fiscal Affairs
(v)	22060102	70112	LOAN SERVICING (FOREIGN LOAN)	4,694,374,377.06	4,800,000,000.00	Financial and Fiscal Affairs
(vi)		70112	LOAN SERVICING (INTERNAL LOAN)	11,262,113,881.38	9,500,000,000.00	Financial and Fiscal Affairs
(vii)		70112	OTHER TRANSFERS	0.00	1,200,000,000.00	Financial and Fiscal Affairs
(viii)		70112	GROUP LIFE INSURANCE	0.00	470,000,000.00	Financial and Fiscal Affairs
			TOTAL	16,571,375,483.44	17,905,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

	Agency Code: 022000100100	Function Code	Agency Name: Ministry of Finance	Actual 2021	Budget 2021	Function
NOTE NO.79B	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010104	70112	PURCHASE OF MOTOR-CYCLES	0.00	350,000.00	Financial and Fiscal Affairs
	23010105	70112	PURCHASE OF MOTOR VEHICLES	0.00	25,000,000.00	Financial and Fiscal Affairs
	23010112	70112	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	2,500,000.00	Financial and Fiscal Affairs
	23010146	70112	PURCHASE OF OTHER EQUIPMENTS	31,046,000.00	50,000,000.00	Financial and Fiscal Affairs
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL			
	23020118	70112	CONSTRUCTION /PROVISION OF INFRASTRUCTURES	879,297,121.43	3,000,000,000.00	Financial and Fiscal Affairs
NOTE VII	23020118*	70112	CONSTRUCTION /PROVISION OF INFRASTRUCTURES	517,113,501.95	4,771,000,000.00	Financial and Fiscal Affairs
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL			
	23030121	70112	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	20,000,000.00	Financial and Fiscal Affairs
	230501		ACQUISITION OF NON-TANGIBLE ASSETS			
	23050112	70112	COUNTERPART FUNDING	399,999,999.96	1,500,000,000.00	Financial and Fiscal Affairs
	23050109	70112	SPECIAL PROJECT & ASSIGNMENT	0.00	531,533,947.41	Financial and Fiscal Affairs
	TOTAL			1,827,456,623.34	9,900,383,947.41	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
LAW AND JUSTICE SECTOR

	Agency Code: 032600100100	Function Code	Agency Name: Ministry of Justice	Actual 2021	Budget 2021	Function
NOTE NO.80	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70331	SALARY	232,563,409.26	205,168,797.27	Justice & Law Courts
	Sub-Total			232,563,409.26	205,168,797.27	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70331	LOCAL TRAVEL & TRANSPORT: OTHERS	12,628,021.71	15,000,000.00	Justice & Law Courts
	220202		UTILITIES - GENERAL			
	22020203	70331	INTERNET ACCESS CHARGES	0.00	1,000,000.00	Justice & Law Courts
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70331	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	4,416,622.50	5,000,000.00	Justice & Law Courts
	22020302	70331	BOOKS	280,000.00	5,000,000.00	Justice & Law Courts
	22020304	70331	MAGAZINES & PERIODICALS	0.00	5,000,000.00	Justice & Law Courts
	22020309	70331	UNIFORMS & OTHER CLOTHING	35,539,496.21	70,000,000.00	Justice & Law Courts
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70331	MAINTENANCE OF MOTOR VECHICLE / TRANSPORT EQUIPMENT	1,100,000.00	3,000,000.00	Justice & Law Courts
	22020402	70331	MAINTENANCE OF OFFICE FURNITURE	850,000.00	3,000,000.00	Justice & Law Courts

	22020403	70331	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	1,400,000.00	3,500,000.00	Justice & Law Courts
	220205		TRAINING -GENERAL			Justice & Law Courts
	22020501	70331	LOCAL TRAINING	12,366,000.00	15,000,000.00	Justice & Law Courts
	22020502	70331	INTERNATIONAL TRAINING	0.00	15,000,000.00	Justice & Law Courts
	220206	70331	OTHER SERVICES - GENERAL			
	22020601	70331	SECURITY SERVICES	0.00	1,500,000.00	Justice & Law Courts
	220207		CONSULTING & PROFESSIONAL SERVICES-GENERAL			
	22020703	70331	LEGAL SERVICES	148,750,000.00	175,000,000.00	Justice & Law Courts
	220208		FUEL & LUBRICANTS – GENERAL			
	22020803	70331	PLANT / GENERATOR FUEL COST	0.00	1,500,000.00	Justice & Law Courts
	220210		MISCELLANEOUS EXPENSES - GENERAL			
	22021002	70331	HONOURARIUM & SITTING ALLOWANCE	1,580,000.00	5,000,000.00	Justice & Law Courts
	22021007	70331	WELFARE PACKAGES	1,815,000.00	20,000,000.00	Justice & Law Courts
	22021008	70331	SUBSCRIPTION TO PROFESSIONAL BODIES	2,620,875.00	3,500,000.00	Justice & Law Courts
	22021030	70331	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	3,000,000.00	Justice & Law Courts
			TOTAL OVERHEAD COST	223,346,015.42	350,000,000.00	
	TOTAL		RECURRENT COST FOR CODE : 032600100100	455,909,424.68	555,168,797.27	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.80B	Agency Code 032600100100	Function Code	Agency Name: Ministry of Justice	Actual 2021	Budget 2021	Function
	Economic Code					
	23	70331	CAPITAL EXPENDITURE			
	230101	70331	PURCHASE OF FIXED ASSETS- GENERAL			
	23010104	70331	PURCHASE OF MOTOR CYCLES	0.00	1,000,000.00	JUSTICE AND LAW COURT
	23010105	70331	PURCHASE OF MOTOR VEHICLES	0.00	50,000,000.00	JUSTICE AND LAW COURT
	23010112	70331	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	6,000,000.00	JUSTICE AND LAW COURT
	23010146	70331	PURCHASE OF OTHER EQUIPMENT	4,246,250.00	6,000,000.00	JUSTICE AND LAW COURT
	230201		CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL			
	23020101	70331	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	11,014,633.56	30,000,000.00	JUSTICE AND LAW COURT
	23020127	70331	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	2,500,000.00	JUSTICE AND LAW COURT
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL			
	23030121	70331	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	2,901,870.48	40,000,000.00	JUSTICE AND LAW COURT
	TOTAL			18,162,754.04	135,500,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

LAW AND JUSTICE SECTOR - CONTD.

NOTE NO.81	Agency Code 032605100100	Function Code	Agency Name: The Judiciary, High Court of Justice	Actual 2021	Budget 2021	Function
	Economic Code					
	21		PERSONNEL COST			
	2101		Salary			
	210101		Salaries And Wages			
	21010101	70331	Salary	1,708,423,170.34	2,336,250,000.00	JUSTICE AND LAW COURT
	Sub-Total		Total Overhead Cost	1,708,423,170.34	2,336,250,000.00	
	TOTAL		Total Recurent Cost 032605100100	1,708,423,170.34	2,336,250,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

LAW AND JUSTICE SECTOR-CONTD

NOTE NO.81Ci	Agency Code : 031800100100	Function Code	Agency Name: Customary Court of Appeal	Actual 2021	Budget 2021	Function
	Economic Code					

	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70331	SALARY	425,522,633.33	393,750,000.00	JUSTICE AND LAW COURT
				425,522,633.33	393,750,000.00	
	2202	70331	OVERHEAD COST	0.00	120,000,000.00	JUSTICE AND LAW COURT
				0.00	120,000,000.00	
	TOTAL	0	RECURRENT FOR CODE: 032600100100B	425,522,633.33	513,750,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

DETAILS OF CAPITAL EXPENDITURE

	Agency Code : 031800100100	Function Code	Agency Name: Customary Court of Appeal	Actual 2021	Budget 2021	Function
NOTE NO.81Cii	Economic Code					
	23		CAPITAL EXPENDITURE			
	230301		REHABILITATION/REPAIRS OF FIXED ASEETS-GENERAL			
	23030101	70331	REHABILITATION/REPAIRS OF RESIDENTIAL BUILDING	0.00	4,000,000.00	JUSTICE AND LAW COURT
	23030102	70331	REHABILITATION/REPAIRS - ELECTRICITY	0.00	5,000,000.00	JUSTICE AND LAW COURT
	23030105	70331	REHABILITATION/REPAIRS - HOSPITALS/HEALTH CENTRES	0.00	1,000,000.00	JUSTICE AND LAW COURT
	23030110	70331	REHABILITATION/REPAIRS - LIBRARIES	0.00	6,000,000.00	JUSTICE AND LAW COURT
	23030113	70331	REHABILITATION/REPAIRS - ROADS	0.00	12,000,000.00	JUSTICE AND LAW COURT
	23030121	70331	REHABILITATION/REPAIRS - OFFICE BUILDING	0.00	10,000,000.00	JUSTICE AND LAW COURT
	23030125	70331	REHABILITATION/REPAIRS - POWER GENERATING PLANTS	0.00	8,000,000.00	JUSTICE AND LAW COURT
	230401		PRESERVATION OF THE ENVIRONMENT-GENERAL			
	23040106	70331	BEAUTIFICATION AND LANDSCAPING		4,000,000.00	JUSTICE AND LAW COURT
	TOTAL			0.00	50,000,000.00	

		3000000	OVERHEAD COST		60,000,000.00	
MDCH						
		5000000	CAPITAL EXPENDITURE	0.00	40,000,000.00	
MDCH						

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

LAW AND JUSTICE SECTOR-CONTD

	Agency Code: 031801100100	Function Code	Agency Name: Judicial Service Commission	Actual 2021	Budget 2021	Function
NOTE NO.82	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARY AND WAGES			
	21010101		SALARY	45,079,880.03	100,886,759.57	
	SUB-TOTAL			45,079,880.03	100,886,759.57	
	220201		TRAVEL & TRANSPORT-GENERAL			
	22020102	70331	LOCAL TRAVEL & TRANSPORT: OTHERS	789,609.73	1,000,000.00	Justice and Law Court
	220202		UTILITIES-GENERAL			
	22020301	70331	OFFICE STATIONERIES/COMPUTER CONSUMABLES	597,997.50	600,000.00	Justice and Law Court
	220204		MAINTENANCE SERVICES-GENERAL			
	22020401	70331	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	636,000.00	750,000.00	Justice and Law Court
	22020402	70331	MAINTENANCE OF OFFICE FURNITURE	169,850.00	200,000.00	Justice and Law Court
	22020404	70331	MAINTENANCE OF OFFICE/IT EQUIPEMENT	155,875.00	250,000.00	Justice and Law Court
	22020406	70331	OTHER MAINTENANCE SERVICES	298,369.75	300,000.00	Justice and Law Court
	220205		TRAINING-GENERAL			
	22020501	70331	LOCAL TRAINING	0.00	1,500,000.00	Justice and Law Court
	22020502	70331	INTERNATIONAL TRAINING	0.00		Justice and Law Court

	220206		OTHER SERVICES-GENERAL			
	22020601	70331	SECURITY SERVICES	0.00	0.00	Justice and Law Court
	220207		CONSULTING & PROFESSIONAL SERVICES-GENERAL			
	22020703	70331	LEGAL SERVICES	200,000.00	350,000.00	Justice and Law Court
	220208		FUEL & LUBRICANTS-GENERAL			
	22020802	70331	OTHER TRANSPORT EQUIPMENT FUEL COST	259,500.00	400,000.00	Justice and Law Court
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021001	70331	REFRESHMENT & MEALS	200,000.00	250,000.00	Justice and Law Court
	22021006	70331	POSTAGE/COURIER SERVICES	167,000.00	200,000.00	Justice and Law Court
	22021029	70331	OTHER EXPENSES	1,159,515.00	1,200,000.00	Justice and Law Court
			TOTAL OVERHEAD COST	4,633,716.98	7,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 031801100100	49,713,597.01	107,886,759.57	
	22010102		PENSION	178,911,090.73	240,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

	Agency Code: 031801100100	Function Code	Agency Name: Judicial Service Commission	Actual 2021	Budget 2021	Function
NOTE NO.82B	Economic Code					
	23		CAPITAL EXPENDITURE			
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL			
	23010105	70331	PURCHASE OF MOTOR VEHICLES			
	23010112	70331	PURCHASE OF OFFICE FURNITURES AND FITTINGS	-	7,500,000.00	Justice and Law Court
	23010113	70331	PURCHASE OF COMPUTERS	-	1,000,000.00	Justice and Law Court
	23010114	70331	PURCHASE OF COMPUTER PRINTERS	-	1,000,000.00	Justice and Law Court
	23010119	70331	PURCHASE OF FIRE FIGHTING EQUIPMENT		500,000.00	Justice and Law Court
	23010142	70331	PURCHASE OF ELECTRONICS/ELECTRICAL	-	200,000.00	Justice and Law Court
	23010146	70331	PURCHASE OF OTHE EQUIPMENTS	331745.00	2,000,000.00	Justice and Law Court
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
	23010101	70331	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	382700.00	120,000,000.00	Justice and Law Court
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL			
	23030121	70331	REHABILITATION/REPAIRS OF OFFICE BUILDINGS		300,000.00	Justice and Law Court
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70331	SPECIAL PROJECTS & ASSIGNMENT	687587.00	7,500,000.00	Justice and Law Court
	TOTAL			1,402,032.00	140,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
SOCIAL SECTOR

	Agency Code: 051700100100	Function Code	Agency Name: Ministry of Education, Science and Technology	Actual 2021	Budget 2021	Function
NOTE NO.83	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70961	SALARY	1,024,425,886.05	906,448,818.50	Subsidiary Services to Education
	Sub-Total			1,024,425,886.05	906,448,818.50	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70961	LOCAL TRAVEL & TRANSPORT: OTHERS	29,690,327.41	30,000,000.00	Subsidiary Services to Education
	220202		UTILITIES - GENERAL			
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70961	OFFICE STATIONERIES/COMPUTER CONSUMABLES	632,296.50	1,000,000.00	Subsidiary Services to Education
	22020302*	70961	BOOKS	-	100,000.00	Subsidiary Services to Education
	22020304	70961	MAGAZINES AND PREODICALS	-	100,000.00	Subsidiary Services to Education

	22020305	70961	PRINTING OF NON SECURITY DOCUMENTS	18,493,664.00	30,000,000.00	Subsidiary Services to Education
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70961	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	414,900.00	500,000.00	Subsidiary Services to Education
	22020402	70961	MAINTENANCE OF OFFICE FURNITURE	79,350.00	500,000.00	Subsidiary Services to Education
	22020403	70961	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	460,500.00	500,000.00	Subsidiary Services to Education
	22020404	70961	MAINTENANCE OF OFFICE I.T EQUIPMENT PUBLIC SCHOOL	200,000.00	2,680,000.00	Subsidiary Services to Education
	22040110	70961	GRANTS TO BOARDS/INSTITUTIONS/CORPORATE BODIES	27,706,600.00	52,520,000.00	Subsidiary Services to Education
	220205		TRAINING - GENERAL			
	22020501	70961	LOCAL TRAINING	5,250,000.00	10,000,000.00	Subsidiary Services to Education
	22020502	70961	INTERNATIONAL TRAINING	-	4,500,000.00	Subsidiary Services to Education
	220206		OTHER SERVICES-GENERAL			
	220207	70961	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020709	70961	CONSULTANCY SERVICES/FEES	-	100,000.00	Subsidiary Services to Education
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021001	70961	REFRESHMENTS & MEALS	200,000.00	200,000.00	Subsidiary Services to Education
	22021002	70961	HONORARIUM & SITTING ALLOWANCES	-	1,000,000.00	Subsidiary Services to Education
	22021003	70961	PUBLICITY & ADVERTISEMENTS	3,933,000.00	5,000,000.00	Subsidiary Services to Education
	22021007	70961	WELFARE PACKAGES	1,611,000.00	2,000,000.00	Subsidiary Services to Education
	22021008	70961	SUBSCRIPTION TO PROFESSIONAL BODIES	-	20,000,000.00	Subsidiary Services to Education
	22021009	70961	SPORTING ACTIVITIES	-	200,000.00	Subsidiary Services to Education
	22021010	70961	DIRECT TEACHINGS & LABORATORY COST	-	100,000.00	Subsidiary Services to Education
	22021021	70961	SPECIAL DAYS/CELEBRATIONS	2,820,000.00	5,000,000.00	Subsidiary Services to Education
	22021022	70961	PLANNING, MONITORING AND EVALUATION	5,204,270.00	10,000,000.00	Subsidiary Services to Education
	22021023	70961	RESEARCH AND DOCUMENTATION	4,434,260.00	10,000,000.00	Subsidiary Services to Education
	22021025	70961	ACCREDITATION & SUBSCRIPTION TO EDUCATIONAL BODIES	-	100,000.00	Subsidiary Services to Education
	22021026	70961	EXAMINATION EXPENSES	126,046,936.00	135,000,000.00	Subsidiary Services to Education
	22021029	70961	OTHER EXPENSES	8,969,000.00	10,000,000.00	Subsidiary Services to Education
	22021030	70961	PUBLIC ENLIGHTENMENT PROGRAMME	230,000.00	500,000.00	Subsidiary Services to Education
	22021031	70961	CONDUCT OF SURVEY	1,649,000.00	5,000,000.00	Subsidiary Services to Education
	22021032	70961	FAIR, FESTIVAL, EXPO & SUMMIT	-	2,000,000.00	Subsidiary Services to Education
	22021033	70961	CONTINGENCIES-OTHER RECURRENT COSTS	500,000.00	500,000.00	Subsidiary Services to Education
			TOTAL OVERHEAD COST	238,525,103.91	339,100,000.00	
	TOTAL		RECURRENT COST FOR CODE: 051700100100	1,262,950,989.96	1,245,548,818.50	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.83B	Agency Code: 051700100100	Function Code	Agency Name: Ministry of Education, Science and Technology	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS- GENERAL			
	23010105	70961	PURCHASE OF MOTOR VEHICLES	1,600,692.50	35,000,000.00	Subsidiary Services to Education
	23010108	70961	PURCHASE OF BUSES	0.00	30,000,000.00	Subsidiary Services to Education
	23010112	70961	PURCHASE OF OFFICE FURNITURE & FITTINGS	677,027.50	1,000,000.00	Subsidiary Services to Education
	23010113	70961	PURCHASE OF COMPUTERS	0.00	5,000,000.00	Subsidiary Services to Education
	23010115	70961	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,000,000.00	Subsidiary Services to Education
	23010124	70961	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	169,753,967.00	200,000,000.00	Subsidiary Services to Education
	23010126	70961	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	500,000.00	Subsidiary Services to Education
	23010148	70961	PURCHASE OF BOOKS	51,653,992.61	200,000,000.00	Subsidiary Services to Education
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL			
	23020105	70961	CONSTRUCTION/PROVISION OF WATER FACILITIES	0.00	10,000,000.00	Subsidiary Services to Education

	23020107A	70961	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS(MODEL SCH	0.00	100,000,000.00	Subsidiary Services to Education
	23020107B	70961	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS(INCLUDING	23,282,641.16	251,000,000.00	Subsidiary Services to Education
	23020110	70961	CONSTRUCTION/PROVISION OF FIRE FIGHTING EQUIPMENT	0.00	500,000.00	Subsidiary Services to Education
	23020111	70961	CONSTRUCTION/PROVISION OF LIBRARIES	0.00	100,000.00	Subsidiary Services to Education
	23020118		CONSTRUCTION / PROVISION OF INFRASTRUCTURE	411,041,600.00	700,000,000.00	Subsidiary Services to Education
	230301		REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL			
	23030106	70961	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	138,140,669.47	650,000,000.00	Subsidiary Services to Education
	23030110	70961	REHABILITATION / REPAIRS - LIBRARIES	0.00	50,000.00	Subsidiary Services to Education
	23030121	70961	REHABILITATION/REPAIR OF OFFICE BUILDINGS	0.00	1,000,000.00	Subsidiary Services to Education
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70961	SPECIAL PROJECT AND ASSIGNMENTS	145,542,076.00	195,000,000.00	Subsidiary Services to Education
	23050110	70961	EDUCATIONAL PROGRAMMES	1,713,000.00	4,850,000.00	Subsidiary Services to Education
	23050112	70961	COUNTERPART FUNDING	12,083,900.00	15,000,000.00	Subsidiary Services to Education
	TOTAL			955,489,566.24	2,400,000,000.00	2,275,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
SOCIAL SECTOR-CONTD

	AGENCY CODE: 051700100200	Function Code	Agency Name: Agency for Adult And Non- Formal Education	Actual 2021	Budget 2021	Function
NOTE NO.83Ci	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70912	SALARY	23,679,361.19	21,877,239.96	PRIMARY EDUCATION
	SUB-TOTAL			23,679,361.19	21,877,239.96	
	2202		OVERHEAD COST			
	220101		TRAVEL & TRANSPORT : GENERAL			
	22020102	70912	LOCAL TRAVEL & TRANSPORT : OTHERS	1,043,088.16	1,500,000.00	PRIMARY EDUCATION
	220202		UTILITIES – GENERAL			
	22020203	70912	INTERNET ACCESS CHARGES	-	200,000.00	PRIMARY EDUCATION
	220203		MATERIALS & SUPPLIES -GENERAL			
	22020301	70912	OFFICE STATIONARIES /COMPUTER CONSUMABLES	647,967.50	1,000,000.00	PRIMARY EDUCATION
	22020304	70912	MAGAZINE & PERIODICALS	-	200,000.00	PRIMARY EDUCATION
	22020305	70912	PRINTING OF NON SECURITY DOCUMENTS	160,573.00	200,000.00	PRIMARY EDUCATION
	220204		MAINTENANCE SERVICES – GENERAL			
	22020401	70912	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	250,000.00	PRIMARY EDUCATION
	22020406	70912	OTHER MAINTENANCE SERVICES	194,338.50	400,000.00	PRIMARY EDUCATION
	220205		TRAINING – GENERAL			
	22020501	70912	LOCAL TRIANING	300,000.00	300,000.00	PRIMARY EDUCATION
	220206		OTHER SERCICES - GENERAL			
	22020709	70912	CONSULTANCY SERVICES/FEES	-	100,000.00	PRIMARY EDUCATION
	220208		FUEL & LUBRICANTS – GENERAL			
	22020803	70912	PLANT / GENERATOR FUEL COST	-	200,000.00	PRIMARY EDUCATION
	220210		MISCELLANEOUS EXPENSES – GENERAL			
	22021002	70912	HONORARIUM AND SITTING ALLOWANCE	4525000.00	5,500,000.00	PRIMARY EDUCATION
	22021003	70912	PUBLICITY AND ADVERTISEMENTS	473600.00	2,000,000.00	PRIMARY EDUCATION
	22021007	70912	WELFARE PACKAGES	817,000.00	900,000.00	PRIMARY EDUCATION
	22021010	70912	DIRECT TEACHING & LABORATORY COST	647,000.00	700,000.00	PRIMARY EDUCATION
	22021021	70912	SPECIAL DAYS/ CELEBRATIONS	330000.00	350,000.00	PRIMARY EDUCATION
	22021022	70912	PLANNING, MONITORING AND EVALUATION	630000.00	800,000.00	PRIMARY EDUCATION
	22021026	70912	EXAMINATION EXPENSES	161,250.00	300,000.00	PRIMARY EDUCATION
	22021029	70912	OTHER EXPENSES	0.00	100,000.00	PRIMARY EDUCATION
			TOTAL OVERHEAD COST	9,929,817.16	15,000,000.00	
	TOTAL		RECURRENT COST : FOR CODE 051700100200	33,609,178.35	36,877,239.96	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.83Ci	Agency Code: 051700100200	Function Code	Agency Name: Agency for Adult And Non- Formal Education	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70912	PURCHASE OF MOTOR VEHICLE	0.00	15,000,000.00	PRIMARY EDUCATION
	23010112	70912	PURCHASE OF OFFICE FURNITURE & FITTINGS	546,745.00	700,000.00	PRIMARY EDUCATION
	23010113	70912	PURCHASE OF COMPUTERS	0.00	700,000.00	PRIMARY EDUCATION
	23010114	70912	PURCHASE OF COMPUTER PRINTERS	0.00	250,000.00	PRIMARY EDUCATION
	23010119	70912	PURCHASE OF POWER GENERATING SET	0.00	250,000.00	PRIMARY EDUCATION
	23010124	70912	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	196,600.00	800,000.00	PRIMARY EDUCATION
	23010146	70912	PURCHASE OF OTHER EQUIPMENTS	0.00	700,000.00	PRIMARY EDUCATION
	230201		CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL			
	23020118	70912	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	250,000.00	PRIMARY EDUCATION
	230301		REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL			
	23030121	70912	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	356,400.00	850,000.00	PRIMARY EDUCATION
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050110	70912	EDUCATIONAL PROGRAMMES	0.00	500,000.00	PRIMARY EDUCATION
	TOTAL			1,099,745.00	20,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

SOCIAL SECTOR-CONTD

NOTE NO.83Di	Agency Code: 051705600100	Function Code	Agency Name: Oyo State Scholarship Board	Actual 2021	Budget 2021	Function
	Economic Code					
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70961	LOCAL TRAVEL AND TRANSPORT: OTHERS	0.00	1,500,000.00	Subsidiary Services to Education
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301		OFFICE STATIONERIES / COMPUTER CONSUMABLES			
	22020305	70961	PRINTING OF NON SECURITY DOCUMENTS	0.00	600,000.00	Subsidiary Services to Education
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70961	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	0.00	200,000.00	Subsidiary Services to Education
	22020402	70961	MAINTENANCE OF OFFICE FURNITURE	0.00	100,000.00	Subsidiary Services to Education
	22020404	70961	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
	22020405	70961	MAINTENANCE OF PLANTS / GENERATORS	0.00	100,000.00	Subsidiary Services to Education
	220205		TRAINING-GENERAL			
	22020501	70961	LOCAL TRAINING	0.00	200,000.00	Subsidiary Services to Education
	220207		CONSULTING & PROFESSIONAL SERVICE- GENERAL			
	22020709	70961	CONSULTANCY SERVICES/ FEES	0.00	1,500,000.00	Subsidiary Services to Education
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021001	70961	REFRESHMENTS & MEALS	0.00	1,000,000.00	Subsidiary Services to Education
	22021002	70961	HONORARIUM & SITTING ALLOWANCE	520,000.00	2,000,000.00	Subsidiary Services to Education
	22021003	70961	PUBLICITY & ADVERTISEMENTS	192,000.00	500,000.00	Subsidiary Services to Education
	22021007	70961	WELFARE PACKAGES	0.00	833,800,000.00	Subsidiary Services to Education
	22021026	70961	EXAMINATION EXPENSES	0.00	1,250,000.00	Subsidiary Services to Education
	22021029	70961	OTHER EXPENSES	0.00	1,250,000.00	Subsidiary Services to Education
			TOTAL OVERHEAD COST	712,000.00	844,500,000.00	
	TOTAL		RECURRENT COST FOR CODE: 051705600100	712,000.00	844,500,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

DETAILS OF CAPITAL EXPENDITURE

Agency Code: 051705600100	Function Code	Agency Name: Oyo State Scholarship Board	Actual 2021	Budget 2021	Function
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NOTE NO.83dii	Economic Code				
	23		CAPITAL EXPENDITURE		
	230101		PURCHASE OF FIXED ASSETS - GENERAL		
	23010112	70961	PURCHASE OF FURNITURE AND FITTINGS	1,500,000.00	Subsidiary Services to Education
	23010113	70961	PURCHASE OF COMPUTERS	0.00	1,500,000.00
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL		
	23030121	70961	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	2,000,000.00
	TOTAL			0.00	5,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

SOCIAL SECTOR - CONTD

NOTE NO.84	Agency Code: 051705400200	Function Code	Agency Name: Post Primary Schools Teaching Service Commission	Actual 2021	Budget 2021	Function
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70961	SALARY (TEACHERS)	21,997,672,850.16	24,500,000,000.00	Subsidiary Service to Education
	21010101	70961	SALARY (STAFF)	37,387,026.07	50,000,000.00	Subsidiary Service to Education
	Sub-Total			22,035,059,876.23	24,550,000,000.00	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70961	LOCAL TRAVEL & TRANSPORT: OTHERS (TEACHERS LEAVE BO	857,305,157.11	1,500,000,000.00	Subsidiary Service to Education
	22020102	70961	LOCAL TRAVEL & TRANSPORT: OTHERS (STAFF LEAVE BONUS)	1,596,091.94	5,000,000.00	Subsidiary Service to Education
	220202		UTILITIES-GENERAL			
	22020201	70961	ELECTRICITY CHARGES	153,750.00	250,000.00	Subsidiary Service to Education
	22020202		TELEPHONE CHARGES	0.00	0.00	
	22020203	70961	INTERNET ACCESS CHARGES	200,000.00	500,000.00	Subsidiary Service to Education
	220203		MATERIAL & SUPPLIES - GENERAL			
	22020301	70961	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,050,712.50	3,000,000.00	Subsidiary Service to Education
	22020303	70961	NEWSPAPERS	85,000.00	200,000.00	Subsidiary Service to Education
	22020305		PRINTING OF NON SECURITY DOCUMENT	500,000.00	2,500,000.00	Subsidiary Service to Education
	220204		MAINTENANCE SERVICE - GENERAL			
	22020401	70961	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	802,500.00	2,000,000.00	Subsidiary Service to Education
	22020402	70961	MAINTENANCE OF OFFICE FURNITURE	620,650.00	2,000,000.00	Subsidiary Service to Education
	22020403	70961	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	178,000.00	1,500,000.00	Subsidiary Service to Education
	22020404	70961	MAINTENANCE OF OFFICE/IT EQUIPMENTS	1,091,337.50	1,500,000.00	Subsidiary Service to Education
	22020405	70961	MAINTENANCE OF PLANTS/GENERATORS	438,750.00	2,000,000.00	Subsidiary Service to Education
	22020406	70961	OTHER MAINTENANCE SERVICES	200,000.00	1,000,000.00	Subsidiary Service to Education
	22040110	70961	GRANT TO BOARDS/INSTITUTION/CORPORATION	353,750.00	1,000,000.00	Subsidiary Service to Education
	22020418	70961	MAINTENANCE OF PUBLIC SCHOOLS	378,423,674.88	1,265,000,000.00	Subsidiary Service to Education
	220205		TRAINING - GENERAL			
	22020501	70961	LOCAL TRAINING	50,548,750.00	215,000,000.00	Subsidiary Service to Education
	22020502	70961	INTERNATIONAL TRAINING	0.00	5,000,000.00	Subsidiary Service to Education
	22020605	70961	CLEANING/FUMIGATION SERVICE	577,805.00	1,500,000.00	Subsidiary Service to Education
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020702	70961	INFORMATION TECHNOLOGY CONSULTING	130,750.00	1,500,000.00	Subsidiary Service to Education
	22020703	70961	LEGAL SERVICE	370,350.00	1,500,000.00	Subsidiary Service to Education
	22020709	70961	CONSULTANCY SERVICES/FEES	353,750.00	3,500,000.00	Subsidiary Service to Education
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021001	70961	REFRESHMENT & MEALS	1,245,000.00	4,000,000.00	Subsidiary Service to Education
	22021002	70961	HONORARIUM & SITTING ALLOWANCE	328,750.00	2,500,000.00	Subsidiary Service to Education
	22021003	70961	PUBLICITY & ADVERTISEMENTS	703,200.00	2,500,000.00	Subsidiary Service to Education
	22021006	70961	POSTAGES & COURIER SERVICES	0.00	300,000.00	Subsidiary Service to Education
	22021007	70961	WELFARE PACKAGES	250,000.00	2,000,000.00	Subsidiary Service to Education

	22021008	70961	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	500,000.00	Subsidiary Service to Education
	22021011	70961	RECRUITMENT & APPOINTMENT (SERVICE WIDE)	950,000.00	4,500,000.00	Subsidiary Service to Education
	22021012	70961	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	0.00	250,000.00	Subsidiary Service to Education
	22021022	70961	PLANNING, MONITORING AND EVALUATION	3,550,000.00	10,000,000.00	Subsidiary Service to Education
	22021023	70961	RESEARCH AND DOCUMENTATION	420,750.00	1,000,000.00	Subsidiary Service to Education
	22021026	70961	EXAMINATION EXPENSES	1,161,250.00	10,000,000.00	Subsidiary Service to Education
	22021029	70961	OTHER EXPENSES	234,323.00	5,000,000.00	Subsidiary Service to Education
	22021033	70961	CONTINGENCIES/OTHER RECURRENT COST	303,200.00	2,000,000.00	Subsidiary Service to Education
	Sub-Total (ii)			1,305,127,251.93	3,060,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 051705400200	23,340,187,128.16	27,610,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

	Agency Code: 051705400200	Function Code	Agency Name: Post Primary Schools Teaching Service Commission	Actual 2021	Budget 2021	Function
NOTE NO.84B	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70961	PURCHASE OF MOTOR VEHICLES	0.00	26,000,000.00	Subsidiary Service to Education
	23010112	70961	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00	Subsidiary Service to Education
	23010113	70961	PURCHASE OF COMPUTERS	0.00	5,000,000.00	Subsidiary Service to Education
	23010114	70961	PURCHASE OF COMPUTER PRINTERS	0.00	5,000,000.00	Subsidiary Service to Education
	23010115	70961	PURCHASE OF PHOTOCOPYING MACHINES	0.00	3,000,000.00	Subsidiary Service to Education
	23010116	70961	PURCHASE OF TYPEWRITERS	0.00	2,000,000.00	Subsidiary Service to Education
	23010118	70961	PURCHASE OF SCANNERS	0.00	500,000.00	Subsidiary Service to Education
	23010140	70961	PURCHASE OF UPS/INVERTERS	0.00	5,000,000.00	Subsidiary Service to Education
	23010141	70961	PURCHASE OF COMPUTER STORAGE DEVICES	0.00	1,500,000.00	Subsidiary Service to Education
	23010145	70961	PURCHASE OF PROJECTORS	0.00	5,000,000.00	Subsidiary Service to Education
	23010146	70961	PURCHASE OF OTHER EQUIPMENTS	376,787.50	2,000,000.00	Subsidiary Service to Education
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL			
	23030101	70961	REHABILITATION/REPAIRS OF RESIDENTIAL BUILDING	0.00	35,000,000.00	Subsidiary Service to Education
	23030121	70961	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	15,000,000.00	Subsidiary Service to Education
	TOTAL			376,787.50	110,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
SOCIAL SECTOR-CONTD

	Agency Code: 051700800100	Function Code	Agency Name: Oyo State Library Board	Actual 2021	Budget 2021	Function
NOTE NO.85	Economic Code:					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70961	SALARY	63,855,139.50	65,438,535.58	Subsidiary Services to Education
	SUB-TOTAL	60166751		63,855,139.50	65,438,535.58	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70961	LOCAL TRAVEL& TRANSPORT: OTHERS	4,347,025.58	5,000,000.00	Subsidiary Services to Education
	220202		UTILITIES - GENERAL			
	22020201	70961	ELECTRICITY CHARGES	100,000.00	250,000.00	Subsidiary Services to Education
	22020203	70961	INTERNET ACCESS CHARGES		50,000.00	Subsidiary Services to Education
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70961	OFFICE STATIONARIES/ COMPUTER CONSUMABLES	907,540.50	1,000,000.00	Subsidiary Services to Education
	22020303	70961	NEWSPAPERS	775,000.00	800,000.00	Subsidiary Services to Education
	22020305	70961	PRINTING OF NON SECURITY DOCUMENT	129,000.00	200,000.00	Subsidiary Services to Education
	220204		MAINTENANCE SERVICES - GENERAL			

	22020401	70961	MAINTAINANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	742,502.50	1,000,000.00	Subsidiary Services to Education
	220205		TRAINING - GENERAL			
	22020501	70961	LOCAL TRAINING	300,000.00	500,000.00	Subsidiary Services to Education
	22020502	70961	INTERNATIONAL TRAINING		3,000,000.00	Subsidiary Services to Education
	220206		OTHER SERVICES - GENERAL			
	22020601	70961	SECURITY SERVICE	600,000.00	600,000.00	Subsidiary Services to Education
	22020602	70961	CLEANING /FUMIGATION SERVICE	352,600.00	400,000.00	Subsidiary Services to Education
	220208		FUEL & LUBRICANTS - GENERAL			
	22020803	70961	PLANT /GENERATOR FUEL COST	1,074,200.00	1,200,000.00	Subsidiary Services to Education
	220210		MISCELLANEOUS EXPENSES - GENERAL			
	22021030	70961	PUBLIC ENLIGHTENMENT PROGRAMME		1,000,000.00	Subsidiary Services to Education
				9,327,868.58	15,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 051700800100	73,183,008.08	80,438,535.58	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.85B	Agency Code: 051700800100	Function Code	Agency Name: Oyo State Library Board	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70961	PURCHASE OF MOTOR VEHICLES		20,000,000.00	Subsidiary Services to Education
	23010112		PURCHASE OF OFFICE FURNITURE AND FITTINGS		5,000,000.00	
	23010113	70961	PURCHASE OF COMPUTERS		1,000,000.00	Subsidiary Services to Education
	23010114	70961	PRINTERS		200,000.00	Subsidiary Services to Education
	23010125	70961	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	192,747.50	20,000,000.00	Subsidiary Services to Education
	23010140	70961	PURCHASE OF UPS / INVERTERS		1,500,000.00	Subsidiary Services to Education
	23010145	70961	PURCHASE OF PROJECTOR		500,000.00	Subsidiary Services to Education
	23010146	70961	PURCHASE OF OTHER EQUIPMENTS	167,485.00	4,000,000.00	Subsidiary Services to Education
	230201		CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL			
	23020111	70961	CONSTRUCTION/PROVISION OF LIBRARIES		70,000,000.00	Subsidiary Services to Education
	23020127	70961	CONSTRUCTION OF ICT INFRASTRUCTURES		5,000,000.00	Subsidiary Services to Education
	230301		REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL			
	23030110	70961	REHABILITATION/REPAIRS - LIBRARIES		3,000,000.00	Subsidiary Services to Education
	23030118	70961	REHABILITATION/REPAIRS-RECREATIONAL FACILITIES		800,000.00	Subsidiary Services to Education
	23030121		REHABILITATION/REPAIRS OF OFFICE BUILDINGS	330,540.00	10,000,000.00	Subsidiary Services to Education
	23030127	70961	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	166,625.00	1,000,000.00	Subsidiary Services to Education
	230501		ACQUISITION OF NON TANGIBLES ASSETS			
	23050109	70961	SPECIAL PROJECTS & ASSIGNMENTS	729,000.00	4,000,000.00	Subsidiary Services to Education
	23050110	70961	EDUCATIONAL PROGRAMMES	750,000.00	4,000,000.00	Subsidiary Services to Education
	TOTAL			2,336,397.50	150,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.86	Agency Code: 051700300100	Function Code	Agency Name: State Universal Basic Education Board	Actual 2021	Budget 2021	Function
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70912	SALARY	116,731,521.79	119,630,787.17	Primary Education
	Sub-Total			116,731,521.79	119,630,787.17	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70912	LOCAL TRAVEL & TRANSPORT : OTHERS	10,000,000.00	10,000,000.00	Primary Education
	220202	70912	UTILITIES – GENERAL			

	22020201	70912	ELECTRICITY CHARGES	1,638,845.81	3,600,000.00	Primary Education
	22020203	70912	INTERNET ACCESS CHARGES	0.00	240,000.00	Primary Education
	220203	70912	MATERIALS & SUPPLIES – GENERAL			
	22020301	70912	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	2,500,000.00	Primary Education
	22020302	70912	BOOKS	0.00	1,000,000.00	Primary Education
	22020303	70912	MAGAZINES & PERIODICALS	0.00	240,000.00	Primary Education
	22020305	70912	PRINTING OF NON SECURITY DOCUMENTS	0.00	1,000,000.00	Primary Education
	22020310	70912	TEACHING AIDS / INSTRUCTION MATERIALS	9,172,000.00	20,000,000.00	Primary Education
	220204	70912	MAINTAINANCE SERVICES - GENERAL			
	22020401	70912	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	2,000,000.00	Primary Education
	22020402	70912	MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00	Primary Education
	22020403	70912	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	0.00	1,000,000.00	Primary Education
	22020404	70912	MAINTENANCE OF OFFICE / IT EQUIPMENT	0.00	1,000,000.00	Primary Education
	22020405	70912	MAINTENANCE OF PLANTS / GENERATORS	0.00	1,000,000.00	Primary Education
	220205	70912	TRAINING – GENERAL			
	22020501	70912	LOCAL TRAINING	1,224,500.00	5,216,400.00	Primary Education
	220206	70912	OTHERS SERVICES – GENERAL			
	22020601	70912	SECURITY SERVICES	0.00	500,000.00	Primary Education
	22020605	70912	CLEANING / FUNMIGATION	0.00	1,000,000.00	Primary Education
	220207	70912	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020703	70912	LEGAL SERVICES	0.00	1,000,000.00	Primary Education
	22020710	70912	EXTERNAL AUDIT FEES	0.00	15,000,000.00	Primary Education
	220210		MISCELLANEOUS EXPENSES - GENERAL			
	22021002	70912	HONORARIUM & SITTING ALLOWANCE	0.00	1,000,000.00	Primary Education
	22021003	70912	PUBLICITY & ADVERTISEMENT	0.00	1,000,000.00	Primary Education
	22021009	70912	SPORTING ACTIVITIES	0.00	2,500,000.00	Primary Education
	22021011	70912	RECRUITMENT & APPOINTMENT (SERVICE WIDE)	0.00	10,000,000.00	Primary Education
	22021013	70912	PROMOTION EXAMINATION	6,277,567.50	5,000,000.00	Primary Education
	22021023		RESEARCH & DOCUMENTATION	0.00	1,000,000.00	Primary Education
	22021026	70912	EXAMINATION EXPENSES	4,974,400.00	5,000,000.00	Primary Education
	22021028		SPORTS ACADEMY/SIGN-ON FEES/REGISTRATION E.T.C			
	22021029	70912	OTHER EXPENSES (RUNNING COST)	152,416,900.00	291,203,600.00	Primary Education
			TOTAL OVERHEAD COST	185,704,213.31	384,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 051700300100	302,435,735.10	503,630,787.17	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

	Agency Code: 051700300100	Function Code	Agency Name: State Universal Basic Education Board	Actual 2021	Budget 2021	Function
NOTE NO.86B	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70912	PURCHASE OF MOTOR VEHICLES	0.00	40,000,000.00	Primary Education
	23010112	70912	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00	Primary Education
	23010113	70912	PURCHASE OF COMPUTERS	0.00	5,000,000.00	Primary Education
	23010119	70912	PURCHASE OF POWER GENERATING SET	0.00	1,500,000.00	Primary Education
	23010123	70912	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	1,500,000.00	Primary Education
	23010128	70912	PURCHASE OF SECURITY EQUIPMENT	0.00	2,000,000.00	Primary Education
	23010142	70912	PURCHASE OF NETWORKING DEVICES/PERIPHERALS	0.00	2,000,000.00	Primary Education
	230201		CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL			
	23020118	70912	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	60,500,000.00	Primary Education
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050110	70912	EDUCATIONAL PROGRAMMES	387,750.00	2,500,000.00	Primary Education
	23050112	70912	COUNTERPART FUNDING	4,059,911.32	3,021,329,348.52	Primary Education
	TOTAL			4,447,661.32	3,141,329,348.52	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

SOCIAL SECTOR-CONTD

NOTE NO.87	Agency Code: 051705500100	Function Code	Agency Name: Board For Technical And Vocational Education (BOTAVED)	Actual 2021	Budget 2021	Function
	Economic Code					
	21		PERSONNEL COST			
	2101					
	210101		SALARIES AND WAGES			
	21010101	70961	SALARY	169,960,192.99	166,160,090.12	Subsidiary Service to Education
	Sub Total			169,960,192.99	166,160,090.12	Subsidiary Service to Education
	2202		OVERHEAD COST			
	220201		TRAVEL AND TRANSPORT GENERAL			
	22020102	70961	LOCAL TRAVEL AND TRANSPORT: OTHERS	8,749,810.25	9,000,000.00	Subsidiary Service to Education
	220202		UTILITIES -GENERAL			
	22020201	70961	ELECTRICITY CHARGES	-	100,000.00	Subsidiary Service to Education
	22020202	70961	TELEPHONE CHARGES	-	100,000.00	Subsidiary Service to Education
	22020203	70961	INTERNET ACCESS CHARGES	-	100,000.00	Subsidiary Service to Education
	220203		MATERIALS & SUPPLY GENERAL			
	22020301	70961	OFFICE STATIONERIES/COMPUTER CONSUMABLES	750,982.63	1,500,000.00	Subsidiary Service to Education
	22020303	70961	NEWSPAPERS	-	50,000.00	Subsidiary Service to Education
	22020304	70961	MAGAZINES AND PERIODICALS	-	50,000.00	Subsidiary Service to Education
	220204		MAINTENANCE SERVICES-GENERAL			
	22020401	70961	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	-	100,000.00	Subsidiary Service to Education
	22020402	70961	MAINTAINANCE OF OFFICE FURNITURE	-	100,000.00	Subsidiary Service to Education
	22020403	70961	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	-	50,000.00	Subsidiary Service to Education
	22020404	70961	MAINTENANCE OF OFFICE/IT EQUIPMENT	-	50,000.00	Subsidiary Service to Education
	22020406	70961	OTHER MAINTENANCE SERVICES	-	100,000.00	Subsidiary Service to Education
	220205		TRAINING - GENERAL			
	22020501	70961	LOCAL TRAINING	220,000.00	300,000.00	Subsidiary Service to Education
	22020601	70961	SECURITY SERVICES	-	500,000.00	Subsidiary Service to Education
	22020605	70961	CLEANING/FUMIGATION SERVICE	-	500,000.00	Subsidiary Service to Education
	220207		CONSULTING & PROFESSIONAL SERVICE-GENERAL			
	220208	70961	FUEL & LUBRICANTS - GENERAL	-	-	-
	22020803	70961	PLANT/GENERATOR FUEL COST	-	50,000.00	Subsidiary Service to Education
	220210		MISCELLANEOUS EXPENSES -GENERAL			
	22021001	70961	REFRESHMENT& MEALS	-	50,000.00	Subsidiary Service to Education
	22021007	70961	WELFARE PACKAGES	-	50,000.00	Subsidiary Service to Education
	22021022	70961	PLANNING, MONITORING AND EVALUATION	940,000.00	1,000,000.00	Subsidiary Service to Education
	22021029	70961	OTHER EXPENSES	1,506,367.50	1,000,000.00	Subsidiary Service to Education
	22021032	70961	FARE, FESTIVAL, EXPO AND SUMMIT (JCCE MEETING)	-	250,000.00	Subsidiary Service to Education
			TOTAL OVERHEAD COST	12,167,160.38	15,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 051705500100	182,127,353.37	181,160,090.12	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.87B	Agency Code: 051705500100	Function Code	Agency Name: Board For Technical And Vocational Education (BOTAVED)	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70961	PURCHASE OF MOTOR VEHICLE	0.00	10,000,000.00	Subsidiary Service to Education
	23010108	70961	PURCHASE OF BUSES	0.00	14,000,000.00	Subsidiary Service to Education
	23010112	70961	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	4,000,000.00	Subsidiary Service to Education
	23010113	70961	PURCHASE OF COMPUTERS	0.00	2,000,000.00	Subsidiary Service to Education

	23010114	70961	PURCHASE OF COMPUTERS PRINTERS	0.00	1,000,000.00	Subsidiary Service to Education
	23010115	70961	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,000,000.00	Subsidiary Service to Education
	23010119	70961	PURCHASE OF POWER GENERATING SETS	0.00	200,000.00	Subsidiary Service to Education
	23010124	70961	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	100,000,000.00	Subsidiary Service to Education
	23010126	70961	PURCHASE OF SPORTING/GAMING EQUIPMENT	0.00	1,200,000.00	Subsidiary Service to Education
	23010144	70961	PURCHASE OF ELECTRONIC/ELECTRICAL EQUIPMENTS	188000.00	600,000.00	Subsidiary Service to Education
	23010148	70961	PURCHASE OF BOOKS	0.00	10,000,000.00	Subsidiary Service to Education
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS- GENERAL			
	23020107A	70961	CONSTRUCTION/PROVISION OF PUBLIC SCHOOLS (VOCATIONAL CENTRES)	0.00	12,000,000.00	Subsidiary Service to Education
	23020107B	70961	CONSTRUCTION/PROVISION OF PUBLIC SCHOOLS (TECHNICAL COLLEGES)	0.00	80,000,000.00	Subsidiary Service to Education
	23020111	70961	CONSTRUCTION/ PROVISION OF LIBRARY MATERIALS	0.00	7,000,000.00	Subsidiary Service to Education
	23020118	70961	CONSTRUCTION/PROVISION OF INFRASTRUCTURES (FURNITURE & FENCING)	0.00	25,000,000.00	Subsidiary Service to Education
	23020127	70961	CONSTRUCTION OF ICT INFRASTRUCTURE	0.00	74,000,000.00	Subsidiary Service to Education
	230301		REHABILITATION AND REPAIRS OF FIXED ASSETS - GENERAL			
	23030106	70961	REHABILITATION/REPAIRS OF PUBLIC SCHOOL	0.00	60,000,000.00	Subsidiary Service to Education
	23030121	70961	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	387037.50	15,000,000.00	Subsidiary Service to Education
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050102	70961	PURCHASE OF COMPUTER SOFTWARE			
	23050109	70961	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	63,000,000.00	Subsidiary Service to Education
	23050110	70961	EDUCATIONAL PROGRAMMES	5187670.00	170,000,000.00	Subsidiary Service to Education
	TOTAL	145000000		5,762,707.50	650,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

SOCIAL SECTOR CONTD

	Agency Code: 052100100100	Function Code	Agency Name: Ministry of Health	Actual 2021	Budget 2021	Function
NOTE NO.88	Economic Code					
	21		PERSONNEL COST			
	2101					
	210101		SALARIES AND WAGES			
	21010101	70731	SALARY	326,350,922.36	330,921,444.17	General Hospital Services
	Sub Total			326,350,922.36	330,921,444.17	
	2202		OVERHEAD COST			
	220201		TRAVELS & TRANSPORT - GENERAL			
	22020102	70731	LOCAL TRAVEL & TRANSPORT: OTHERS	3,250,000.00	3,250,000.00	General Hospital Services
	220202		UTILITIES GENERAL			
	22020201	70731	ELECTRICITY CHARGES		-	
	22020202	70731	TELEPHONE CHARGES	665,000.00	670,000.00	General Hospital Services
	22020203		INTERNET ACCESS CHARGES			
	220203	70731	MATERIALS & SUPPLIES - GENERAL			
	22020301	70731	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,480,000.00	2,500,000.00	General Hospital Services
	22030303	70731	NEWSPAPER	325,000.00	325,000.00	General Hospital Services
	22020307	70731	DRUGS/LABORATORY/MEDICAL SUPPLIES		845,000.00	General Hospital Services
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70731	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,300,000.00	1,300,000.00	General Hospital Services
	22020402	70731	MAINTENANCE OF OFFICE FURNITURE	1,300,000.00	1,300,000.00	General Hospital Services
	22020404	70731	MAINTENANCE OF OFFICE /IT EQUIPMENT	2,268,950.00	2,275,000.00	General Hospital Services
	22020404	70731	MAINTENANCE OF PLANTS/GENERATORS	1,296,000.00	1,300,000.00	General Hospital Services
	220205		TRAINING - GENERAL			
	22020501	70731	LOCAL TRAINING	3,248,585.28	3,250,000.00	General Hospital Services
	220206		OTHER SERVICES - GENERAL			
	22020605	70731	CLEANING AND FUMIGATION SERVICES	1,342,000.00	3,000,000.00	General Hospital Services

	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020709	70731	CONSULTANCY SERVICES/FEES		1,900,000.00	General Hospital Services
	220210		MISCELLANEOUS EXPENSES -GENERAL			
	22021001	70731	REFRESHMENT & MEALS	620,000.00	650,000.00	General Hospital Services
	22021004	70731	MEDICAL EXPENSES - LOCAL	13,901,888.99	20,500,000.00	General Hospital Services
	22021007	70731	WELFARE PACKAGES	367,627.00	650,000.00	General Hospital Services
	22021021	70731	SPECIAL DAYS/CELEBRATIONS	637,100.00	650,000.00	General Hospital Services
	22021022	70731	PLANNING, MONITORING & EVALUATION	1,300,000.00	1,300,000.00	General Hospital Services
	22021023	70731	RESEARCH & DOCUMENTATION	325,000.00	325,000.00	General Hospital Services
	22021029	70731	OTHER EXPENSES	325,000.00	325,000.00	General Hospital Services
	22020601	70731	SECURITY SERVICE		1,625,000.00	General Hospital Services
	22021030	70731	PUBLIC ENLIGHTENMENT PROGRAMME	475,000.00	690,000.00	General Hospital Services
	22021032	70731	FAIR, FESTIVAL, EXPO & SUMMIT	195,000.00	610,000.00	General Hospital Services
			TOTAL OVERHEAD COST	36,382,151.27	50,000,000.00	
	TOTAL		RECURRENT COST FOR CODE : 052100100100	362,733,073.63	380,921,444.17	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

	Agency Code: 0052100100100	Function Code	Agency Name: Ministry of Health	Actual 2021	Budget 2021	Function
NOTE NO.88B	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS- GENERAL			
	23010105	70731	PURCHASE OF MOTOR VEHICLES	0.00	48,000,000.00	General Hospital Services
	23010122	70731	PURCHASE OF HEALTH/MEDICAL EQUIPMENT	155,449,732.90	200,000,000.00	General Hospital Services
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
	23020106	70731	CONSTRUCTION/PROVISION OF HOSPITALS/HEALTH CENTRES	0.00	50,000,000.00	General Hospital Services
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL			
	23030105	70731	REHABILITATION/REPAIRS -HOSPITAL/HEALTH CENTRES	53,081,027.08	184,000,000.00	General Hospital Services
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70731	SPECIAL PROJECTS AND ASSIGNMENTS	1,305,972,374.94	663,000,000.00	General Hospital Services
	23050112	70731	COUNTERPART FUNDING	0.00	55,000,000.00	General Hospital Services
	TOTAL			1,514,503,134.92	1,200,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
SOCIAL SECTOR-CONTD

	Agency Code : 052110200100	Function Code	Agency Name:Oyo State Hospitals' Management Board	Actual 2021	Budget 2021	Function
NOTE NO.89	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70731	SALARY	6,017,931,086.69	7,000,000,000.00	General Hospital Services
	Sub-Total			6,017,931,086.69	7,000,000,000.00	
	2202		OVERHEAD COST			
	220201		TRAVEL AND TRANSPORT- GENERAL			
	22020102	70731	LOCAL TRAVEL & TRANSPORT: OTHERS	49,567,571.37	60,500,000.00	General Hospital Services
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70731	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,352,126.00	3,000,000.00	General Hospital Services
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70731	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,000,000.00	General Hospital Services
	22020403	70731	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	0.00	10,000,000.00	General Hospital Services
	220205		TRAINING - GENERAL			
	22020501	70731	LOCAL TRAINING	659,000.00	2,000,000.00	General Hospital Services
	220206		OTHER SERVICES- GENERAL			

	220207		CONSULTING AND PROFESSIONAL SERVICES-GENERAL			
	22020709	70731	CONSULTANCY SERVICE/FEES	0.00	50,000,000.00	General Hospital Services
	220210		MISCELLANEOUS EXPENSES- GENERAL			
	22021001	70731	REFRESHMENT & MEALS	500,000.00	500,000.00	General Hospital Services
	22021029	70731	OTHER EXPENSES	1,333,737.00	22,000,000.00	General Hospital Services
			TOTAL OVERHEAD COST	53,412,434.37	150,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 052110200100	6,071,343,521.06	7,150,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE CONTD

	Agency Code: 052110200100	Function Code	Agency Name :Oyo State Hospitals' Management Board	Actual 2021	Budget 2021	Function
NOTE NO.89B	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSET'S GENERAL			
	23010105	70731	PURCHASE OF MOTOR VEHICLES	0.00	65,000,000.00	General Hospital Services
	23010106		PURCHASE OF VANS	0.00	0	
	23010112		PURCHASE OF OFFICE FURNITURES AND FITTINGS	0.00	5000000	
	23010113		PURCHASE OF COMPUTERS	0.00	0	
	23010119	70731	PURCHASE OF POWER GENERATING SET	0.00	1,500,000.00	General Hospital Services
	23010122	70731	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT	0.00	23,500,000.00	General Hospital Services
	23020101	70731	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	15,000,000.00	General Hospital Services
	TOTAL			0.00	110,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

SOCIAL SECTOR-CONTD

	Agency code: 052100300101	Function Code	Agency Name: Oyo State Primary Health Care Board	Actual 2021	Budget 2021	Function
NOTE NO.90	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES & WAGES			
	21010101	70731	SALARY	71,620,143.18	75,075,582.53	General Hospital Services
	Sub Total			71,620,143.18	75,075,582.53	
	2202		OVERHEAD COST			
	220201		TRAVELS & TRANSPORT - GENERAL			
	22020102	70731	LOCAL TRAVEL & TRANSPORT: OTHERS	824,664.73	1,000,000.00	General Hospital Services
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70731	OFFICE STATIONERIES/COMPUTER CONSUMABLES	446,475.00	600,000.00	General Hospital Services
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70731	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	1,000,000.00	General Hospital Services
	22020406	70731	OTHER MAINTENANCE SERVICES	380,435.50	500,000.00	General Hospital Services
	220206		OTHER SERVICES - GENERAL			
	22020710	70731	EXTERNAL AUDIT FEE	1,000,000.00	1,000,000.00	General Hospital Services
	220210		MISCELLANEOUS EXPENSES -GENERAL			
	22021002	70731	HONORARIUM & SITTING ALLOWANCE	0.00	1,000,000.00	General Hospital Services
	22021007	70731	WELFARE PACKAGES	0.00	100,000.00	General Hospital Services
	22021021	70731	SPECIAL DAYS/CELEBRATIONS	0.00	400,000.00	General Hospital Services
	22021022	70731	PLANNING, MONITORING & EVALUATION	0.00	2,000,000.00	General Hospital Services
	22021029	70731	OTHER EXPENSES	587,700.00	2,000,000.00	General Hospital Services
	22021030	70731	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	400,000.00	General Hospital Services
	22021033	70731	CONTINGENCIES-OTHER RECURRENT COSTS	200,000.00	90,000,000.00	General Hospital Services
			TOTAL OVERHEAD COST	3,439,275.23	100,000,000.00	
	TOTAL		RECURRENT COST FOR CODE : 052100300101	75,059,418.41	175,075,582.53	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

	Agency code: 052100300101	Function Code	Agency Name: Oyo State Primary Health Care Board	Actual 2021	Budget 2021	Function
NOTE: NO.90B	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS- GENERAL			
	23010105	70731	PURCHASE OF MOTOR VEHICLES	0.00	25,000,000.00	General Hospital Services
	23010112	70731	PURCHASE OF OFFICE FURNITURE AND FITTINGS	199,640.00	1,250,000.00	General Hospital Services
	23010113	70731	PURCHASE OF COMPUTERS	0.00	750,000.00	General Hospital Services
	23010114	70731	PURCHASE OF COMPUTER PRINTERS			General Hospital Services
	23010115	70731	PURCHASE OF PHOTOCOPY MACHINES			General Hospital Services
	23010146	70731	PURCHASE OF OTHER OFFICE EQUIPMENTS			General Hospital Services
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL			
	23030105	70731	REHABILITATION/REPAIRS -HOSPITAL/HEALTH CENTRES	0.00	30,000,000.00	General Hospital Services
	23030121	70731	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	10,000,000.00	General Hospital Services
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70731	SPECIAL PROJECTS AND ASSIGNMENTS	200,000.00	135,000,000.00	General Hospital Services
	23050112	70731	COUNTERPART FUNDING	28,745,850.00	150,000,000.00	General Hospital Services
	23050119	70731	CONTINGENCIES-CAPITAL	0.00	60,000,000.00	General Hospital Services
	TOTAL			29,145,490.00	412,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
SOCIAL SECTOR - CONTD

	Agency Code: 052101100101	Function Code	Agency Name: Oyo State College of Nursing and Midwifery	Actual 2021	Budget 2021	Function
NOTE NO.91	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARY AND WAGES			
	21010101	70731	SALARY	181,408,197.87	215,710,978.49	General Hospital Services
	SUB-TOTAL			181,408,197.87	215,710,978.49	
	2201		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT GENERAL			
	22020102	70731	LOCAL TRAVEL & TRANSPORT: OTHERS	4,272,191.35	70,000,000.00	General Hospital Services
			TOTAL OVERHEAD COST	4,272,191.35	70,000,000.00	
			RECURRENT COST FOR CODE:-052110400100	185,680,389.22	285,710,978.49	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

	Agency Code: 052101100101	Function Code	Agency Name: Oyo State College of Nursing and Midwifery	Actual 2021	Budget 2021	Function
NOTE NO.91B	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010112	70731	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	8,000,000.00	General Hospital Services
	23010113	70731	PURCHASE OF COMPUTERS	0.00	10,000,000.00	General Hospital Services
	23010124	70731	PURCHASE OF TEACHING/LEARNING AID EQUIPMENT	0.00	1,000,000.00	General Hospital Services
	23010125	70731	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	2,000,000.00	General Hospital Services
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL			
	23020101	70731	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	12,000,000.00	General Hospital Services
	23020111	70731	CONSTRUCTION/PROVISION OF LIBRARIES	0.00	16,000,000.00	General Hospital Services
	23020118	70731	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	35,000,000.00	General Hospital Services

			TOTAL - CAPITAL EXPENDITURE	0.00	84,000,000.00	
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.92	Agency Code 052110600100	Function Code	Agency Name: Oyo State College of Health Science and Technology	Actual 2021	Budget 2021	Function
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70731	SALARY	107,002,962.47	137,130,847.25	General Hospital Services
	Sub-Total			107,002,962.47	137,130,847.25	
	2202		OVERHEAD COST			
	220201		TRAVEL AND TRANSPORT- GENERAL			
	22020101	70731	LOCAL TRAVEL & TRANSPORT:TRAINING	-	750,000.00	General Hospital Services
	22020102	70731	LOCAL TRAVEL & TRANSPORT: OTHERS	-	750,000.00	General Hospital Services
	22020103	70731	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	190,000.00	500,000.00	General Hospital Services
	220202		UTILITIES GENERAL			
	22020202	70731	TELEPHONE CHARGES	-	100,000.00	General Hospital Services
	22020203	70731	INTERNET ACCESS CHARGES	-	255,000.00	General Hospital Services
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70731	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	400,000.00	General Hospital Services
	22020302	70731	BOOKS	-	200,000.00	General Hospital Services
	22020304	70731	MAGAZINES & PERIODICALS	-	200,000.00	General Hospital Services
	22020305	70731	PRINTING OF NON SECURITY DOCUMENTS	-	200,000.00	General Hospital Services
	22020306	70731	PRINTING OF SECURITY DOCUMENTS	-	300,000.00	General Hospital Services
	22020307	70731	DRUGS, LABORATORY,MEDICAL SUPPLIES	-	350,000.00	General Hospital Services
	22020310	70731	TEACHING AIDS/INSRUCTION MATERIALS	-	600,000.00	General Hospital Services
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70731	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	600,000.00	General Hospital Services
	22020402	70731	MAINTENANCE OF OFFICE FURNITURE	-	300,000.00	General Hospital Services
	22020403	70731	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	-	400,000.00	General Hospital Services
	22020404	70731	MAINTENANCE OF OFFICE /I.T EQUIPMENT	-	250,000.00	General Hospital Services
	22020405	70731	MAINTENANCE OF PLANTS / GENERATORS	-	600,000.00	General Hospital Services
	220205		TRAINING-GENERAL			
	22020501	70731	LOCAL TRAINING	200,000.00	1,000,000.00	General Hospital Services
	220206		OTHER SERVICES-GENERAL			
	22020601	70731	SECURITY SERVICES	-	1,800,000.00	General Hospital Services
	22020603	70731	RESIDENTIAL RENT	-	100,000.00	General Hospital Services
	22020605	70731	CLEANING AND FUMIGATION SERVICES	-	125,000.00	General Hospital Services
	23040106	70731	BEAUTIFICATION AND LANDSCAPING	-	125,000.00	General Hospital Services
	220207		CONSULTING & PROFESSIONAL SERVICES-GENERAL			
	22020701	70731	FINANCIAL CONSULTING	-	50,000.00	General Hospital Services
	22020704	70731	ENGINEERING SERVICES	-	100,000.00	General Hospital Services
	22020710	70731	EXTERNAL AUDIT FEES	-	650,000.00	General Hospital Services
	220208		FUEL & LUBRICANTS-GENERAL			
	22020801	70731	MOTOR VEHICLE FUEL COST	-	650,000.00	General Hospital Services
	22020802	70731	OTHER TRANSPORT EQUIPMENT FUEL COST	-	750,000.00	General Hospital Services
	22020803	70731	PLANTS/GENERATORS FUEL COST	-	500,000.00	General Hospital Services
	220210		MISCELLANEOUS EXPENSES- GENERAL			
	22021002	70731	HONORARIUM & SITTING ALLOWANCE	-	600,000.00	General Hospital Services
	22021003	70731	PUBLICITY & ADVERTISEMENT	-	350,000.00	General Hospital Services
	22021004	70731	MEDICAL EXPENSES-LOCAL/MEDICAL INSURANCE	-	2,250,000.00	General Hospital Services
	22021006	70731	POSTAGES & COURIER SERVICES	-	50,000.00	General Hospital Services
	22021009	70731	SPORTING ACTIVITIES	-	100,000.00	General Hospital Services
	22021011	70731	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	-	16,000,000.00	General Hospital Services
	22021021	70731	SPECIAL DAYS/CELEBRATIONS	0	1,000,000.00	General Hospital Services

	22021022	70731	PLANNING, MONITORING AND EVALUATION	0.00	125,000.00	General Hospital Services
	22021023	70731	RESEARCH AND DOCUMENTATION	0.00	170,000.00	General Hospital Services
	22021025	70731	ACCREDITATION & SUBSCRIPTION TO EDUCATIONAL BODIES	0	250,000.00	General Hospital Services
	22021026	70731	EXAMINATION EXPENSES	0.00	350,000.00	General Hospital Services
	22021027	70731	DISASTER MANAGEMENT	0.00	150,000.00	General Hospital Services
	22021029	70731	OTHER EXPENSES	0.00	500,000.00	General Hospital Services
	22021033	70731	CONTINGENCIES - OTHER RECURRENT COST	0.00	500,000.00	General Hospital Services
			TOTAL OVERHEAD COST	390,000.00	35,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 052110600100	107,392,962.47	172,130,847.25	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

	Agency Code 052110600100	Function Code	Agency Name: Oyo State College of Health Science and Technology	Actual 2021	Budget 2021	Function
NOTE NO.92B	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101	70731	PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70731	PURCHASE OF MOTOR VEHICLES	0.00	5,000,000.00	General Hospital Services
	23010112	70731	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,000,000.00	General Hospital Services
	23010113	70731	PURCHASE OF COMPUTERS	0.00	1,000,000.00	General Hospital Services
	23010122	70731	PURCHASE OF HEALTH/MEDICAL EQUIPMENT	0.00	20,000,000.00	General Hospital Services
	23010125	70731	PURCHASE OF LIBRARY BOOKS AND EQUIPMENTS	0.00	2,000,000.00	General Hospital Services
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL			
	23030128	70731	REHABILITATION/REPAIRS -ROADS SIGNS & FURNITURE	0.00	20,000,000.00	General Hospital Services
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050110	70731	EDUCATIONAL PROGRAMMES	0.00	21,500,000.00	General Hospital Services
	TOTAL			0.00	70,500,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
SOCIAL SECTOR: CONTD

	Agency Code: 052100100100	Function Code	Agency Name: Oyo State Health Insurance Agency	Actual 2021	Budget 2021	Function
NOTE NO.93	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70731	SALARY	28,526,423.31	23,165,988.85	General Hospitals Services
	SUB TOTAL			28,526,423.31	23,165,988.85	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT-GENERAL			
	22020102	70731	LOCAL TRAVEL & TRANSPORT:OTHERS	704,441.50	3,000,000.00	General Hospitals Services
	220202		UTILITIES-GENERAL			
	22020203	70731	INTERNET ACCESS-CHARGES	0.00	500,000.00	General Hospitals Services
	220203		MATERIAL & SUPPLY-GENERAL			
	22020301	70731	OFFICE STATIONERIES/COMPUTER CONSUMABLE	0.00	1,000,000.00	General Hospitals Services
	22020303	70731	NEWSPAPER	0.00	500,000.00	General Hospitals Services
	220204		MAINTENANCE OF SERVICES-GENERAL			
	22020401	70731	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	3,000,000.00	General Hospitals Services
	22020406	70731	OTHER MAINTENANCE	0.00	1,500,000.00	General Hospitals Services
	220205		TRAINING - GENERAL			
	22020501	70731	LOCAL TRAINING	0.00	1,000,000.00	General Hospitals Services
	22020502	70731	INTERNATIONAL TRAINING	0.00	1,500,000.00	General Hospitals Services
	220206		OTHER SERVICE - GENERAL			
	22020601	70731	SECURITY SERVICE	0.00	500,000.00	General Hospitals Services
	22020605	70731	CLEANING/FUNMIGATION SERVICE	0.00	500,000.00	General Hospitals Services

	220207		CONSULTATION & PROFESSIONAL SERVICE-GENERAL			
	22020703	70731	LEGAL SERVICE	0.00	1,000,000.00	General Hospitals Services
	22020709	70731	CONSULTANCY SERVICE/FEE	0.00	2,000,000.00	General Hospitals Services
	220208		FUEL & LUBRICATIONS - GENERAL			
	22020803	70731	PLANT/GENERATOR FUEL COST	0.00	1,000,000.00	General Hospitals Services
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021001	70731	REFRESHMENT & MEAL (SERVICE OF MEETINGS)	0.00	1,000,000.00	General Hospitals Services
	22021002	70731	HONORARIUM & SITTING ALLOWANCE	0.00	1,000,000.00	General Hospitals Services
	22021003		PUBLICITY & ADVERTISEMENT	0.00	1,000,000.00	General Hospitals Services
				704,441.50	20,000,000.00	
	TOTAL		RECCURENT COST CODE: 052100100100	29,230,864.81	43,165,988.85	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

DETAILS OF CAPITAL EXPENDITURE

	Agency Code: 052100100100	Function Code	Agency Name: Oyo State Health Insurance Agency	Actual 2021	Budget 2021	Function
NOTE NO.93B	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSET GENERAL			
	23010105	70731	PURCHASE OF MOTOR VEHICLE	0.00	15,000,000.00	General Hospitals Services
	23010122	70731	PURCHASE OF HEALTH/MEDICAL EQUIPMENTS	0.00	7,000,000.00	General Hospitals Services
	230301		REHABILITATION AND REPAIR OF FIXED ASSETS GENERAL			General Hospitals Services
	23030121	70731	REHABILITATION AND REPAIR OF OFFICES	0.00	6,000,000.00	General Hospitals Services
	23030127	70731	REHABILITATION AND REPAIR OF ICT	0.00	9,000,000.00	General Hospitals Services
	230501		ACQUISITION OF NON TANGIBLE ASSETS			General Hospitals Services
	23050109	70731	SPECIAL PROJECT & ASSIGNMENT	0.00	3,000,000.00	General Hospitals Services
	TOTAL			0.00	40,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

SOCIAL SECTOR-CONTD

	Agency Code: 051400100100	Function Code	Agency Name:Ministry of Women Affairs Community Development Social Welfare And Poverty Alleviation	Actual 2021	Budget 2021	Function
NOTE NO.94	Economic Code					
	21	71041	PERSONNEL COST			
	2101	71041	SALARY			
	210101	71041	SALARIES AND WAGES			
	21010101	71041	SALARY	142,775,432.01	157,452,842.03	Family And Children
	Sub Total			142,775,432.01	157,452,842.03	
	2202	71041	OVERHEAD COST			
	220201	71041	TRAVEL AND TRANSPORT- GENERAL			
	22020102	71041	LOCAL TRAVEL AND TRANSPORT: OTHERS	7,000,000.00	7,000,000.00	Family And Children
	220202	71041	UTILITIES GENERAL			
	22020202	71041	TELEPHONE CHARGES	0.00	100,000.00	Family And Children
	220203	71041	MATERIALS AND SUPPLIES - GENERAL			
	22020301	71041	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,018,415.00	2,000,000.00	Family And Children
	220204	71041	MAINTENANCE SERVICE - GENERAL			
	22020401	71041	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	2,000,000.00	Family And Children
	22020402	71041	MAINTENANCE OF OFFICE FURNITURE	0.00	1,500,000.00	Family And Children
	22020403	71041	MAINTENANCE OF OFFICE BUILDING/RESIDENT	381,352.50	1,500,000.00	Family And Children
	22020404	71041	MAINTENANCE OF OFFICE /IT EQUIPMENT	538,190.00	1,000,000.00	Family And Children
	22020405	71041	MAINTENANCE OF PLANT/GEN	0.00	1,000,000.00	Family And Children
	220205	71041	TRAINING - GENERAL			
	22020501	71041	LOCAL TRAINING	2,481,000.00	10,000,000.00	Family And Children
	220206	71041	OTHER SERVICES- GENERAL			
	22020601	71041	SECURITY SERVICES	0.00	1,000,000.00	Family And Children
	22020605	71041	CLEANING/FUMIGATION	70,000.00	1,000,000.00	Family And Children

	220207	71041	CONSULTING AND PROFESSIONAL SERVICES-GENERAL			
	22020703	71041	LEGAL SERVICES	0.00	500,000.00	Family And Children
	22020711	71041	PROFESSIONAL FEES	0.00	500,000.00	Family And Children
	220210	71041	MISCELLANEOUS EXPENSES GENERAL			
	22021001	71041	REFRESHMENT AND MEALS	0.00	1,000,000.00	Family And Children
	22021002	71041	PUBLICITY AND ADVERTISEMENT	0.00	2,000,000.00	Family And Children
	22021007	71041	WELFARE PACKAGES	17,091,000.00	120,000,000.00	Family And Children
	22021019	71041	MEDICAL EXPENSES- LOCAL	0.00	2,000,000.00	Family And Children
	22021021	71041	SPECIAL DAYS/ CELEBRATIONS	19,441,500.00	23,000,000.00	Family And Children
	22021022	71041	PLANNING, MONITORING AND EVALUATION	0.00	1,000,000.00	Family And Children
	22021029	71041	OTHER EXPENSES	39,566,000.00	58,500,000.00	Family And Children
	22021030	71041	PUBLICITY ENLIGHTMENT PROGRAMME	0.00	1,400,000.00	Family And Children
	22021032	71041	FAIR, FESTIVAL, EXPO AND SUMMIT	0.00	8,000,000.00	Family And Children
	22021033	71041	CONTINGENCIES - OTHER RECURRENT COST	3,262,500.00	4,000,000.00	Family And Children
			TOTAL OVERHEAD COST	90,849,957.50	250,000,000.00	
	TOTAL		RECCURENT COST CODE: 052100100100	233,625,389.51	407,452,842.03	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

DETAILS OF CAPITAL EXPENDITURE

	Agency Code 051400100100	Function Code	Agency Name: Women Affairs Community Development Social Welfare. & Poverty Alleviation	Actual 2021	Budget 2021	Function
NOTE NO.94B	23	71041	CAPITAL EXPENDITURE			FAMILY AND CHILDREN
	230101	71041	PURCHASE OF FIXED ASSET GENERAL			FAMILY AND CHILDREN
	23010105	71041	PURCHASE OF MOTOR VEHICLES	0.00	35,000,000.00	FAMILY AND CHILDREN
	23010112	71041	PURCHASE OF OFFICE FURNITURE AND FITTINGS	182,750.00	500,000.00	FAMILY AND CHILDREN
	23010119	71041	PURCHASE OF POWER GENERATING SET	0.00	500,000.00	FAMILY AND CHILDREN
	23010122	71041	PURCHASE OF HEALTH /MEDICAL EQUIPMENT	0.00	12,000,000.00	FAMILY AND CHILDREN
	230201	71041	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL			FAMILY AND CHILDREN
	23020101	71041	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	0.00	FAMILY AND CHILDREN
	23020105	71041	CONSTRUCTION/PROVISION OF WATER FACILITIES	0.00	500,000.00	FAMILY AND CHILDREN
	23020118	71041	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	11,000,000.00	FAMILY AND CHILDREN
	230301	71041	REHABILITATION/REPAIR OF FIXED ASSET-GENERAL			FAMILY AND CHILDREN
	23030101	71041	REHABILITATION /REPAIR OF RESIDENTIAL BUILDING	0.00	10,000,000.00	FAMILY AND CHILDREN
	23030121	71041	REHABILITATION /REPAIR OF OFFICE BUILDINGS	0.00	2,000,000.00	FAMILY AND CHILDREN
	230501	71041	ACQUISITION OF NON TANGIBLE ASSET			FAMILY AND CHILDREN
	23050119	71041	CONTINGENCIES CAPITAL	0.00	500,000.00	FAMILY AND CHILDREN
	TOTAL:			182,750.00	72,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

SOCIAL SECTOR-CONTD

	Agency Code 053500100100	Function Code	Agency Name: Ministry of Environment And Natural Resources	Actual 2021	Budget 2021	Function
NOTE NO.95	Economic Code		Details of Expenditure			
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARY AND WAGES			
	21010101	70131	SALARY	314,094,531.35	224,294,326.77	General Personnel Services
	Sub-Total			314,094,531.35	224,294,326.77	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020101	70131	LOCAL TRAVEL & TRANSPORT: TRAINING	1,828,000.06	2,000,000.00	General Personnel Services
	22020102	70131	LOCAL TRAVEL & TRANSPORT: OTHERS	13,000,000.00	13,000,000.00	General Personnel Services
	220203		MATERIALS AND SUPPLIES - GENERAL			
	22020301	70131	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,944,418.67	2,000,000.00	General Personnel Services
	22020305	70131	PRINTING OF NON SECURITY DOCUMENTS		100,000.00	General Personnel Services

	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70131	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,007,342.24	2,050,000.00	General Personnel Services
	22020402	70131	MAINTENANCE OF OFFICE FURNITURE		50,000.00	General Personnel Services
	22020403	70131	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS		100,000.00	General Personnel Services
	22020404	70131	MAINTENANCE OF OFFICE / IT EQUIPMENTS		100,000.00	General Personnel Services
	22020405	70131	MAINTENANCE OF PLANTS /GENERATORS	558,410.32	600,000.00	General Personnel Services
	22020406		OTHER MAINTENANCE SERVICES	4,954,998.85	5,000,000.00	General Personnel Services
	220205	70131	TRAINING GENERAL			
	22020501	70131	LOCAL TRAINING	880,000.00	1,000,000.00	General Personnel Services
	22020502	70131	INTERNATIONAL TRAINING		1,000,000.00	General Personnel Services
	220206		OTHER SERVICES-GENERAL			
	22020605	70131	CLEANING AND FUMIGATION SERVICES	120,000.00	200,000.00	General Personnel Services
	220207		CONSULTING AND PROFESSIONAL SERVICE - GENERAL			
	22020703	70131	CONSULTANCY SERVICE	200,000.00	200,000.00	General Personnel Services
	22020803	70131	PLANT / GENERATOR FUEL COST	177,500.00	200,000.00	General Personnel Services
	220210		MISCELLANEOUS EXPENSES - GENERAL			
	22021003	70131	PUBLICITY AND ADVERTISEMENTS	200,000.00	200,000.00	General Personnel Services
	22021007	70131	WELFARE PACKAGES	797,472.00	800,000.00	General Personnel Services
	22021013	70131	CONDUCT OF STAFF PROMOTION EXERCISE (SERVICE WIDE)	300,000.00	300,000.00	General Personnel Services
	22021021	70131	SPECIAL DAYS/CELEBRATIONS	1,000,000.00	1,000,000.00	General Personnel Services
	22021022	70131	PLANNING, MONITORING AND EVALUATION	1,000,000.00	1,000,000.00	General Personnel Services
	22021023	70131	RESEARCH AND DOCUMENTATION	0.00	100,000.00	General Personnel Services
	22021029	70131	OTHER EXPENSES	116,630,600.00	116,900,000.00	General Personnel Services
	22021030	70131	PUBLIC ENLIGHTENMENT PROGRAMME	1,000,000.00	1,000,000.00	General Personnel Services
	22001032	70131	FAIR,FESTIVAL,EXPO AND SUMMIT	1,000,000.00	1,000,000.00	General Personnel Services
	22021033	70131	CONTINGENCIES- OTHER RECURRENT COSTS	100,000.00	100,000.00	General Personnel Services
			TOTAL OVERHEAD COST	147,698,742.14	150,000,000.00	
	TOTAL		RECURRENT COST FOR CODE 053500100100	461,793,273.49	374,294,326.77	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.95B	Agency Code: 053500100100	Function Code	Agency Name: Ministry of Environment And Natural Resources	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010107 (a)	70131	PURCHASE OF TRUCKS	0.00	16,200,000.00	General Personnel Services
	23010112	70131	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	3,500,000.00	General Personnel Services
	23010142	70131	PURCHASE OF COMPUTERS & NETWORKING DEVICES/PERIPHERALS	0.00	2,000,000.00	General Personnel Services
	23010149	70131	PURCHASE AND INSTALLATION HYDRO-METEOROLOGICAL OF C	0.00	2,000,000.00	General Personnel Services
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
	23020101	70131	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS (NEWMAP)	0.00	7,000,000.00	General Personnel Services
	23020105	70131	CONSTRUCTION / PROVISION OF WATER FACILITIES		500,000.00	General Personnel Services
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL			
	23030104	70131	REHABILITATION/REPAIRS-WATER FACILITIES(EXISTING DAMS)	0.00	300,000.00	General Personnel Services
	23030105	70131	REHABILITATION OF EXISTING ENVIRONMENT HOUSE/ REPAIR	0.00	6,000,000.00	General Personnel Services
	23030107	70131	REHABILITATION / REPAIRS-LABORATORY	0.00	3,500,000.00	General Personnel Services
	230401		PRESERVATION OF THE ENVIRONMENT - GENERAL			
	23040102	70131	EROSION AND FLOOD CONTROL	0.00	30,000,000.00	General Personnel Services
	23040104	70131	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	2,000,000.00	General Personnel Services
	23040105	70131	WATER POLLUTION PREVENTION AND CONTROL	0.00	2,000,000.00	General Personnel Services
	23040106	70131	BEAUTIFICATION AND LANDSCAPING	1397465.6	18,000,000.00	General Personnel Services
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70131	SPECIAL PROJECTS AND ASSIGNMENTS(OYO STATE WATER AN	0.00	7,000,000.00	General Personnel Services
	TOTAL			1,397,465.60	100,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
SOCIAL SECTOR-CONTD

	Agency Code 0535015001001	Function Code	Agency Name:Oyo State Solid Waste Management Authority	Actual 2021	Budget 2021	Function
NOTE NO.95Ci	Economic Code		Details of Expenditure			
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70511	LOCAL TRAVEL&TRANSPORT:OTHERS	100,000.00	2,000,000.00	Waste Management
	220202		UTILITIES GENERAL			
	22020201	70511	ELECTRICITY CHARGES	0.00	500,000.00	Waste Management
	220203		MATERIAL AND SUPPLIES-GENERAL			
	22020301	70511	OFFICE STATIONERIES/COMPUTER CONSUMABLES	675,825.00	1,000,000.00	Waste Management
	220204		MAINTENANCE SERVICES-GENERAL			
	22020401	70511	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	356,900.00	18,500,000.00	Waste Management
	22020402	70511	MAINTENANCE OF OFFICE FURNITURE	752,879.00	2,000,000.00	Waste Management
	220205		TRAINING-GENERAL			
	22020501	70511	LOCAL TRAINING	374,000.00	2,500,000.00	Waste Management
	220207		CONSULTANCY AND PROFESSIONAL SERVICES-GENERAL			
	22020703	70511	LEGAL SERVICES	0.00	1,000,000.00	Waste Management
	22020710	70511	AUDIT FEE	0.00	1,500,000.00	Waste Management
	22020709	70511	CONSULTANCY SERVICES/FEES	552,962,279.00	1,000,000,000.00	Waste Management
	220210		MISCELLANEOUS EXPENSES-GENERAL			
	22021029	70511	OTHER EXPENSES	629,883.00	161,000,000.00	Waste Management
			TOTAL OVERHEAD COST	555,851,766.00	1,190,000,000.00	
	TOTAL		RECURRENT COST FOR CODE 0535015001001	555,851,766.00	1,190,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

	Agency Code 0535015001001	Function Code	Agency Name:Oyo State Solid Waste Management Authority	Actual 2021	Budget 2021	Function
NOTE NO.95Cii	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70511	PURCHASE OF VEHICLE	0.00	45,000,000.00	Waste Management
	23010146	70511	PURCHASE OF OTHER EQUIPMENT	339,995.60	15,000,000.00	Waste Management
	230501	70511	ACQUISITION OF NON TANGIBLE ASSETS			
	23050112	70511	COUNTERPART FUNDING	0.00	20,000,000.00	Waste Management
	23050114	70511	FABRICATION OF REPAIRS OF SKIP BINS	0.00	15,000,000.00	Waste Management
	23050115	70511	PROCUREMENT OF WASTE MANAGEMENT EQUIPMENT	0.00	4,000,000.00	Waste Management
	23050116	70511	PURCHASE OF TYRES & WORKSHOP CONSUMABLES	0.00	30,000,000.00	Waste Management
	23050117	70511	REPAIR & REFURBISHMENT OF HEAVY EQUIPMENT	0.00	45,000,000.00	Waste Management
	23050118	70511	RENOVATION OF OFFICE & PROCUREMENT OF FURNITURE	930,050.00	9,000,000.00	Waste Management
	23050119	70511	UPGRADING & MAINTENANCE OF EXISTING DUMP SITES	0.00	60,000,000.00	Waste Management
	23050120	70511	PROCUREMENT OF PUBLIC ENLIGHTMENT EQUIPMENT	0.00	3,000,000.00	Waste Management
	23050121	70511	FIRST AIDS TREATMENT FACILITIES	0.00	2,000,000.00	Waste Management
	23050122	70511	FIRE EXTINGUISHER FOR COMPACTORS	0.00	2,000,000.00	Waste Management
	TOTAL			1,270,045.60	250,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
SOCIAL SECTOR-CONTD

	Agency Code: 025200100100	Function Code	Agency Name : Oyo State Rural Water Supply and Sanitation Agency	Actual 2021	Budget 2021	Function
NOTE NO.96	Economic Code					
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT-GENERAL			

	22020102	70631	LOCAL TRAVEL & TRANSPORT: OTHERS	1,465,000.00	1,500,000.00	Water Supply
	220203		MATERIALS & SUPPLIES-GENERAL			
	22020301	70631	OFFICE STATIONERIES/COMPUTER CONSUMABLES	465,552.00	500,000.00	Water Supply
	22020312	70631	SUPPLIES OF CHEMICALS	0.00	300,000.00	Water Supply
	220204		MAINTENANCE SERVICES-GENERAL			
	22020401	70631	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	160,580.00	500,000.00	Water Supply
	22020403	70631	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	179,310.00	3,000,000.00	Water Supply
	22020405	70631	OTHER MAINTENANCE SERVICES	0.00	4,000,000.00	Water Supply
	22020605	70631	CLEANING/ FUNMIGATION	198,500.00	200,000.00	Water Supply
	TOTAL		TOTAL OVERHEAD COST	2,468,942.00	10,000,000.00	
			RECURRENT COST FOR CODE 025200100100	2,468,942.00	10,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD.

DETAILS OF CAPITAL EXPENDITURE

	Agency Code: 025200100100	Function Code	Agency Name : Oyo State Rural Water Supply and Sanitation Agency	Actual 2021	Budget 2021	Function
NOTE NO.96B	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010105	70631	PURCHASE OF MOTOR VEHICLES (ONE TOYOTA HILUX)	0.00	45,000,000.00	Water Supply
	23010112	70631	PURCHASE OF OFFICE FURNITURE & FITTINGS	1,114,298.00	5,000,000.00	Water Supply
	23010113	70631	PURCHASE OF COMPUTERS	174,150.00	5,000,000.00	Water Supply
	23010114	70631	PURCHASE OF COMPUTER PRINTERS	178,770.00	500,000.00	Water Supply
	23010128	70631	PURCHASE OF SECURITY EQUIPMENT (PROTECTIVE MATERIAL	363,837.50	1,000,000.00	Water Supply
	23010146	70631	PURCHASE OF OTHER EQUIPMENT (ONE RIG WITH COMPRESSO	42,417,500.00	43,000,000.00	Water Supply
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL			
	23020105	70631	CONSTRUCTION/PROVISION OF WATER FACILITIES (BOREHOLE	0.00	50,000,000.00	Water Supply
	23020118	70631	CONSTRUCTION/PROVISION OF INFRASTRUCTURE (VIP-TOILET	0.00	236,500,000.00	Water Supply
	230501		ACQUISITION OF NON-TANGIBLE ASSETS	0.00	0.00	
	23050109	70631	SPECIAL PROJECT/ASSIGNMENT	4,520,000.00	27,000,000.00	Water Supply
	23050112	70631	COUNTERPART FUNDING	0.00	250,000,000.00	Water Supply
	TOTAL			48,768,555.50	663,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

SOCIAL SECTOR-CONTD

	Agency Code: 051300100100	Function Code	Agency Name: Ministry of Youth and Sports	Actual 2021	Budget 2021	Function
NOTE NO.97	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70131	SALARY (MINISTRY)	43,436,260.55	44,146,241.08	General Personnel Services
	21010101	70131	SALARY (SSFC)	338,750,000.00	180,000,000.00	General Personnel Services
	21010101	70131	SALARY (CFC)	125,500,000.00	100,000,000.00	General Personnel Services
	Sub-Total		SUB-TOTAL	507,686,260.55	324,146,241.08	
	2202		OVERHEAD			
	220201		TRAVEL & TRANSPORT- GENERAL			
	22020102	70131	LOCAL TRAVEL AND TRANSPORT: OTHERS	5,884,091.77	6,000,000.00	General Personnel Services
	220202		UTILITIES- GENERAL			
	22020201	70131	ELECTRICITY CHARGES	0.00	250,000.00	General Personnel Services
	22020203	70131	INTERNET ACCESS CHARGES	0.00	500,000.00	General Personnel Services
	220203		MATERIALS & SUPPLIES- GENERAL			
	22020301	70131	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,171,660.75	2,000,000.00	General Personnel Services
	22020303		MAGAZINE & PERIODICAL	0.00	300,000.00	General Personnel Services
	22020305		PRINTING OF NON - SECURITY DOCUMENTS	0.00	1,000,000.00	General Personnel Services

	220204		MAINTENANCE SERVICES- GENERAL			
	22020401	70131	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	273,517.50	1,000,000.00	General Personnel Services
	22020402		MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00	General Personnel Services
	22020403	70131	MAINTENANCE OF OFFICE BUILDING/ RESIDENTAL QUARTERS	1,150,417.00	2,000,000.00	General Personnel Services
	22020404		MAINTENANCE OF OFFICE/IT EQUIPMENT	233,519.56	1,000,000.00	General Personnel Services
	220205		TRAINING- GENERAL			
	22020501	70131	LOCAL TRAINING	195,000.00	3,000,000.00	General Personnel Services
	22020502	70131	INTERNATIONAL TRAINING	0.00	15,000,000.00	General Personnel Services
	220207		CONSULTING & PROFESSIONAL SERVICES-GENERAL			
	22020709	70131	CONSULTANCY SERVICES / FEES	0.00	1,000,000.00	General Personnel Services
	22020803	70131	PLANT / GENERATOR FUEL COST		750,000.00	General Personnel Services
	220210	70131	MISCELLANEOUS EXPENSES GENERAL			
	22021003	70131	PUBLICITY AND ADVERTISEMENTS	100,000.00	1,000,000.00	General Personnel Services
	22021004	70131	MEDICAL EXPENSES - LOCAL	0.00	200,000.00	General Personnel Services
	22021007	70131	WELFARE PACKAGES		5,000,000.00	General Personnel Services
	22021009	70131	SPORTING ACTIVITIES		15,000,000.00	General Personnel Services
	22021021	70131	SPECIAL DAYS/ CELEBRATIONS	10,000,000.00	15,000,000.00	General Personnel Services
	22021029	70131	OTHER EXPENSES	1,049,574.50	7,000,000.00	General Personnel Services
			TOTAL OVERHEAD COST	20,057,781.08	78,000,000.00	
	51300100200		SSFC	0.00	120,000,000.00	
			CFC	0.00	80,000,000.00	
	TOTAL		RECURRENT COST (GLOBAL) MIN+SSC+CFC	527,744,041.63	602,146,241.08	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAIL OF CAPITAL EXPENDITURE

	Agency Code: 051300100100	Function Code	Agency Name: Ministry of Youth and Sports	Actual 2021	Budget 2021	Function
NOTE NO.97B	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS- GENERAL			
	23010105		PURCHASE OF MOTOR VEHICLES	0.00	20,000,000.00	General Personnel Services
	23010126	70131	PURCHASE OF SPORTING/GAMING EQUIPMENT		2,000,000.00	General Personnel Services
	23010146	70131	PURCHASE OF OTHER EQUIPMENT	917,172.50	1,000,000.00	General Personnel Services
	230201		CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENERAL			
	23020112	70131	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES		90,000,000.00	General Personnel Services
	23020118	70131	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	2,016,223,989.88	2,120,000,000.00	General Personnel Services
	230301		REHABILITATION/ REPAIRS OF FIXED ASSETS- GENERAL	0.00	0.00	
	23030111		REHABILITATION/ REPAIRS - SPORTING FACILITIES	0.00	0.00	
	230501		ACQUISITION OF NON- TANGIBLE ASSETS			
	23050109	70131	SPECIAL PROJECT & ASSIGNMENTS	2,217,622.50	7,000,000.00	General Personnel Services
	TOTAL			2,019,358,784.88	2,240,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
SOCIAL SECTOR-CONTD

	Agency Code: 051305100100	Function Code	Agency Name: Agency for Youth Development	Actual 2021	Budget 2021	Function
NOTE NO.98	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70131	SALARY	42,328,634.76	41,283,917.10	General Personnel Services
	Sub-Total			42,328,634.76	41,283,917.10	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT -GENERAL			
	22020102	70131	LOCAL TRAVEL& TRANSPORT: OTHERS	2,217,627.74	3,300,000.00	General Personnel Services
	220203		MATERIALS & SUPPLIES -GENERAL			

	22020301	70131	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,282,901.45	1,500,000.00	General Personnel Services
	22020305	70131	PRINTING OF NON SECURITY DOCUMENTS	487,587.50	500,000.00	General Personnel Services
	220204		MAINTENANCE SERVICES –GENERAL			
	22020401	70131	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	979,185.88	1,000,000.00	General Personnel Services
	22020402	70131	MAINTENANCE OF OFFICE FURNITURE	552,650.00	600,000.00	General Personnel Services
	22020403	70131	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	316,062.45	600,000.00	General Personnel Services
	220205		TRAINING – GENERAL			
	22020501	70131	LOCAL TRAINING	3,386,540.00	3,400,000.00	General Personnel Services
	22020502	70131	INTERNATIONAL TRAINING	0.00	4,000,000.00	General Personnel Services
	220206		OTHER SERVICES – GENERAL			
	22020602	70131	OFFICE RENT	300,000.00	300,000.00	General Personnel Services
	220210		MISCELLANEOUS EXPENSES-GENERAL			
	22021007		WELFARE PACKAGES	4,000,000.00	4,000,000.00	General Personnel Services
	22021030	70131	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	1,000,000.00	General Personnel Services
	22021032	70131	FAIR, FESTIVAL, EXPO & SUMMIT.	0.00	2,300,000.00	General Personnel Services
	22021033	70131	CONTINGENCIES-OTHER RECURRENT COSTS	1,433,420.60	1,500,000.00	General Personnel Services
			TOTAL OVERHEAD COST	14,955,975.62	24,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 051305100100	57,284,610.38	65,283,917.10	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.98B	Agency Code: 051305100100	Function Code	Agency Name: Agency for Youth Development	Actual 2021	Budget 2021	Function
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010112	70131	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,484,004.70	4,000,000.00	General Personnel Services
	23010146	70131	PURCHASE OF OTHER EQUIPMENTS	1,269,037.50	4,000,000.00	General Personnel Services
	230301		REHABILITATION / REPAIRS OF FIXED ASSETS- GENERAL			
	23030101	70131	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	10,000,000.00	General Personnel Services
	23030121	70131	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,829,494.60	6,000,000.00	General Personnel Services
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050111	70131	CONSTITUENCY PROJECTS/EMPOWERMENT PROGRAMME	13,233,667.72	90,000,000.00	General Personnel Services
	TOTAL			19,816,204.52	114,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.99	Agency Code: 053905100100	Function Code	Agency Name: Oyo State Sports Council	Actual 2021	Budget 2021	Function
	Economic Code					
	21		PERSONNEL COST			
	210		SALARY			
	210101		SALARIES & WAGES			
	21010101	70811	SALARY	291,423,090.31	334,475,939.77	Recreational and Sporting Services
	SUB-TOTAL			291,423,090.31	334,475,939.77	
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70811	LOCAL TRAVEL & TRANSPORT : OTHERS	3,765,047.05	3,000,000.00	Recreational and Sporting Services
	220202		UTILITIES-GENERAL			
	22020201	70811	ELECTRICITY CHARGES	0.00	200,000.00	Recreational and Sporting Services
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70811	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	200,000.00	Recreational and Sporting Services
	220204		MAINTENANCE SERVICES - GENERAL			

	22020401	70811	MAINTENANCE OF VEHICLE/TRANSPORT EQUIPMENT	0.00	600,000.00	Recreational and Sporting Services
	22020402	70811	MAINTENANCE OF OFFICE FURNITURE	0.00	200,000.00	Recreational and Sporting Services
	22020403	70811	MAINTENANCE OF OFFICE FURNITURE/RESIDENTIAL QTRS	0.00	600,000.00	Recreational and Sporting Services
	22020406	70811	OTHER MAINTENANCE SERVICES	0.00	200,000.00	Recreational and Sporting Services
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020709	70811	CONSULTANCY SERVICES/FEES	0.00	2,000,000.00	Recreational and Sporting Services
	220205		TRAINING - GENERAL			
	22020501	70811	LOCAL TRAINING	510,000.00	1,000,000.00	Recreational and Sporting Services
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021002	70811	HONORARIUM & SITTING ALLOWANCE	0.00	800,000.00	Recreational and Sporting Services
	22021003	70811	PUBLICITY & ADVERTISEMENT	0.00	50,000.00	Recreational and Sporting Services
	22021004	70811	MEDICAL EXPENSES - LOCAL	0.00	200,000.00	Recreational and Sporting Services
	22021006	70811	POSTAGE & COURIER SERVICES	0.00	100,000.00	Recreational and Sporting Services
	22021007	70811	WELFARE PACKAGES	0.00	200,000.00	Recreational and Sporting Services
	22021009	70811	SPORTING ACTIVITIES	20,309,000.00	30,000,000.00	Recreational and Sporting Services
	22021021	70811	SPECIAL DAYS/CELEBRATIONS	0.00	200,000.00	Recreational and Sporting Services
	22021028	70811	SPORTS ACADEMY/SIGN-ON FEES/REGISTRATION ETC	0.00	200,000.00	Recreational and Sporting Services
	22021029	70811	OTHER EXPENSES	1,850,255.00	2,000,000.00	Recreational and Sporting Services
	22021030	70811	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	200,000.00	Recreational and Sporting Services
	22021032	70811	FAIR FESTIVAL EXPO & SUMMIT	0.00	50,000.00	Recreational and Sporting Services
			TOTAL OVERHEAD COST	26,634,302.05	42,000,000.00	
	TOTAL	369469258	RECURRENT COST FOR CODE: 053905100100	318,057,392.36	376,475,939.77	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
DETAILS OF CAPITAL EXPENDITURE

	Agency Code: 053905100100	Function Code	Agency Name: Oyo State Sports Council	Actual 2021	Budget 2021	Function
NOTE NO.99B	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010104	70811	PURCHASE OF UPS/INVERTERS	200,725.00	500,000.00	Recreational and Sporting Services
	23010105	70811	PURCHASE OF MOTOR VEHICLES	0.00	10,000,000.00	Recreational and Sporting Services
	23010126	70811	PURCHASE OF SPORTING/GAMING EQUIPMENT	0.00	500,000.00	Recreational and Sporting Services
	23010149	70811	PURCHASE OF GEOLOGICAL/GEOPHYSICAL EQUIPMENT	0.00	100,000.00	Recreational and Sporting Services
	23010149	70811	PURCHASE OF FIELD MAINTENANCE EQUIPMENT i.e TRACTOR	0.00	1,000,000.00	Recreational and Sporting Services
	230201		CONSTRUCTION /PROVISION OF FIXED ASSETS GENERAL			
	23020105	70811	CONSTRUCTION/PROVISION OF WATER FACILITIES	0.00	200,000.00	Recreational and Sporting Services
	23020112	70811	CONSTRUCTION/PROVISION OF SPORTING FACILITIES	0.00	13,000,000.00	Recreational and Sporting Services
	230301		REHABILITATION /REPAIRS OF FIXED ASSETS-GENERAL			
	23030104	70811	REHABILITATION /REPAIRS - WATER FACILITIES	0.00	500,000.00	Recreational and Sporting Services
	23030121	70811	REHABILITATION /REPAIRS OF FIXED ASSETS-GENERAL	0.00	1,000,000.00	Recreational and Sporting Services
	230501	70811	ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70811	SPECIAL PROJECTS & ASSIGNMENTS	0.00	3,000,000.00	Recreational and Sporting Services
	23050111		CONSTITUENCY PROJECTS/EMPOWERMENT PROGRAMME	0.00	200,000.00	Recreational and Sporting Services
	TOTAL			200,725.00	30,000,000.00	

ANALYSIS OF THE YEAR 2021 EXPENDITURE ACCORDING TO NCOA ECONOMIC CODE

	RECURRENT EXPENDITURES		
21000000	PERSONNEL COST		
21010101	SALARY	40,423,203,856.74	45,019,085,653.89
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	88,007,424.15	90,000,000.00
21010104	CONTINGENCIES- SALARIES	17,131,735,035.23	20,557,735,190.48
21020202	CONTRIBUTORY PENSION	0.00	1,225,000,000.00

22010101	GRATUITY	2,726,930,253.78	3,060,000,000.00
22010102	PENSION	12,373,517,505.39	13,450,000,000.00
22020000	OVERHEAD COST		
22020100	TRAVEL & TRANSPORT - GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	21,079,953.10	58,700,700.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,112,994,618.12	3,409,328,305.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,840,000.00	4,500,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	24,000,000.00
22020200	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES	203,992,595.81	214,857,500.00
22020202	TELEPHONE CHARGES	1,466,125.00	14,069,000.00
22020203	INTERNET ACCESS CHARGES	6,437,650.00	21,025,000.00
22020300	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	94,683,919.11	148,677,500.00
22020302	BOOKS	854,265.00	13,320,000.00
22020303	NEWSPAPERS	1,933,349.00	6,410,000.00
22020304	MAGAZINES & PERIODICALS	709,475.08	28,120,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	150,312,999.38	255,200,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	309,929,809.90	341,100,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	2,195,000.00
22020309	UNIFORMS & OTHER CLOTHING	63,304,496.21	142,200,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	9,172,000.00	20,600,000.00
22020312	SUPPLIES OF CHEMICALS	0.00	300,000.00
22020400	MAINTENANCE SERVICES - GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	369,429,699.02	466,636,476.00
22020402	MAINTENANCE OF OFFICE FURNITURE	14,861,144.50	70,437,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	59,343,888.58	234,750,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	18,237,219.84	43,711,250.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	17,111,719.60	53,130,175.00
22020406	OTHER MAINTENANCE SERVICES	71,364,799.00	882,496,158.00
22020418	MAINTENANCE OF PUBLIC SCHOOLS	378,423,674.88	1,265,000,000.00
22020500	TRAINING - GENERAL		
22020501	LOCAL TRAINING	513,175,650.28	903,091,400.00
22020502	INTERNATIONAL TRAINING	439,870,455.00	628,000,000.00
22020600	OTHER SERVICES - GENERAL		
22020601	SECURITY SERVICES	965,775,377.50	1,019,165,000.00
22020602	OFFICE RENT	652,600.00	2,000,000.00
22020603	RESIDENTIAL RENT	89,225.00	200,000.00
22020605	CLEANING & FUMIGATION SERVICES	6,084,435.75	28,500,000.00
22020700	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020701	FINANCIAL CONSULTING	0.00	5,350,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	659,375.00	17,670,000.00
22020703	LEGAL SERVICES	220,470,350.00	281,600,000.00
22020709	CONSULTANCY SERVICES/FEES	6,263,465,761.41	10,964,600,000.00
22020710	EXTERNAL AUDIT FEES	1,000,000.00	30,550,000.00
22020711	PROFESSIONAL FEES	1,110,000.00	4,000,000.00
22020800	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST	764,000.00	13,450,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	4,207,425.00	12,950,000.00
22020803	PLANT / GENERATOR FUEL COST	7,472,375.00	26,050,000.00
22021000	MISCELLANEOUS EXPENSES GENERAL		
22021002	REFRESHMENT & MEALS	102,201,250.00	178,650,000.00
22021003	PUBLICITY & ADVERTISEMENTS	99,871,076.25	155,601,000.00
22021004	MEDICAL EXPENSES-LOCAL	13,901,888.99	25,150,000.00
22021006	HONORARIUM & SITTING ALLOWANCE	264,950.00	5,800,000.00
22021007	PUBLICITY & ADVERTISEMENTS	395,337,014.51	1,426,775,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	7,054,875.00	42,550,000.00

22021009	SPORTING ACTIVITIES	20,309,000.00	47,800,000.00
22021010	DIRECT TEACHING & LABORATORY COST	647,000.00	800,000.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	1,116,800.00	31,000,000.00
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	0.00	250,000.00
22021013	PROMOTION (SERVICE WIDE)	7,030,036.25	6,700,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	2,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	126,338,532.50	159,850,000.00
22021022	PLANNING, MONITORING AND EVALUATION	70,322,730.00	129,075,000.00
22021023	RESEARCH AND DOCUMENTATION	5,319,010.00	18,045,000.00
22021024	PILGRIMAGE AND RELIGIOUS FESTIVALS	144,628,884.00	150,000,000.00
22021025	ACCREDITATION & SUBSCRIPTION TO EDUCATIONAL BODIES	0.00	350,000.00
22021026	EXAMINATION EXPENSES	141,209,534.00	169,900,000.00
22021027	DISASTER MANAGEMENT	2,242,900.00	7,150,000.00
22021028	SPORTS ACADEMY/SIGN-ON FEES/REGISTRATION E.T.C	0.00	200,000.00
22021029	OTHER EXPENSES	3,946,702,023.78	5,402,868,381.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	55,185,984.00	152,190,000.00
22021031	CONDUCT OF SURVEY	1,649,000.00	5,000,000.00
22021032	FAIR, FESTIVAL, EXPO & SUMMIT	35,180,000.00	135,070,000.00
22021033	CONTINGENCIES- OTHER RECURRENT COSTS	234,518,995.60	424,105,375.00
22030106	MOTOR VEHICLE ADVANCE	0.00	250,000,000.00
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS	15,905,400,774.36	15,610,000,000.00
22040110	GRANTS TO BOARDS/INSTITUTIONS/CORPORATIONS - CURRENT	55,766,950.00	106,040,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	12,682,470,000.00	13,500,000,000.00
	TOTAL	119,130,343,715.60	143,202,681,564.37

CAPITAL EXPENDITURES

23010100	PURCHASE OF FIXED ASSET - GENERAL		
23010101	PURCHASE / ACQUISITION OF LAND	382,700.00	310,000,000.00
23010104	PURCHASE OF MOTOR CYCLE	200,725.00	14,320,000.00
23010105	PURCHASE OF MOTOR VEHICLES	1,910,727,944.56	4,239,322,340.95
23010106	PURCHASE OF VANS	0.00	28,200,000.00
23010107	PURCHASE OF TRUCKS	29,169,500.00	211,500,000.00
23010108	PURCHASE OF BUSES	1,919,756,250.00	9,499,527,659.05
23010112	PURCHASE OF FURNITURE & FITTINGS	43,743,585.88	357,700,000.00
23010113	PURCHASE OF COMPUTERS	200,698,767.43	287,400,000.00
23010114	PURCHASE OF COMPUTERS PRINTERS	1,450,490.00	28,600,000.00
23010115	PURCHASE OF PHOTOCOPY MACHINE	0.00	11,500,000.00
23010118	PURCHASE OF SCANNERS	199,950.00	1,550,000.00
23010119	PURCHASE OF GENERATING SET	7,424,539.80	93,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	0.00	4,000,000.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENT	155,449,732.90	262,500,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	98,629,825.76	319,650,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	169,950,567.00	301,800,000.00
23010125	PURCHASE OF LIBRARY BOOKS AND EQUIPMENT	192,747.50	26,800,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	4,200,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	60,650,000.00
23010128	PURCHASE OF SECURITY EQUIPMENTS	149,447,291.98	286,600,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	124,000,000.00
23010133	PURCHASE OF SUREVEYING EQUIPMENT	1,205,000.00	7,000,000.00
23010140	PURCHASE OF UPS/INVERTERS	0.00	8,000,000.00
23010141	PURCHASE OF COMPUTERS STORAGE	0.00	15,350,000.00
23010142	PURCHASE OF NETWORKING DEVICES	29,996,167.00	83,800,000.00
23010143	PURCHASE OF CAMERAS	0.00	100,100,000.00
23010144	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	64,795,359.21	324,100,000.00
23010145	PURCHASE OF PROJECTORS	0.00	12,800,000.00
23010146	PURCHASE OF OTHER EQUIPMENT	104,380,079.90	1,439,200,000.00
23010148	PURCHASE OF BOOKS	51,653,992.61	210,000,000.00

23010149	PURCHASE OF GEOLOGICAL/GEOPHYSICAL EQUIPMENT	0.00	35,100,000.00
23020100	CONSTRUCTION / PROVISION OF FIXED ASSET - GENERAL		
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	37,455,974.86	776,000,000.00
23020102	CONSTRUCTION/PROVISION OF RESIDENTIAL BUILDINGS	0.00	3,000,000.00
23020103	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	24,758,985.75	185,300,000.00
23020104	CONSTRUCTION/PROVISION OF HOUSING	0.00	10,000,000.00
23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES	0.00	65,216,227.50
23020106	CONSTRUCTION/PROVISION OF HOSPITALS/HEALTH CENTRES	0.00	50,000,000.00
23020107	CONSTRUCTION/PROVISION OF PUBLIC SCHOOLS	23,282,641.16	443,000,000.00
23020110	CONSTRUCTION/PROVISION OF FIRE FIGHTING EQUIPMENT	0.00	500,000.00
23020111	CONSTRUCTION/PROVISION OF LIBRARIES	0.00	115,100,000.00
23020112	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES	0.00	103,000,000.00
23020113	CONSTRUCTION/PROVISION OF AGRICULTURE FACILITIES	28,087,857.47	124,833,772.50
23020114	CONSTRUCTION/PROVISION OF ROADS	34,884,819,593.83	75,418,825,000.00
23020115	CONSTRUCTION/PROVISION OF RAIL-WAYS	0.00	200,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	4,665,483,866.03	12,290,500,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS RIGHT OF WAYS	0.00	5,000,000.00
23020124	CONSTRUCTION OF MARKETS / PARKS	0.00	5,500,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	1,646,000,000.00
23020128	CONSTRUCTION/PROVISION OF ROAD SIGNS & FURNITURE	0.00	27,225,000.00
23030100	REHABILITATION / REPAIRS OF FIXED ASSET - GENERAL		
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	22,142,276.26	1,075,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	0.00	36,500,000.00
23030103	REHABILITATION/REPAIRS-HOUSING	0.00	15,000,000.00
23030104	REHABILITATION/REPAIR OF WATER FACILITIES	0.00	3,800,000.00
23030105	REHABILITATION/REPAIR: HOSPITALS / HEALTH CENTRES	53,081,027.08	373,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	138,140,669.47	710,000,000.00
23030107	REHABILITATION / REPAIRS - LABORATORY	0.00	3,500,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	0.00	11,050,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	0.00	6,000,000.00
23030113	REHABILITATION/REPAIRS - ROADS	347,529,497.98	2,462,000,000.00
23010116		0.00	2,000,000.00
23030118	REHABILITATION/REPAIRS - RECREATIONAL FACILITIES	180,815.00	52,200,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	450,590,019.97	1,192,350,000.00
23030122	REHABILITATION/REPAIR OF BOUNDARIES	5,288,000.00	6,000,000.00
23030124	REHABILITATION/REPAIRS - MARKETS/PARKS	8,048,805,458.08	9,689,500,000.00
23030125	REHABILITATION/REPAIR OF POWER GENERATING SET	0.00	8,500,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	166,625.00	223,250,000.00
23030128	REHABILITATION/REPAIRS -ROADS SIGNS & FURNITURE	0.00	20,000,000.00
23040100	PRESERVATION OF ENVIRONMENT - GENERAL		
23040102	EROSION AND FLOOD CONTROL	0.00	30,000,000.00
23040104	INDUSTRIAL POLLUTION, PREVENTION & CONTROL	0.00	2,000,000.00
23040105	WATER POLLUTION PREVENTION AND CONTROL	0.00	2,000,000.00
23040106	BEAUTIFICATION AND LANDSCAPING	1,397,465.60	27,125,000.00
23040107	PREPARATION/EXECUTION OF MASTER & REGIONAL PLANS	0.00	10,000,000.00
23050100	ACQUISITION OF NON TANGIBLE ASSET- GENERAL		
23050102	COMPUTER SOFTWARE ACQUISITION	3,580,943.68	105,050,000.00
23050108	PRODUCTION OF FARM SEEDLINGS	0.00	14,000,000.00
23050109	SPECIAL PROJECTS AND ASSIGNMENTS	5,106,294,370.32	33,234,008,947.11
23050110	EDUCATIONAL PROGRAMMES	8,038,420.00	603,350,000.00
23050111	COSTITUENCY PROJECTS / EMPOWERMENT PROGRAMME	349,530,784.72	2,035,200,000.00
23050112	COUNTERPART FUNDING	1,198,865,309.28	9,445,929,348.52
23050114	FABRICATION OF REPAIRS OF SKIP BINS	0.00	15,000,000.00
23050115	PROCUREMENT OF WASTE MANAGEMENT EQUIPMENT	0.00	4,000,000.00
23050116	MICRO CREDIT SCHEME OR (COOPERATIVE WEALTH CREATION LOAN SCHEME)	0.00	2,060,000,000.00
23050117	FARM DEVELOPMENT	12,306,600.00	252,500,000.00

23050118	PROCUREMENT OF AGRICULTURAL INPUTS	930,050.00	9,000,000.00
23050119	CONTINGENCIES- CAPITAL	17,197,808.00	1,719,000,000.00
23050120	PROCUREMENT OF PUBLIC ENLIGHTMENT EQUIPMENT	0.00	3,000,000.00
23050121	FIRST AIDS TREATMENT FACILITIES	0.00	2,000,000.00
23050122	FIRE EXTINGUISHER FOR COMPACTORS	0.00	2,000,000.00
23050126	GOVERNANCE INSTITUTION	0.00	20,000,000.00
23050113	LAND PREPARATION/FENCING	0.00	6,000,000.00
	TOTAL	60,367,410,276.07	175,468,283,295.63

ANALYSIS OF THE YEAR 2021 EXPENDITURE ACCORDING TO FUNCTIONS

Function Code	Function	Actual 2021	Budget 2021
70111	EXECUTIVE ORGAN AND LEGISLATIVE ORGANS	30,349,771,165.50	52,252,384,738.73
70112	FINANCIAL AND FISCAL AFFAIRS	59,162,012,353.23	98,799,046,287.12
70131	GENERAL PERSONNEL SERVICES	3,412,688,492.80	3,819,953,208.49
70132	OVERALL PLANNING AND STATISTICAL SERVICES	244,371,192.59	1,773,164,814.59
70133	OTHER GENERAL SERVICES	505,906,628.78	647,756,324.56
70321	FIRE PROTECTION SERVICES	149,567,672.25	965,000,000.00
70331	JUSTICE & LAW COURTS	2,614,053,731.37	3,737,668,797.27
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	44,028,206,440.55	90,371,871,809.13
70421	AGRICULTURE	1,195,381,222.77	9,574,049,923.14
70431	COAL AND SOLID MINERAL FUEL	90,251,968.87	166,636,772.83
70435	ELECTRICITY	65,898,081.02	483,335,646.16
70451	ROAD TRANSPORT	191,415,812.58	824,985,939.38
70483	R&D FUEL AND ENERGY	1,792,699,552.43	4,574,886,081.52
70511	WASTE MANAGEMENT	557,121,811.60	1,440,000,000.00
70611	HOUSING DEVELOPMENT	119,308,967.75	674,647,777.59
70631	WATER SUPPLY	51,237,497.50	673,000,000.00
70731	GENERAL HOSPITAL SERVICES	8,374,328,854.52	10,115,899,841.29
70811	RECREATIONAL AND SPORTING SERVICES	318,258,117.36	406,275,939.77
70821	CULTURAL SERVICES	206,814,630.80	384,106,786.92
70831	BROADCASTING AND PUBLISHING SERVICES	81,805,539.81	247,356,509.63
70912	PRIMARY EDUCATION	341,592,319.77	3,700,837,375.65
70961	SUBSIDIARY SERVICES TO EDUCATION	25,411,253,798.31	32,558,647,444.20
71041	FAMILY AND CHILDREN	233,808,139.51	479,452,842.03
	TOTAL	179,497,753,991.67	318,670,964,860.00

ANALYSIS OF YEAR 2021 COVID-19 EXPENDITURE AND BUDGET BALANCES

MDA	TYPE OF EXPENDITURE	PAYMENT	COVID-19 BUDGETED AMOUNT	BALANCE
PERSONNEL				
MINISTRY OF HEALTH	PERSONNEL	439,868,750.00	0.00	-439,868,750.00
OYO STATE HOSPITALS MANAGEMENT BOARD	PERSONNEL	2,254,292,063.23	2,500,000,000.00	245,707,936.77
TESCOM	PERSONNEL	2,305,839,186.77	2,500,000,000.00	194,160,813.23
		5,000,000,000.00	5,000,000,000.00	0.00
OVERHEAD				
MINISTRY OF EDUCATION	OVERHEAD	373,000.00	0.00	-373,000.00
MINISTRY OF FINANCE	OVERHEAD	1,890,000.00	1,144,245,000.00	1,142,355,000.00
MINISTRY OF HEALTH	OVERHEAD	555,683,572.14		-555,683,572.14
OFFICE OF THE EXECUTIVE GOVERNOR	OVERHEAD	959,156,037.66	2,000,000,000.00	1,040,843,962.34
OYO STATE PRIMARY HEALTH BOARD	OVERHEAD	251,750,300.00	0.00	-251,750,300.00
OYSIPA	OVERHEAD	0.00	555,755,000.00	555,755,000.00
SPECIAL DUTIES	OVERHEAD	589,039.55	0.00	-589,039.55
		1,769,441,949.35	3,700,000,000.00	1,930,558,050.65

CAPITAL					
MINISTRY OF EDUCATION	CAPITAL	411,041,600.00	700,000,000.00	288,958,400.00	
MINISTRY OF HEALTH	CAPITAL	231,916,333.75	663,000,000.00	431,083,666.25	
MINISTRY OF WORKS AND TRANSPORT	CAPITAL	12,237,000,000.00	12,237,000,000.00	0.00	
OFFICE OF THE EXECUTIVE GOVERNOR	CAPITAL	3,582,548,110.50	4,200,000,000.00	617,451,889.50	
OYSADA	CAPITAL	2,000,000,000.00	2,000,000,000.00	0.00	
OYO STATE PRIMARY HEALTH BOARD	CAPITAL	16,945,490.00	0.00	-16,945,490.00	
OYSIPA	CAPITAL	500,000,000.00	0.00	-500,000,000.00	
SPECIAL DUTIES	CAPITAL	197,470.00	0.00	-197,470.00	
WATER CORPORATION	CAPITAL	100,000,000.00	200,000,000.00	100,000,000.00	
		19,079,649,004.25	20,000,000,000.00	920,350,995.75	
TOTAL		25,849,090,953.60	28,700,000,000.00	2,850,909,046.40	

	SUMMARY	Actual 2021	Budget 2021
1a	PERSONNEL WITHOUT SUBVENTION TO STATUTORY BODIE	40,511,211,280.89	45,109,085,653.89
1b	PERSONNEL - SUBVENTION TO STATUTORY BODIES	17,131,735,035.23	20,557,735,190.48
1	TOTAL PERSONNEL COSTS	57,642,946,316.12	65,666,820,844.37
2	OVERHEAD	17,799,078,865.95	30,690,860,720.00
3	CAPITAL	60,367,410,276.07	175,468,283,295.63
4	CRFC	43,688,318,533.53	46,845,000,000.00
5	GRAND TOTAL	179,497,753,991.67	318,670,964,860.00

**DISCLOSURE NOTE ON FINANCES OF SELECTED MDAs
(79,71,70 & 69)**

		YEAR 2019					
		PERSONNEL		OVERHEAD		TOTAL RECURRENT	
S/N	MINISTRY, DEPARTMENT AND AGENCIES	ACTUAL 2019	BUDGET 2019	ACTUAL 2019	BUDGET 2019	ACTUAL 2019	BUDGET 2019
1	MINISTRY OF FINANCE	4,050,433,746.71	5,673,190,036.90	16,252,882,279.40	12,834,814,814.41	20,303,316,026.11	18,508,004,851.31
2	OYO STATE BOARD OF INTERNAL REVENUE	62,926,990.42	273,990,196.12	143,641,113.26	275,000,000.00	206,568,103.68	548,990,196.12
3	OFFICE OF THE ACCOUNTANT GENERAL	115,064,942.11	130,206,889.74	44,923,426.94	65,000,000.00	159,988,369.05	195,206,889.74
4	MINISTRY OF BUDGET AND ECONOMIC PLANNING	43,866,418.96	46,589,920.17	11,058,318.26	63,500,000.00	54,924,737.22	110,089,920.17
	TOTAL	4,272,292,098.20	6,123,977,042.93	16,452,505,137.86	13,238,314,814.41	20,724,797,236.06	19,362,291,857.34

		YEAR 2020						
		PERSONNEL		OVERHEAD		TOTAL RECURRENT		
S/N	Function Code	MINISTRY, DEPARTMENT AND AGENCIES	ACTUAL 2020	BUDGET 2020	ACTUAL 2020	BUDGET 2020	ACTUAL 2020	BUDGET 2020
1	19282431756	MINISTRY OF FINANCE	18,194,530,934.88	19,282,431,756.00	6,606,716,487.10	7,220,000,000.00	24,801,247,421.98	26,502,431,756.00
2	101426236	OYO STATE BOARD OF INTERNAL REVENUE	102,842,091.38	101,426,236.00	111,760,486.20	130,000,000.00	214,602,577.58	231,426,236.00
3	110225413	OFFICE OF THE ACCOUNTANT GENERAL	109,379,275.04	110,225,413.00	44,998,465.86	45,000,000.00	154,377,740.90	155,225,413.00
4	51870951	MINISTRY OF BUDGET AND ECONOMIC PLANNING	50,223,386.86	51,870,951.00	36,559,928.50	70,400,000.00	86,783,315.36	122,270,951.00
		TOTAL	18,456,975,688.16	19,545,954,356.00	6,800,035,367.66	7,465,400,000.00	25,257,011,055.82	27,011,354,356.00

YEAR 2021								
S/N	Function Code	MINISTRY, DEPARTMENT AND AGENCIES	PERSONNEL		OVERHEAD		TOTAL RECURRENT	
			ACTUAL 2021	BUDGET 2021	ACTUAL 2021	BUDGET 2021	ACTUAL 2021	BUDGET 2021
1	19282431756	MINISTRY OF FINANCE (NOTE NO. 79)	18,774,132,869.76	22,314,312,410.72	6,518,452,497.95	12,396,436,158.00	25,292,585,367.71	34,710,748,568.72
2	101426236	OYO STATE BOARD OF INTERNAL REVENUE (NOTE 71)	121,912,376.02	124,163,281.00	94,692,894.40	150,000,000.00	216,605,270.42	274,163,281.00
3	110225413	OFFICE OF THE ACCOUNTANT GENERAL (NOTE 70)	125,522,057.00	121,501,553.73	49,423,683.73	60,000,000.00	174,945,740.73	181,501,553.73
4	51870951	MINISTRY OF BUDGET AND ECONOMIC PLANNING (NOTE 69)	75,430,984.87	90,469,131.00	61,805,611.70	190,000,000.00	137,236,596.57	280,469,131.00
TOTAL			19,096,998,287.65	22,650,446,376.45	6,724,374,687.78	12,796,436,158.00	25,821,372,975.43	35,446,882,534.45