



OYO STATE OF NIGERIA

OFFICE OF THE PERMANENT SECRETARY/ACCOUNTANT-GENERAL

Your Ref. No.....
All communication should be addressed
to the Hon. Commissioner quoting

Our Ref:.....

Date..... 8th June, 2022

REPORT OF THE ACCOUNTANT- GENERAL ON THE GPFS FOR THE YEAR ENDED 31ST DECEMBER, 2021

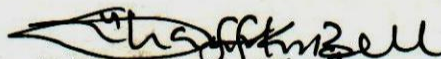
INTRODUCTION:

I am honoured to present the Report on the Accounts of the Oyo State Government, Nigeria, for the Year Ended 31st December, 2021 with the Notes thereon.

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardized Chart of Account (COA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria. The COA and the GPFS is hereby adopted by Oyo State Government to comply with FAAC directive to harmonize Public Sector Accounts Reporting in Nigeria. In order to ensure an effective and efficient utilization of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to Financial Reporting in Oyo State.

PRINCIPAL ACTIVITIES

The main activities of the Office of the Accountant General includes the receipts, custody, disbursement of all Government funds, record keeping, preparation and publication of Financial Statements.


Bello Kolawole Ghaffar (FCA, FCIT),
Accountant-General,
Oyo State, Nigeria.



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STATEMENT OF ACCOUNTING POLICIES

The Summary of the Significant **Accounting Policies** adopted by the Oyo State Government in the Preparation of the Accounts for the Year 2021 is as follows:

IPSAS Cash Basis of Accounting

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFs prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFs balances are Cash and changes during the period.

Notes to the GPFs provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments etc.

This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Treatment of Accounting items

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant-General of Oyo State.

A Accounting Terminologies / Definitions

I. **Accounting Policies:** These are the specific principles, bases, conventions, rules and practices adopted by the Oyo State Government in preparing and presenting its Financial Statements. The objective is to provide information about the financial position, performance and Cash flows that is useful to a wide range of users.

II. **Cash:** Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.

III. **Cash Equivalents:** These are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

IV. **Cash Basis:** This means a basis of accounting that recognizes transactions and other events only when cash is received or paid.

V. **Cash Flows:** These are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.

VI. **Cash Receipts:** These are cash inflows.

VII. **Cash Payments:** These are cash outflows.

VIII. **Cash Controlled by Oyo State Government:** Cash is deemed to be controlled by Oyo State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.

IX. **Notes to the GPFS:** shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information

B. General Purpose Financial Statements (GPFS)

The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Oyo State Government and Accounting Policies and Notes to the Financial Statements. In Oyo State, the GPFS Accounting Policy include the following:

- I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:
 - recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and
 - separately identifies payments made by third parties on behalf of the State government.
- II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);
- III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account);
- IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);
- V. Notes to the Accounts: Additional disclosures to explain the GPFS; and

Accounting Policies and Explanatory Notes.

C. Fundamental Accounting Concepts

The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Oyo State:

- Cash Basis of Accounting;
 - Understandability;
 - Materiality,
 - Relevance;
 - Going Concern Concept;
 - Consistency Concept
 - Prudence
- Completeness, etc.

D. Accounting Period

The accounting year (2021) is from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

E. Reporting Currency

The General Purpose GPFS are prepared in Nigerian Naira.

F. MDA for Consolidation

The Consolidation of the GPFS are based on the Cash transactions of all Ministries and Department, Agencies (MDAs) of Oyo State Government except Government Business Enterprises (GBEs).

G. Comparative Information

The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).

H. Budget Figures

These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Oyo State.

I. Receipts

These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts. These items shall be disclosed at the face of the Statement of Cash Receipts and

Payment for the year in accordance with the standardized GPFS. Notes shall be provided as per standardized Notes to GPFS.

J. External Assistance

Receipts from Loans are funds received from external sources to be paid back at an agreed period of time. They are categorized either as Bilateral or Multilateral.

External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.

K. Other Borrowings / Grants & Aid Received

These shall be categorized as either Short or Long Term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.

L. Interest Received

Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.

M. Government Business Activities

Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.

N. Payments

These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorized either by Function and/or by Sector in the Statement of Cash Receipts and Payments.

O. Loans Granted:

Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

P. Loan Repayments

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year

Q. Interest on Loans:

Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments

R. Foreign Currency Transactions:

These are stated at the Naira value as at 31st December, 2020. The Financial Statements of Government entities are measured using the currency of primary economic environment and are presented in Nigeria naira (NGN) rate of exchange at the date of the transaction. Foreign currency balances as at the year ended are valued at the exchange rate prevailing at that date.

S. Prepayments

Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.

T. Investments:

Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.

U. Cash Balances

This includes Cash in Hand, at Bank and Cash Equivalents at the end of the financial year.

V. Advances

All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilized.

2. THE BUDGET

The 2021 Fiscal Year had approved **Revenue Budget** of Two Hundred and Sixty-Eight Billion, Six Hundred and Seventy Million, Nine Hundred and Sixty-Four Thousand, Eight Hundred and Sixty Naira Only (**#268,670,964,860.00**). However, due to the Economic situation, Oyo State Government reviewed upward the Year 2021 budget to ensure a more realistic Fiscal projection to Three Hundred and Eighteen Billion, Six Hundred and Seventy Million, Nine Hundred and

Sixty-Four Thousand, Eight Hundred and Sixty Naira Only (318,670,964,860.00). Detailed analysis can be found in (i) and (ii) below:

(i) BUDGETED RECURRENT RECEIPTS

One Hundred and Eighty-Three Billion, One Hundred and Thirteen Million, Five Hundred and Eighty-Two Thousand, Two Hundred and Thirteen Naira, Forty-Six Kobo Only (#183,113,582,213.46) was **Recurrent Receipt**. The components of the amount were as follow:

(i)	Internally Generated Revenue	#103,113,582,213.46
(ii)	Federal Statutory Allocation	#55,000,000,000.00
(iii)	Value Added Tax	#25,000,000,000.00
	Sub-Total	#183,113,582,213.46

(ii) BUDGETED CAPITAL RECEIPTS

The total of One Hundred and Thirty-Five Billion, Five Hundred and Fifty-Seven Million, Three Hundred and Eighty-Two Thousand, Six Hundred and Forty-Six Naira, Fifty-four Kobo Only 135,557,382,646.54) was **Capital Receipts** for the Year 2021. The details were as follow:

(i)	Loans	#94,761,372,636.54
(ii)	External Loans	#36,296,010,010.00
(iii)	Aid & Grants	#4,500,000,000.00
	Sub-Total	#135,557,382,646.54

TOTAL **#318,670,964,860.00**

As expected, on the other Side was the **Reviewed Expenditure Budget** totaling Three Hundred and Eighteen Billion, Six Hundred and Seventy Million, Nine Hundred and Sixty-Four Thousand, Eight Hundred and Sixty Naira Only (#318,670,964,860.00) broken down into (iii) and (iv) below:

(iii) BUDGETED RECURRENT EXPENDITURE

In year 2021, **Reviewed Budgeted Recurrent Expenditure** was One Hundred and Forty-Three Billion, Two Hundred and Two million, Six Hundred and Eighty-One Thousand, Five Hundred and Sixty-Four Naira, Thirty-Seven Kobo Only (#143,202,681,564.37), below is the breakdown of this Figure:

(i)	Personnel Costs	#65,666,820,844.37
(ii)	Overhead Costs	#30,690,860,720.00

(iii) CRFC

#46,845,000,000.00
#143,202,681,564.37

(iv) BUDGETED CAPITAL EXPENDITURE

Reviewed Budgeted Capital Expenditure was One Hundred and Seventy-Five Billion, Four Hundred and Sixty-Eight Million, Two Hundred and Eighty-Three Thousand, Two Hundred and Ninety-Five Naira, Sixty-Three Kobo Only (**#175,468,283,295.63**).

BUDGETED CAPITAL EXPENDITURE

#175,468,283,295.63

TOTAL

#318,670,964,860.00

3. YEAR 2021 BUDGET PERFORMANCE REVIEW

(i) RECURRENT RECEIPTS

One Hundred and Eighty-Three Billion, One Hundred and Thirteen Million, Five Hundred and Eighty-Two Thousand, Two Hundred and Thirteen Naira, Forty-Six Kobo Only (**#183,113,582,213.46**) was **budgeted** compared with **Actual Receipt** of Two hundred and Eleven Billion, One Hundred and Eighty-Two Million, Nine Hundred and Sixteen Thousand, Three Hundred and Fifty-Seven Naira, Seventy-One Kobo Only (**#211,182,916,357.71**), this translated to budget performance of 115.33%.

(ii) CAPITAL RECEIPTS

The sum **Budgeted as Capital Receipts** was One Hundred and Thirty-Five Billion, Five Hundred and Fifty-Seven Million, Three Hundred and Eighty-Two Thousand, Six Hundred and Forty-Six Naira, Fifty-Four Kobo Only (**#135,557,382,646.54**) while **Actual Capital Receipt** for Year 2021 was Four Billion, One Hundred and Sixty-Eight Million, One Hundred and Fifty-Six Thousand, Eight Hundred and Eighty-Five Naira, Forty-Six Kobo Only (**#4,168,156,885.46**). This represented just **3.07%** Budget Performance for the Year 2021.

(iii) RECURRENT EXPENDITURE

The amount **Budgeted as Recurrent Expenditure** was One Hundred and Forty-Three Billion, Two Hundred and Two Million, Six Hundred and Eighty-One Thousand, Five Hundred and Sixty-Four Naira, Thirty-Seven kobo only **#143,202,681,564.37** and when compared with **Actual Expenditure** of One hundred and Nineteen Billion, One Hundred and Eighty-One Million, Four Hundred and Thirty-One Thousand, One Hundred and Ninety-Nine Naira, Sixty-Eight Kobo Only (**#119,181,431,199.68**), **this indicates that 83.23%** Budget performance was achieved.

(iv) CAPITAL EXPENDITURE

The approved Budgeted **Capital Expenditure** was One Hundred and Seventy-Five Billion, Four Hundred and Sixty-Eight Million, Two Hundred and Eighty-Three Thousand, Two

Hundred and Ninety-Five Naira, Sixty-Three Kobo Only **175,468,283,295.63**). **Actual Capital** expended was Sixty Billion, Three Hundred and Sixty-Seven Million, Four Hundred and Ten Thousand, Two Hundred and Seventy-Six Naira, Seven Kobo Only (**#60,367,410,276.07**), this represented **34.40%** Budget Performance.

4. APPRECIATION

I want to thank Almighty God for His mercy towards achieving this, Glory be to His Holy name.

My heart is filled with overflowing gratitude to His Excellency, Engr. Seyi Makinde, the Executive Governor, Oyo State for his unwavering support for the Office of the Accountant-General.


I wish to also appreciate the staff of the Final Accounts Department, Office of the Accountant-General, Oyo State, and the Reviewed Committee members for their time, commitment and dedication to duties during the preparation of this Account.

Ministries, Departments and Agencies and other critical stakeholders have supported us immensely, I thank them all, and wish them success in their future endeavors, Amen.

5. CONCLUSION

The financial analysis contained in this report shows clearly Government's efforts at capturing the aspirations of the good people of Oyo State as the "**Budget is of Continued Consolidation**".

Therefore, this Financial Statements reflects the TRUE Financial Position of Oyo State Government as at 31st December, 2021.


Bello Kolawole Ghaffar (FCA, FCIT),
Accountant-General,
Oyo State, Nigeria.



OFFICE OF THE AUDITOR-GENERAL

PRIVATE MAIL BAG NO 5123 IBADAN, OYO STATE OF NIGERIA

Email: oyoaudit@yahoo.com Website: www.oyostate.gov.ng

Your Ref. No:.....
Further communications should be
Addressed /o the Auditor-General quoting

Our Ref. No.....

16th June, 2022

AUDIT CERTIFICATE

The Financial Statement of the Government of **Oyo** State of Nigeria for the year ended 31st December, 2021 have been audited in accordance with Section 125 (2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and the Oyo State Audit Law of No. 4 of 2021

The audit was conducted in accordance with International Standards on Auditing and INTOSAI Audit Standards.


In the course of the audit, I evaluated the overall adequacy of the information presented in the General-Purpose Financial Statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) as described in Note 1. I have obtained information and explanation(s) that to the best of my knowledge, was relevant and necessary for the purpose of the audit. The audit has provided me with reasonable evidence and assurances which formed the basis of my independent opinion.

In my opinion, the Financial Statements which have in agreement with the books of accounts and records show a true and fair view of the Financial position of the Government of Oyo State for the year ended 31st December, 2021 and the transaction for the fiscal year ended on that date.

Special Opinion

The State is eligible to receive financing from the World Bank subject to the performance against predefined criteria in the Program for Results (PforR) and

States Fiscal Transparency, Accountability and Sustainability (SFTAS) Programme. The expenditure frameworks (and receipts) are detailed in 'Other Reports' in the attached General Purpose Financial Statements of Oyo State Government. In my opinion, the schedules shown in 'Other Reports' present fairly, in all material respect, the expenditure incurred (and funds received) against PforR and SFTAS Program by the State for the year ended 31st December, 2021 in accordance with IPSAS as described in Note 1


Adewola I.A
Auditor-General
Oyo State

List of Abbreviations / Acronyms

Abbreviation/Term	Description
CBN	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
FRA	Fiscal Responsibility Act
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
LFN	Law of the Federal Republic of Nigeria
MDAs	Ministries, Departments and Agencies
NCOA	National Chart of Account
GBEs	Government Business Enterprises
FRCON	Financial Reporting Council of Nigeria
OAG	Office of the Accountant General
PPE	Properties, Plants and Equipment State Fiscal Transparency, Accountability and SFTAS Sustainability for Results

STATEMENT NO.1
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021
OYO STATE GOVERNMENT, NIGERIA

ANNUAL BUDGET 2021 #	DESCRIPTION	NOTES	Actual 2021	Actual 2020
	CASHFLOWS FROM OPERATING ACTIVITIES:			
	RECEIPTS:			
55,000,000,000.00	STATUTORY ALLOCATIONS:FAAC	1	39,715,914,338.36	38,017,645,385.67
25,000,000,000.00	VALUE ADDED TAX ALLOCATION	1	39,688,395,260.44	23,241,086,522.59
80,000,000,000.00	SUB-TOTAL - STATUTORY ALLOCATION		79,404,309,598.80	61,258,731,908.26
	INDEPENDENT REVENUE			
55,049,027,964.66	DIRECT TAXES	2	33,488,512,513.74	30,534,173,283.66
4,096,866,227.50	LICENCES	2	2,075,630,761.60	1,508,513,078.95
15,028,494,248.80	FEES	2	12,655,789,287.93	2,521,853,814.44
986,000,000.00	FINES	2	107,899,031.89	159,613,637.64
4,441,563,772.50	SALES	2	1,938,126,870.69	1,325,336,328.84
5,084,620,000.00	EARNINGS	2	1,465,372,518.67	967,677,737.28
36,210,000.00	SALES/RENT OF GOVERNMENT BUILDINGS	2	7,182,500.00	3,549,775.00
2,080,400,000.00	SALE/RENT ON LANDS AND OTHERS	2	343,368,686.96	911,330,704.02
5,000,000.00	REPAYMENTS-GENERAL	2	51,806,211.89	40,556,893.30
32,900,000.00	INVESTMENT INCOME	2	25,176,157.00	69,624,597.70

3,000,000.00	INTEREST EARNED	2	0.00	503,185.64
86,844,082,213.46	SUB-TOTAL - INDEPENDENT REVENUE		52,158,864,540.37	38,042,733,036.47
0.00	OTHER REVENUE SOURCES OF THE OYO STATE GOVERNMENT	3	79,619,742,218.54	11,626,693,160.21
166,844,082,213.46	TOTAL RECEIPTS		211,182,916,357.71	110,928,158,104.94
	PAYMENTS:			
45,109,085,653.89	PERSONNEL COSTS (INCLUDING SALARIES ON CRF CHARGES)	4	40,511,211,280.89	34,889,033,581.96
0.00	FEDERAL/STATES/LGC.GOV'T CONTRIBUTION TO PENSION	5	0.00	204,242,683.00
30,690,860,720.00	OVERHEAD CHARGES	6	17,799,078,865.95	14,214,231,532.99
46,845,000,000.00	CONSOLIDATED REVENUE FUND CHARGES (INCL. SERVICE WIDE VOTES)	7	43,739,406,017.61	35,934,718,981.94
20,557,735,190.48	SUBVENTION TO PARASTATALS	8	17,131,735,035.23	16,595,104,402.87
0.00	OTHER OPERATING ACTIVITIES (JAAC)		0.00	200,000,000.00
143,202,681,564.37	TOTAL PAYMENTS		119,181,431,199.68	102,037,331,182.76
23,641,400,649.09	NET CASH FLOW FROM OPERATING ACTIVITIES		92,001,485,158.03	8,890,826,922.18
	CASHFLOWS FROM INVESTMENT ACTIVITIES:			
(48,286,940,000.00)	CAPITAL EXPENDITURE:ADMINISTRATIVE SECTOR	11	(8,578,556,491.67)	(6,336,418,900.86)
(115,204,013,947.41)	CAPITAL EXPENDITURE:ECONOMIC SECTOR	11	(47,166,403,022.77)	(19,615,706,270.04)
(365,500,000.00)	CAPITAL EXPENDITURE:LAW AND JUSTICE	11	(19,564,786.04)	(30,057,391.21)
(11,611,829,348.22)	CAPITAL EXPENDITURE: SOCIAL SERVICE SECTOR	11	(4,602,885,975.59)	(5,296,719,794.99)
(4,500,000,000.00)	CAPITAL EXPENDITURE:FUNDED FROM AID AND GRANTS	10	(793,977,343.29)	(3,648,946,285.20)
(179,968,283,295.63)	NET CASH FLOW FROM INVESTMENT ACTIVITIES		(61,161,387,619.36)	(34,927,848,642.30)
	CASHFLOWS FROM FINANCING ACTIVITIES:			

4,500,000,000.00	PROCEEDS FROM AID AND GRANTS	10	793,977,343.29	3,648,946,285.20
36,296,010,010.00	PROCEEDS FROM EXTERNAL LOAN	19	3,374,179,542.17	754,749,862.79
0.00	PROCEEDS FROM INTERNAL LOANS: FGN/TREASURY BONDS	20	0.00	0.00
94,761,372,636.54	PROCEEDS OF LOANS FROM OTHER FUNDS	24	0.00	0.00
4,800,000,000.00	REPAYMENT OF EXTERNAL LOANS (INCLUDING SERVICING)	19	(4,694,374,377.06)	(1,863,680,798.98)
9,500,000,000.00	REPAYMENT OF FGN/TREASURY BONDS & OTHERS	20	(11,262,113,881.38)	(8,034,725,527.83)
-	REPAYMENT OF LOANS FROM OTHER FUNDS	24	(4,677,486,094.50)	(2,456,722,755.66)
149,857,382,646.54	NET CASH FLOW FROM FINANCING ACTIVITIES		(16,465,817,467.48)	(7,951,432,934.48)
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS			
0.00	(INCREASE)/ DECREASE IN INVESTMENTS	Spl. V	(165.00)	(79,082,840.75)
0.00	TOTAL CASHFLOW FROM OTHER CASH EQUIVALENT ACCOUNTS		(165.00)	(79,082,840.75)
0.00	NET CASH FOR THE YEAR		14,374,279,906.19	(34,067,537,495.35)
0.00	CASH & ITS EQUIVALENT AS AT 1ST JANUARY, 2021		(60,364,769,229.90)	(26,297,231,734.55)
0.00	CASH & ITS EQUIVALENT AS AT 31ST DECEMBER, 2021		(45,990,489,323.71)	(60,364,769,229.90)



The accompanying notes 1-26 form part of these statements

Bello Kolawole Ghaffar,
Accountant-General, Oyo State, Nigeria.

STATEMENT NO.2
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2021
OYO STATE GOVERNMENT, NIGERIA

DESCRIPTION	NOTES	CURRENT YEAR 2021	PREVIOUS YEAR 2020
		#	#
ASSETS			
LIQUID ASSETS:			
CASH HELD BY OYO STATE ACCOUNTANT-GENERAL			
CRF BANK BALANCE(CBN/ CRF BANK)	Stat 1	(45,990,489,323.71)	(60,364,769,229.90)
CASH BALANCES OF TRUST & OTHER FUNDS OF THE FGN/ STATES/LGC	12	422,100,813.59	427,711,485.94
TOTAL LIQUID ASSETS		(45,568,388,510.12)	(59,937,057,743.96)
INVESTMENTS AND OTHER CASH ASSETS:			
FEDERAL/ STATE/ LOCAL GOVERNMENT INVESTMENTS	15	3,900.00	4,065.00
IMPRESTS	16	120,543,523.60	215,363,523.66
ADVANCES	17	3,526,709,328.86	2,785,809,540.14
REVOLVING LOANS GRANTED	18	1,368,785,924.08	1,423,936,229.19
INTANGIBLE ASSETS		315,846,154,412.05	194,160,892,045.61
TOTAL INVESTMENTS AND OTHER CASH ASSETS		320,862,197,088.59	198,586,005,403.60
TOTAL ASSETS		275,293,808,578.47	138,648,947,659.64
LIABILITIES:			
PUBLIC FUNDS			

CONSOLIDATED REVENUE FUND		71,367,510,805.09	0.00
CAPITAL DEVELOPMENT FUND	Stat 4	24,104,590,225.40	9,730,310,154.20
TOTAL PUBLIC FUNDS		95,472,101,030.49	9,730,310,154.20
EXTERNAL AND INTERNAL LOANS			
EXTERNAL LOANS:FGN/STATES/ LGC	19	35,214,673,769.29	31,806,088,350.37
FGN/ STATES/LGC BONDS & TREASURY BONDS	20	2,289,210,883.76	2,889,733,043.01
INTERNAL LOANS FROM OTHER FUNDS	24	107,924,798,792.18	59,730,808,082.80
TOTAL EXTERNAL AND INTERNAL LOANS		145,428,683,445.23	94,426,629,476.18
OTHER LIABILITIES			
PENSION AND GRATUITY DUE	26	29,935,642,098.27	29,125,589,895.59
OUTSTANDING CONTRACTOR LIABILITIES (ACCORDING TO MDAs)	26	4,338,068,360.63	5,259,949,489.82
PENDING LITIGATION (ACCORDING TO MDAs)	26	106,468,643.85	106,468,643.85
OTHER DEBTS	26	12,845,000.00	
TOTAL OTHER LIABILITIES		34,393,024,102.75	34,492,008,029.26
TOTAL LIABILITIES		275,293,808,578.47	138,648,947,659.64



The accompanying notes 1-26 form part of these statements

Bello Kolawole Ghaffar,
Accountant-General, Oyo State, Nigeria.

STATEMENT NO.3
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020
OYO STATE GOVERNMENT, NIGERIA

ACTUAL YEAR 2020	DESCRIPTION	NOTE S	ACTUAL YEAR 2021	FINAL BUDGET 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTAR Y BUDGET 2021	VARIANCE ON FINAL BUDGET
N			N	N	N	N	%
(26,471,418,958.63)	OPENING BALANCE (i)		0.00				
	ADD: REVENUE						
38,017,645,385.67	STATUTORY ALLOCATIONS:FAAC	1	39,715,914,338.36	55,000,000,000.00	55,000,000,000.00	0.00	(15,284,085,661.64)
23,241,086,522.59	VALUE ADDED TAX ALLOCATION	1	39,688,395,260.44	25,000,000,000.00	25,000,000,000.00	0.00	14,688,395,260.44
61,258,731,908.26	SUB-TOTAL - STATUTORY ALLOCATION (II)		79,404,309,598.80	80,000,000,000.00	80,000,000,000.00	0.00	(595,690,401.20)
30,534,173,283.66	DIRECT TAXES	2	33,488,512,513.74	55,049,027,964.66	55,049,027,964.66	0.00	(21,560,515,450.92)
1,508,513,078.95	LICENCES	2	2,075,630,761.60	4,096,866,227.50	4,096,866,227.50	0.00	(2,021,235,465.90)
2,521,853,814.44	FEES	2	12,655,789,287.93	15,028,494,248.80	15,028,494,248.80	0.00	(2,372,704,960.87)
159,613,637.64	FINES	2	107,899,031.89	986,000,000.00	986,000,000.00	0.00	(878,100,968.11)
	SALES	2				0.00	

1,325,336,328.84			1,938,126,870.69	4,441,563,772.50	4,441,563,772.50		(2,503,436,901.81)
967,677,737.28	EARNINGS	2	1,465,372,518.67	5,084,620,000.00	5,084,620,000.00	0.00	(3,619,247,481.33)
3,549,775.00	SALES/RENT OF GOVERNMENT BUILDINGS	2	7,182,500.00	36,210,000.00	36,210,000.00	0.00	(29,027,500.00)
911,330,704.02	SALE/RENT ON LANDS AND OTHERS	2	343,368,686.96	2,080,400,000.00	2,080,400,000.00	0.00	(1,737,031,313.04)
40,556,893.30	REPAYMENT:GENERAL	2	51,806,211.89	5,000,000.00	5,000,000.00	0.00	46,806,211.89
69,624,597.70	INVESTMENT INCOME	2	25,176,157.00	32,900,000.00	32,900,000.00	0.00	(7,723,843.00)
503,185.64	INTEREST EARNED	2	-	3,000,000.00	3,000,000.00	0.00	(3,000,000.00)
38,042,733,036.47	SUB-TOTAL - INDEPENDENT REVENUE (III)		52,158,864,540.37	86,844,082,213.46	86,844,082,213.46	0.00	(34,685,217,673.09)
11,626,693,160.21	OTHER REVENUE SOURCES OF THE OYO STATE GOVERNMENT (IV)	3	79,619,742,218.54	0.00	0.00	0.00	79,619,742,218.54
110,928,158,104.94	TOTAL REVENUE (ii+iii+iv)		211,182,916,357.71	166,844,082,213.46	166,844,082,213.46	0.00	44,338,834,144.25
84,456,739,146.31	TOTAL FUNDS AVAILABLE (i+ii+iii+iv)		211,182,916,357.71				
	LESS:EXPENDITURE						
34,889,033,581.96	PERSONNEL COSTS (INCLUDING SALARIES ON CRF CHARGES)	4	40,511,211,280.89	45,109,085,653.89	45,109,085,653.89	0.00	4,597,874,373.00
204,242,683.00	FEDERAL/ STATES/ LGC GOVT CONTRIBUTION TO PENSION	5	0.00	0.00	0.00	0.00	-
14,214,231,532.99	OVERHEAD CHARGES	6	17,799,078,865.95	30,690,860,720.00	30,690,860,720.00	0.00	12,891,781,854.06
35,934,718,981.94	CONSOLIDATED REVENUE FUND CHARGES (INCL. SERVICE WIDE VOTES)	7	43,739,406,017.61	46,845,000,000.00	46,845,000,000.00	0.00	3,105,593,982.39

16,595,104,402.87	SUBVENTION TO PARASTATALS	8	17,131,735,035.23	20,557,735,190.48	20,557,735,190.48	0.00	3,426,000,155.25
200,000,000.00	OTHER OPERATING ACTIVITIES (JAAC)		-	0.00	0.00	0.00	-
	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
1,863,680,798.98	REPAYMENTS:EXTERNAL LOANS:FGN/STATES/ LGC	19	4,694,374,377.06	4,800,000,000.00	4,800,000,000.00	-	105,625,622.94
8,034,725,527.83	REPAYMENTS:FGN/ STATES/LGC BONDS & TREASURY BONDS	20	11,262,113,881.38	9,500,000,000.00	9,500,000,000.00	-	(1,762,113,881.38)
2,456,722,755.66	REPAYMENTS:INTERNAL LOANS FROM OTHER FUNDS	24	4,677,486,094.50	0.00	0.00	0.00	(4,677,486,094.50)
114,392,460,265.23	TOTAL EXPENDITURE		139,815,405,552.62	157,502,681,564.37	157,502,681,564.37	0.00	17,687,276,011.76
(29,935,721,118.92)	OPERATING BALANCE		71,367,510,805.09	9,341,400,649.09	9,341,400,649.09	0.00	
	APPROPRIATIONS/TRANSFERS:						
(29,935,721,118.92)	TRANSFER TO CAPITAL DEVELOPMENT FUND	9	71,367,510,805.09				
-	CLOSING BALANCE		71,367,510,805.09				



The accompanying notes 1-26 form part of these statements

Bello Kolawole Ghaffar,
Accountant-General, Oyo State, Nigeria.

STATEMENT NO.4

**STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST
DECEMBER,2021
OYO STATE GOVERNMENT, NIGERIA**

ACTUAL PREVIOUS YEAR (2020)	DESCRIPTION	NOTES	TOTAL CAPITAL EXPENDITURE 2021	FINAL BUDGET 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	PERFORMANCE ON TOTAL BUDGET
₦			₦	₦	₦	₦	%
70,190,183,767.43	OPENING BALANCE		9,730,310,154.20				
	ADD:REVENUE						
(29,935,721,118.92)	TRANSFER FROM CONSOLIDATED REVENUE FUND	9	71,367,510,805.09	-	-	-	
3,648,946,285.20	AID AND GRANTS	10	793,977,343.29	4,500,000,000.00	4,500,000,000.00	-	17.64%
754,749,862.79	EXTERNAL LOANS:FGN/STATES/ LGC	19	3,374,179,542.17	36,296,010,010.00	36,296,010,010.00	-	9.30%
0.00	FGN/ STATES/LGC BONDS & TREASURY BONDS	20	0.00	-	0.00	0.00	
0.00	INTERNAL LOANS FROM OTHER FUNDS	24	0.00	-	-		

						-	
44,658,158,796.50	TOTAL REVENUE AVAILABLE		85,265,977,844.76	40,796,010,010.00	40,796,010,010.00	-	209.01%
	LESS: CAPITAL EXPENDITURE						
6,336,418,900.86	CAPITAL EXPENDITURE: ADMINISTRATIVE SECTOR	11	8,578,556,491.67	48,286,940,000.00	48,286,940,000.00	-	17.77%
19,615,706,270.04	CAPITAL EXPENDITURE: ECONOMIC SECTOR	11	47,166,403,022.77	115,204,013,947.41	65,204,013,947.41	50,000,000,000.00	40.94%
30,057,391.21	CAPITAL EXPENDITURE: LAW AND JUSTICE	11	19,564,786.04	365,500,000.00	365,500,000.00	-	5.35%
5,296,719,794.99	CAPITAL EXPENDITURE: SOCIAL SERVICE SECTOR	11	4,602,885,975.59	11,611,829,348.22	11,611,829,348.22	-	39.64%
3,648,946,285.20	CAPITAL EXPENDITURE: FUNDED FROM AID AND GRANTS	10	793,977,343.29	4,500,000,000.00	4,500,000,000.00	-	17.64%
34,927,848,642.30	TOTAL CAPITAL EXPENDITURE		61,161,387,619.36	179,968,283,295.63	129,968,283,295.63	50,000,000,000.00	33.98%
9,730,310,154.20	CLOSING BALANCE		24,104,590,225.40	(139,172,273,285.63)	(89,172,273,285.63)	(50,000,000,000.00)	-17.32%



The accompanying notes 1-26 form part of these statements

Bello Kolawole Ghaffar,
Accountant-General, Oyo State, Nigeria.

NOTES 1-26	NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
NOTES	DETAILS	REF. NOTE	AMOUNT	AMOUNT		
			#	#	#	REMARKS
NO. 1	SHARE OF STATUTORY ALLOCATION	Ref. to SPL i(A-B)				
	NET SHARE OF STATUTORY ALLOCATION FROM FAAC	A		23,759,426,079.92		
	ADD: DEDUCTION AT SOURCE FOR LOAN REPAYMENT	B(i)	4,694,374,377.06			
	SHARE OF STATUTORY ALLOCATION - OTHER AGENCIES	B(ii)	11,262,113,881.38			
	SUB TOTAL (BI+BII) : DEDUCTION AT SOURCE FOR LOAN REPAYMENT	B		15,956,488,258.44		
				39,715,914,338.36	ACTUAL GROSS STATUTORY ALLOCATION	
	SHARE OF STATUTORY - OTHER AGENCIES	Ref. to SPL i(C)		11,262,113,881.38		
	Total (GROSS) FAAC Allocation to the State Government			39,715,914,338.36		
	VALUE ADDED TAX					
	SHARE OF VALUE ADDED TAX (VAT)	Ref. to SPL i(D)		39,688,395,260.44		

NO. 2	INTERNALLY GENERATED REVENUE	Note	Actual 2021	Budget 2021	Variance
	INDEPENDENT REVENUE				
	DIRECT TAXES				
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	27	32,755,129,579.50	53,026,027,964.66	(20,270,898,385.16)
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	27	101,168,750.00	251,500,000.00	352,668,750.00
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	27	321,008,680.01	1,500,000,000.00	(1,178,991,319.99)
	OYO STATE GAMING BOARD		311,205,504.23	271,500,000.00	39,705,504.23
	TOTAL		33,488,512,513.74	55,049,027,964.66	(21,057,515,450.92)
	NON-TAX REVENUE				
	LICENCES - GENERAL	Note	Actual 2021	Budget 2021	Variance
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	28	714,517,886.63	2,360,000,000.00	(1,645,482,113.37)
	OYO STATE GAMING BOARD		48,050,246.89	78,500,000.00	(30,449,753.11)
	MINISTRY OF TRADE, INVESTMENT & COOPERATIVES	28	136,573,692.87	131,500,000.00	5,073,692.87
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	28	7,697,500.00	44,816,227.50	52,513,727.50
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	29	226,885,450.00	200,000,000.00	26,885,450.00
	MINISTRY OF HEALTH	29	17,944,671.52	10,000,000.00	7,944,671.52
	AGENCY FOR YOUTH DEVELOPMENT	29	343,500.00	250,000.00	

					93,500.00
	OYO STATE TOURISM BOARD	30	15,627,250.00	25,000,000.00	(9,372,750.00)
	OYO STATE SIGNAGE AND ADVERTISEMENT AGENCY (OYSAA)	30	458,802,898.13	1,000,000,000.00	(541,197,101.87)
	MINISTRY OF PUBLIC WORKS AND TRANSPORT		9,373,520.00	16,800,000.00	(7,426,480.00)
	OYO STATE DRIVERS INSTITUTE		0.00	20,000,000.00	(20,000,000.00)
	OFFICE OF THE EXECUTIVE GOVERNOR	30	336,957,343.00		336,957,343.00
	BROADCASTING CORPORATION OF OYO STATE		102,856,802.56	210,000,000.00	(107,143,197.44)
	Total Licences		2,075,630,761.60	4,096,866,227.50	(1,931,603,010.90)
	FEES - GENERAL	Note	Actual 2021	Budget 2021	Variance
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	31	380,190,081.91	1,051,000,000.00	(670,809,918.09)
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	31	40,397,347.65	23,700,000.00	16,697,347.65
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	32	22,544,903.00	191,000,000.00	(168,455,097.00)
	MINISTRY OF WORKS AND TRANSPORT	32	111,718,186.00	633,200,000.00	(521,481,814.00)
	OYO STATE HOSPITALS' MANAGEMENT BOARD	32	114,946,400.00	350000000.00	(235,053,600.00)
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	33	1,225,619,449.65	947,700,000.00	277,919,449.65

	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	33	64,238,000.00	75,000,000.00	(10,762,000.00)
	THE JUDICIARY, HIGH COURT OF JUSTICE	33	242,112,222.83	368,375,000.00	(126,262,777.17)
	MULTI-DOOR COURT HOUSE.		5,211,532.00	15,000,000.00	(9,788,468.00)
	JUDICIAL SERVICE COMMISSION	33	6,853,658.60	5,000,000.00	1,853,658.60
	OFFICE OF THE AUDITOR GENERAL (STATE)	33	940,600.00	1,000,000.00	(59,400.00)
	OFFICE OF THE AUDITOR GENERAL (L/GOVT.)	33	284363691.79	500,000,000.00	(215,636,308.21)
	OFFICE OF THE HEAD OF SERVICE	33	-	500,000.00	(500,000.00)
	SIMEON ADEBO STAFF DEVELOPMENT CENTRE	34	3,428,840.00	11,700,000.00	(8,271,160.00)
	MINISTRY OF JUSTICE	34	159,014,252.13	603,000,000.00	(443,985,747.87)
	OYO STATE CUSTOMARY COURT OF APPEAL	34	54,620,738.16	50,000,000.00	4,620,738.16
	OYO STATE LIBRARY BOARD	34	564,400.00	2,000,000.00	(1,435,600.00)
	MINISTRY OF HEALTH	34	32,633,315.54	40,000,000.00	(7,366,684.46)
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	35	11,427,500.00	59,332,500.00	(47,905,000.00)
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV., SOCIAL WELFARE & POVERTY ALLEVIATION	35	535,000.00	5,102,750.00	(4,567,750.00)
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	35	266,321,479.32	197,000,000.00	69,321,479.32

	OYO STATE SOLID WASTE MANAGEMENT AUTHORITY	35	84,355.00	700,000,000.00	(699,915,645.00)
	MINISTRY OF YOUTH & SPORTS	36	944,100.00	2,500,000.00	(1,555,900.00)
	MINERAL DEVELOPMENT AGENCY	36	39,419,460.00	250,000,000.00	(210,580,540.00)
	OFFICE OF THE SURVEYOR - GENERAL	36	101,528,686.32	297,000,000.00	(195,471,313.68)
	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION (BOTAVED)	36	152,500.00	3,250,000.00	(3,097,500.00)
	SHOOTING STARS SPORTS CLUB	36	0.00	5,000,000.00	(5,000,000.00)
	CROWN FOOTBALL CLUB, OGBOMOSO	36	-	1,300,000.00	(1,300,000.00)
	HOUSE OF ASSEMBLY SERVICE COMMISSION	36	162,000.00	500,000.00	(338,000.00)
	MINISTRY OF ECONOMIC PLANNING AND BUDGET	36	49,505.00	-	49,505.00
	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	36	67,400.00	500,000.00	(432,600.00)
	OYO STATE HEALTH INSURANCE	36	3,843.50	700,000,000.00	(699,996,156.50)
	MINISTRY OF ESTABLISHMENT AND TRAINING	36	9,338,550.00	15,000,000.00	(5,661,450.00)
	OFFICE OF THE HEAD OF SERVICE	36	0.00	500,000.00	(500,000.00)
	FIRE SERVICES AGENCY	36	45,242,870.00	48,000,000.00	(2,757,130.00)
	LAUTECH UNIVERSITY, OGBOMOSO	36	5,500,433,264.55	3,900,962,000.00	1,599,471,264.55
	LAUTECH TEACHING HOSPITAL	36		322,478,920.80	

			-		(322,478,920.80)
	THE POLYTECHNIC, IBADAN.	36	1,432,311,966.00	1,836,459,595.00	(404,147,629.00)
	EMMANUEL ALAYANDE COLLEGE OF EDUCATION,OYO	36	951,002,028.26	400,000,000.00	551,002,028.26
	THE COLLEGE OF EDUCATION,LANLATE.	36	42,192,773.00	132,869,685.00	(90,676,912.00)
	OKE-OGUN POLYTECHNIC,SAKI.	36	674,859,544.23	370,000,000.00	304,859,544.23
	OYO STATE COLLEGE OF AGRIC & TECH,IGBOORA.	36	235028903.87	250,000,000.00	(14,971,096.13)
	ADESEUN OGUNDOYIN POLYTECHNIC,ERUWA.	36	360635826.72	249,328,298.00	111,307,528.72
	OYO STATE COLLEGE OF NURSING & MIDWIFERY	36	193,176,112.90	339,935,500.00	(146,759,387.10)
	OYO STATE COLLEGE OF HEALTH SCIENCE & TECHNOLOGY	36	41,474,000.00	73,300,000.00	(31,826,000.00)
	Total Fees		12,655,789,287.93	15,028,494,248.80	-2372704960.87
	FINES - GENERAL	Note		Budget 2021	Variance
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	37	5,976.89	0.00	5,976.89
	THE JUDICIARY, HIGH COURT OF JUSTICE	37			
	MINISTRY OF JUSTICE	37	7,446,110.00	20,000,000.00	(12,553,890.00)
	OYO STATE CUSTOMARY COURT OF APPEAL	37	1,547,500.00	5,000,000.00	(3,452,500.00)
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	37	6,569,000.00	6,000,000.00	569,000.00

	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	37	0.00	50,000,000.00	(50,000,000.00)
	OYO STATE SOLID WASTE MANAGEMENT AUTHORITY	37	39,900.00	550,000,000.00	(549,960,100.00)
	OYO STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	37	80,800,795.00	350,000,000.00	(269,199,205.00)
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	37	11,489,750.00	5,000,000.00	6,489,750.00
	Total Fines		107,899,031.89	986,000,000.00	(878,100,968.11)
	SALES - GENERAL	Note	Actual 2021	Budget 2021	Variance
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	38	15,332,115.12	207,433,772.50	(192,101,657.38)
	TREE CROPS		-	10,000,000.00	(10,000,000.00)
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	38	220,154,122.64	600,000,000.00	(379,845,877.36)
	MINISTRY OF WORKS AND TRANSPORT	38	110,000.00	0.00	110,000.00
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	38	19,300,500.00	50,000,000.00	(30,699,500.00)
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	38	130,700.00	1,100,000.00	(969,300.00)
	OYO STATE INVESTMENT AND PUBLIC PRIVATE PARTNERSHIPS AGENCY (OYSIPA)	38	6,521,165.00	10,000,000.00	(3,478,835.00)
	OFFICE OF THE EXECUTIVE GOVERNOR	39	1,701,500.00	8,050,000.00	(6,348,500.00)
	OYO STATE GOVERNMENT PRINTING PRESS	39		1,230,000.00	

			10,000.00		(1,220,000.00)
	OFFICE OF THE ACCOUNTANT-GENERAL	39	672,298,841.88	500,000.00	671,810,841.88
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	39	5894350.74	1300000	4,594,350.70
	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	39	527,500.00	32,500,000.00	-31,972,500.00
	CIVIL SERVICE COMMISSION	40	6,190,000.00	7,000,000.00	(810,000.00)
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV., SOCIAL WELFARE & POVERTY ALLEVIATION	40	3,007,250.00	5,500,000.00	(2,492,750.00)
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	40	515,200.00	25,000.00	490,200.00
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	40	512,500.00	3,600,000.00	(3,087,500.00)
	THE LEGISLATURE(house of assembly)	40	253,000.00	500,000.00	(247,000.00)
	OYO STATE INDEPENDENT ELECTORAL COMMISSION(OYSIEC)	40	0.00	500,000,000.00	(500,000,000.00)
	OFFICE OF THE SURVEYOR - GENERAL	40	312,000.00	500,000.00	(188,000.00)
	OYO STATE HOUSING CORPORATION	40	984,569,125.31	3,000,000,000.00	(2,015,430,874.69)
	MINISTRY OF FINANCE	40	132,000.00	325,000.00	(313,000.00)
	OYO STATE PRIMARY HEALTH CARE BOARD	40	515,000.00	0.00	515,000.00
	FIRE SERVICES AGENCY	40	140,000.00	2,000,000.00	(1,860,000.00)

	Total Sales		1,938,126,870.69	4,441,563,772.50	(2,503,436,901.81)
	EARNINGS -GENERAL	Note	Actual 2021	Budget 2021	Variance
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	41	21,732,827.00	21,250,000.00	482,827.00
	OYO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (OYSADEP)	41		1,001,500,000.00	(1,001,500,000.00)
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	41	1,063,836,024.78	1,500,000,000.00	(436,163,975.22)
	MINISTRY OF WORKS AND TRANSPORT	41	2,315,250.00		2,315,250.00
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	41	3,314,265.40	25,000,000.00	(21,685,734.60)
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	41	158,872,235.00	177,700,000.00	(18,827,765.00)
	BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIP(BIP/PPP)	41	31,866,548.69	1,050,000,000.00	(1,018,133,451.31)
	OFFICE OF THE EXECUTIVE GOVERNOR	42	75,281,500.00	920,950,000.00	(845,668,500.00)
	OYO STATE PRINTING PRESS		40,000.00	115,700,000.00	-115,660,000.00
	OYO STATE RURAL ELECTRIFICATION BOARD (OYSREB)	42	1,165,160.00	80,000,000.00	(78,834,840.00)
	MINISTRY OF ENERGY & MINERAL RESOURCES	42	13,559,600.00	100,000,000.00	(86,440,400.00)
	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	42	815,000.00		815,000.00
	COUNCIL FOR ARTS AND CULTURE	42	7,527,200.00	6,000,000.00	1,527,200.00

	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	42	8,005.00	20,000.00	(11,995.00)
	OYO STATE SPORTS COUNCIL	42	3,928,000.00	30,000,000.00	(26,072,000.00)
	OFFICE OF THE SURVEYOR- GENERAL	43	2,002,000.00	1,500,000.00	502,000.00
	MINISTRY OF INFORMATION	43	142,500.00	1200000.00	(1,057,500.00)
	MINISTRY OF WOMEN AFFAIRS AND SOCIAL INCLUSION	43		300,000.00	(300,000.00)
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	43	76,488,902.80	47,000,000.00	29,488,902.80
	THE LEGISLATURE(House of assembly)	43	2,477,500.00	6,500,000.00	(4,022,500.00)
	Total Earnings		1,465,372,518.67	5,084,620,000.00	(3,619,247,481.33)
	SALES / RENT OF GOVERNMENT BUILDINGS	Note	Actual 2021	Budget 2021	Variance
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	44	1,099,500.00	2,000,000.00	(900,500.00)
	OFFICE OF THE EXECUTIVE GOVERNOR	44	1,174,000.00	21,000,000.00	(19,826,000.00)
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	44	51,000.00	800,000.00	(749,000.00)
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV, SOCIAL WELFARE & POVERTY ALLEVIATION	44	941,000.00	6,150,000.00	(5,209,000.00)
	AGENCY FOR YOUTH DEVELOPMENT	44	236000.00	140,000.00	96,000.00

	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	44	745,000.00	900,000.00	(155,000.00)
	COUNCIL FOR ARTS AND CULTURE	44	160,000.00	500,000.00	(340,000.00)
	GOVERNMENT PRINTING PRESS	44	-	70,000.00	(70,000.00)
	SPECIAL DUTIES OFFICE	44	20,000.00	1,650,000.00	(1,630,000.00)
	THE JUDICIARY	44	2,756,000.00	3,000,000.00	-244,000.00
	Total Sales / Rent of Government Buildings		7,182,500.00	36,210,000.00	(29,027,500.00)
	SALES / RENT ON LANDS AND OTHERS:	Note	Actual 2021	Budget 2021	Variance
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	45	14,758,871.75	9,000,000.00	5,758,871.75
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	45	302,124,755.21	2,000,300,000.00	(1,698,175,244.79)
	OYO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	45	3,299,060.00	50,000,000.00	(46,700,940.00)
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	45	10,111,500.00	15,100,000.00	(4,988,500.00)
	OFFICE OF THE SURVEYOR - GENERAL	45	3,000.00	1,000,000.00	(997,000.00)
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	45	13,071,500.00	5,000,000.00	8,071,500.00
	Total Sale / Rent on Lands and Others		343,368,686.96	2,080,400,000.00	(1,737,031,313.04)

	REPAYMENTS - GENERAL	Note	Actual 2021	Budget 2021	Variance
	OFFICE OF THE ACCOUNTANT-GENERAL	46	51,806,211.89	5,000,000.00	46,806,211.89
	Total Repayments		51,806,211.89	5,000,000.00	46,806,211.89
	INVESTMENT INCOME	Note	Actual 2021	Budget 2021	Variance
	OYO STATE INVESTMENT AND PUBLIC PRIVATE PARTNERSHIPS AGENCY (OYSIPA)	47	0.00	10,000,000.00	(10,000,000.00)
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	47	2,477,099.35	7,900,000.00	(5,422,900.65)
	OFFICE OF THE ACCOUNTANT-GENERAL	47	22,699,057.65	15,000,000.00	7,699,057.65
	Total Investment Income		25,176,157.00	32,900,000.00	(7,723,843.00)
	INTEREST EARNED	Note	Actual 2021	Budget 2021	Variance
	OFFICE OF THE ACCOUNTANT-GENERAL	48	0.00	3,000,000.00	(3,000,000.00)
	Total Interest Earned		0.00	3,000,000.00	(3,000,000.00)
	TOTAL GLOBAL IGR		52,158,864,540.37	86,844,082,213.46	(34,092,585,218.09)

NO.3a	OTHER REVENUE SOURCES OF THE OYO STATE GOVERNMENT:	REF. NOTE	Actual 2021	Budget 2021	Variance
	SHARE OF FAAC - OTHERS	Ref. to SPL i(E-P)			

	FOREX EXCHANGE	E	351,643,519.98	0.00	351,643,519.98
	FOREIGN & FOREX EQUALIZATION	F	315,690,151.42	0.00	315,690,151.42
	OVERDRAFT & OAGF	H	34,653,771,734.74	0.00	34,653,771,734.74
	EXCESS BANK CHARGES	I	307,607,617.24	0.00	307,607,617.24
	EXCESS NON OIL & DCRR	J	14,992,072,631.96	0.00	14,992,072,631.96
	OTHER STATUTORY	K	10,435,840.75	0.00	10,435,840.75
	REFUND OF WITH TAX, SOLID MINERALS REV., NON MINERAL REV. & OTHER MINERAL REV.	L	1,617,399,651.83	0.00	1,617,399,651.83
	LOAN FROM FBN & FGN BRIDGING FACILITY	M	22,296,626,940.24	0.00	22,296,626,940.24
	ECOLOGICAL FUND, REFUND OF TAXES & HEALTH INTERV.	N	3,763,957,092.01	0.00	3,763,957,092.01
	EXCHANGE RATE DIFFERENCES & GAIN	O	362,471,788.37	0.00	362,471,788.37
	SFTAS	P	948,065,250.00	0.00	948,065,250.00
	Total Other Revenue Sources		79,619,742,218.54	0.00	79,619,742,218.54
NO.3b	OTHER REVENUE SOURCES OF THE OYO STATE GOVERNMENT:		Actual 2021	Budget 2021	Variance
	PROCEED FROM SALES OF PUBLICLY HELD SECURITIES		0.00	0.00	0.00

NO.4 (SPL Note ii)	A-TOTAL PERSONNEL (Including Salaries directly charged to CFR in Note4B below):	Note	Actual 2021	Budget 2021	Variance
	ADMINISTRATION SECTOR				
	OFFICE OF THE EXECUTIVE GOVERNOR	50	436,067,310.33	458,934,981.46	22,867,671.13
	PUBLIC CORPORATION COMMISSION	50	20,549,955.68	24,390,061.72	3,840,106.04
	OYO STATE SIGNAGE AND ADVERTISEMENT AGENCY	50	38,202,763.20	45,202,623.53	6,999,860.33
	OYO STATE MINERAL DEVELOPMENT AGENCY	50	31,236,154.24	32,636,772.83	1,400,618.59
	MINISTRY OF SPECIAL DUTIES	50	33,165,070.78	28,558,231.54	(4,606,839.24)
	OYO STATE SECURITY NETWORK AGENCY AND AMOTEKUN CORPS	50	854,324,205.71	867,600,099.14	13,275,893.43
	OFFICE OF THE HEAD OF SERVICE	51	50,755,025.04	54,894,171.01	4,139,145.97
	MINISTRY OF ESTABLISHMENTS AND TRAINING	51C	106,528,349.31	101,634,552.53	(4,893,796.78)
	OYO STATE HOUSE OF ASSEMBLY	52	178,041,827.20	245,980,279.12	67,938,451.92
	HOUSE OF ASSEMBLY SERVICE COMMISSION	53	25,204,261.02	71,639,406.62	46,435,145.60
	OYO STATE PENSIONS' BOARD	54	23,837,424.91	24,861,804.01	1,024,379.10
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	55	93,904,187.23	105,200,606.50	11,296,419.27
	OYO STATE GOVERNMENT PRINTING PRESS	56	13,707,709.22	16,153,886.10	2,446,176.88

	OFFICE OF THE AUDITOR-GENERAL (STATE)	57	152,736,469.34	158,895,191.98	6,158,722.64
	OFFICE OF THE AUDITOR-GENERAL (LOCAL GOVERNMENTS)	58	99,024,806.30	102,845,949.86	3,821,143.56
	CIVIL SERVICE COMMISSION	59	43,744,927.95	35,860,000.04	(7,884,927.91)
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	60	170,039,659.48	172,158,031.30	2,118,371.82
	OYO STATE INDEPENDENT ELECTORAL COMMISSION	62	19,188,973.85	18,558,420.15	(630,553.70)
	OYO STATE INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIPS AGENCY	63	15,519,822.32	16,000,000.00	480,177.68
	SUB-TOTAL		2,405,778,903.11	2,582,005,069.44	176,226,166.33
	ECONOMIC SECTOR	Note	Actual 2021	Budget 2021	Variance
	OYO STATE RURAL ELECTRIFICATION BOARD	64	17,169,362.03	20,335,646.16	3,166,284.13
	MINISTRY OF ENERGY & MINERAL RESOURCES	64C	43,253,866.87	191,386,081.52	148,132,214.65
	OYO STATE TRAFFIC MANAGEMENT AUTHORITY	65	158,589,018.30	344,985,939.38	186,396,921.08
	MINISTRY OF AGRICULTURE NATURAL RESOURCES & RURAL DEVELOPMENT	66	675,530,035.75	827,637,002.30	152,106,966.55
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE	67	40,083,314.21	41,182,920.84	1,099,606.63
	OYO STATE AGRICBUSINESS DEVELOPMENT AGENCY	68	68,302,793.53	75,000,000.00	6,697,206.47
	MINISTRY OF BUDGET & ECONOMIC PLANNING	69	75,430,984.87	90,469,131.00	15,038,146.13

	OFFICE OF THE ACCOUNTANT-GENERAL	70	125,522,057.00	121,501,553.73	(4,020,503.27)
	OYO STATE INTERNAL REVENUE	71	121,912,376.02	124,163,281.00	2,250,904.98
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	72	119,283,525.53	127,520,587.89	8,237,062.36
	OYO STATE COUNCIL FOR ARTS AND CULTURE	73	45,917,885.42	58,406,180.42	12,488,295.00
	MINISTRY OF PUBLIC WORKS, INFRASTRUCTURE AND TRANSPORT	74	517,875,868.70	414,351,221.24	(103,524,647.46)
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	75	476,757,310.12	504,351,221.24	27,593,911.12
	OFFICE OF THE SURVEYOR-GENERAL	76	42,687,099.40	41,647,777.59	(1,039,321.81)
	BUREAU OF STATISTICS	77	58,270,289.93	58,295,683.59	25,393.66
	MINISTRY OF FINANCE	79	1,554,390,410.38	1,666,577,220.24	112,186,809.86
	SUB-TOTAL		4,140,976,198.06	4,707,811,448.14	566,835,250.08
	LAW AND JUSTICE SECTOR	Note	Actual 2021	Budget 2021	Variance
	MINISTRY OF JUSTICE	80	232,563,409.26	205,168,797.27	(27,394,611.99)
	THE JUDICIARY, HIGH COURT OF JUSTICE	81	1,708,423,170.34	2,336,250,000.00	627,826,829.66
	JUDICIAL SERVICE COMMISSION	82	45,079,880.03	100,886,759.57	55,806,879.54
	OYO STATE CUSTOMARY COURT OF APPEAL	82Ci	425,522,633.33	393,750,000.00	(31,772,633.33)
	SUB-TOTAL			3,036,055,556.84	

			2,411,589,092.96		624,466,463.88
	SOCIAL SECTOR	Note	Actual 2021	Budget 2021	Variance
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	83	1,024,425,886.05	906,448,818.50	(117,977,067.55)
	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	83Ci	23,679,361.19	21,877,239.96	(1,802,121.23)
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	84	22,035,059,876.23	24,550,000,000.00	2,514,940,123.77
	OYO STATE LIBRARY BOARD	85	63,855,139.50	65,438,535.58	1,583,396.08
	STATE UNIVERSAL BASIC EDUCATION BOARD	86	116,731,521.79	119,630,787.17	2,899,265.38
	BOARD FOR TECHNICAL & VOCATIONAL EDUCATION	87	169,960,192.99	166,160,090.12	(3,800,102.87)
	MINISTRY OF HEALTH	88	326,350,922.36	330,921,444.17	4,570,521.81
	OYO STATE HOSPITALS' MANAGEMENT BOARD	89	6,017,931,086.69	7,000,000,000.00	982,068,913.31
	OYO STATE PRIMARY HEALTH CARE BOARD	90	71,620,143.18	75,075,582.63	3,455,439.45
	OYO STATE COLLEGE OF NURSING AND MIDWIFERY	91	181,408,197.87	215,710,978.49	34,302,780.62
	OYO STATE COLLEGE OF HEALTH SCIENCE AND TECHNOLOGY	92	107,002,962.47	137,130,847.25	30,127,884.78
	OYO STATE HEALTH INSURANCE AGENCY	93	28,526,423.31	23,165,988.85	(5,360,434.46)

	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV, SOCIAL WELFARE & POVERTY ALLEVIATION	94	142,775,432.01	157,452,842.03	14,677,410.02
	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	95	314,094,531.35	224,294,326.77	(89,800,204.58)
	MINISTRY OF YOUTH AND SPORTS	97	507,686,260.55	324,146,241.08	(183,540,019.47)
	AGENCY FOR YOUTH DEVELOPMENT	98	42,328,634.76	41,283,917.10	(1,044,717.66)
	OYO STATE SPORTS COUNCIL	99	291,423,090.31	334,475,939.77	43,052,849.46
	SUB-TOTAL		31,464,859,662.61	34,693,213,579.47	3,228,353,916.86
	TOTAL PERSONNEL COST		40,423,203,856.74	45,019,085,653.89	4,595,881,797.15
	B- Salaries directly charged to CRF(included in Note 4A above)	Note	Actual 2021	Budget 2021	Variance
	List of Parastatals and Agencies:				
	CONSOLIDATED REVENUE FUND CHARGES-SALARIES		88,007,424.15	90,000,000.00	1,992,575.85
	TOTAL		88,007,424.15	90,000,000.00	1,992,575.85
	TOTAL A+B		40,511,211,280.89	45,109,085,653.89	4,597,874,373.00

NO.6 (SPL Note ii)	OVERHEAD COSTS	Note	Actual 2021	Budget 2021	Variance
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ADMINISTRATION SECTOR					
	OFFICE OF THE EXECUTIVE GOVERNOR	50	4,773,339,760.66	4,911,334,562.00	137,994,801.34
	STATE EMERGENCY MANAGEMENT AUTHORITY	50	5,438,711.80	15,075,000.00	9,636,288.20
	BUREAU OF PUBLIC PROCUREMENT	50	59,734,752.50	150,000,000.00	90,265,247.50
	YESSO WORLD-BANK ASSISTED PROGRAMME	50		5,000,000.00	5,000,000.00
	PUBLIC CORPORATION COMMISSION	50	3,019,435.69	10,000,000.00	6,980,564.31
	OYO STATE SIGNAGE AND ADVERTISEMENT AGENCY	50	12,862,165.79	30,000,000.00	17,137,834.21
	OYO STATE MINERAL DEVELOPMENT AGENCY	50	10,004,039.81	20,000,000.00	9,995,960.19
	OYO STATE AGENCY FOR THE CONTROL OF AIDS	50	19,046,184.00	50,000,000.00	30,953,816.00
	MINISTRY OF SPECIAL DUTIES	50	266,523,758.74	300,000,000.00	33,476,241.26
	OYO STATE GAMING BOARD	50	9,492,698.36	61,615,000.00	52,122,301.64
	OYO STATE FIRE SERVICES AGENCY	50	16,746,684.00	65,000,000.00	48,253,316.00
	OYO STATE SECURITY NETWORK AGENCY AND AMOTEKUN CORPS	50	42,854,720.00	113,000,000.00	70,145,280.00
	OFFICE OF THE HEAD OF SERVICE	51	120,986,475.27	150,000,000.00	29,013,524.73
	MINISTRY OF ESTABLISHMENTS AND TRAINING	51C	45,058,654.91	100,000,000.00	54,941,345.09
	OYO STATE HOUSE OF ASSEMBLY	52	1,409,548,171.09	1,802,350,000.00	392,801,828.91

	HOUSE OF ASSEMBLY SERVICE COMMISSION	53	36,688,152.16	70,000,000.00	33,311,847.84
	OYO STATE PENSIONS' BOARD	54	6,109,120.45	10,000,000.00	3,890,879.55
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	55	32,561,636.66	55,000,000.00	22,438,363.34
	OYO STATE GOVERNMENT PRINTING PRESS	56	3,348,168.55	6,000,000.00	2,651,831.45
	OFFICE OF THE AUDITOR-GENERAL (STATE)	57	16,454,311.29	35,000,000.00	18,545,688.71
	OFFICE OF THE AUDITOR-GENERAL (LOCAL GOVERNMENTS)	58	8,675,793.50	15,000,000.00	6,324,206.50
	CIVIL SERVICE COMMISSION	59	17,111,955.99	54,000,000.00	36,888,044.01
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	60	9,797,905.41	28,050,000.00	18,252,094.59
	SIMEON ADEBO STAFF DEVELOPMENT CENTRE	61	5,796,108.50	10,000,000.00	4,203,891.50
	OYO STATE INDEPENDENT ELECTORAL COMMISSION	62	716,688,806.52	1,025,000,000.00	308,311,193.48
	OYO STATE INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIPS AGENCY	63	16,050,150.72	150,000,000.00	133,949,849.28
	SUB-TOTAL		7,663,938,322.37	9,241,424,562.00	1,577,486,239.63
	ECONOMIC SECTOR	Note	Actual 2021	Budget 2021	Variance
	OYO STATE RURAL ELECTRIFICATION BOARD	64	4,838,260.46	10,000,000.00	5,161,739.54
	OYO STATE TRAFFIC MANAGEMENT AUTHORITY	65	32,436,461.78	100,000,000.00	67,563,538.22

	MINISTRY OF AGRICULTURE NATURAL RESOURCES & RURAL DEVELOPMENT	66	32,583,932.56	70,000,000.00	37,416,067.44
	OYO STATE TREE CROPS DEVELOPMENT UNIT	66Ci	1,596,762.50	3,000,000.00	1,403,237.50
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE	67	6,047,840.09	47,000,000.00	40,952,159.91
	OYO STATE AGRICBUSINESS DEVELOPMENT AGENCY	68	14,289,897.86	120,000,000.00	105,710,102.14
	MINISTRY OF BUDGET & ECONOMIC PLANNING	69	61,805,611.70	190,000,000.00	128,194,388.30
	OFFICE OF THE ACCOUNTANT-GENERAL	70	49,423,683.73	60,000,000.00	10,576,316.27
	OYO STATE INTERNAL REVENUE	71	94,692,894.40	150,000,000.00	55,307,105.60
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	72	11,976,535.68	30,000,000.00	18,023,464.32
	OYO STATE COUNCIL FOR ARTS AND CULTURE	73	6,416,002.84	13,000,000.00	6,583,997.16
	MINISTRY OF PUBLIC WORKS, INFRASTRUCTURE AND TRANSPORT	74	49,013,016.07	140,000,000.00	90,986,983.93
	OYO STATE ROAD MAINTENANCE AGENCY	74Ci	4,186,146.80	60,000,000.00	55,813,853.20
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	75	30,192,642.50	40,000,000.00	9,807,357.50
	OFFICE OF THE SURVEYOR-GENERAL	76	9,117,028.10	13,000,000.00	3,882,971.90
	BUREAU OF STATISTIC	77	6,535,376.31	30,000,000.00	23,464,623.69
	OYO STATE TOURISM BOARD	78	3,033,908.00	7,500,000.00	4,466,092.00

	MINISTRY OF FINANCE	79	6,518,452,497.95	12,396,436,158.00	5,877,983,660.05
	MINISTRY OF ENERGY & MINERAL RESOURCES	64Ci	251,910,936.47	390,000,000.00	138,089,063.53
	SOLID WASTE MANAGEMENT AUTHORITY	95CI	555,851,766.00	1,190,000,000.00	634,148,234.00
	SUB-TOTAL		7,744,401,201.80	15,059,936,158.00	7,315,534,956.20
	LAW AND JUSTICE SECTOR	Note	Actual 2021	Budget 2021	Variance
	MINISTRY OF JUSTICE	80	223,346,015.42	350,000,000.00	126,653,984.58
	OYO STATE CUSTOMARY COURT OF APPEAL	81Ci	0.00	120,000,000.00	120,000,000.00
	MULTI-DOOR COURT HOUSE.			60,000,000.00	60,000,000.00
	JUDICIAL SERVICE COMMISSION	82	4,633,716.98	7,000,000.00	2,366,283.02
	SUB - TOTAL		227,979,732.40	537,000,000.00	309,020,267.60
	SOCIAL SECTOR	Note	Actual 2021	Budget 2021	Variance
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	83	238,525,103.91	340,000,000.00	101,474,896.09
	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	83Ci	9,929,817.16	15,000,000.00	5,070,182.84
	OYO STATE SCHOLARSHIP BOARD	83Di	712,000.00	844,500,000.00	843,788,000.00
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	84	1,305,127,251.93	3,060,000,000.00	1,754,872,748.07

	OYO STATE LIBRARY BOARD	85	9,327,868.58	15,000,000.00	5,672,131.43
	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	86	185,704,213.31	384,000,000.00	198,295,786.69
	BOARD FOR TECHNICAL & VOCATIONAL EDUCATION	87	12,167,160.38	15,000,000.00	2,832,839.62
	MINISTRY OF HEALTH	88	36,382,151.27	50,000,000.00	13,617,848.73
	OYO STATE HOSPITALS' MANAGEMENT BOARD	89	53,412,434.37	150,000,000.00	96,587,565.63
	OYO STATE PRIMARY HEALTH CARE BOARD	90	3,439,275.23	100,000,000.00	96,560,724.77
	OYO STATE COLLEGE OF NURSING AND MIDWIFERY	91	4,272,191.35	70,000,000.00	65,727,808.65
	OYO STATE COLLEGE OF HEALTH SCIENCE AND TECHNOLOGY	92	390,000.00	35,000,000.00	34,610,000.00
	OYO STATE HEALTH INSURANCE AGENCY	93	704,441.50	20,000,000.00	19,295,558.50
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV, SOCIAL WELFARE & POVERTY ALLEVIATION	94	90,849,957.50	250,000,000.00	159,150,042.50
	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	95	147,698,742.14	150,000,000.00	2,301,257.86
	OYO STATE RURAL WATER SUPPLY AND SANITATION AGENCY	96	2,468,942.00	10,000,000.00	7,531,058.00
	MINISTRY OF YOUTH AND SPORTS	97	20,057,781.08	278,000,000.00	257,942,218.92
	AGENCY FOR YOUTH DEVELOPMENT	98	14,955,975.62	24,000,000.00	9,044,024.38
	OYO STATE SPORTS COUNCIL	99		42,000,000.00	

			26,634,302.05		15,365,697.95
	SUB-TOTAL		2,162,759,609.38	5,852,500,000.00	3,689,740,390.63
	Total Overhead Costs		17,799,078,865.95	30,690,860,720.00	12,891,781,854.06

NO.7(SPL Note iii)	CONSOLIDATED REVENUE FUND CHARGES (Incl. Service Wide Votes)	Note	Actual 2021	Budget 2021	Variance
	PENSION AND GRATUITY-CIVILIAN				-
	PENSION AND GRATUITY-JUDICIARY	82	178,911,090.73	240,000,000.00	61,088,909.27
	PENSION AND GRATUITY-PARASTATALS	51,51ci,54,79 (i,ii,iii,iv,viii)	14,921,536,668.44	17,605,000,000.00	2,683,463,331.56
	SERVICE WIDE VOTE	50 &79 (v,vi & vii)	28,638,958,258.44	29,000,000,000.00	361,041,741.56
	Total Consolidated Revenue Fund Charges		43,739,406,017.61	46,845,000,000.00	3,105,593,982.39

NO.8 (SPL vii)	SUBVENTION TO PARASTATALS (According to Sector-List)	Note	Actual 2021	Budget 2021	Variance
	ADMINISTRATION SECTOR				
	BROADCASTING CORPORATION OF OYO STATE		356,691,409.18	381,736,374.46	25,044,965.28
	ECONOMIC SECTOR				
	HOUSING CORPORATION OF OYO STATE		110,002,668.86	250,000,000.02	139,997,331.16
	WATER CORPORATION OF OYO STATE		332,654,211.52	345,000,000.00	

					12,345,788.48
	SOCIAL SECTOR				
	THE POLYTECHNIC, IBADAN		3,097,015,673.52	3,550,765,110.00	453,749,436.48
	OKE-OGUN POLYTECHNIC SAKI		958,387,596.47	1,113,451,955.00	155,064,358.53
	ADESEUN OGUNDOYIN POLYTECHNIC ERUWA		800,640,227.22	923,989,660.00	123,349,432.78
	EMMANUEL ALAYANDE COLLEGE OF EDUCATION, OYO		2,918,574,786.81	3,439,636,322.00	521,061,535.19
	OYO STATE COLLEGE OF AGRICULTURE, IGBOORA		1,193,644,350.96	1,412,416,489.00	218,772,138.04
	LADOKE AKINTOLA UNIVERSITY OF TECHNOLOGY, OGBOMOSHO		4,067,842,000.28	5,125,605,000.00	1,057,762,999.72
	LADOKE AKINTOLA UNIVERSITY TEACHING HOSPITAL, OGBOMOSHO		2,239,953,206.10	2,900,000,000.00	660,046,793.90
	OYO STATE COLLEGE OF EDUCATION, LANLATE		1,056,328,904.31	1,115,134,280.00	58,805,375.69
	Total Subvention to Parastatals		17,131,735,035.23	20,557,735,190.48	3,426,000,155.25

NO.9	TRANSFER TO CAPITAL DEVELOPMENT FUND (According to Sectors)	Note	Actual 2021	Budget 2021	Variance
	LIST OF MDA: ADMINISTRATIVE SECTOR	Stat.No3	17,841,877,701.27		
	LIST OF MDA: ECONOMIC SECTOR		17,841,877,701.27		
	LIST OF MDA: LAW AND JUSTICE SECTOR		17,841,877,701.27		
	LIST OF MDA: SECTOR SECTOR		17,841,877,701.27		
	Total Transfer to Capital Development Fund				

			71,367,510,805.09		
NO.10	DETAILS OF AID & GRANTS RECEIVED	Note	Actual 2021	Budget 2021	Variance
	BILATERAL				
	MULTI LATERAL	Ref. to SPL iv	793,977,343.29	4,500,000,000.00	(3,706,022,656.71)
	Total Details of Aid & Grants Received		793,977,343.29	4,500,000,000.00	(3,706,022,656.71)
NO.11 (SPL Note ii)	A - DETAILS OF TOTAL CAPITAL EXPENDITURES (According to Sectors)	Note	Actual 2021	Budget 2021	Variance
	ADMINISTRATION SECTOR				
	OFFICE OF THE EXECUTIVE GOVERNOR	50B	6,469,562,545.46	17,865,000,000.00	11,395,437,454.54
	PUBLIC CORPORATION COMMISSION	50B	374,637.50	14,600,000.00	14,225,362.50
	STATE OPERATION COORDINATING UNIT (SOCU) YESS-O WORLD BANK ASSISTED PROGRAMME	50B	0.00	45,000,000.00	45,000,000.00
	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	50B	0.00	190,000,000.00	190,000,000.00
	BUREAU OF PUBLIC PROCUREMENT	50B	0.00	40,000,000.00	40,000,000.00
	OYO STATE MINERAL DEVELOPMENT AGENCY	50B	49,011,774.82	114,000,000.00	64,988,225.18
	IBADAN URBAN FLOOD MANAGEMENT PROJECT (IUFMP)	50B	0.00	20,250,000,000.00	0.00
	MINISTRY OF SPECIAL DUTIES	50B	269,825.00	40,000,000.00	39,730,175.00
	OYO STATE AGENCY FOR THE CONTROL OF AIDS	50B	3,400,000.00	160,000,000.00	156,600,000.00

	OYO STATE SIGNAGE AND ADVERTISING AGENCY (OYSAA)	50B	13,684,733.05	70,000,000.00	56,315,266.95
	OYO STATE GAMING BOARD	50B	41,555,161.19	98,340,000.00	56,784,838.81
	OYO STATE FIRE SERVICES AGENCY	50B	132,820,988.25	900,000,000.00	767,179,011.75
	OYO STATE SECURITY NETWORK AGENCY AND AMOTEKUN CORPS	50B	0.00	350,000,000.00	350,000,000.00
	OFFICE OF THE HEAD OF SERVICE	51B	707,572.00	80,000,000.00	79,292,428.00
	MINISTRY OF ESTABLISHMENTS AND TRAINING	51Cii	2,844,988.18	40,000,000.00	37,155,011.82
	OYO STATE HOUSE OF ASSEMBLY	52B	342,627,380.00	2,505,000,000.00	2,162,372,620.00
	HOUSE OF ASSEMBLY SERVICE COMMISSION	53B	19,464,791.80	65,000,000.00	45,535,208.20
	OYO STATE PENSIONS' BOARD	54B	0.00	10,000,000.00	10,000,000.00
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	55B	22,815,193.50	75,000,000.00	52,184,806.50
	OYO STATE GOVERNMENT PRINTING PRESS	56B	0.00	80,000,000.00	80,000,000.00
	OFFICE OF THE AUDITOR GENERAL (STATE)	57B	1,247,265.00	30,000,000.00	28,752,735.00
	OFFICE OF THE AUDITOR GENERAL (L/GOVT.)	58B	1,501,872.00	50,000,000.00	48,498,128.00
	CIVIL SERVICE COMMISSION	59B	5,995,497.25	30,000,000.00	24,004,502.75
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	60B	2,166,380.50	30,000,000.00	27,833,619.50
	SIMEON ADEBO STAFF DEVELOPMENT CENTRE	61B		20,000,000.00	

			1,805,457.50		18,194,542.50
	OYO STATE INDEPENDENT ELECTORAL COMMISSION	62B	301,000,000.00	350,000,000.00	49,000,000.00
	OYO STATE INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIPS AGENCY	63B	1,165,700,428.67	4,785,000,000.00	3,619,299,571.33
	SUB - TOTAL		8,578,556,491.67	48,286,940,000.00	39,708,383,508.33
	ECONOMIC SECTOR	Note	Actual 2021	Budget 2021	Variance
	OYO STATE RURAL ELECTRIFICATION BOARD	64B	43,890,458.53	453,000,000.00	409,109,541.47
	MINISTRY OF ENERGY & MINERAL RESOURCES	64Cii	1,497,724,624.09	4,000,000,000.00	2,502,275,375.91
	OYO STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	65B	390,332.50	380,000,000.00	379,609,667.50
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	66B	40,681,999.52	800,000,000.00	759,318,000.48
	OYO STATE TREE CROPS DEVELOPMENT UNIT	66Cii	209,625.00	30,230,000.00	30,020,375.00
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE	67B	187,050	2,061,000,000.00	2,060,812,950.00
	OYO STATE AGRICBUSINESS DEVELOPMENT AGENCY	68B	315,867,971.75	5,500,000,000.00	5,184,132,028.25
	MINISTRY OF BUDGET & ECONOMIC PLANNING	69B	42,328,929.78	1,324,400,000.00	1,282,071,070.22
	OFFICE OF THE ACCOUNTANT-GENERAL	70B	-	50,000,000.00	50,000,000.00
	OYO STATE INTERNAL REVENUE	71B	31,045,999.99	125,000,000.00	93,954,000.01

	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	72B	47,642,459.81	150,000,000.00	102,357,540.19
	OYO STATE COUNCIL FOR ARTS AND CULTURE	73B	1,975,854.15	40,000,000.00	38,024,145.85
	MINISTRY OF PUBLIC WORKS, INFRASTRUCTURE AND TRANSPORT	74B	43,140,728,887.96	86,000,000,000.00	42,859,271,112.04
	OYO STATE PUBLIC WORKS	74Cii	137,500,000.00	3,450,000,000.00	3,312,500,000.00
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	75B	26,216,728.00	540,000,000.00	513,783,272.00
	OFFICE OF THE SURVEYOR- GENERAL	76B	11,095,469.75	40,000,000.00	28,904,530.25
	OYO STATE BUREAU OF STATISTICS	77B	-	80,000,000.00	80,000,000.00
	OYO STATE TOURISM BOARD	78B	189,963.00	30,000,000.00	29,810,037.00
	MINISTRY OF FINANCE	79B	1,827,456,623.34	9,900,383,947.41	8,072,927,324.07
	SOLID WASTE MANAGEMENT AUTHORITY	95CI	1,270,045.60	250,000,000.00	248,729,954.40
	SUB - TOTAL		47,166,403,022.77	115,204,013,947.41	68,037,610,924.64
	LAW AND JUSTICE SECTOR	Note	Actual 2021	Budget 2021	Variance
	MINISTRY OF JUSTICE	80B	18,162,754.04	135,500,000.00	117,337,245.96
	JUDICIAL SERVICE COMMISSION	82B	1,402,032.00	140,000,000.00	138,597,968.00
	OYO STATE CUSTOMARY COURT OF APPEAL	82Cii	0.00	50,000,000.00	50,000,000.00
	MULTI-DOOR COURT HOUSE.			40,000,000.00	40,000,000.00
	SUB - TOTAL			365,500,000.00	345,935,213.96

			19,564,786.04		
	SOCIAL SECTOR	Note	Actual 2021	Budget 2021	Variance
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	83B	955,489,566.24	2,400,000,000.00	1,444,510,433.76
	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	83Cii	1,099,745.00	20,000,000.00	18,900,255.00
	OYO STATE SCHOLARSHIP BOARD	83Dii	0.00	5,000,000.00	5,000,000.00
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	84B	376,787.50	110,000,000.00	109,623,212.50
	OYO STATE LIBRARY BOARD	85B	2,336,397.50	150,000,000.00	147,663,602.50
	STATE UNIVERSAL BASIC EDUCATION BOARD	86B	4,447,661.32	3,141,329,348.22	3,136,881,686.90
	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	87B	5,762,707.50	650,000,000.00	644,237,292.50
	MINISTRY OF HEALTH	88B	1,514,503,135.03	1,200,000,000.00	(314,503,135.03)
	OYO STATE HOSPITALS' MANAGEMENT BOARD	89B	-	110,000,000.00	110,000,000.00
	OYO STATE PRIMARY HEALTH CARE BOARD	90B	29,145,490.00	412,000,000.00	382,854,510.00
	OYO STATE COLLEGE OF NURSING AND MIDWIFERY	91B	0.00	84,000,000.00	84,000,000.00
	OYO STATE COLLEGE OF HEALTH SCIENCE AND TECHNOLOGY	92B	0.00	70,500,000.00	70,500,000.00
	OYO STATE HEALTH INSURANCE AGENCY	93B	0.00	40,000,000.00	40,000,000.00

	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEVELOPMENT, SOCIAL WELFARE & POVERTY ALLEVIATION	94B	182,750.00	72,000,000.00	71,817,250.00
	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	95B	1,397,465.60	100,000,000.00	98,602,534.40
	OYO STATE RURAL WATER SUPPLY AND SANITATION AGENCY	96B	48,768,555.50	663,000,000.00	614,231,444.50
	MINISTRY OF YOUTH & SPORTS	97B	2,019,358,784.88	2,240,000,000.00	220,641,215.12
	AGENCY FOR YOUTH DEVELOPMENT	98B	19,816,204.52	114,000,000.00	94,183,795.48
	OYO STATE SPORTS COUNCIL	99B	200,725.00	30,000,000.00	29,799,275.00
	SUB - TOTAL		4,602,885,975.59	11,611,829,348.22	7,008,943,372.63
	Total Details of Capital Expenditures		60,367,410,276.07	175,468,283,295.63	115,100,873,019.56
	B - DETAILS OF CAPITAL EXPENDITURES OF PARASTATALS (Included in 11A`above)	Note	Actual 2021	Budget 2021	Variance
	ADMINISTRATIVE SECTOR				
	BROADCASTING CORPORATION OF OYO STATE	79B	28,400,322.45	150,000,000.00	121,599,677.55
	ECONOMIC SECTOR				
	HOUSING CORPORATION OF OYO STATE	79B		1,900,000,000.00	1,900,000,000.00
	WATER CORPORATION OF OYO STATE	79B	468,713,179.50	2,000,000,000.00	1,531,286,820.50

	LAW AND JUSTICE SECTOR				
	SOCIAL SECTOR				
	THE POLYTECHNIC, IBADAN	79B		120,000,000.00	120,000,000.00
	OKE-OGUN POLYTECHNIC, SAKI	79B		36,000,000.00	36,000,000.00
	ADESEUN OGUNDOYIN POLYTECHNIC, ERUWA	79B		36,000,000.00	36,000,000.00
	EMMANUEL ALAYANDE COLLEGE OF EDUCATION, OYO	79B		60,000,000.00	60,000,000.00
	OYO STATE COLLEGE OF AGRICULTURE, IGBOORA	79B		36,000,000.00	36,000,000.00
	LADOKE AKINTOLA UNIVERSITY OF TECH. OGBOMOSO	79B		54,000,000.00	54,000,000.00
	TECHNICAL UNIVERSITY, IBADAN	79B		250,000,000.00	250,000,000.00
	LAUTECH TEACHING HOSPITAL, OGBOMOSO	79B		93,000,000.00	93,000,000.00
	OYO STATE COLLEGE OF EDUCATION, LANLATE	79B	20,000,000.00	36,000,000.00	20,000,000.00
	Total Details of Capital Expenditures of Parastatals		517,113,501.95	4,771,000,000.00	4,253,886,498.05

NO.12	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT	Note	Amount 2021	Amount 2020
	FIXED DEPOSIT/CURRENT ACCOUNT BALANCES	Ref. to Spl Note XI	422,100,813.59	427,711,485.94
			422,100,813.59	427,711,485.94
NO.15	INVESTMENTS	Note	Amount 2021	Amount 2020
	INVESTMENTS IN QUOTED COMPANIES	Ref. to SPL V	3,900.00	4,065.00
	INVESTMENTS IN UNQUOTED COMPANIES		0.00	0.00
	LOANS TO GOVERNMENT COMPANIES		0.00	0.00
	LOANS TO OTHER GOVERNMENT		0.00	0.00
	Total Investments		3,900.00	4,065.00
NO.16	LIST OF OUTSTANDING IMPRESTS	Note	Amount 2021	Amount 2020
	LIST OF MDA: ECONOMIC SECTOR			
	OFFICE OF THE ACCOUNTANT-GENERAL	Ref. to SPL XI	120,543,523.60	215,363,523.66
	Total Outstanding Imprests		120,543,523.60	215,363,523.66
NO.17	LIST OF OUTSTANDING ADVANCES	Note	Amount 2021	Amount 2020
	LIST OF MDA: ECONOMIC & SOCIAL SECTORS			
	OFFICE OF THE ACCOUNTANT-GENERAL, MINISTRY OF FINANCE, AGRIC CREDIT CORPORATION, MINISTRY OF LANDS, TEACHING SERVICE COMMISSION	(Ref. to SPL Note viii)	3,526,709,328.86	2,785,809,540.14

	Total Outstanding Advances		3,526,709,328.86	2,785,809,540.14
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NO.18	REVOLVING LOAN ACCOUNT	Note				
	LIST THE LOANS	(Ref. to SPL Note vi)	Balance as at 31/12/2021	Additional Loan	Loan Paid Back	Balance as at 31/12/2020
	LOAN 1 (CAR LOAN STAFF)		161,830,694.67	220,000,000.00	499,087,908.76	59,396,155.47
	LOAN 2 (CAR LOAN TEACHERS)		71,531,059.17	165,000,000.00	299,450,200.16	139,728,474.77
	LOAN 3 (HOUSING LOAN STAFF)		127,225,895.77	-	84,934,694.76	187,549,107.68
	LOAN 4 (HOUSING LOAN TEACHERS)		26,463,946.92	0.00	22,614,632.98	58,837,446.92
	LOAN 5 (OTHERS)		978,451,340.70	0.00	0.00	969,693,726.59
	LOAN 6 (ACCOSS)		3,282,986.85	0.00	23,350,745.03	8,731,317.76
	Total		1,368,785,924.08	385,000,000.00	929,438,181.69	1,423,936,229.19

NO.19	EXTERNAL LOANS:STATES / LGC					
	LIST THE LOANS	Note	Balance as at 31/12/2021	Additional Loan	Loan Paid Back	Balance as at 31/12/2020
	EXTERNAL LOANS	Ref. to SPL X	35,214,673,769.29	3,374,179,542.17	4,694,374,377.06	31,806,088,350.37
	Total		35,214,673,769.29	3,374,179,542.17	4,694,374,377.06	31,806,088,350.37

NO.20	FGN / STATES / LGC BONDS & TREASURY BONDS & OTHERS					
	LIST THE LOANS	Note	Balance as at 31/12/2021	Additional Loan	Loan Paid Back	Balance as at 31/12/2020
	DRAW DOWN ACCOUNTS	Ref. to SPL X	2,289,210,883.76	0.00	399,999,999.96	2,490,081,303.01
	FOREIGN LOANS		0.00	0.00	4,694,374,377.06	399,651,740.00
	OTHERS		0.00	0.00	6,167,739,504.36	0.00
	Total		2,289,210,883.76	0.00	11,262,113,881.38	2,889,733,043.01

NO.24	INTERNAL LOANS FROM OTHER FUNDS						
	LIST THE LOANS	Note	Balance as at 31/12/2021	Additional Loan	Loan Paid Back	Interest Repayment	Balance as at 31/12/2020
		(Ref. to SPL NOTES X)					
	STATE BOND		0.00	0.00	385374938.24	14,276,801.79	0.00
	SALARY BAIL OUT		15,391,358,884.90	0.00	235,377,756.65	698,828,287.18	15,664,950,519.95
	COOMERCIAL BANK LOAN RESTRUCTURED INTO FGN		8,280,122,306.64	0.00	204,512,374.63	1,244,740,245.97	8,484,634,681.26
	EXCESS CRUDE OIL BACKED LOAN A/C		8,985,324,653.87	0.00	132,009,147.76	407,826,425.75	9,138,765,654.81

	(HERITAGE BANK)						
	ACCESS BANK-UBEC-SUBEB COUNTERPART FUND (2014-2017)		1,759,595,814.68	0.00	1,189,717,615.39	362,804,606.40	2,949,313,430.07
	FCMB -UBEC-SUBEB COUNTERPART FUND (2020)		1,129,603,348.49	0.00	381,061,325.77	54,758,061.83	-
	ACCESS BANK-BUDGET SUPPORT FACILITY (BSF)		15,498,906,447.29	0.00	929,448,706.50	0.00	17,520,117,752.72
	COMMERCIAL AGRIC CREDIT SCHEME (FBN)		4,819,871,770.00	0.00	1,153,154,273.99	490,774,715.76	5,973,026,043.99
	COVID-19 HEALTH INTERVENTION		2,060,015,566.31	0.00	66,829,955.57	74,385,703.62	-
	DIFFERENTIATED CASH RESERVES REQUIREMENT (DCRR)		50,000,000,000.00	0.00	-	750,000,000.00	-
	TOTAL		107,924,798,792.18	0.00	4,677,486,094.50	4,098,394,848.30	59,730,808,082.80

NO.26	CONTINGENT LIABILITES AS AT YEAR END	Note	Amount 2021	Amount 2020	
	E.G.				List All the Contigent Liabilities
	... PENSION AND GRATUITY DUE	(Ref. to SPL NOTE X)	29,935,642,098.27	29,125,589,895.59	
	....OUTSTANDING CONTRACTORS LIABILITIES (ACCORDING TO MDA)		4,338,068,360.63	5,259,949,489.82	
	....PENDING LITIGATIONS (ACCORDING TO MDA)		106,468,643.85	106,468,643.85	
	OTHER DEBTS		12,845,000.00	-	
	Total Contigent Liabilities		34,393,024,102.75	34,492,008,029.26	

NOTES
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SUPPLEMENTARY NOTES (i-xi) TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD
2021 GOVERNMENT SHARE OF STATUTORY REVENUE (FAAC)

NOTES						
i	MONTHS	A	Bi	Bii	B=(Bi+Bii)	
		Net Receipt	Deduction at Source (Foreign Loans Deductions from FAAC)	Deduction at Source (others)	Sub Total	GROSS STATUTORY ALLOCATION Total (A+B)
		#	#	#	#	#
	JANUARY	1,942,304,275.17	378,715,895.86	521,165,053.94	899,880,949.80	2,842,185,224.97
	FEBRUARY	2,195,053,587.81	359,936,332.60	521,165,053.94	881,101,386.54	3,076,154,974.35
	MARCH	1,731,598,910.66	359,936,332.60	593,516,754.48	953,453,087.08	2,685,051,997.74
	APRIL	1,779,760,859.47	359,936,332.60	641,183,683.88	1,001,120,016.48	2,780,880,875.95
	MAY	2,202,451,213.17	359,936,332.60	550,209,200.47	910,145,533.07	3,112,596,746.24
	JUNE	1,736,263,812.58	359,936,332.60	537,299,395.53	897,235,728.13	2,633,499,540.71
	JULY	2,884,255,806.01	359,936,332.60	980,764,695.96	1,340,701,028.56	4,224,956,834.57
	AUGUST	3,109,733,914.89	359,936,332.60	1,016,033,954.46	1,375,970,287.06	4,485,704,201.95
	SEPTEMBER	1,998,331,611.31	449,026,038.25	1,099,695,817.49	1,548,721,855.74	3,547,053,467.05
	OCTOBER	2,565,568,113.43	449,026,038.25	1,126,128,738.49	1,575,154,776.74	4,140,722,890.17
	NOVEMBER	432,524,228.78	449,026,038.25			2,708,654,495.47

				1,827,104,228.44	2,276,130,266.69	
	DECEMBER	1,181,579,746.64	449,026,038.25	1,847,847,304.30	2,296,873,342.55	3,478,453,089.19
	TOTAL	23,759,426,079.92	4,694,374,377.06	11,262,113,881.38	15,956,488,258.44	39,715,914,338.36

***# 39,715,914,338.36 WAS ACTUAL GROSS STATUTORY ALLOCATION,**

Deduction at source (others) figure #11,262,113,911.40 is inclusive of Ministry of Finance Counterpart Funding figure #399,999,999.96

2020						
MONTHS	A	Bi	Bii	B (Bi+Bii)		
	Net Receipt	Deduction at Source (Foreign Loans Deductions from FAAC)	Deduction at Source (others)	Sub Total		GROSS STATUTORY ALLOCATION Total (A+B)
	#	#	#	#	#	#
JANUARY	2,831,320,197.97	321,052,947.91	918,629,036.66	1,239,681,984.57		4,071,002,182.54
FEBRUARY	2,411,202,074.88	321,052,947.91	918,629,036.66	1,239,681,984.57		3,650,884,059.45
MARCH	2,000,159,472.32	305,393,725.79	918,629,036.66	1,224,022,762.45		3,224,182,234.77
APRIL	2,441,269,321.10	305,393,725.79	520,388,254.35	825,781,980.14		3,267,051,301.24
MAY	1,722,045,669.34	305,393,725.79	520,388,254.35	825,781,980.14		2,547,827,649.48
JUNE	2,048,333,577.17	305,393,725.79	520,388,254.35	825,781,980.14		2,874,115,557.31
JULY	2,193,319,623.66	305,393,725.79	520,388,254.35	825,781,980.14		3,019,101,603.80
AUGUST	2,995,097,959.28	305,393,725.79	520,388,254.35	825,781,980.14		3,820,879,939.42
SEPTEMBER	2,880,658,268.08	378,715,895.86	520,388,254.35	899,104,150.21		3,779,762,418.29

	OCTOBER	1,518,200,553.77	378,715,895.86	520,388,254.35	899,104,150.21	2,417,304,703.98
	NOVEMBER	1,594,183,873.81	378,715,895.86	520,388,254.35	899,104,150.21	2,493,288,024.02
	DECEMBER	1,953,141,561.16	378,715,895.86	520,388,254.35	899,104,150.21	2,852,245,711.37
	TOTAL	26,588,932,152.54	3,989,331,834.00	7,439,381,399.13	11,428,713,233.13	38,017,645,385.67

#38,017,645,385.67 * WAS GROSS STATUTORY ALLOCATION

Deduction at source (others) figure #7,439,381,399.13 is inclusive of Ministry of Finance Counterpart Funding figure #399,999,999.96

2021 OTHER SHARE OF STATUTORY ALLOCATION

MONTHS	C	D	E	F	G	H	I
	STATUTORY ALLOCATION - OTHER AGENCIES (DEDUCTIONS)	VALUE ADDED TAX ALLOCATION	FOREX EXCHANGE	FOREIGN & FOREX EQUALIZATION	EXCESS CRUDE REV	OVERDRAFT & OAGF	EXCESS BANK CHARGES
	#	#			#	#	
January	521,165,053.94	3,465,435,303.70	47,423,668.89	-		3,495,423,798.59	-
February	521,165,053.94	3,140,163,713.34	0.00	-		2,396,683,157.90	-
March	593,516,754.48	3,115,281,658.78	256,247,534.50	59,442,616.92		1,146,536,106.08	-
April	641,183,683.88	3,626,315,553.67	20,902,577.36	256,247,534.50		648,166,062.75	-
May	550,209,200.47	3,417,274,506.24	15,344,774.30	0.00		3,081,427,839.49	153,803,808.62
June	537,299,395.53	3,657,092,408.80	11,724,964.93	-		2,727,232,611.44	153,803,808.62

July	980,764,695.96	3,090,710,770.98	0.00	-	-	945,144,573.36	-
August	1,016,033,954.46	2,785,638,412.03	-	-	-	1,796,086,766.81	-
September	1,099,695,817.49	3,116,745,516.35	-	-	-	5,147,185,178.49	-
October	1,126,128,738.49	3,270,814,883.67	0.00	0.00	-	13,198,902,397.97	-
November	1,827,104,228.44	3,279,983,293.51	-	0.00	0.00	42,581,780.18	-
December	1,847,847,304.30	3,722,939,239.37	-	-	-	28,401,461.68	-
TOTAL	11,262,113,881.38	39,688,395,260.44	351,643,519.98	315,690,151.42	-	34,653,771,734.74	307,607,617.24

MONTHS	J	K	L	M	N	O	P	Total 2021	Total 2020
	EXCESS NON OIL & DCRR	OTHER STATUTORY	REFUND OF WITH TAX, SOLID MINERALS REV., NON MINERAL REV. & OTHER MINERAL REV.	LOAN FROM FBN & FGN BRIDGING FACILITY	ECOLOGICAL FUND, REFUND OF TAXES & HEALTH INTERV.	EXCHANGE RATE DIFFERENCES & GAIN	SFTAS	(D+E+F+G+H+I+J+K+L+M+N+O+P)	(D+E+F+G+H+I+J+K+L+M)
								#	#
January	0.00	0.00	0.00	0.00	0.00	26,705,656.26	0.00	7,034,988,427.44	2,217,664,613.69
February	0.00	0.00	0.00	0.00	117,873,865.87	0.00	0.00	5,654,720,737.11	1,808,706,250.42
March	0.00	0.00	3,979,011.86	0.00	3,067,161,888.56	0.00	0.00	7,648,648,816.70	1,690,924,271.88

April	0.00	0.00	230,705,712.93	0.00	0.00	0.00	0.00	4,782,337,441.21	4,028,099,396.02
May	0.00	0.00	260,574,942.44	0.00	0.00	0.00	0.00	6,928,425,871.09	2,170,774,856.12
June	0.00	0.00	734,534,372.91	0.00	0.00	0.00	0.00	7,284,388,166.70	2,212,561,561.26
July	0.00	0.00	0.00	863,092,457.91	258,034,680.51	256,247,534.50	0.00	5,413,230,017.26	2,150,944,038.06
August	0.00	0.00	0.00	206,157,825.30	0.00	16,624,605.64	0.00	4,804,507,609.78	2,024,447,050.44
September	0.00	0.00	387,605,611.69	4,953,631,967.26	10,647,955.98	19,476,159.34	0.00	13,635,292,389.11	3,272,479,452.13
October	0.00	10,435,840.75	0.00	2,689,451,559.96	111,576,365.30	20,991,588.39	0.00	19,302,172,636.04	3,506,950,649.71
November	1,901,063,868.78	0.00	0.00	2,448,779,381.89	104,931,563.93	22,426,244.24	0.00	7,799,766,132.53	4,792,034,403.18
December	13,091,008,763.18	0.00	0.00	11,135,513,747.92	93,730,771.86	0.00	948,065,250.00	29,019,659,234.01	6,041,539,341.59
TOTAL	14,992,072,631.96	10,435,840.75	1,617,399,651.83	22,296,626,940.24	3,763,957,092.01	362,471,788.37	948,065,250.00	119,308,137,478.98	35,917,125,884.50

S/NO	DISTRIBUTION OF EXCHANGE GAIN RATE	EXCHANGE GAIN DIFFERENT	TOTAL
January	26,705,656.26		26,705,656.26
February			0.00
March			0.00
April			0.00
May			0.00
June			0.00
July		256,247,534.50	256,247,534.50

S/NO	OVERDRAFT	OFFICE OF ACCT GENERAL OF FED.OAGF	TOTAL
January	3,495,423,798.59		3,495,423,798.59
February	2,396,683,157.90		2,396,683,157.90
March	1,146,536,106.08		1,146,536,106.08
April	648,166,062.75		648,166,062.75
May	3,081,427,839.49		3,081,427,839.49
June	2,727,232,611.44		2,727,232,611.44
July	919,143,542.82	26,001,030.54	945,144,573.36

August		16,624,605.64	16,624,605.64
September		19,476,159.34	19,476,159.34
October		20,991,588.39	20,991,588.39
November	604,299.99	21,821,944.25	22,426,244.24
December			0.00
TOTAL	27,309,956.25	335,161,832.12	362,471,788.37

August	1,796,086,766.81		1,796,086,766.81
September	4,958,619,154.08	188,566,024.41	5,147,185,178.49
October	13,198,902,397.97		13,198,902,397.97
November	42,581,780.18		42,581,780.18
December		28,401,461.68	28,401,461.68
TOTAL	34,410,803,218.11	242,968,516.63	34,653,771,734.74

S/NO	REFUND OF WTH TAX	SOLID MINERAL	NON MINERAL REVENUE	OTHERS NON MINERAL REVENUE	TOTAL
January					0.00
February					0.00
March			3,979,011.86		3,979,011.86
April			230,705,712.93		230,705,712.93
May	256,247,534.50		4,327,407.94		260,574,942.44
June	256,247,534.50	93,777,316.85	384,509,521.56		734,534,372.91
July					0.00
August					0.00
September			3,096,090.13	384,509,521.56	387,605,611.69
October					0.00
November					0.00
December					0.00
TOTAL	512,495,069.00	93,777,316.85	626,617,744.42	384,509,521.56	1,617,399,651.83

S/NO	SFTAS
January	0.00
February	0.00
March	0.00
April	0.00
May	0.00
June	0.00
July	0.00
August	0.00
September	0.00
October	0.00
November	0.00
December	948,065,250.00
TOTAL	948,065,250.00

S/NO	EXCESS NON OIL	DCRR	TOTAL
January			0.00

S/NO	LOAN FROM FBN	FGN BRIDGING FACILITY	TOTAL
January			0.00

February			0.00
March			0.00
April			0.00
May			0.00
June			0.00
July			0.00
August			0.00
September			0.00
October			0.00
November	1,153,528,564.67	747,535,304.11	1,901,063,868.78
December	3,367,620.28	13,087,641,142.90	13,091,008,763.18
TOTAL	1,156,896,184.95	13,835,176,447.01	14,992,072,631.96

February			0.00
March			0.00
April			0.00
May			0.00
June			0.00
July	863,092,457.91		863,092,457.91
August	206,157,825.30		206,157,825.30
September	4,953,631,967.26		4,953,631,967.26
October	2,689,451,559.96		2,689,451,559.96
November	2,448,779,381.89		2,448,779,381.89
December		11,135,513,747.92	11,135,513,747.92
TOTAL	11,161,113,192.32	11,135,513,747.92	22,296,626,940.24

S/NO	OTHER STATUTOTY
January	
February	
March	
April	
May	
June	
July	
August	
September	
October	10,435,840.75
November	
December	

	ECOLOGICAL FUND	REFUND OF TAXES	HEALTH INTERVENTION(Access)	TOTAL
January				0.00
February		117,873,865.87		117,873,865.87
March	1,067,161,888.56		2,000,000,000.00	3,067,161,888.56
April				0.00
May				0.00
June				0.00
July			258,034,680.51	258,034,680.51
August				0.00
September	10,647,955.98			10,647,955.98
October	111,576,365.30			111,576,365.30
November	104,931,563.93			104,931,563.93
December	93,730,771.86			93,730,771.86

TOTAL	10,435,840.75
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TOTAL	1,388,048,545.63	117,873,865.87	2,258,034,680.51	3,763,957,092.01
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**DEDUCTIONS AT SOURCE FROM
FAAC FROM JANUARY TO
DECEMBER, 2021**

DETAILS	JANUARY
	(N)
FOREIGN LOAN	-378,715,895.86
RESTRUCTURED COMMERCIAL LOANS	-120,771,051.72
IBADAN URBAN FLOOD CONTROL (COUNTERPART CONTRIBUTION)	-33,333,333.33
BOND ISSUANCE PROGRAMME	-99,912,935.00
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48
UBEC COUNTERPART FUNDING	-129,376,851.82
PURCHASE OF FEDERAL ACCOUNT DIST. SOFTWARE DATA BOOKS (1/12)	-776,799.59

-899,880,949.80

DETAILS	FEBRUARY
	(N)
FOREIGN LOAN	-359,936,332.60
RESTRUCTURED COMMERCIAL LOANS	-120,771,051.72
IBADAN URBAN FLOOD CONTROL (COUNTERPART CONTRIBUTION)	-33,333,333.33
BOND ISSUANCE PROGRAMME	-99,912,935.00
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48
UBEC COUNTERPART FUNDING	-129,376,851.82
PURCHASE OF FEDERAL ACCOUNT DIST. SOFTWARE DATA BOOKS (1/12)	-776,799.59

-881,101,386.54

DETAILS	MARCH
	(N)
FOREIGN LOAN	-359,936,332.60
RESTRUCTURED COMMERCIAL LOANS	-120,771,051.72
IBADAN URBAN FLOOD CONTROL (COUNTERPART CONTRIBUTION)	-33,333,333.33

BOND ISSUANCE PROGRAMME	-99,912,935.00
ECOLOGICAL FUND	-72,351,700.54
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48
UBEC COUNTERPART FUNDING	-129,376,851.82
PURCHASE OF FEDERAL ACCOUNT DIST. SOFTWARE DATA BOOKS (1/12)	-776,799.59

-953,453,087.08

DETAILS	APRIL
	(N)
FOREIGN LOAN	-359,936,332.60
RESTRUCTURED COMMERCIAL LOANS	-120,771,051.72
IBADAN URBAN FLOOD CONTROL (COUNTERPART CONTRIBUTION)	-33,333,333.33
BOND ISSUANCE PROGRAMME	-99,912,935.00
ECOLOGICAL FUND	-74,933,915.82
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48

UBEC COUNTERPART FUNDING	-129,376,851.82
HEALTH CARE	-45,084,714.12
PURCHASE OF FEDERAL ACCOUNT DIST. SOFTWARE DATA BOOKS (1/12)	-776,799.59

-1,001,120,016.48

DETAILS	MAY
	(N)
FOREIGN LOAN	-359,936,332.60
RESTRUCTURED COMMERCIAL LOANS	-120,771,051.72
IBADAN URBAN FLOOD CONTROL (COUNTERPART CONTRIBUTION)	-33,333,333.33
ECOLOGICAL FUND	-83,872,367.41
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48
UBEC COUNTERPART FUNDING	-129,376,851.82
HEALTH CARE	-45,084,714.12
PURCHASE OF FEDERAL ACCOUNT DIST. SOFTWARE DATA BOOKS (1/12)	-776,799.59

-910,145,533.07

DETAILS	JUNE
	(N)
FOREIGN LOAN	-359,936,332.60
RESTRUCTURED COMMERCIAL LOANS	-120,771,051.72
IBADAN URBAN FLOOD CONTROL (COUNTERPART CONTRIBUTION)	-33,333,333.33
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48
UBEC COUNTERPART FUNDING	-129,376,851.82
ECOLOGICAL FUND	-70,962,562.47
HEALTH CARE	-45,084,714.12
PURCHASE OF FEDERAL ACCOUNT DIST. SOFTWARE DATA BOOKS (1/12)	-776,799.59

-897,235,728.13

DETAILS	JULY
	(N)
FOREIGN LOAN	-359,936,332.60
RESTRUCTURED COMMERCIAL LOANS	-120,771,051.72
SALARY BAILOUT	-155,701,007.31

IBADAN URBAN FLOOD CONTROL (COUNTERPART CONTRIBUTION)	-33,333,333.33
EXCESS CRUDE BACKED LOAN	-89,972,595.59
CBN BUDGET SUPPORT FACILITY	-154,908,117.75
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48
UBEC COUNTERPART FUNDING	-129,376,851.82
ECOLOGICAL FUND	-113,846,142.25
HEALTH CARE	-45,084,714.12
PURCHASE OF FEDERAL ACCOUNT DIST. SOFTWARE DATA BOOKS (1/12)	-776,799.59

-1,340,701,028.56

DETAILS	AUGUST
	(N)
FOREIGN LOAN	-359,936,332.60
RESTRUCTURED COMMERCIAL LOANS	-120,771,051.72
SALARY BAILOUT	-155,701,007.31

IBADAN URBAN FLOOD CONTROL (COUNTERPART CONTRIBUTION)	-33,333,333.33
EXCESS CRUDE BACKED LOAN	-89,972,595.59
CBN BUDGET SUPPORT FACILITY	-154,908,117.75
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48
UBEC COUNTERPART FUNDING	-129,376,851.82
ECOLOGICAL FUND	-120,872,268.91
HEALTH CARE	-73,327,845.96
PURCHASE OF FEDERAL ACCOUNT DIST. SOFTWARE DATA BOOKS (1/12)	-776,799.59

-1,375,970,287.06

DETAILS	SEPTEMBER
	(N)
FOREIGN LOAN	-449,026,038.25
RESTRUCTURED COMMERCIAL LOANS	-120,771,051.72
SALARY BAILOUT	-155,701,007.31

IBADAN URBAN FLOOD CONTROL (COUNTERPART CONTRIBUTION)	-33,333,333.33
EXCESS CRUDE BACKED LOAN	-89,972,595.59
CBN BUDGET SUPPORT FACILITY	-154,908,117.75
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48
UBEC COUNTERPART FUNDING (ACCESS BANK)	-129,376,851.82
ECOLOGICAL FUND	-95,579,285.04
HEALTH CARE	-73,327,845.96
COUNTERPART FUNDING UBEC (FCMB)	-108,954,846.90
PURCHASE OF FEDERAL ACCOUNT DIST. SOFTWARE DATA BOOKS (9/12)	-776,799.59

-1,548,721,855.74

DETAILS	OCTOBER
	(N)
FOREIGN LOAN	-449,026,038.25
RESTRUCTURED COMMERCIAL LOANS	-120,771,051.72

SALARY BAILOUT	-155,701,007.31
IBADAN URBAN FLOOD CONTROL (COUNTERPART CONTRIBUTION)	-33,333,333.33
EXCESS CRUDE BACKED LOAN	-89,972,595.59
CBN BUDGET SUPPORT FACILITY	-154,908,117.75
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48
UBEC COUNTERPART FUNDING (ACCESS BANK)	-129,376,851.82
ECOLOGICAL FUND	-111,576,365.30
HEALTH CARE	-73,327,845.96
COUNTERPART FUNDING UBEC (FCMB)	-108,954,846.90
LIQUIDATION OF JUDGEMENT DEBTS ON BEHALF OF 36 STATE GOVT (1/120)	-10,435,840.75
PURCHASE OF FEDERAL ACCOUNT DIST. SOFTWARE DATA BOOKS (10/12)	-776,799.58

-1,575,154,776.74

DETAILS	NOVEMBER
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	(N)	
DCRR	-750,000,000.00	
FOREIGN LOAN	-449,026,038.25	
RESTRUCTURED COMMERCIAL LOANS	-120,771,051.72	
SALARY BAILOUT	-155,701,007.31	
IBADAN URBAN FLOOD CONTROL (COUNTERPART CONTRIBUTION)	-33,333,333.33	
EXCESS CRUDE BACKED LOAN	-89,972,595.59	
CBN BUDGET SUPPORT FACILITY	-154,908,117.75	
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48	
UBEC COUNTERPART FUNDING (ACCESS BANK)	-129,376,851.82	
ECOLOGICAL FUND	-72,987,696.00	
HEALTH CARE	-73,327,845.96	
COUNTERPART FUNDING UBEC (FCMB)	-108,954,846.90	
PURCHASE OF FEDERAL ACCOUNT DIST. SOFTWARE DATA BOOKS (10/12)	-776,799.58	-2,276,130,266.69

DETAILS	DECEMBER
	(N)
DCRR	-750,000,000.00
FOREIGN LOAN	-449,026,038.25
RESTRUCTURED COMMERCIAL LOANS	-120,771,051.72
SALARY BAILOUT	-155,701,007.31
IBADAN URBAN FLOOD CONTROL (COUNTERPART CONTRIBUTION)	-33,333,333.33
EXCESS CRUDE BACKED LOAN	-89,972,595.59
CBN BUDGET SUPPORT FACILITY	-154,908,117.74
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48
UBEC COUNTERPART FUNDING (ACCESS BANK)	-129,376,851.82
HEALTH CARE	-73,327,845.96
COUNTERPART FUNDING UBEC (FCMB)	-108,954,846.90
ECOLOGICAL FUND	-93,730,771.86

PURCHASE OF FEDERAL ACCOUNT DIST. SOFTWARE DATA BOOKS (11/12)	-776,799.59
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-2,296,873,342.55

NOTE II (Notes 4,6 & 11)	2021 APPROPRIATION ACCOUNTS SUMMARY	Personnel Costs		Overhead Cost		CRFC		Capital	
		Actual 2021	Budget 2021	Actual 2021	Budget 2021	Actual 2021	Budget 2021	Actual 2021	Budget 2021
S/N	MINISTRIES / DEPARTMENTS / AGENCIES								
1	Office of the Executive Governor	436,067,310.33	458,934,981.46	4,773,339,760.66	4,000,000,000.00	12,682,470,000.00	13,500,000,000.00	6,469,562,545.46	16,200,000,000.00
2	Cabinet & Security Services	0.00	0.00	0.00	900,000,000.00			0.00	800,000,000.00
3	Rural							43,890,458.53	

	Electrification Board	17,169,362.03	20,335,646.16	4,838,260.46	10,000,000.00				453,000,000.00
4	Fire Service Agency	0.00	0.00	16,746,684.00	65,000,000.00			132,820,988.25	900,000,000.00
5	CSDA	0.00	0.00	0.00	11,334,562.00			0.00	865,000,000.00
6	Amotekun Corps	854,324,205.71	867,600,099.14	42,854,720.00	113,000,000.00			0.00	350,000,000.00
7	Ministry of Special Duties	33,165,070.78	28,558,231.54	266,523,758.74	300,000,000.00			269,825.00	40,000,000.00
8	Oyo State Agency for the Control of AIDS	0.00	0.00	19,046,184.00	50,000,000.00			3,400,000.00	160,000,000.00
9	State Emergency Management Authority	0.00	0.00	5,438,711.80	15,075,000.00			0.00	190,000,000.00
10	Bureau of Public Procurement	0.00	0.00	59,734,752.50	150,000,000.00			0.00	40,000,000.00
11	Oyo State Investment, PPP Agency	15,519,822.32	16,000,000.00	16,050,150.72	150,000,000.00			1,165,700,428.67	4,785,000,000.00
12	Oyo State Signage and Advertisement Agency	38,202,763.20	45,202,623.53	12,862,165.79	30,000,000.00			13,684,733.05	70,000,000.00
13	Oyo State Independent Electoral commission	19,188,973.85	18,558,420.15	716,688,806.52	1,025,000,000.00			301,000,000.00	350,000,000.00
14	YESSO World-Bank Assisted Programme	0.00	0.00	0.00	5,000,000.00			0.00	45,000,000.00
15	Solid minerals Delepment Agency	31,236,154.24	32,636,772.83	10,004,039.81	20,000,000.00			49,011,774.82	114,000,000.00
16	Ibadan Urban Flood Management	0.00	0.00	0.00	0.00			0.00	20,250,000,000.00

	Project								
17	Office of the Head of Service	50,755,025.04	54,894,171.01	120,986,475.27	150,000,000.00	0.00	240,000,000.00	707,572.00	80,000,000.00
18	Ministry of Establishments and Training	106,528,349.31	101,634,552.53	45,058,654.91	100,000,000.00	2,460,043,028.78	2,460,000,000.00	2,844,988.18	40,000,000.00
19	Simeon Adebo Staff Development Centre	0.00	0.00	5,796,108.50	10,000,000.00			1,805,457.50	20,000,000.00
20	The Legislature - Oyo State House of Assembly	178,041,827.20	245,980,279.12	1,409,548,171.09	1,802,350,000.00			342,627,380.00	2,505,000,000.00
21	House of Assembly Service Commission	25,204,261.02	71,639,406.62	36,688,152.16	70,000,000.00			19,464,791.80	65,000,000.00
22	Ministry of Agriculture & Natural Resources	675,530,035.75	827,637,002.30	32,583,932.56	70,000,000.00			40,681,999.52	800,000,000.00
23	Agric Credit Corporation of Oyo State	40,083,314.21	41,182,920.84	6,047,840.09	47,000,000.00			187,050.00	2,061,000,000.00
24	Oyo State Agribusiness Development Agency	68,302,793.53	75,000,000.00	14,289,897.86	120,000,000.00			315,867,971.75	5,500,000,000.00
25	Tree Crops Development Unit	0.00	0.00	1,596,762.50	3,000,000.00			209,625.00	30,230,000.00
26	Ministry of Finance	1,554,390,410.38	1,666,577,220.24	6,518,452,497.95	12,076,436,158.00	16,571,375,483.44	17,905,000,000.00	1,310,343,121.39	5,129,383,947.41
27	Ministry of Budget & Economic Planning	75,430,984.87	90,469,131.00	61,805,611.70	190,000,000.00			42,328,929.78	1,324,400,000.00
28	Office of Accountant - General	125,522,057.00	121,501,553.73	49,423,683.73	60,000,000.00			0.00	50,000,000.00
29	Oyo State							0.00	

	Pension's Board	23,837,424.91	24,861,804.01	6,109,120.45	10,000,000.00	11,846,606,414.66	12,500,000,000.00		10,000,000.00
30	Special Grade	88,007,424.15	90,000,000.00	0.00	0.00			0.00	0.00
31	Oyo State Internal Revenue	121,912,376.02	124,163,281.00	94,692,894.40	150,000,000.00			31,045,999.99	125,000,000.00
32	Gaming Board	0.00	0.00	9,492,698.36	61,615,000.00			41,555,161.19	98,340,000.00
33	Bureau of Statistics	58,270,289.93	58,295,683.59	6,535,376.31	30,000,000.00			0.00	80,000,000.00
34	Ministry of Education, Science and Technology	1,024,425,886.05	906,448,818.50	238,525,103.91	340,000,000.00			955,489,566.24	2,400,000,000.00
35	Teaching Service Commission	37,387,026.07	50,000,000.00	447,822,094.82	1,370,000,000.00			376,787.50	110,000,000.00
36	Teacher's salary	21,997,672,850.16	24,500,000,000.00	857,305,157.11	1,690,000,000.00			0.00	0.00
37	Oyo State Library Board	63,855,139.50	65,438,535.58	9,327,868.58	15,000,000.00			2,336,397.50	150,000,000.00
38	The Polytechnic, Ibadan	3,097,015,673.52	3,550,765,110.00	0.00	0.00			0.00	120,000,000.00
39	Emmanuel Alayande College of Education, Oyo	2,918,574,786.81	3,439,636,322.00	0.00	0.00			0.00	60,000,000.00
40	Ladoke Akintola University of Technology, Ogbomosho	4,067,842,000.28	5,125,605,000.00	0.00	0.00			0.00	54,000,000.00
41	Technical University	0.00	0.00	0.00	40,000,000.00			0.00	250,000,000.00
42	Oke-Ogun Polytechnic, Saki	958,387,596.47	1,113,451,955.00	0.00	0.00			0.00	36,000,000.00
43	Adeseun Ogundoyin Polytechnic, Eruwa	800,640,227.22	923,989,660.00	0.00	0.00			0.00	36,000,000.00
44	Oyo State College of Education,	1,056,328,904.31	1,115,134,280.00	0.00	0.00			20,000,000.00	36,000,000.00

	Lanlate								
45	Oyo State College of Agriculture and Technology, Igboora	1,193,644,350.96	1,412,416,489.00	0.00	0.00			0.00	36,000,000.00
46	Lautech Teaching Hospital, Ogbomoso	2,239,953,206.10	2,900,000,000.00	0.00	0.00			0.00	93,000,000.00
47	Oyo State Housing Corporation	110,002,668.86	250,000,000.02	0.00	140,000,000.00			0.00	1,900,000,000.00
48	Water Corporation of Oyo State	332,654,211.52	345,000,000.00	0.00	140,000,000.00			468,713,179.50	2,000,000,000.00
49	Broadcasting Corporation of Oyo State	356,691,409.18	381,736,374.46	0.00	0.00			28,400,322.45	150,000,000.00
50	State Universal Basic Education Board	116,731,521.79	119,630,787.17	185,704,213.31	384,000,000.00			4,447,661.32	3,141,329,348.22
51	Board for Technical and Vocational Education	169,960,192.99	166,160,090.12	12,167,160.38	15,000,000.00			5,762,707.50	650,000,000.00
52	Public Corporations' Commission	20,549,955.68	24,390,061.72	3,019,435.69	10,000,000.00			374,637.50	14,600,000.00
53	Agency for Adult and Non-formal Education	23,679,361.19	21,877,239.96	9,929,817.16	15,000,000.00			1,099,745.00	20,000,000.00
54	Oyo State Scholarship Board	0.00	0.00	712,000.00	844,500,000.00			0.00	5,000,000.00
55	Ministry of Trade, Industry, Investment and Coop.	119,283,525.53	127,520,587.89	11,976,535.68	30,000,000.00			47,642,459.81	150,000,000.00
56	Ministry of Health	326,350,922.36	330,921,444.17	36,382,151.27	50,000,000.00			1,514,503,135.03	1,200,000,000.00
57	Hospitals							0.00	

	Management Board	6,017,931,086.69	7,000,000,000.00	53,412,434.37	150,000,000.00				110,000,000.00
58	Oyo State Primary Health Care Development Agency	71,620,143.18	75,075,582.63	3,439,275.23	100,000,000.00			29,145,490.00	412,000,000.00
59	Oyo State Health Insurance Agency	28,526,423.31	23,165,988.85	704,441.50	20,000,000.00			0.00	40,000,000.00
60	Oyo State College of Nursing and Midwifery	181,408,197.87	215,710,978.49	4,272,191.35	70,000,000.00			0.00	84,000,000.00
61	College of Health Science and Technology, Eleyele, Ibadan	107,002,962.47	137,130,847.25	390,000.00	35,000,000.00			0.00	70,500,000.00
62	Ministry of Information, Culture and Mass Mobilization	93,904,187.23	105,200,606.50	32,561,636.66	55,000,000.00			22,815,193.50	75,000,000.00
63	Council for Arts and Culture	45,917,885.42	58,406,180.42	6,416,002.84	13,000,000.00			1,975,854.15	40,000,000.00
64	Oyo State Tourism Board	0.00	0.00	3,033,908.00	7,500,000.00			189,963.00	30,000,000.00
65	Government Printing Press	13,707,709.22	16,153,886.10	3,348,168.55	6,000,000.00			0.00	80,000,000.00
66	Ministry of Justice	232,563,409.26	205,168,797.27	223,346,015.42	350,000,000.00			18,162,754.04	135,500,000.00
67	Ministry of Women Affairs and Social Inclusion	142,775,432.01	157,452,842.03	90,849,957.50	250,000,000.00			182,750.00	72,000,000.00
68	Ministry of Public Works, Infrastructure and Transport	517,875,868.70	414,351,221.24	49,013,016.07	140,000,000.00			43,140,728,887.96	86,000,000,000.00
69	Ministry of Energy & Mineral	43,253,866.87	191,386,081.52	251,910,936.47	390,000,000.00			1,497,724,624.09	4,000,000,000.00

	Resources								
70	Oyo State Road Maintenance Agency	0.00	0.00	4,186,146.80	60,000,000.00			137,500,000.00	3,450,000,000.00
71	Oyo State Traffic Management Authority	158,589,018.30	344,985,939.38	32,436,461.78	100,000,000.00			390,332.50	380,000,000.00
72	Ministry of Lands ,Housing & Urban Development	476,757,310.12	504,351,221.24	30,192,642.50	40,000,000.00			26,216,728.00	540,000,000.00
73	Office of the Surveyor- General	42,687,099.40	41,647,777.59	9,117,028.10	13,000,000.00			11,095,469.75	40,000,000.00
74	Office of the Auditor - General for State	152,736,469.34	158,895,191.98	16,454,311.29	35,000,000.00			1,247,265.00	30,000,000.00
75	Office of the Auditor - General for Local Govt	99,024,806.30	102,845,949.86	8,675,793.50	15,000,000.00			1,501,872.00	50,000,000.00
76	Civil Service Commission	43,744,927.95	35,860,000.04	17,111,955.99	54,000,000.00			5,995,497.25	30,000,000.00
77	The Judiciary - High Court of Justice	1,708,423,170.34	2,336,250,000.00	0.00	0.00			0.00	0.00
78	Judicial Service Commission	45,079,880.03	100,886,759.57	4,633,716.98	7,000,000.00	178,911,090.73	240,000,000.00	1,402,032.00	140,000,000.00
79	Ministry of Local Government & CM	170,039,659.48	172,158,031.30	9,797,905.41	28,050,000.00			2,166,380.50	30,000,000.00
80	Ministry of Environment and Natural Resources	314,094,531.35	224,294,326.77	147,698,742.14	150,000,000.00			1,397,465.60	100,000,000.00
81	Solid Waste Management Authority	0.00	0.00	555,851,766.00	1,190,000,000.00			1,270,045.60	250,000,000.00
82	Rural Water Sanitation Agency	0.00	0.00	2,468,942.00	10,000,000.00			48,768,555.50	663,000,000.00
83	Ministry of Youth & Sports	43,436,260.55	44,146,241.08	20,057,781.08	78,000,000.00			2,019,358,784.88	2,150,000,000.00

84	Agency for Youth Development	42,328,634.76	41,283,917.10	14,955,975.62	24,000,000.00			19,816,204.52	114,000,000.00
85	Shooting Stars Sports Club	338,750,000.00	180,000,000.00	0.00	120,000,000.00			0.00	70,000,000.00
86	Oyo State Sports Council	291,423,090.31	334,475,939.77	26,634,302.05	42,000,000.00			200,725.00	30,000,000.00
87	Crown Football Club, Ogbomoso	125,500,000.00	100,000,000.00	0.00	80,000,000.00			0.00	20,000,000.00
88	Customary Court of Appeal	425,522,633.33	393,750,000.00	0.00	120,000,000.00			0.00	50,000,000.00
89	Multi Door Court House	0.00	0.00	0.00	60,000,000.00			0.00	40,000,000.00
	TOTAL	57,642,946,316.12	65,666,820,844.37	17,799,078,865.95	30,690,860,720.00	43,739,406,017.61	46,845,000,000.00	60,367,410,276.07	175,468,283,295.63

NOTE III (Notes 7)	CONSOLIDATED REVENUE FUND CHARGES	DESCRIPTION	Actual 2021	Budget 2021

i	MINISTRY OF FINANCE	GRATUITY	266,887,225.00	360,000,000.00
ii	MINISTRY OF FINANCE	PENSION(LG)	180,000,000.00	180,000,000.00
(iii)	MINISTRY OF FINANCE	PENSION (SUBEB)	168,000,000.00	170,000,000.00
(iv)	STATE SHARE OF CONTRIBUTORY PENSION	PENSION	0.00	1,225,000,000.00
(v)	MOF & B - PUBLIC DEBT CHARGES	LOAN SERVICING (FOREIGN LOAN)	4,694,374,377.06	4,800,000,000.00
(vi)	MINISTRY OF FINANCE	LOAN SERVICING (INTERNAL LOAN)	11,262,113,881.38	9,500,000,000.00
(vii)	MINISTRY OF FINANCE	OTHER TRANSFERS	0.00	1,200,000,000.00
(viii)	MINISTRY OF FINANCE	GROUP LIFE INSURANCE	0.00	470,000,000.00
	SUB-TOTAL		16,571,375,483.44	17,905,000,000.00
	OTHER MDAs			
	MINISTRY OF ESTABLISHMENTS AND TRAINING	GRATUITY	2,460,043,028.78	2,460,000,000.00
	PENSIONS' BOARD	PENSION	11,846,606,414.66	12,500,000,000.00
	JUDICIAL SERVICE COMMISSION	PENSION	178,911,090.73	240,000,000.00

OFFICE OF THE HEAD OF SERVICE	GRATUITY	0.00	240,000,000.00
OFFICE OF THE EXECUTIVE GOVERNOR	SV	12,682,470,000.00	13,500,000,000.00
SUB-TOTAL		27,168,030,534.17	28,940,000,000.00
TOTAL		43,739,406,017.61	46,845,000,000.00

CONSOLIDATED REVENUE FUND CHARGES		ACTUAL (IPSAS CLASSIFICATION)	BUDGET (IPSAS CLASSIFICATION)
PENSION AND GRATUITY-JUDICIARY	82	178,911,090.73	240,000,000.00
PENSION AND GRATUITY-PARASTATAL	51,51ci,54,79(i,ii,iii,iv,& viii)	14,921,536,668.44	17,605,000,000.00
SERVICE WIDE VOTE - Actual 12,682,470,000.00 +4,694,374,377.06+11,211,026,397.30+200,000,000=28,587,870,774.36 Budget 7,500,000,000+4,800,000,000+9,500,000,000+1,200,000,000=23,000,000,000.00	50, 79 (v,vi,vii)	28,587,870,774.36	29,000,000,000.00
TOTAL		43,688,318,533.53	46,845,000,000.00

FOREIGN INTEREST/DISCOUNT SHORT TERM BORROWING (JAN-DEC,2021)	
MONTH	AMOUNT

JANUARY	378,715,895.86
FEBRUARY	359,936,332.60
MARCH	359,936,332.60
APRIL	359,936,332.60
MAY	359,936,332.60
JUNE	359,936,332.60
JULY	359,936,332.60
AUGUST	359,936,332.60
SEPTEMBER	449,026,038.25
OCTOBER	449,026,038.25
NOVEMBER	449,026,038.25
DECEMBER	449,026,038.25
TOTAL	4,694,374,377.06

REPAYMENT OF LOANS JANUARY - DECEMBER, 2021

MONTH	AMOUNT
JANUARY	521,165,053.94
FEBRUARY	521,165,053.94
MARCH	593,516,754.48
APRIL	641,183,683.88
MAY	550,209,200.47
JUNE	537,299,395.53
JULY	980,764,695.96
AUGUST	1,016,033,954.46

SEPTEMBER	1,099,695,817.49
OCTOBER	1,126,128,738.49
NOVEMBER	1,827,104,228.44
DECEMBER	1,847,847,304.30
TOTAL	11,262,113,881.38

NOTE IV (Note 10)	Aid/Grants received by some MDAs from UN Agencies for the year ended 31st December, 2021		
Agency	PROGRAMME	UN Agency	Amount (₦)
OYO STATE PRIMARY HEALTH CARE BOARD			
	Accelerated Action for Impact (AAI) Community Engagement in 3 LGAs	UNICEF	1,473,000.00
	Modified Integrated Medical Outreach Programme (MI-MOP)	UNICEF	2,000,000.00
	Monthly Cold Chain Officers (CCO) Meetings	UNICEF	621,000.00
	Modified Integrated Medical Outreach Programme (MI-MOP)	UNICEF	2,000,000.00
	3rd Round Modified Integrated Medical Outreach Programme (MI-MOP)	UNICEF	2,870,000.00
	Stakeholders Dialougue on COVID 19 Vaccination and Vaccine Hesistancy in 15 selected LGAs	UNICEF	3,585,220.00
	Progressing Action on Resilient System for Nutrition through Innovation and Partnership (PARSNIP)	Foreign Commonwealth Development Office (FCDO)	483,000.00
	Social Mobilisation towards Demand Generation for 2nd Dose of COVID 19 Vaccination	UNICEF	2,000,000.00
	State Technical Committee on Female Genital Mutilation (FGM)	UNICEF	414,000.00
	A day LGA Technical Committee meeting on FGM in seven selected LGAs in the State	UNICEF	2,952,024.00
	Social Mobilisation Activities on Inactivated PolioVaccine 2 (IPV2) introduction in the State	UNICEF	4,534,000.00
	Social Mobilisation towards Demand Generation for 2nd Dose of COVID 19 Vaccination	UNICEF	2,772,000.00
	Logistic for Outbreak Response (OBR) Caopiagn Implemengtation (2nd round)	UNICEF	3,228,450.00
	Stakeholders Engagement on Water, Sanitation and Hygiene in 5 LGAs	UNICEF	4,952,800.00

	Training of Relevant Health Workers (HWs) on Routine Immunisation	UNICEF	9,138,450.00
	Meeting of Local Cold Chain Officers and their assistants	UNICEF	1,684,500.00
	Supplementary Training on Relevant HWs on RI and ACSM in 12 LGAs	UNICEF	524,000.00
	Epidemiology Evaluation on Onchocerciasis in 22 Endemic LGAs	UNICEF	7,908,600.00
	Routine Immunisation (RI) and ACSM Activities	UNICEF	34,679,700.00
	Supportive Supervision of the six PARSNIP LGAs and Debriefing	UNICEF	1,919,000.00
	Social Mobilisation on Neglected Tropical Diseases (NTDs) and WASH	UNICEF	4,894,840.00
	Mass COVID 19 Vaccination Campaign	UNICEF	117,571,000.00
	National Immunisation Plus Days Implementation Campaign	UNICEF	3,228,450.00
	Water Hygiene and Sanitation (WASH)	UNICEF	6,913,000.00
	Mass Administration of Drugs MAM	UNICEF	3,632,305.00
	COVID 19 Vaccination (Mass Vaccination)	UNICEF	10,949,110.00
	COVID 19 Vaccination (Mass Vaccination), Personnel	UNICEF	2,758,000.00
			2,288,500.00
			7,305,550.00
			6,030,000.00
			3,366,024.00

	Logistic support for COVID-19 second dose		15,422,000.00
			12,103,360.00
	Logistic support for July, 2021 NIPDs		950,000.00
			9,491,500.00
	Hiegine promotion in 5 LGAs of Oyo State		4,878,800.00
			16,771,400.00
			5,184,080.00
			9,620,350.00
			13,313,100.00
			2,953,250.00
	Social Mobilization activities towards implementation of COVID-19 mass vaccination in Oyo State		3,986,600.00
	ONCHO Hiegine promotion of forward & reverse logistics		8,125,000.00
			2,520,000.00
		SUB-Total	363,995,963.00
	Less: Refunded Grants		
	Refunded Grants		1,023,420.00

	Refunded Grants		130,000.00
	Refunded Grants		2,050,000.00
	Refunded Grants		30,000.00
	Refunded Grants		18,000.00
	Refunded Grants		1,917,500.00
	Refunded Grants		36,650.00
	Refunded Grants		10.00
	Refunded Grants		78,000.00
	Refunded Grants		8,010,200.00
	Refunded Grants		91,000.00
	Amount refunded		13,384,780.00
		Total	350,611,183.00
MINISTRY OF HEALTH			
			Amount (N)
	Strengthening of Health Management Information System	UNICEF	8,339,200.00
	Data Validation RMNCAH Score Card	UNICEF	1,878,000.00
	Oxygen Security Stakeholders Meeting	UNICEF	1,687,260.00

	Development of 2022 Health Annual Operational Plan (AOP) for Oyo State	UNICEF	11,904,100.00
	Oyo State Medical Oxygen Supply and Equipment Assesment	UNICEF	3,731,000.00
	TOTAL		27,539,560.00
Water Cooperation of Oyo State			
	Urban Water Supply and Sanitation Improvement Project in Oyo State	ADB	33,804,655.00
			33,804,655.00
Oyo State Operation Cordinating Unit (OYOSOCU)			
	National Social Safety Nets Programme (NASSP) which is an offshot of YESSO	NASSCO/WB	46,313,400.00
	National Social Safety Nets Programme (NASSP) which is an offshot of YESSO	NASSCO/WB	14,683,580.00
			60,996,980.00
Ministry of Education			
	Impact of Oyo State Govt Free Education Policy	UNICEF	538,960.00
	TOTAL		538,960.00
Office of Accountant General			
	State Cash Transfer Unit (STU)	International Dev. Assoc.	7,483,799.44
	International Development Associatuion	International Dev. Assoc.	7,483,799.44
			14,967,598.88
CSDA			

	Oyo State Community and Social Dev. Project	World Bank	19,364,125.81
	Procurement of Goods in preparation for NG CARES	World Bank	24,591,275.60
			43,955,401.41
Min. of Information	Production of Jingles for Hygiene Promotion against Cholera Outbreak in Oyo State	UNICEF	312,000.00
	Advocacy meeting on COVID 19	UNICEF	1,977,560.00
	TOTAL		2,289,560.00
MINISTRY OF BUDGET & ECONOMIC PLANNING			
	3-day Capacity Building for Members of the TWG on SPP in Oyo State	UNICEF	4,938,760.00
	A 2-day meeting to review the draft SDP document in the State	UNICEF	3,086,240.00
	3-day working sessions with members of the TWG on SPP	UNICEF	4,962,636.00
	4-day Workshop on production of Costed Policy Implementation Plan	UNICEF	6,560,916.00
	Quarterly meeting of State Committee on Food and Nutrition	UNICEF	416,840.00
	5-day w/shop to review and finalise SDP in the State	UNICEF	11,237,836.00
	2021 End Year Review Meeting	UNICEF	123,500.00
	TOTAL		31,326,728.00

THE POLYTECHNIC, IBADAN

AIDS AND GRANTS FOR YEARS 2018 FROM TETFUND	
PURPOSE	AMOUNT (N)
TETFUND ZONAL INTERVENTION PROJECT AND ICT SUPPORT RECEIVED FOR THE YEAR 2021	152,859,355.00
TOTAL	152,859,355.00

State Universal Basic Education Board

Programme(s)/Project(s) implemented	NAME OF DONOR	Amount (N)
1st phase of a 5-day Quality Assurance Teachers Professional W/S.	UBEC	9,000,000.00
Intensive Literacy Prog. For 2,250 for Yoruba and English Teachers	UBEC	49,999,983.00
Daily School Monitoring	UBEC	2,400,000.00
Continous Quality Assurance (CQA) by UBEC & LGEAs)	UBEC	4,149,079.00
Supervision by SUBEB Management	UBEC	1,000,000.00

Follow-up of CQA exercise in selected 72 schools per term	UBEC	400,000.00
Production of instrument, report writing and harmonisation of reports	UBEC	400,000.00
TOTAL		67,349,062.00

GLOBAL AID AND GRANTS SUMMARY	
Oyo State Primary Health Care Board	350,611,183.00
Ministry of Health	27,539,560.00
OYO RUWASSA	7,738,300.00
Ministry of Education	538,960.00
Office of Accountant General	14,967,598.88
Ministry of Information	2,289,560.00
Ministry of Budget & Economy Planning	31,326,728.00
The Polytechnic, Ibadan	152,859,355.00
State Universal Basic Education Board	67,349,062.00
Oyo State Operation Cordinating Unit (OYOSOCU)	60,996,980.00
CSDA	43,955,401.41

Water Corporation of Oyo State	33,804,655.00
TOTAL	793,977,343.29

**OYO STATE GOVERNMENT INVESTMENT PORTFOLIO REDUCED DRASTICALLY BECAUSE
MOST OF THE STOCKS WERE TOTALLY SOLD OFF.**

PROFILE OF OYO STATE GOVERNMENT'S PORTFOLIO EQUITY HOLDINGS IN

NOTE V (Note 15)	PUBLIC QUOTED COMPANIES AS AT 31ST DECEMBER , 2021.		
	DESCRIPTION	YEAR 2021 ACTUAL	YEAR 2020 ACTUAL
1	FORTE OIL PLC (ARDOVA)	3,900.00	4065.00
	TOTAL	3,900.00	4,065.00
	(INCREASE)/ DECREASE IN INVESTMENTS	(165.00)	

NOTE VI (Note 18)	REVOLVING LOAN ACCOUNT	MDAS
	LOAN 1 (CAR LOAN STAFF)	Office of the Accountant- General
	LOAN 2 (CAR LOAN TEACHERS)	Teaching Service Commission
	LOAN 3 (HOUSING LOAN STAFF)	Ministry of Lands
	LOAN 4 (HOUSING LOAN TEACHERS)	Teaching Service Commission
	LOAN 5 (OTHERS)	Ministry of Finance
	LOAN 6 (Agric Loan)	Agric Credit Corporation of Oyo State

	LOAN 5 (OTHERS)	
	OPENING BALANCE	
	PERMANENT SECRETARIES & OTHERS	10,140,387.10
	LOAN TO GOVERNMENT AGENCIES & OTHERS	959,553,339.49
	TOTAL	969,693,726.59
	CLOSING BALANCE	
	PERMANENT SECRETARIES & OTHERS	18,898,001.21
	LOAN TO GOVERNMENT AGENCIES & OTHERS	959,553,339.49
	TOTAL	978,451,340.70

SUBVENTION TO PARASTATALS (MINISTRY OF FINANCE) NOTE 79

NOTE VII (Note 8)	Details of Expenditure	PERSONNEL COST		OVERHEAD		CAPITAL		TOTAL	
		Actual 2021	Budget 2021	Actual 2021	Budget 2021	Actual 2021	Budget 2021	EXPENDITURE	BUDGET
1	THE POLYTECHNIC,IBADAN	3,097,015,673.52	3,550,765,110.00	0.00	0.00	0.00	120,000,000.00	3,097,015,673.52	3,670,765,110.00
2	EMMANUEL ALAYANDE COLLEGE OF EDUCATION,OYO.	2,918,574,786.81	3,439,636,322.00	0.00	0.00	0.00	60,000,000.00	2,918,574,786.81	3,499,636,322.00
3	LADOKE AKINTOLA UNIVERSITY OF TECHNOLOGY,OGBOMOSHO.	4,067,842,000.28	5,125,605,000.00	0.00	0.00	0.00	54,000,000.00	4,067,842,000.28	5,179,605,000.00
4	LADOKE AKINTOLA TEACHING HOSPITAL,OGBOMOSHO.	2,239,953,206.10	2,900,000,000.00	0.00	0.00	0.00	93,000,000.00	2,239,953,206.10	2,993,000,000.00

5	OYO STATE COLLEGE OF AGRICULTURE,IGBOORA.	1,193,644,350.96	1,412,416,489.00	0.00	0.00	0.00	36,000,000.00	1,193,644,350.96	1,448,416,489.00
6	OKE OGUN POLYTECHNIC SAKI	958,387,596.47	1,113,451,955.00	0.00	0.00	0.00	36,000,000.00	958,387,596.47	1,149,451,955.00
7	ADESEUN OGUNDOYIN POLYTECHNIC,ERUWA	800,640,227.22	923,989,660.00	0.00	0.00	0.00	36,000,000.00	800,640,227.22	959,989,660.00
8	BROADCASTING CORPORATION OF OYO STATE	356,691,409.18	381,736,374.46	0.00	-	28,400,322.45	150,000,000.00	385,091,731.63	531,736,374.46
9	HOUSING CORPORATION OF OYO STATE	110,002,668.86	250,000,000.02	0.00	140,000,000.00	0.00	1,900,000,000.00	110,002,668.86	2,290,000,000.02
10	WATER CORPORATION OF OYO STATE	332,654,211.52	345,000,000.00	0.00	140,000,000.00	468,713,179.50	2,000,000,000.00	801,367,391.02	2,485,000,000.00
11	OYO STATE COLLEGE OF EDUCATION,LANLATE	1,056,328,904.31	1,115,134,280.00	0.00	0.00	20,000,000.00	36,000,000.00	1,076,328,904.31	1,151,134,280.00
12	TECHNICAL UNIVERSITY	0.00	0.00	0.00	40,000,000.00	0.00	250,000,000.00		290,000,000.00
	TOTAL	17,131,735,035.23	20,557,735,190.48	0.00	320,000,000.00	517,113,501.95	4,771,000,000.00	17,648,848,537.18	25,648,735,190.48

NOTE VIII (Note 17)

OUTSTANDING ADVANCES	YEAR 2021	Actual 2020	MDAS
CAR LOAN STAFF	1,260,024,131.90	1,202,566,982.96	Office of the Accountant-General
TEACHERS CAR LOAN	1,089,175,284.36	331,920,580.37	Teaching Service Commission
STAFF HOUSING LOAN	21,240,157.39	31,287,536.13	Ministry of Lands
TEACHERS HOUSING LOAN	79,337,184.21	47,075,891.93	Teaching Service Commission
OTHERS	959,553,339.43	959,553,339.43	Ministry of Finance
AGRIC CREDIT CORPORATION	117,379,231.57	213,405,209.32	Agric Credit Corporation of Oyo State

TOTAL	3,526,709,328.86	2,785,809,540.14
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NOTE IX (Note 5)

GOVERNMENT CONTRIBUTION TO PENSION SCHEME(CPS) JAN-DEC,2021

MONTH	AMOUNT
JANUARY	0.00
FEBRUARY	0.00
MARCH	0.00
APRIL	0.00

MAY	0.00
JUNE	0.00
JULY	0.00
AUGUST	0.00
SEPTEMBER	0.00
OCTOBER	0.00
NOVEMBER	0.00
DECEMBER	0.00
TOTAL	0.00

**NOTE X (NOTE
19)**

EXTERNAL LOAN DATA : A

S/No	Creditor	project	Original Currency	Loan Amount	Loan Outstanding(Dollar Equivalent) as at 31st Dec, 2021	Naira exchange Rate as at 31st Dec, 2021	Naira Equivalent as at 31st Dec, 2021	Naira Equivalent as at 31st Dec, 2020
1	AFDF	Oyo State Ibadan Water Suply II ADF(100%) CHF	CHF	174,585.90	114,724.70	412.99	47,380,153.85	45,333,463.59
2	AFDF	Oyo State Ibadan Water Suply ADF(100%) DEM	EUR	200,370.40	136,140.98	412.99	56,224,863.33	56,234,937.07
3	AFDF	Oyo State Ibadan Water Suply Project ADF(100%) U	USD	4,580,694.10	3,076,316.85	412.99	1,270,488,095.88	1,227,450,437.40
4	AFDF	Oyo State Ibadan Water Suply Project ADF(100%) E	EUR	148,118.50	100,638.65	412.99	41,562,756.06	41,570,158.53
5	AFDF	Oyo Health System Dev IV - ADF	EUR	1,606,762.80	1,655,158.63	412.99	683,563,961.48	625,477,198.54
6	BADE	Oyo Health System Dev IV - ADF	USD	2,297,146.00	2,113,374.37	412.99	872,802,481.07	811,811,438.20
7	IDA	Oyo State Small Earth Dam Construction/Rehab	USD	1,500,000.00	197,379.40	412.99	81,515,718.41	84,249,963.40
8	IDA	Oyo State 3rd Multi State Agric Dev Project - IDA	XDR	12,227,452.90	2,139,187.75	412.99	883,463,148.87	1,153,334,607.29
9	IDA	Oyo State 2nd Multi State Round - IDA	XDR	27,873,085.60	11,703,322.26	412.99	4,833,355,060.16	4,906,035,270.86
10	IDA	Oyo State Health System Development - IDA	XDR	1,085,000.00	1,157,906.57	412.99	478,203,834.34	462,275,312.13
11	IDA	Oyo State Universal Basic Education - IDA	USD	5,000,000.00	1,515,517.09	412.99	625,893,403.00	623,396,494.20
12	IDA	Oyo State HIV/AIDS Programme	XDR	2,704,163.10	2,715,016.36	412.99	1,121,274,606.52	1,128,487,532.35

		- IDA						
13	IDA	Oyo State Local Empowerment & Environment - IDA	USD	6,559,679.00	5,247,743.15	412.99	2,167,265,443.52	1,924,835,825.92
14	IDA	Oyo State National Fadama II - IDA	XDR	4,872,000.00	4,869,986.14	412.99	2,011,255,575.96	1,925,911,398.46
15		Oyo State Third National Fadama II - IDA	XDR	2,551,758.00	3,321,439.64	412.99	1,371,721,356.92	
16	IDA	Oyo State 2nd (HIV/AIDS) Programme	XDR	3,343,202.00	3,779,287.72	412.99	1,560,808,035.48	1,479,787,462.00
17	IDA	Oyo State Youth Empowerment & Social Support Opor	USD	18,000,000.00	0.00	412.99	0.00	-
18	IDA	Oyo State - Ibadan Urban Flood Management Project - IDA	XDR	129,100,000.00	33,792,478.08	412.99	13,955,955,522.40	15,309,896,851.03
19	IDA	Oyo State Community & Social Dev Proj (Adtd Fin)- I	USD	4,000,000.00	3,670,000.00	412.99	1,515,673,300.00	-
20		Oyo State Rural Access Agricultural Marketing Project	EUR	3,500,000.00	3,962,000.17	412.99	1,636,266,452.04	
		TOTAL (A)			85,267,618.51		35,214,673,769.29	31,806,088,350.97

OYO STATE DOMESTIC DATA AS AT 31ST DECEMBER, 2021

DOMESTIC DEBT: B NOTES 24 &26

S/NO	CREDITORS	PROJECTS	LOAN AMOUNT	LOAN OUTSTANDING AS AT 31ST DEC, 2021	LOAN OUTSTANDING AS AT 31ST DEC, 2020
1	Polaris & Access Bank	OYO STATE DEVELOPMENT BOND	4,800,000,000.00	0.00	0.00
2	Heritage & Polaris Bank	SALARY BAIL OUT	17,305,381,298.87	15,391,358,884.90	15,664,950,519.95

3	Polaris & Access Bank	COMMERCIAL BANK LOAN RESTRUCTURED INTO FGN	9,163,659,391.94	8,280,122,306.64	8,484,634,681.26
4	Heritage Bank	EXCESS CRUDE OIL BACKED LOAN A/C (HERITAGE BANK)	10,000,000,000.00	8,985,324,653.87	9,138,765,654.81
5	Access Bank	ACCESS BANK-UBEC-SUBEB COUNTERPART FUND (2014-2017)	4,648,701,881.08	1,759,595,814.68	2,949,313,430.07
6	FCMB	FCMB -UBEC-SUBEB COUNTERPART FUND (2020)	1,510,664,674.26	1,129,603,348.49	0.00
7	Access Bank	ACCESS BANK-BUDGET SUPPORT FACILITY (BSF)	17,569,000,000.00	15,498,906,447.29	17,520,117,752.72
8	First Bank	COMMERCIAL AGRIC CREDIT SCHEME (FBN)	7,600,000,000.00	4,819,871,770.00	5,973,026,043.99
9	Access Bank	COVID-19 HEALTH INTERVENTION	2,000,000,000.00	2,060,015,566.31	0.00
10	CBN-First Bank	DIFFERENTIATED CASH RESERVES REQUIREMENT (DCRR)	50,000,000,000.00	50,000,000,000.00	0.00
		SUB-TOTAL	124,597,407,246.15	107,924,798,792.18	59,730,808,082.80
11		... PENSION AND GRATUITY DUE		29,935,642,098.27	29,125,589,895.59
12		....OUTSTANDING CONTRACTORS LIABILITIES (ACCORDING TO MDA)		4,338,068,360.63	5,259,949,489.82
13		....PENDING LITIGATIONS (ACCORDING TO MDA)		106,468,643.85	106,468,643.85
		OTHER DEBTS		12,845,000.00	
		SUB-TOTAL		34,393,024,102.75	34,492,008,029.26
		TOTAL B		142,317,822,894.93	94,222,816,112.06
		TOTAL A+B		177,532,496,664.22	126,028,904,463.03

OPENING AND CLOSING BALANCES OF PROJECTS ACCOUNTS AS AT 31ST DECEMBER, 2021

LOAN 1

YEAR 2021 DRAW DOWN ACCOUNTS	DRAW DOWN ACCOUNTS	STATE COUNTERPART FUND ACCOUNTS	GRAND TOTAL
LOAN 1			
OPENING BALANCE			
IUFMP	50,804,058.13	1,432,937,157.31	1,483,741,215.44
FADAMA	47,034.40	3,546,054.31	3,593,088.71
YESSO	2,839,893.00	0.00	2,839,893.00
PWF	189,170.00	864,002.56	1,053,172.56
SACA	980,023.44	4,888,657.30	5,868,680.74
CSDA	542,255.39	25,386,905.03	25,929,160.42
SCTU	3,283,510.46	0.00	3,283,510.46
NEWMAP	0.00	572,000,000.00	572,000,000.00
RAAMP	0.00	336,315,483.73	336,315,483.73
AANRIN	9,415,116.66	46,041,981.29	55,457,097.95

TOTAL	68,101,061.48	2,421,980,241.53	2,490,081,303.01
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CLOSING BALANCE

	DRAW DOWN ACCOUNTS	STATE COUNTERPART FUND ACCOUNTS	GRAND TOTAL
IUFMP	144,356,876.52	1,160,098,622.70	1,304,455,499.22
YESSO	44,909,336.63	0.00	44,909,336.63
PWF	1,302.13	497,598.65	498,900.78
SACA	980,023.44	0.00	980,023.44
SCTU	23,712,250.53	0.00	23,712,250.53
NEWMAP	114,148.83	568,605,060.44	568,719,209.27
RAAMP	0.00	307,986,027.22	307,986,027.22
ANRIN	13,992,875.18	18,320,029.03	32,312,904.21
USSWIP	73,718.68	5,563,013.78	5,636,732.46
	228,140,531.94	2,061,070,351.82	2,289,210,883.76

LOAN 2 POLARIS & ACCESS BANKS	
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CLOSING BALANCE FOR YEAR 2020 MINUS DEDUCTIONS ON IUFMP FOR YEAR 2021	
Closing bal. 2020	399,651,740.00
IUFMP Ded. 2021	-399,651,740.00
Total	NIL

CLOSING BALANCES		
LOAN 1		2,289,210,883.76
LOAN 2		0.00
TOTAL		2,289,210,883.76

REMARKS

LOAN 1	IUFMP	BALANCES ON STATE COUNTERPART FUND ACCOUNT & DRAW DOWN ACCOUNT
LOAN 2	POLARIS & ACCESS BANKS BOND	BALANCES
LOAN 3	OTHERS	BALANCES

NOTE:	
IUFMP	Ibadan Urban Flood Management Project
YESSO	Youth Empowerment and Social Support Operation

PWF	Public Workfare
SACA	State Agency for the Control of HIV/AIDS
CSDA	Community and Social Development Agency
SCTU	State Cash Transfer unit
NEWMAP	Nigeria Erosion and watershed Management Project
RAAMP	Rural Access and Agricultural marketing project
ANRIN	Accelerating Nutrition Results in Nigeria
USSWIP	

NOTE XI

NO. 12	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT
Certified Bank Balances	407,429,157.72
add Dividend Warrant	8,827,085.58
FCMB Interest Account	525,865.78
UBA-Iwo Road Interest Account	5,318,705.03
Total	422,100,814.11

NO. 16		
Year	2021	2020
List of Outstanding Imprests	120,543,523.60	215,363,523.66

STAT.
2

		2021	2020
INVESTMENTS AND OTHER CASH ASSETS:			
FEDERAL/ STATE/ LOCAL GOVERNMENT INVESTMENTS	15	3,900.00	4,065.00
IMPRESTS	16	120,543,523.60	215,363,523.66
ADVANCES	17	3,526,709,328.86	2,785,809,540.14
REVOLVING LOANS GRANTED	18	1,368,785,924.08	1,423,936,229.19
INTANGIBLE ASSETS	STAT. 2 (Balances)	315,846,154,412.05	194,160,892,045.61
TOTAL INVESTMENTS AND OTHER CASH ASSETS		320,862,197,088.59	198,586,005,403.60

NO.27	
12020725*	BIR'S PERSONAL TAXES OF #29,085,052,924.30 WAS INCLUSIVE OF CIVIL SERVANTS PAYE OF #5,426,059,590.80

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

TAX GENERAL

NOTE NO.27	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2021	Budget 2021	Variance
	Economic Code				
	12	INDEPENDENT REVENUE			
	1201	TAX REVENUE			
	120101	PERSONAL TAXES			
	12010101	PERSONAL TAXES*	20,141,669,696.72	35,500,000,000.00	(15,358,330,303.28)
	12010101	DIRECT PAYMENT INTO UBA FAAC A/C (FED. MDAs PAYE)	8,943,383,227.58	9,037,027,964.66	(93,644,737.08)
	12010104	CAPITAL GAIN TAX	145,835,982.90	200,000,000.00	(54,164,017.10)
	12010105	WITHOLDING TAXES	2,008,097,249.89	4,230,000,000.00	(2,221,902,750.11)
	12010106	TAX AUDIT	243,529,002.73	559,000,000.00	(315,470,997.27)
	12010107	DIRECT ASSESSMENTS	1,045,311,486.62	2,000,000,000.00	(954,688,513.38)
	12010107	DIRECT ASSESSMENT (INFORMAL SECTOR)	227,302,933.06	1,500,000,000.00	(1,272,697,066.94)
	12010108	POOLS BETTING/CASINO/LOTO TAX			-
	TOTAL		32,755,129,579.50	53,026,027,964.66	(20,270,898,385.16)
	Agency Code	Agency Name;Oyo State Gaming Board	Actual 2021	Budget 2021	Variance
	Economic Code				
	12010108	CASINO/LOTTO TAX	311,205,504.23	271,500,000.00	39,705,504.23

	TOTAL		311,205,504.23	271,500,000.00	39,705,504.23
					-

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

NOTE NO.27 - contd	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2021	Budget 2021	Variance
	Economic Code				
	12010102	CATTLE TAX	92,250,000.00	200,000,000.00	(107,750,000.00)
	12010107	DIRECT ASSESSMENTS	8,918,750.00	51,500,000.00	(42,581,250.00)
	TOTAL		101,168,750.00	251,500,000.00	(150,331,250.00)
NOTE NO.27 - contd	Agency Code: 026000100100	Agency Name: Ministry Of Lands, Housing & Urban Development	Actual 2021	Budget 2021	Variance
	Economic Code				
	12010106	TAX AUDIT	321,008,680.01	1,500,000,000.00	(1,178,991,319.99)
	TOTAL		321,008,680.01	1,500,000,000.00	(1,178,991,319.99)
	GRAND TOTAL		33,488,512,513.74	55,049,027,964.66	-21,560,515,450.92
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		LICENCES - GENERAL			

NOTE NO.28	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2021	Budget 2021	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120201	LICENCES - GENERAL			
	12020132	MOTOR VEHICLE/DEALER LICENCES	260,599,720.00	1,010,000,000.00	(749,400,280.00)
	12020133	DRIVERS' LICENCES	363,600.00	200,000,000.00	(199,636,400.00)
	12020138	HACKNEY PERMITS	42,847,505.00	100,000,000.00	(57,152,495.00)
	12020154	VEHICLE REGISTRATION	389420061.6	1,000,000,000.00	(610,579,938.37)
	12020155	LEARNERS' PERMIT	21,287,000.00	50,000,000.00	(28,713,000.00)
	TOTAL		714,517,886.63	2,360,000,000.00	(1,645,482,113.37)
NOTE NO.28	Agency Code	Agency Name;Oyo State Gaming Board	Actual 2021	Budget 2021	Variance
	Economic Code				
	120220129	CASINO/LOTTO LICENCES	48,050,246.89	78,500,000.00	(30,449,753.11)
	TOTAL		48,050,246.89	78,500,000.00	(30,449,753.11)
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		LICENCES - GENERAL - CONTD			

NOTE NO.28 -contd	Agency Code: 022200100100	Agency Name: Ministry Of Trade, Investment And Cooperatives	Actual 2021	Budget 2021	Variance
	12020148	REGISTRATION OF BUSINESS PREMISES	121,878,692.87	125,000,000.00	(3,121,307.13)
	12020156	REGISTRATION OF COOPERATIVES SOCIETIES/ UNIONS	8,385,000.00	4,000,000.00	4,385,000.00
	12020157	OTHER REGISTRATION	6,310,000.00	2,500,000.00	3,810,000.00
	TOTAL		136,573,692.87	131,500,000.00	5,073,692.87
					-
NOTE NO.28 -contd	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development			
	12020139	PRODUCE STORE AND STORE KEEPER LICENCE	2,830,000.00	4,366,227.50	(1,536,227.50)
	12020140	FEED MILLERS AND VENDORS' LICENCE	247,600.00	1,000,000.00	(752,400.00)
	12020150	REGISTRATION OF PRIVATE FISH FARMS/COLD ROOMS	1,390,000.00	23,450,000.00	(22,060,000.00)
	12020157	OTHER REGISTRATIONS	3,229,900.00	16,000,000.00	(12,770,100.00)
	TOTAL		7,697,500.00	44,816,227.50	(37,118,727.50)
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		LICENCES-GENERAL - CONTD			
NOTE NO.29	Agency Code: 051700100100	Agency Name: Ministry of Education Science And Technology	Actual 2021	Budget 2021	Variance
	Economic Code				-

	12020135	PRIVATE SCHOOLS LICENCES	226,885,450.00	200,000,000.00	26,885,450.00
	TOTAL		226,885,450.00	200,000,000.00	26,885,450.00
NOTE NO.29	Agency Code: 052100100100	Agency Name: Ministry of Health	Actual 2021	Budget 2021	Variance
	12020134	PATENT MEDICINE & DRUG STORES LICENSES	0.00	2,000,000.00	(2,000,000.00)
	12020157	OTHER REGISTRATIONS (PPP)	17944671.52	8,000,000.00	9,944,671.52
	TOTAL		17,944,671.52	10,000,000.00	7,944,671.52
NOTE NO.29	Agency Code: 051305100100	Agency Name: Agency for Youth Development	Actual 2021	Budget 2021	Variance
	12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	343,500.00	250,000.00	93,500.00
	TOTAL		343,500.00	250,000.00	93,500.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		LICENCES- GENERAL - CONTD			
NOTE NO.29	Agency Code: 023605200100	Agency Name: Oyo State Tourism Board	Actual 2021	Budget 2021	Variance
	12020137	REGISTRATION OF HOTELS/ RESTAURANTS/ FAST FOOD OUTLETS/ NIGHT CLUBS/DANCE BARS/SPORT CLUBS	15,627,250.00	20,000,000.00	(4,372,750.00)
	12020157	OTHER REGISTRATIONS	0.00	5,000,000.00	(5,000,000.00)
	TOTAL		15,627,250.00	25,000,000.00	

					(9,372,750.00)
NOTE NO.29	Agency Code: 012300100200	Agency Name: Oyo State Signage & Advertising Agency	Actual 2021	Budget 2021	Variance
	12020157	OTHER REGISTRATIONS	458,802,898.13	1,000,000,000.00	(541,197,101.87)
	TOTAL		458,802,898.13	1,000,000,000.00	(541,197,101.87)
NOTE NO.29	Agency Code:023400100100	Agency Name:Ministry Of Public Works And Transport	Actual 2021	Budget 2021	Variance
	12020144	HEAVY VEHINCLE PERMIT	3,043,500.00	3,000,000.00	43,500.00
	12020151	REGISTRATION OF RIGHT WAYS	0.00	3,000,000.00	(3,000,000.00)
	12020152	REGISRATION OF PRIVATE DRIVING SCHOOL	6,330,020.00	8,200,000.00	(1,869,980.00)
	12020157	OTHER REGISTRATION	0.00	2,600,000.00	(2,600,000.00)
	TOTAL		9,373,520.00	16,800,000.00	(7,426,480.00)
NOTE NO.29	Agency Code:022905400100	Agency Name:OYO STATE DRIVERS INSTITUTE	Actual 2021	Budget 2021	Variance
	12020152	REGISTRATION OF PRIVATE DRIVING SCHOOLS	0.00	20,000,000.00	(20,000,000.00)
	TOTAL		0.00	20,000,000.00	(20,000,000.00)

NOTE NO.30	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2021	Budget 2021	Variance
	Economic Code				-
	12020151	REGISTRATION OF RIGHT WAYS	336,957,343.00	0.00	336,957,343.00
	TOTAL		336,957,343.00	0.00	336,957,343.00
NOTE NO.30	Agency Code:012300400100	Agency Name:BROADCASTING CORPORATION OF OYO STATE	Actual 2021	Budget 2021	Variance
	12020157	OTHER REGISTRATION	102,856,802.56	210,000,000.00	(107,143,197.44)
	TOTAL		102,856,802.56	210,000,000.00	(107,143,197.44)
	GRAND TOTAL		2,075,630,761.60	4,096,866,227.50	2,021,235,465.90

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

NOTE NO.31	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2021	Budget 2021	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120204	FEES - GENERAL			
	12020426	TENDER FEES	0.00	1,000,000.00	(1,000,000.00)
	12020444	CHANGE OF OWNERSHIP FEES	2,161,850.00	0.00	2,161,850.00

	12020447	DEVELOPMENT LEVIES	27,254,522.03	100,000,000.00	(72,745,477.97)
	12020449	INSPECTION FEES	208,441,661.00	500,000,000.00	(291,558,339.00)
	12020474	STAMP DUTY	142,332,048.88	450,000,000.00	(307,667,951.12)
	TOTAL		380,190,081.91	1,051,000,000.00	(670,809,918.09)

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

FEES GENERAL - CONTD					
NOTE NO.31 - contd	Agency Code: 022200100100	Agency Name: Ministry Of Trade, Investment And Cooperatives	Actual 2021	Budget 2021	Variance
	Economic Code				
	12020451	SCHOOL/TUITION /EXAMINATION FEES	820,300.00	300,000.00	520,300.00
	12020478	RENEWAL FEES	39,577,047.65	23,400,000.00	16,177,047.65
	TOTAL		40,397,347.65	23,700,000.00	16,697,347.65
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
FEES GENERAL - CONTD					
NOTE NO.32	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2021	Budget 2021	Variance
	Economic Code				-
	12020445	AGRICULTURAL/VETENARY SERVICES FEES	2,124,390.00	62,000,000.00	(59,875,610.00)
	12020447	DEVELOPMENT LEVIES			

			3,927,875.00	2,000,000.00	5,927,875.00
	12020449	INSPECTION FEES	2,052,203.00	80,000,000.00	(77,947,797.00)
	12020450	TIMBER & FOREST FEES	10,045,410.00	25,000,000.00	(14,954,590.00)
	12020457	ACCEPTANCE FEES/CHARGES	3,000.00	4,500,000.00	(4,497,000.00)
	12020460	REGISTRATION OF DOCUMENTS	106000.00	0.00	106,000.00
	12020462	PRODUCE GRADING FEES	4,286,025.00	16,500,000.00	(12,213,975.00)
	12020478	RENEWAL FEES	0.00	1,000,000.00	(1,000,000.00)
	TOTAL		22,544,903.00	191,000,000.00	(168,455,097.00)
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		FEES GENERAL - CONTD			
NOTE NO.32 - contd	Agency Code: 23400100100	Agency Name: Ministry of Works and Transport	Actual 2021	Budget 2021	Variance
	Economic Code				-
	12020404	TRADE UNION FEES	373,000.00	25,000,000.00	(24,627,000.00)
	12020410	ELECTRICAL ISPECTORATE FEES	7,500.00	0.00	7,500.00
	12020415	TRADE TESTING FEES	13,000.00	0.00	13,000.00
	12020417	CONTRACTOR REGISTRATION FEES	21,000.00	0.00	21,000.00
	12020420	ACCREDITATION FEES	0.00	25,000,000.00	

					25,000,000.00
	12020426	TENDER FEES	4,550,000.00	1,600,000.00	2,950,000.00
	12020427	FIRE SAFETY CERTIFICATE FEES	20,000.00	1,000,000.00	(980,000.00)
	12020437	SURVEY/PLANNING/BUILDING FEES	30,000.00	1,500,000.00	(1,470,000.00)
	12020438	AGENCY FEES	0.00	258,000,000.00	258,000,000.00
	12020441	ASSOCIATION FEES	0.00	3,000,000.00	3,000,000.00
	12020449	INSPECTION FEES	35,862,346.00	39,600,000.00	(3,737,654.00)
	12020452	PARKING FEES	0.00	45,000,000.00	45,000,000.00
	12020453	ADMINISTRATION FEES/CHARGES	2,192,000.00	0.00	2,192,000.00
	12020475	PARK DEVELOPMENT LEVY	0.00	50,000,000.00	50,000,000.00
	12020477	ENVIRONMENTAL DEVELOPMENT CHARGES/LEVY	0.00	75,000,000.00	75,000,000.00
	12020478	RENEWAL FEES	9,236,250.00	3,500,000.00	5,736,250.00
	12020480	IMPOUNDED TOWED VEHICLE FEES	58,626,590.00	100,000,000.00	(41,373,410.00)
	12020481	SITE INVESTIGATION AND MATERIAL TESTING FEES	786,500.00	5,000,000.00	(4,213,500.00)
	TOTAL		111,718,186.00	633,200,000.00	(521,481,814.00)
NOTE NO.32 - contd	Agency Code: 052110200100	Agency Name: Oyo State Hospitals' Management Board	Actual 2021	Budget 2021	Variance

	12020440	LABORATORY FEES	114,946,400.00	350,000,000.00	(235,053,600.00)
	TOTAL		114,946,400.00	350,000,000.00	(235,053,600.00)
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		FEES GENERAL - CONTD			
NOTE NO.33	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2021	Budget 2021	Variance
	12020420	ACCREDITATION	488,453,657.15	209,000,000.00	279,453,657.15
	12020426	TENDER FEES	0.00	500,000.00	(500,000.00)
	12020430	ENVIRONMENTAL IMPACT ASSESSMENT FEES	0.00	1,000,000.00	(1,000,000.00)
	12020436	DEEDS REGISTRATION FEES	58,892,806.00	20,000,000.00	38,892,806.00
	12020447	DEVELOPMENT LEVIES	105,000.00	2,000,000.00	(1,895,000.00)
	12020449	INSPECTION FEES	12,987,569.01	20,000,000.00	(7,012,430.99)
	12020453	ACCEPTANCE FEE	17,298,366.18	100,000,000.00	(82,701,633.82)
	12020458	CONSENT FOR TRANSACTIONS ON LAND AND LANDED PROPERTIES	431,071,650.88	370,000,000.00	61,071,650.88
	12020460	REGISTRATION OF DOCUMENTS	30,337,012.00	40,200,000.00	(9,862,988.00)
	12020461	CERTIFICATE OF OCCUPANCY	28,722,943.20	50,000,000.00	(21,277,056.80)
	12020472	CERTIFY TRUE COPIES OF LANDED INSTRUMENT	8,993,646.00	10,000,000.00	(1,006,354.00)
	12020481	SITE INVESTIGATION & MATERIAL TESTING FEE	1,942,008.00	5,000,000.00	(3,057,992.00)

	12020483	SEARCH FEE FOR PROPERTY TITLE	3,100,300.00	5,000,000.00	(1,899,700.00)
	12020490	CLEARANCE FEES ON OTHER DEVELOPMENT	6,385.00	5,000,000.00	(4,993,615.00)
	12020491	CHANGE OF USE FEE	19,929,482.00	10,000,000.00	9,929,482.00
	12020492	REVALIDATION OF OLD PERMIT AND CHANGE OF TITLE	123,778,624.23	100,000,000.00	23,778,624.23
	TOTAL		1,225,619,449.65	947,700,000.00	277,919,449.65
NOTE NO.33	AGENCY CODE:012500100100	Agency Name: Office Of The Head Of Service	Actual 2021	Budget 2021	Variance
	ECONOMIC CODE	REVENUE			
	12020420	ACCREDITATION FEES	0.00	125,000.00	(125,000.00)
	12020451	FEES FOR CONVERSION	0.00	125,000.00	(125,000.00)
	12020458	SCHOOL/TUITION/EXAMINATION FEES	0.00	125,000.00	(125,000.00)
	12020601	FEES FOR SALES OF PUBLIC SERVICE PUBLICATION	0.00	125,000.00	(125,000.00)
	TOTAL		0.00	500,000.00	(500,000.00)
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 -					
CONTD					
		FEES GENERAL - CONTD			

NOTE NO.33 - contd	Agency Code: 051700100100	Agency Name: Ministry Of Education Science And Technology	Actual 2021	Budget 2021	Variance
	Economic Code				
	12020451	SCHOOL/TUTION/EXAMINATION FEES	64,238,000.00	75,000,000.00	(10,762,000.00)
	TOTAL		64,238,000.00	75,000,000.00	(10,762,000.00)
NOTE NO.33 - contd	Agency Code: 032605100100	Agency Name: The Judiciary, High Court Of Justice	Actual 2021	Budget 2021	Variance
	12020401	COURT FEES			-
	12020484	CUSTOMARY COURT PROBATE FEES	242,112,222.83	368,375,000.00	(126,262,777.17)
	TOTAL		242,112,222.83	368,375,000.00	(126,262,777.17)
NOTE NO.33 - contd	Agency Code: 032605100100C	Agency Name: MULTI-DOOR COURT HOUSE.	Actual 2021	Budget 2021	Variance
	12020426	TENDER FEES	5,211,532.00	15,000,000.00	(9,788,468.00)
	TOTAL		5,211,532.00	15,000,000.00	(9,788,468.00)
NOTE NO.33 - contd	Agency Code: 031801100100	Agency Name: Judicial Service Commission	Actual 2021	Budget 2021	Variance

	12020401	COURT FEES	6,853,658.60	5,000,000.00	1,853,658.60
	TOTAL		6,853,658.60	5,000,000.00	1,853,658.60
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		FEES GENERAL - CONTD			
NOTE NO.33 - contd	Agency Code: 014000100100	Agency Name: Office of the Auditor-General (State)			
	Economic Code		Actual 2021	Budget 2021	Variance
	12020468	AUDIT FEES	940,600.00	1,000,000.00	(59,400.00)
	TOTAL		940,600.00	1,000,000.00	(59,400.00)
NOTE NO.33 - contd	Agency Code: 014000100200	Agency Name: Office Of The Auditor General (Local Governments)			
	12020468	AUDIT FEES	284,363,691.79	500,000,000.00	(215,636,308.21)
	TOTAL		284,363,691.79	500,000,000.00	(215,636,308.21)
NOTE NO.33 - contd	Agency Code: 012500500100	Agency Name: Ministry of Establishments and Training			
	12020417	CONTRACTOR REGISTRATION FEES	25,000.00	6,000,000.00	(5,975,000.00)

	12020420	ACCREDITATION FEES	8,495,050.00	4,000,000.00	4,495,050.00
	12020451	SCHOOL/TUITION/EXAMINATION FEES	818,500.00	3,000,000.00	(2,181,500.00)
	12020457	ACCEPTANCE FEES	0.00	1,000,000.00	(1,000,000.00)
	12020471	OTHER CONTRACT FEES	0.00	1,000,000.00	(1,000,000.00)
	TOTAL		9,338,550.00	15,000,000.00	(5,661,450.00)
NOTE NO.33 - contd	Agency Code:012500100100	Agency Name:Office Of The Head Service	Actual 2021	Budget 2021	Variance
	12020420	ACCREDITATION FEES	0.00	500,000.00	(500,000.00)
		TOTAL	0.00	500,000.00	(500,000.00)
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		FEES GENERAL - CONTD			
NOTE NO.34	Agency Code: 012500600100	Agency Name: Simeon Adebo Staff Development Centre	Actual 2021	Budget 2021	Variance
	12020448	BUSINESS TRADE OPERATION FEES	390,000.00	1,000,000.00	(610,000.00)
	12020451	SCHOOL/TUTION EXAMINATION FEES	2,578,340.00	9,500,000.00	(6,921,660.00)
	12020454	TRANSCRIPTS	460,500.00	1,000,000.00	(539,500.00)
	12020487	SCRAP METAL HAULAGE	0.00	200,000.00	(200,000.00)
	TOTAL		3,428,840.00	11,700,000.00	

					(8,271,160.00)
NOTE NO.34	Agency Code: 32600100100	Agency Name: Ministry of Justice	Actual 2021	Budget 2021	Variance
	12020401	COURT FEES	0.00	500,000.00	(500,000.00)
	12020453	ADMINISTRATION FEES/CHARGES	84,388,315.08	100,000,000.00	(15,611,684.92)
	12020466	CHARGES ON CONTRACT AGREEMENTS/FILLING FEES	74,021,937.05	500,000,000.00	(425,978,062.95)
	12020485	JUSTICE OF PEACE	604,000.00	2,500,000.00	(1,896,000.00)
	TOTAL		159,014,252.13	603,000,000.00	(443,985,747.87)
NOTE NO.34	Agency Code: 032600100100B	Agency Name: Oyo State Customary Court Of Appeal	Actual 2021	Budget 2021	Variance
	12020425	COURT SUMMONS FEES	4,920,290.00	10,000,000.00	(5,079,710.00)
	12020484	CUSTOMARY COURT PROBATE FEES	49,700,448.16	40,000,000.00	9,700,448.16
	TOTAL		54,620,738.16	50,000,000.00	4,620,738.16
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		FEES GENERAL - CONTD			
NOTE NO.34 - contd	Agency Code: 051700800100	Agency Name: Oyo State Library Board	Actual 2021	Budget 2021	Variance
	12020413	FILMS CENSORSHIP/PRODUCTION FEES	3,000.00	0.00	3,000.00

	12020420	ACCREDITATION FESS	294,000.00	1,000,000.00	(706,000.00)
	12020448	BUSINESS TRADE/OPERATING FEES	148,100.00	500,000.00	(351,900.00)
	12020453	ADMINISTRATION FEES/CHARGES	119,300.00	500,000.00	(380,700.00)
	TOTAL		564,400.00	2,000,000.00	(1,435,600.00)
NOTE NO.34 - contd	Agency Code: 052100100100	Agency Name: Ministry of Health	Actual 2021	Budget 2021	Variance
	12020420	ACCREDITATION FEES	1,405,000.00	7,000,000.00	(5,595,000.00)
	12020426	TENDER FEES	0.00	400,000.00	(400,000.00)
	12020440	LABORATORY FEES	9,336,550.14	6,000,000.00	3,336,550.14
	12020449	INSPECTION FEES	4,076,515.00	5,000,000.00	(923,485.00)
	12020451	SCHOOL/TUITION/EXAMINATION FEES	2,972,000.00	5,600,000.00	(2,628,000.00)
	12020453	RENEWAL FEES	14,843,250.40	16,000,000.00	(1,156,749.60)
	TOTAL		32,633,315.54	40,000,000.00	(7,366,684.46)
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		FEES GENERAL - CONTD			
NOTE NO.35	Agency Code: 055100100100	Agency Name: Ministry Of Local Government And Chieftaincy Matters	Actual 2021	Budget 2021	Variance

	12020417	Contractor registration Fees	5,000.00	5,000.00	0.00
	12020418	Marriage Registration	11,142,500.00	57,877,500.00	(46,735,000.00)
	12020486	Chieftaincy petition/ preparation of instrument of office	280,000.00	1,450,000.00	(1,170,000.00)
	TOTAL		11,427,500.00	59,332,500.00	(47,905,000.00)
NOTE NO.35	Agency Code: 051400100100	Agency Name: Women Affairs Comm. Dev. Social Welfare & Poverty Alleviation	Actual 2021	Budget 2021	Variance
	12020453	ADMINTRATION FEES/CHARGES	535,000.00	5,102,750.00	(4,567,750.00)
	TOTAL		535,000.00	5,102,750.00	(4,567,750.00)
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		FEES GENERAL - CONTD			
NOTE NO.35 - contd	Agency Code: 053500100100	Agency Name: Ministry of Environment and Water Resources	Actual 2021	Budget 2021	Variance
	Economic Code				-
	12020426	Tender Fees	50,000.00	1,000,000.00	(950,000.00)
	12020430	Environmental Impact Assessment Fees	5,894,500.00	6,000,000.00	(105,500.00)
	12020463	Stumpage/Forest Offences	10,134,600.00	10,000,000.00	(404,400.00)
	12020477	Environmental Development Charge/Levy	147,987,809.32	100,000,000.00	47,987,809.32
	12020487	Scrap Metal Haulage	17,358,000.00	15,000,000.00	2,358,000.00

	12020488	Vehicle Emission Charges	32,878,500.00	25,000,000.00	7,878,500.00
	12020478	Renewal of Fees	21,099,070.00	20,000,000.00	1,099,070.00
	12020450	Timber & Forest Fees	30,919,000.00	20,000,000.00	10,919,000.00
	TOTAL		266,321,479.32	197,000,000.00	69,321,479.32
NOTE NO.35 - contd	Agency Code: 053505300100	Agency Name: Oyo State Solid Waste Management Authority	Actual 2021	Budget 2021	Variance
	12020488	VEHICLE EMISSION CHARGES	33,270.00	400,000,000.00	(399,966,730.00)
	12020493	REFUSE DUMP USAGE CHARGE	30,585.00	100,000,000.00	(99,969,415.00)
	12020494	ENVIRONMENTAL MANAGEMENT CHARGES	20,500.00	200,000,000.00	(199,979,500.00)
	TOTAL		84,355.00	700,000,000.00	(699,915,645.00)
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		FEES GENERAL - CONTD			
NOTE NO.36	Agency Code: 051300100100	Agency Name: Ministry of Youth and Sports	Actual 2021	Budget 2021	Variance
	Economic Code				-
	12020420	ACCREDITATION FEES	131,000.00	1,000,000.00	(869,000.00)
	12020453	ADMINISTRATION FEES/CHARGES	813,100.00	1,500,000.00	(686,900.00)
	TOTAL		944,100.00	2,500,000.00	(1,555,900.00)

NOTE NO.36	Agency Code: 022800100100	Agency Name: Solid Minerals	Actual 2021	Budget 2021	Variance
	12020464	HAULAGE FEES	39,419,460.00	250,000,000.00	(210,580,540.00)
	TOTAL		39,419,460.00	250,000,000.00	(210,580,540.00)
NOTE NO.36	Agency Code: 023400200100	Agency Name: Office of the Surveyor - General	Actual 2021	Budget 2021	Variance
	12020437	SURVEY /PLANNING/BUILDING FEES	76,947,186.32	279,000,000.00	(202,052,813.68)
	1202459	CHARTING FEES	0.00	3,000,000.00	(3,000,000.00)
	12020495	LODGEMENT OF RECORD COPIES BY PRIVATE REGISTERED SURVEYOR	24581500.00	15,000,000.00	9,581,500.00
	TOTAL		101,528,686.32	297,000,000.00	(195,471,313.68)
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		FEES GENERAL - CONTD			
NOTE NO.36 - contd	Agency Code: 051705500100	Agency Name: Board For Technical And Vocational Education (Botaved)	Actual 2021	Budget 2021	Variance
	Economic Code				-
	12020451	SCHOOL/TUITION/EXAMINATION FEES	152,500.00	3,250,000.00	(3,097,500.00)
	TOTAL		152,500.00	3,250,000.00	(3,097,500.00)
					-

NOTE NO.36 - contd	Agency Code: 051300100100	Agency Name: Shooting Stars Sports Club (3SC)	Actual 2021	Budget 2021	Variance
	12020465	GATE TAKINGS	0.00	5,000,000.00	(5,000,000.00)
	TOTAL		0.00	5,000,000.00	(5,000,000.00)
					-
NOTE NO.36 - contd	Agency Code: 051300100100	Agency Name: Crown Football Club, Ogbomoso	Actual 2021	Budget 2021	Variance
	12020465	GATE TAKINGS	0.00	1,300,000.00	(1,300,000.00)
	TOTAL		0.00	1,300,000.00	(1,300,000.00)
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		FEES GENERAL - CONTD			
NOTE NO.36 - contd	Agency Code: 011200400100	Agency Name: House of Assembly Service Commission	Actual 2021	Budget 2021	Variance
	Economic Code				-
	12020420	ACCREDITATION FEES	162,000.00	500,000.00	(338,000.00)
	TOTAL		162,000.00	500,000.00	(338,000.00)
					-

NOTE NO.36 - contd	Agency Code: 022000300100	Agency Name: MINISTRY OF ECONOMIC,PLANNING &BUDGET.			
			Actual 2021	Budget 2021	Variance
	12020420	ACCREDIATION FEES	49,505.00	0.00	49,505.00
	TOTAL		49,505.00	0.00	49,505.00
NOTE NO.36 - contd	Agency Code: 051700100200	Agency Name: Agency for Adult and Non-Formal Education			
			Actual 2021	Budget 2021	Variance
	12020451	SCHOOL/TUITION/EXAMINATION FEES	67,400.00	500,000.00	(432,600.00)
	TOTAL		67,400.00	500,000.00	(432,600.00)
					-
NOTE NO.36 - contd	Agency Code: 052100100100	Agency Name: Oyo State Health Insurance Agency			
			Actual 2021	Budget 2021	Variance
	12020420	ACCREDITATION FEES	3,843.50	700,000,000.00	(699,996,156.50)
	TOTAL		3,843.50	700,000,000.00	(699,996,156.50)
NOTE NO.36 - contd	Agency Code:	Agency Name:Fire Services Agency			
			Actual 2021	Budget 2021	Variance
	12020426	TENDER FEES	5,000.00	1,000,000.00	995,000.00
	12020427	FIRE SAFETY CERTIFICATE FEES	39,334,620.00	20,000,000.00	19,334,620.00

	12020449	INSPECTION FEES	5,603,250.00	26,000,000.00	20,396,750.00
	12020451	SCHOOL/TUITION/EXAMINATION FEES	300,000.00	1,000,000.00	700,000.00
	TOTAL		45,242,870.00	48,000,000.00	2,757,130.00
NOTE NO.36 - contd	Agency Code:051702100100	Agency Name:LAUTECH,Ogbomoso	Actual 2021	Budget 2021	Variance
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	5,500,433,264.55	3,900,962,000.00	1,599,471,264.55
	TOTAL		5,500,433,264.55	3,900,962,000.00	1,599,471,264.55
NOTE NO.36 - contd	Agency Code:052102600100	Agency Name:LAUTECH TEACHING HOPITAL	Actual 2021	Budget 2021	Variance
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	0.00	322,478,920.80	(322,478,920.80)
	TOTAL		0.00	322,478,920.80	(322,478,920.80)
NOTE NO.36 - contd	Agency Code:051701800100	Agency Name:THE POLYTECHNIC,IBADAN	Actual 2021	Budget 2021	Variance
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	1,432,311,966.00	1,836,459,595.00	(404,147,629.00)
	TOTAL		1,432,311,966.00	1,836,459,595.00	(404,147,629.00)

NOTE NO.36 - contd	Agency Code:051701900100	Agency Name:EMMANUEL ALAYANDE COLLEGE OF EDUCATION,OYO	Actual 2021	Budget 2021	Variance
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	951,002,028.26	400,000,000.00	551,002,028.26
	TOTAL		951,002,028.26	400,000,000.00	551,002,028.26
NOTE NO.36 - contd	Agency Code:051701900300	Agency Name:THE COLLEGE OF EDUCATION,LANLATE	Actual 2021	Budget 2021	Variance
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	42,192,773.00	132,869,685.00	(90,676,912.00)
	TOTAL		42,192,773.00	132,869,685.00	(90,676,912.00)
NOTE NO.36 - contd	Agency Code:051701800200	Agency Name:OKE-OGUN POLYTECHNIC,SAKI	Actual 2021	Budget 2021	Variance
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	674,859,544.23	370,000,000.00	304,859,544.23
	TOTAL		674,859,544.23	370,000,000.00	304,859,544.23
NOTE NO.36 - contd	Agency Code:051701900200	Agency Name:OYO STATE COLLEGE OF AGRICULTURE&TECHNOLOGY,IGBOORA	Actual 2021	Budget 2021	Variance
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	235,028,903.87	250,000,000.00	(14,971,096.13)
	TOTAL		235,028,903.87	250,000,000.00	

					(14,971,096.13)
NOTE NO.36 - contd	Agency Code:051701800300	Agency Name:ADESEUN OGUNDOYIN POLYTECHNIC,ERUWA	Actual 2021	Budget 2021	Variance
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	360,635,826.72	249,328,298.00	111,307,528.72
	TOTAL		360,635,826.72	249,328,298.00	111,307,528.72
NOTE NO.36 - contd	Agency Code:052110400100	Agency Name:OYO STATE COLLEGE OF NURSING AND MIDWIFERY	Actual 2021	Budget 2021	Variance
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	193,176,112.90	339,935,500.00	(146,759,387.10)
	TOTAL		193,176,112.90	339,935,500.00	(146,759,387.10)
NOTE NO.36 - contd	Agency Code:052110600100	Agency Name:OYO STATE COLLEGE OF HEALTH SCIENCE&TECHNOLOGY,ELEYELE.	Actual 2021	Budget 2021	Variance
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	41,474,000.00	73,300,000.00	(31,826,000.00)
	TOTAL		41,474,000.00	73,300,000.00	(31,826,000.00)
					-
	GRAND TOTAL		12,655,789,287.93	15,028,494,248.80	(2,372,704,960.87)

0		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		FINES - GENERAL			
NOTE NO.37	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2021	Budget 2021	Variance
	Economic Code				-
	1202	NON-TAX REVENUE			-
	120205	FINES - GENERAL			-
	12020504	OTHER FINES	5,976.89	0.00	5,976.89
	TOTAL		5,976.89	0.00	5,976.89
NOTE NO.37	Agency Code: 032600100100	Agency Name: Ministry of Justice	Actual 2021	Budget 2021	Variance
	12020501	COURT FINES	7,446,110.00	20,000,000.00	(12,553,890.00)
	TOTAL		7,446,110.00	20,000,000.00	(12,553,890.00)
NOTE NO.37	Agency Code: 032600100100B	Agency Name: Oyo State Customary Court Of Appeal	Actual 2021	Budget 2021	Variance
	120205	FINES- GENERAL			-
	12020501	COURT FINES	1,547,500.00	5,000,000.00	(3,452,500.00)
	TOTAL		1,547,500.00	5,000,000.00	(3,452,500.00)
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		FINES - GENERAL CONTD			

NOTE NO.37 - contd	Agency Code: 053500100100	Agency Name: Ministry of Environment and Water Resources	Actual 2021	Budget 2021	Variance
	Economic Code				
	12020505	Fines For Contravention Of Environmental Laws	6,569,000.00	6,000,000.00	569,000.00
	TOTAL		6,569,000.00	6,000,000.00	569,000.00
NOTE NO.37 - contd	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2021	Budget 2021	Variance
	12020504	OTHER FINES	0.00	50,000,000.00	(50,000,000.00)
	TOTAL		0.00	50,000,000.00	(50,000,000.00)
NOTE NO.37 - contd	Agency Code: 053505300100	Agency Name: Oyo State Solid Waste Management Authority	Actual 2021	Budget 2021	Variance
	12020504	OTHER FINES	20,400.00	300,000,000.00	(299,979,600.00)
	12020505	FINES FOR CONTRAVENTION OF ENVIRONMENTAL LAWS	19,500.00	250,000,000.00	(249,980,500.00)
	TOTAL		39,900.00	550,000,000.00	(549,960,100.00)
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		FINES - GENERAL CONTD			

NOTE NO.37 - contd	Agency Code: 022905500100	Agency Name: Oyo State Road Traffic Management Authority	Actual 2021	Budget 2021	Variance
	12020502	TRAFFIC CHARGES	80,800,795.00	350,000,000.00	(269,199,205.00)
	TOTAL		80,800,795.00	350,000,000.00	(269,199,205.00)
NOTE NO.37 - contd	Agency Code: 051700100100	Agency Name: Ministry Of Education, Science and Technology	Actual 2021	Budget 2021	Variance
	12020504	OTHER FINES	11,489,750.00	5,000,000.00	6,489,750.00
	TOTAL		11,489,750.00	5,000,000.00	6,489,750.00
	GRAND TOTAL		107,899,031.89	986,000,000.00	878,100,968.11
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		SALES GENERAL			
NOTE NO.38	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2021	Budget 2021	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120206	SALES-GENERAL			
	12020609	PROCEEDS FROM SALES OF FARM PRODUCE	573,287.26	115,333,772.50	(114,760,485.24)
	12020616	SALES OF HIDES & SKINS AND OTHER PRODUCTS	3,634,850.00	4,000,000.00	(365,150.00)

	12020618	SALES OF FISHERY PRODUCTS	0.00	300,000.00	(300,000.00)
	12020620	SALES OF FERTILIZERS	308,958.00	57,800,000.00	(57,491,042.00)
	12020628	SALES OF TRACTORS AND IMPLEMENTS	10,815,019.86	30,000,000.00	(19,184,980.14)
	TOTAL		15,332,115.12	207,433,772.50	(192,101,657.38)
NOTE NO.38	Agency Code: 021500100200	Agency Name: TREE CROPS DEVELOPMENT UNITS	Actual 2021	Budget 2021	Variance
	12020608	SALES OF IMPROVED SEEDS	0.00	10,000,000.00	(10,000,000.00)
	TOTAL		0.00	10,000,000.00	(10,000,000.00)
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		SALES GENERAL - CONTD			
NOTE NO.38 - contd	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2021	Budget 2021	Variance
	Economic Code				-
	12020624	SALES OF NEW PLATE NUMBERS	220,154,122.64	600,000,000.00	(379,845,877.36)
		MISCELLANEOUS			
	TOTAL		220,154,122.64	600,000,000.00	(379,845,877.36)
NOTE NO.38 - contd	Agency Code: 23400100100	Agency Name: Ministry of Works and Transport	Actual 2021	Budget 2021	Variance

	12020601	SALES OF JOURNAL & PUBICATION	110,000.00	0.00	110,000.00
	TOTAL		110,000.00	0.00	110,000.00
NOTE NO.38 - contd	Agency Code: 051700100100	Agency Name: Ministry of Education Science And Technology	Actual 2021	Budget 2021	Variance
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	19,300,500.00	50,000,000.00	(30,699,500.00)
	TOTAL		19,300,500.00	50,000,000.00	(30,699,500.00)
NOTE NO.38 - contd	Agency Code 052100100100	Agency Name;Oyo State Primary Health Care Board	Actual 2021	Budget 2021	
	12020606	SALES OF BILLS OF ENTRIES/ APPLICATION FORMS	515,000.00	0.00	515,000.00
	TOTAL		515,000.00	0.00	515,000.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		SALES GENERAL - CONTD			
NOTE NO.38 - contd	Agency Code: 022200100100	Agency Name: Ministry of Trade, Investment And Cooperatives	Actual 2021	Budget 2021	Variance
	Economic Code				-
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	130,700.00	1,100,000.00	(969,300.00)
	TOTAL		130,700.00	1,100,000.00	

					(969,300.00)
NOTE NO.38 - contd	Agency Code: 022200100100B	Agency Name: Bureau Of Investment Promotion And Public Private Partnerships (BIP/PPP)			
			Actual 2021	Budget 2021	Variance
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	6,521,165.00	10,000,000.00	(3,478,835.00)
	TOTAL		6,521,165.00	10,000,000.00	(3,478,835.00)
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		SALES GENERAL - CONTD			
NOTE NO.39	Agency Code: 011100100100	Agency Name: Office of the Executive Governor			
	Economic Code		Actual 2021	Budget 2021	Variance
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	585,000.00	3,050,000.00	(2,465,000.00)
	12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	1,116,500.00	5,000,000.00	(3,883,500.00)
	TOTAL		1,701,500.00	8,050,000.00	(6,348,500.00)
NOTE NO.39	Agency code: 012301300100	OYO STATE GOVERNMENT PRINTING PRESS			
			Actual 2021	Budget 2021	Variance
	12020601	SALES OF JOURNAL AND PUBLICATION		1,200,000.00	(1,200,000.00)
	12020604	SALES OF STORE/SCRAP	10,000.00	30,000.00	(20,000.00)
	TOTAL		10,000.00	1,230,000.00	(1,220,000.00)
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR			

ENDED 31ST DECEMBER, 2021 - CONTD					
SALES GENERAL - CONTD					
NOTE NO.39 - contd	Agency Code: 022000700100	Agency Name: Office of the Accountant-General	Actual 2021	Budget 2021	Variance
	Economic Code				
	12020606*	MISCELLANEOUS- UNALLOCATED REVENUE	609,761,179.20	0.00	609,761,179.20
	12020606	MISCELLANEOUS- OFFICE OF THE ACCOUNTANT-GENERAL	62,537,662.68	0.00	62,537,662.68
	12020606	SALES OF BILLS OF ENTRIES /APPLICATION FORMS	0.00	500,000.00	(500,000.00)
	TOTAL		672,298,841.88	500,000.00	671,798,841.88
NOTE NO.39 - contd	Agency Code: 051705400200	Agency Name: Post Primary Schools Teaching Service Commission (TESCOM)	Actual 2021	Budget 2021	Variance
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	5,894,350.74	1,300,000.00	4,594,350.74
	TOTAL		5,894,350.74	1,300,000.00	4,594,350.74
NOTE NO.39 - contd	Agency Code: 051700300100	Agency Name: State Universal Basic Education Board (SUBEB)	Actual 2021	Budget 2021	Variance
	12020606	SALES OF BILLS OF ENTRIES / APPLICATION FORMS	527,500.00	32,500,000.00	(31,972,500.00)
	TOTAL		527,500.00	32,500,000.00	(31,972,500.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
SALES GENERAL - CONTD					
NOTE NO.40	Agency Code: 014700100100	Agency Name: Civil Service Commission	Actual 2021	Budget 2021	Variance
	Economic Code				
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	6,190,000.00	7,000,000.00	(810,000.00)
	TOTAL		6,190,000.00	7,000,000.00	(810,000.00)
NOTE NO.40	Agency Code: 051400100100	Agency Name: Women Affairs Comm. Dev. Social Welfare & Poverty Alleviation			Variance
	12020606	SALES OF BILL OF ENTRIES/ APPLICATION FORMS	3,007,250.00	5,500,000.00	(2,492,750.00)
	TOTAL		3,007,250.00	5,500,000.00	(2,492,750.00)
NOTE NO.40	Agency Code: 055100100100	Agency Name: Ministry Of Local Government And Chieftaincy Matters	Actual 2021	Budget 2021	Variance
	12020604	SALES OF STORES/SCRAPS /UNSERVICABLE ITEMS	515,200.00	25,000.00	490,200.00
	TOTAL		515,200.00	25,000.00	490,200.00
NOTE NO.40	Agency Code: 021511200100	Agency Name: Agricultural Credit Corporation Of Oyo State (Accoss)			Variance
	12020606	SALES OF BILL OF ENTRIES/APPLICATION FORMS	512,500.00	3,600,000.00	(3,087,500.00)
	TOTAL		512,500.00	3,600,000.00	(3,087,500.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
SALES GENERAL - CONTD					
NOTE NO.40 - contd	Agency Code: 011200300100	Agency Name: Oyo State House of Assembly	Actual 2021	Budget 2021	Variance
Economic Code					-
	12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	253,000.00	500,000.00	(247,000.00)
	TOTAL		253,000.00	500,000.00	(247,000.00)
NOTE NO.40 - contd	Agency Code: 014800100100	Agency Name: Oyo State Independent Electoral Commission (OYSIEC)	Actual 2021	Budget 2021	Variance
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	0.00	500,000,000.00	(500,000,000.00)
	TOTAL		0.00	500,000,000.00	(500,000,000.00)
NOTE NO.40 - contd	Agency Code: 023400200100	Agency Name: Office of the Surveyor - General	Actual 2021	Budget 2021	Variance
	12020623	SALES OF MAPS	312,000.00	500,000.00	(188,000.00)
	TOTAL		312,000.00	500,000.00	(188,000.00)

NOTE NO.40 - contd	Agency Code: 026000100100	Agency Name: Oyo State Housing Corporation	Actual 2021	Budget 2021	Variance
	12020614	SALES OF GOVERNMENT BUILDINGS	69,722,931.57	3,000,000,000.00	(2,930,277,068.43)
	12020614	SALES OF GOVERNMENT BUILDINGS(SUBVENTION)	914,846,193.74	0.00	914,846,193.74
	TOTAL		984,569,125.31	3,000,000,000.00	(2,015,430,874.69)
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD			
		SALES GENERAL - CONTD			
NOTE NO.40 - contd	Agency Code: 022000100100	Ministry of Finance	Actual 2021	Budget 2021	Variance
	Economic Code				
	12020601	SALES OF JOURNAL & PUBLICATIONS	132,000.00	325,000.00	(193,000.00)
	TOTAL		132,000.00	325,000.00	(193,000.00)
NOTE NO.40 - contd	Agency Code:	Agency Name:Fire Services Agency	Actual 2021	Budget 2021	Variance
	12020601	SALES OF JOURNAL & PUBLICATIONS	140,000.00	2,000,000.00	(1,860,000.00)
	TOTAL		140,000.00	2,000,000.00	(1,860,000.00)

	GRAND TOTAL		1,938,126,870.69	4,441,563,772.50	(2,503,436,901.81)
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		EARNINGS - GENERAL			
NOTE NO.41	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2021	Budget 2021	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120207	EARNINGS-GENERAL			
	12020718	EARNINGS FROM FARM SETTLEMENT	21,732,827.00	21,250,000.00	482,827.00
	12020725	EARNINGS FROM SUNDRY SERVICES			
	TOTAL		21,732,827.00	21,250,000.00	482,827.00
NOTE NO.41	Agency Code: 021510200100	Agency Name: Oyo State Agricultural Development Programme (Oysadep)	Actual 2021	Budget 2021	Variance
	12020726	EARNINGS FROM AGRICULTURAL SERVICES	0.00	1,001,500,000.00	(1,001,500,000.00)
	TOTAL		0.00	1,001,500,000.00	(1,001,500,000.00)
	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2021	Budget 2021	Variance
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,063,836,024.78	1,500,000,000.00	(436,163,975.22)
	TOTAL		1,063,836,024.78	1,500,000,000.00	(436,163,975.22)
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR			

ENDED 31ST DECEMBER, 2021 - CONTD					
EARNINGS - GENERAL CONTD					
NOTE NO.41 - contd	Agency Code: 23400100100	Agency Name: Ministry of Works and Transport	Actual 2021	Budget 2021	Variance
	Economic Code				
	12020701	EARNING FROM CONSULTANCY SERVICES	2,315,250.00	0.00	2,315,250.00
	TOTAL		2,315,250.00	0.00	2,315,250.00
	Agency Code: 051700100100	Agency Name: Ministry Of Education Science And Technology	Actual 2021	Budget 2021	Variance
	12020725	EARNINGS FROM SUNDRY SERVICES	3,314,265.40	25,000,000.00	(21,685,734.60)
	TOTAL		3,314,265.40	25,000,000.00	(21,685,734.60)
	Agency Code: 022200100100	Agency Name: Ministry Of Trade, Investment And Cooperatives	Actual 2021	Budget 2021	Variance
	12020729	EARNINGS FROM BUSINESS COMPLEX	158,872,235.00	177,700,000.00	(18,827,765.00)
	TOTAL		158,872,235.00	177,700,000.00	(18,827,765.00)
	Agency Code: 022200100100B	Agency Name: Bureau Of Investment Promotion And Public Private Partnerships	Actual 2021	Budget 2021	Variance
	Economic Code				
	12020719	EARNINGS FROM PARKS AND GARDENS	31,866,548.69	1,040,000,000.00	(1,008,133,451.31)

12020733	EARNINGS FROM PPP (SPECIALISED MARKETS) - AGODI PARKS AND GARDEN	0.00	10,000,000.00	(10,000,000.00)
TOTAL		31,866,548.69	1,050,000,000.00	(1,018,133,451.31)
	NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
	EARNINGS - GENERAL CONTD			
Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2021	Budget 2021	Variance
12020725	EARNINGS FROM SUNDRY SERVICES	75,281,500.00	920,950,000.00	(845,668,500.00)
TOTAL		75,281,500.00	920,950,000.00	(845,668,500.00)
Agency code: 012301300100	Agency Name:Oyo State Government Printing Press	Actual 2021	Budget 2021	Variance
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	40,000.00	115,700,000.00	(115,660,000.00)
12020725	EARNINGS FROM SUNDRY SERVICES	0.00	0.00	0.00
TOTAL		40,000.00	115,700,000.00	(115,660,000.00)
Agency Code: 012300100100	Agency Name: Ministry of Information, Culture and Tourism	Actual 2021	Budget 2021	Variance
12020702	EARNINGS FROM LABORATORY SERVICES	0.00	0.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	142,500.00	1,200,000.00	(1,057,500.00)
TOTAL		142,500.00	1,200,000.00	(1,057,500.00)
	NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR			

ENDED 31ST DECEMBER, 2018 - CONTD					
EARNINGS - GENERAL CONTD					
NOTE NO.42 - contd	Agency Code: 023100100100	Agency Name: Oyo State Rural Electrification Board (OYSREB)	Actual 2021	Budget 2021	Variance
	12020712	EARNINGS FROM ELECTRICITY GENERATION	1,165,160.00	80,000,000.00	(78,834,840.00)
	TOTAL		1,165,160.00	80,000,000.00	(78,834,840.00)
Agency Code: 023100100200	Agency Name: MINISTRY OF ENERGY AND MINERAL RESOURCES		Actual 2021	Budget 2021	Variance
	12020712	EARNINGS FROM ELECTRICITY GENERATION	13,559,600.00	100,000,000.00	(86,440,400.00)
	TOTAL		13,559,600.00	100,000,000.00	(86,440,400.00)
Agency Code: 051700300100	Agency Name: State Universal Basic Education Board (SUBEB)		Actual 2021	Budget 2021	Variance
	12020725	EARNINGS FROM SUNDRY SERVICES	815,000.00	0.00	815,000.00
	TOTAL		815,000.00	0.00	815,000.00
Agency Code:	Agency Name: Council for Arts and Culture		Actual 2021	Budget 2021	Variance
	12020705	EARNINGS FROM THE USE OF GOVT. HALLS	7,293,700.00	3,000,000.00	4,293,700.00
	12020709	EARNINGS FROM TOURISM / CULTURE / ARTS CENTRES	133,500.00	2,000,000.00	(1,866,500.00)
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	100,000.00	1,000,000.00	(900,000.00)

	TOTAL		7,527,200.00	6,000,000.00	1,527,200.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		EARNINGS - GENERAL CONTD			
	Agency Code: 055100100100	Agency Name: Ministry Of Local Government And Chieftaincy Matters	Actual 2021	Budget 2021	Variance
	12020711	EARNINGS FROM COMMERCIAL ACTIVITES			-
	12020725	EARNINGS FROM SUNDRY SERVICES	5,005.00	20,000.00	(14,995.00)
	12020731	20% TENEMENT RATE FROM LOCAL GOVERNMENT	3,000.00	0.00	3,000.00
	TOTAL		8,005.00	20,000.00	(11,995.00)
	Agency Code: 053905100100	Agency Name: Oyo State Sports Council	Actual 2021	Budget 2021	Variance
	12020724	EARNINGS FROM SPORTING/STADIA FACILITIES	3,928,000.00	30,000,000.00	(26,072,000.00)
	TOTAL		3,928,000.00	30,000,000.00	(26,072,000.00)
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		EARNINGS - GENERAL CONTD			
	Agency Code: 023400200100	Agency Name: Office of the Surveyor - General	Actual 2021	Budget 2021	Variance
	12020725	EARNINGS FROM SUNDRY SERVICES	2,002,000.00	1,500,000.00	502,000.00
	TOTAL		2,002,000.00	1,500,000.00	

					502,000.00
	Agency Code: 053500100100	Agency Name: Ministry of Environment and Water Resources	Actual 2021	Budget 2021	Variance
	12020702	Earning from Laboratory Services	8,051,000.00	500,000.00	7,551,000.00
	12020719	Earning from Parks and Gardens	61,735,000.00	41,500,000.00	20,235,000.00
	12020711	Earnings from Commercial Activities	6,704,902.80	5,000,000.00	1,704,902.80
	TOTAL		76,490,902.80	47,000,000.00	29,490,902.80
	Agency Code:051400100100	Agency Name:MINISTRY OF WOMEN AFFAIRS AND SOCIAL INCLUSION	Actual 2021	Budget 2021	Variance
	12020707	Earning from Medical Services		100,000.00	(100,000.00)
	12020725	Earning from Sundry Activities		0.00	0.00
	TOTAL			200,000.00	(200,000.00)
				300,000.00	(300,000.00)
	Agency Code:011200300100	Agency Name:OYO STATE HOUSE OF ASSEMBLY	Actual 2021	Budget 2021	Variance
	12020709	Earnings from tourism/culture/art centre	53,500.00	620,000.00	(566,500.00)
	12020711	Earnings from commercial activities	2,264,000.00	5,760,000.00	(3,496,000.00)
	12020722	Earnings from catering services	160,000.00	120,000.00	40,000.00

	TOTAL		2,477,500.00	6,500,000.00	(4,022,500.00)
	GRAND TOTAL		1,465,372,518.67	5,084,620,000.00	3,619,245,481.33
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		SALES/RENT ON GOVERNMENT BUILDINGS - GENERAL			
NOTE 44	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2021	Budget 2021	Variance
	12020806	RENT ON SHOPS	1,099,500.00	2,000,000.00	(900,500.00)
	TOTAL		1,099,500.00	2,000,000.00	(900,500.00)
	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2021	Budget 2021	Variance
	12020801	RENT ON GOVT. QUARTERS	1,174,000.00	21,000,000.00	(19,826,000.00)
	TOTAL		1,174,000.00	21,000,000.00	(19,826,000.00)
	Agency Code: 012300100100	Agency Name: Ministry of Information, Culture and Tourism	Actual 2021	Budget 2021	Variance
	12020803	RENT ON GOVT. BUILDINGS	51,000.00	800,000.00	(749,000.00)
	TOTAL		51,000.00	800,000.00	(749,000.00)
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR			

ENDED 31ST DECEMBER, 2021 - CONTD					
SALES/RENT ON GOVERNMENT BUILDINGS - GENERAL CONTD					
NOTE NO.44 -contd	Agency Code: 051400100100	Agency Name: Women Affairs Comm. Dev. Social Welfare & Poverty Alleviation	Actual 2021	Budget 2021	Variance
Economic Code					
	12020803	RENT ON GOVERNMENT BUILDINGS	941,000.00	6,150,000.00	(5,209,000.00)
	12020804	RENT ON CONFERENCE CENTERS			-
	TOTAL		941,000.00	6,150,000.00	(5,209,000.00)
	Agency Code: 051305100100	Agency Name: Agency for Youth Development	Actual 2021	Budget 2021	Variance
	12020803	RENT ON GOVERNMENT BUILDINGS	236,000.00	140,000.00	96,000.00
	TOTAL		236,000.00	140,000.00	96,000.00
	Agency Code: 022200100100	Agency Name: Ministry of Trade, Investment And Cooperatives	Actual 2021	Budget 2021	Variance
	12020803	RENT ON GOVERNMENT BUILDINGS	580,000.00	700,000.00	(120,000.00)
	12020806	RENT ON SHOPS	165,000.00	200,000.00	(35,000.00)
	TOTAL		745,000.00	900,000.00	(155,000.00)
	Agency Code: 023600400100	Agency Name: Council for Arts and Culture	Actual 2021	Budget 2021	Variance
	12020803	RENT OF GOVERNMENT BUILDING	160,000.00	500000.00	(340,000.00)

	TOTAL		160,000.00	500000.00	(340,000.00)
	Agency Code:012301300100	Agency Name:Government Printing Press	Actual 2021	Budget 2021	Variance
	12020803	RENT ON GOVERNMENT BUILDING	0.00	70000.00	(70,000.00)
	TOTAL		0.00	70000.00	(70,000.00)
	Agency :011101900100	Agency Name:SPECIAL DUTIES OFFICE	Actual 2021	Budget 2021	Variance
	12020905	LEASE RENTAL	20,000.00	1,650,000.00	(1,630,000.00)
	TOTAL		20,000.00	1,650,000.00	(1,630,000.00)
	Agency code:011200300100	Agency Name:HOUSE OF ASSEMBLY	Actual 2021	Budget 2021	Variance
	12020803	Rent on Government Buildings	2,756,000.00	3,000,000.00	(244,000.00)
	TOTAL		2,756,000.00	3,000,000.00	(244,000.00)
	GRAND TOTAL		7,182,500.00	36,210,000.00	29,027,500.00
	NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD				
	SALES / RENT ON LANDS AND OTHERS - GENERAL				
NOTE NO.45	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2021	Budget 2021	Variance

	Economic Code				
	1202	NON-TAX REVENUE			
	120209	RENT ON LAND & OTHERS-GENERAL			
	12020906	RENT ON GOVERNMENT PROPERTIES	14,758,871.75	9,000,000.00	5,758,871.75
	TOTAL		14,758,871.75	9,000,000.00	5,758,871.75
	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2021	Budget 2021	Variance
	12020901	RENT ON GOVT. LAND	62,395,887.63	100,000,000.00	(37,604,112.37)
	12020903	RENT & PREMIUM ON THE ALLOCATION OF LAND	239,728,867.58	1,900,300,000.00	(1,660,571,132.42)
	TOTAL		302,124,755.21	2,000,300,000.00	(1,698,175,244.79)
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		SALES / RENT ON LANDS AND OTHERS - GENERAL CONTD			
NOTE NO.45 - contd	Agency Code: 025200100100	Agency Name: Oyo State Rural Water Supply and Sanitation Agency (RUWASSA)	Actual 2021	Budget 2021	Variance
	12020904	RENT OF PLOTS & SITES SERVICES PROGRAMME	3,299,060.00	50,000,000.00	(46,700,940.00)
	TOTAL		3,299,060.00	50,000,000.00	(46,700,940.00)
	Agency Code: 022200100100	Agency Name: Ministry of Trade, Investment And Cooperatives	Actual 2021	Budget 2021	Variance
	12020906	RENT ON GOVERNMENT PROPERTIES	10,111,500.00	15,100,000.00	(4,988,500.00)

	TOTAL		10,111,500.00	15,100,000.00	(4,988,500.00)
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		SALES / RENT ON LANDS AND OTHERS - GENERAL CONTD			
NOTE NO.45 - contd	Agency Code: 023400200100	Agency Name: Office of the Surveyor - General	Actual 2021	Budget 2021	Variance
	12020905	LEASE RENTAL	3000.00	1,000,000.00	(997,000.00)
	TOTAL		3,000.00	1,000,000.00	(997,000.00)
	Agency Code: 051700100100	Agency Name: Ministry Of Education Science And Technology	Actual 2021	Budget 2021	Variance
	12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	13,071,500.00	5,000,000.00	8,071,500.00
	TOTAL		13,071,500.00	5,000,000.00	8,071,500.00
	GRAND TOTAL		343,368,686.96	2,080,400,000.00	1,737,031,313.04
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		REPAYMENTS - GENERAL			
NOTE NO.46	Agency Code: 022000700100	Agency Name: Office of the Accountant-General	Actual 2021	Budget 2021	Variance
	Economic Code				
	1202	NON-TAX REVENUE			

	120200	REPAYMENTS - GENERAL			
	12020006	REFUNDS	51,806,211.89	5,000,000.00	46,806,211.89
	TOTAL		51,806,211.89	5,000,000.00	46,806,211.89
	GRAND TOTAL		51,806,211.89	5,000,000.00	46,806,211.89
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD			
		INVESTMENT INCOME - GENERAL			
NOTE NO.47	Agency Code: 022200100100B	Agency Name: Bureau Of Investment Promotion And Public Private Partnerships	Actual 2021	Budget 2021	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120201	INVESTMENT - INCOME			
	12020102	DIVIDEND INCOME	0.00	10,000,000.00	(10,000,000.00)
	TOTAL		0.00	10,000,000.00	(10,000,000.00)
	Agency Code: 021511200100	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	Actual 2021	Budget 2021	Variance
	Economic Code				
	120201	INVESTMENT - INCOME			
	12020102	DIVIDEND INCOME			
	12020103	OTHER INVESTMENT INCOME	2,477,099.35	7,900,000.00	(5,422,900.65)
	TOTAL		2,477,099.35	7,900,000.00	(5,422,900.65)

	Agency Code: 022000700100	Agency Name: Office of the Accountant-General	Actual 2021	Budget 2021	Variance
	120201	INVESTMENT- INCOME			
	12020102	DIVIDEND INCOME	22,699,057.65	15,000,000.00	7,699,057.65
	TOTAL		22,699,057.65	15,000,000.00	7,699,057.65
	GRAND TOTAL		25,176,157.00	32,900,000.00	7,723,843.00
	120212	INTEREST EARNED			
	Agency Code: 022000700100	Agency Name: Office of the Accountant-General	Actual 2021	Budget 2021	Variance
	12020210	BANK INTEREST		3,000,000.00	(3,000,000.00)
	TOTAL		0.00	3,000,000.00	(3,000,000.00)
	TOTAL GLOBAL IGR		52,158,864,540.37	86,844,082,213.46	(34,685,215,673.09)

ANALYSIS OF THE YEAR 2021 REVENUE ACCORDING TO NCOA - ECONOMIC CODE

ECONOMIC CODE	DESCRIPTION			
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	10000000	REVENUE	Actual 2021	Budget 2021	
	11000000	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)			
	11010100	GOVERNMENT SHARE OF FAAC			
	11010101	STATUTORY ALLOCATION	39,715,914,338.36	55,000,000,000.00	
	11010200	GOVERNMENT SHARE OF VAT			
	11010201	SHARE OF VAT	39,688,395,260.44	25,000,000,000.00	
		SUB-TOTAL GOVERNMENT SHARES OF VAT	79,404,309,598.80	80,000,000,000.00	
	12000000	INDEPENDENT REVENUE			
	12010000	TAX REVENUE			
	12010101	PERSONAL TAXES	29,085,052,924.30	44,537,027,964.66	
	12010102	CATTLE TAX	92,250,000.00	200,000,000.00	
	12010104	CAPITAL GAINS TAX	145,835,982.90	200,000,000.00	
	12010105	WITHHOLDING TAXES	2,008,097,249.89	4,230,000,000.00	
	12010106	TAX AUDIT	564,537,682.74	2,059,000,000.00	
	12010107	DIRECT ASSESSMENTS	1,281,533,169.68	3,551,500,000.00	
	12010108	POOLS BETTING/CASINO/ LOTTO TAX	311,205,504.23	271,500,000.00	
		SUB-TOTAL PERSONAL TAXES	33,488,512,513.74	55,049,027,964.66	
	12020100	LICENCES - GENERAL			
	12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	343,500.00	250,000.00	
	12020129	POOL BETTING & CASINO LICENSES/GAMING	48,050,246.89	78,500,000.00	
	12020132	MOTOR VEHICLE LICENSES	260,599,720.00	1,010,000,000.00	
	12020133	DRIVERS' LICENSES	363,600.00	200,000,000.00	
	12020134	PATENT MEDICINE & DRUG STORES LICENSES	0	2,000,000.00	
	12020135	PRIVATE SCHOOLS LICENSES	226,885,450.00	200,000,000.00	
	12020137	REGISTRATION OF HOTELS/RESTAURANTS/FAST FOOD OUTLETS/ NIGHT CLUBS/DANCE BARS/SPORT CLUBS	15,627,250.00	20,000,000.00	
	12020138	HACKNEY PERMIT	42,847,505.00	100,000,000.00	

	12020139	PRODUCE STORE AND STORE KEEPER LICENCE	2,830,000.00	4,366,227.50
	12020140	FEED MILLERS AND VENDORS' LICENCE	247,600.00	1,000,000.00
	12020144	HEAVY VEHINCLE PERMIT	3,043,500.00	3,000,000.00
	12020148	REGISTRATION OF BUSINESS PREMISES	121,878,692.87	125,000,000.00
	12020150	REGISTRATION OF PRIVATE FISH FARMS/COLD ROOMS	1,390,000.00	23,450,000.00
	12020151	REGISTRATION OF RIGHT WAYS	336,957,343.00	3,000,000.00
	12020152	REGISRATION OF PRIVATE DRIVING SCHOOL	6,330,020.00	28,200,000.00
	12020154	VEHICLE REGISTRATION	389,420,061.63	1,000,000,000.00
	12020155	LEARNERS' PERMIT	21,287,000.00	50,000,000.00
	12020156	REGISTRATION OF CO-OPERATIVE SOCIETIES/UNIONS	8,385,000.00	4,000,000.00
	12020157	OTHER REGISTRATIONS	589,144,272.21	1,244,100,000.00
		SUB- TOTAL LICENCES	2,075,630,761.60	4,096,866,227.50
	12020400	FEES GENERAL		
	12020401	COURT FEES	6,853,658.60	5,500,000.00
	12020404	TRADE UNION FEES	373,000.00	25,000,000.00
	12020410	ELECTRICAL INSPECTORATE FEES	7,500.00	0
	12020413	PRODUCTION FEES	3,000.00	0
	12020415	TRADE TESTING FEES	13,000.00	0
	12020417	CONTRACTOR REGISTRATION FEES	51,000.00	6,005,000.00
	12020418	MARRIAGE/ DIVORCE FEES	11,142,500.00	57,877,500.00
	12020420	ACCREDITATION FEES	498,994,055.65	948,125,000.00
	12020425	COURT SUMMONS FEES	4,920,290.00	10,000,000.00
	12020426	TENDER FEES	9,816,532.00	20,500,000.00
	12020427	FIRE SAFETY CERTIFICATE FEES	39,354,620.00	21,000,000.00
	12020430	ENVIRONMENTAL IMPACT ASSESSMENT FEES	5,894,500.00	7,000,000.00
	12020436	DEEDS REGISTRATION FEES	58,892,806.00	20,000,000.00
	12020437	SURVEY/ PLANNING/ BUILDING FEES	76,977,186.32	280,500,000.00

	12020438	AGENCY FEES	0	258,000,000.00
	12020440	LABORATORY FEES	124,282,950.14	356,000,000.00
	12020441	ASSOCIATION FEES	0	3,000,000.00
	12020444	CHANGE OF OWNERSHIP FEES	2,161,850.00	0
	12020445	AGRICULTURAL/VETINARY SERVICES FEES	2,124,390.00	62,000,000.00
	12020447	DEVELOPMENT LEVIES	31,287,397.03	104,000,000.00
	12020448	BUSINESS/TRADE OPERATING FEES	538,100.00	1,500,000.00
	12020449	INSPECTION FEES	269,023,544.01	670,600,000.00
	12020450	TIMBER & FOREST FEES	40,964,410.00	45,000,000.00
	12020451	SCHOOL/ TUITION/ EXAMINATION FEES	9,503,061,459.53	7,973,608,998.80
	12020452	PARKING FEES	0	45,000,000.00
	12020453	ADMINISTRATION FEES/CHARGES	120,189,331.66	223,102,750.00
	12020454	TRANSCRIPTS	460,500.00	1,000,000.00
	12020457	ACCEPTANCE FEES	3,000.00	5,500,000.00
	12020458	CONSENT FOR TRANSACTIONS ON LAND	431,071,650.88	370,125,000.00
	12020459	CHARTING FEES	0	3,000,000.00
	12020460	REGISTRATION OF DOCUMENT	30,443,012.00	40,200,000.00
	12020461	CERTIFICATE OF OCCUPANCY	28,722,943.20	50,000,000.00
	12020462	PRODUCE GRADING FEES	4,286,025.00	16,500,000.00
	12020463	STUMPAGE/GAMES/FOREST OFFENCES	10,134,600.00	10,000,000.00
	12020464	HAULAGE FEES	39,419,460.00	250,000,000.00
	12020465	GATE TAKINGS	0	6,300,000.00
	12020466	CHARGES ON CONTRACT AGREEMENTS/FILLING FEES	74,021,937.05	500,000,000.00
	12020468	AUDIT FEES	285,304,291.79	501,000,000.00
	12020471	OTHER CONTRACT FEES	0	1,000,000.00
	12020472	CERTIFIED TRUE COPIES OF LANDED INSTRUMENTS	8,993,646.00	10,000,000.00
	12020474	STAMPS DUTY	142,332,048.88	450,000,000.00

	12020475	PARKS DEVELOPMENT LEVY	0	50,000,000.00
	12020477	ENVIRONMENTAL DEVELOPMENT CHARGE/LEVY	147,987,809.32	175,000,000.00
	12020478	RENEWAL FEES	69,912,367.65	47,900,000.00
	12020480	IMPOUNDED TOWED VEHICLE FEES	58,626,590.00	100,000,000.00
	12020481	SITE INVESTIGATION AND MATERIAL TESTING FEES	2,728,508.00	10,000,000.00
	12020483	SEARCH FEES FOR PROPERTYU TITLE	3,100,300.00	5,000,000.00
	12020484	CUSTOMARY COURT PROBATE FEES	291,812,670.99	408,500,000.00
	12020485	JUSTICE OF PEACE	604,000.00	2,500,000.00
	12020486	CHIEFTAINCY PETITION/PREPARATION OF INSTURMENT OF OFFICE	280,000.00	1,450,000.00
	12020487	SCRAP METAL HAULAGE	17,358,000.00	15,200,000.00
	12020488	VEHICLE EMISSION CHARGES	32,911,770.00	425,000,000.00
	12020490	CLEARANCE FEE ON OTHER DEVELOPMENTS	6,385.00	5,000,000.00
	12020491	CHANGE OF USE FEE	19,929,482.00	10,000,000.00
	12020492	REVALIDATION OF OLD PERMIT ANDCHANGE OF TITLE	123,778,624.23	100,000,000.00
	12020493	REFUSE DUMPS USAGE CHARGES	30,585.00	100,000,000.00
	12020494	ENVIRONMENTAL MANAGEMENT CHARGES	20,500.00	200,000,000.00
	12020495	LODGEMENT OF RECORD COPIES BY PRIVATE REGISTERED SURVEYORS	24,581,500.00	15,000,000.00
		SUB-TOTAL FEES GENERAL	12,655,789,287.93	15,028,494,248.80
	12020500	FINES - GENERAL		
	12020501	COURT FINES	8,993,610.00	25,000,000.00
	12020502	TRAFFIC CHARGES	80,800,795.00	350,000,000.00
	12020504	OTHER FINES	11,516,126.89	355,000,000.00
	12020505	FINES FOR CONTRAVENTION OF ENVIRONMENTAL LAWS	6,588,500.00	256,000,000.00
		SUB-TOTAL FINES-GENERAL	107,899,031.89	986,000,000.00

12020600	SALES - GENERAL		
12020601	SALES OF JOURNAL & PUBLICATIONS	382,000.00	3,525,000.00
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	778,200.00	555,000.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	715,482,807.62	614,550,000.00
12020608	SALES OF IMPROVED SEEDS	0	10,000,000.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	573,287.26	115,333,772.50
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	1,116,500.00	5,000,000.00
12020614	SALES OF GOVT. BUILDINGS	984,569,125.31	3,000,000,000.00
12020616	SALES OF HIDES & SKINS AND OTHER PRODUCTS	3,634,850.00	4,000,000.00
12020618	SALES OF FISHERY PRODUCTS	0	300,000.00
12020620	SALES OF FERTILIZERS	308,958.00	57,800,000.00
12020623	SALES OF MAPS	312,000.00	500,000.00
12020624	SALES OF NEW PLATE NUMBERS	220,154,122.64	600,000,000.00
12020628	SALES OF TRACTORS AND IMPLEMENTS	10,815,019.86	30,000,000.00
	SUB-TOTAL SALES-GENERAL	1,938,126,870.69	4,441,563,772.50
12020700	EARNINGS -GENERAL		
12020701	EARNINGS FROM CONSULTANCY SERVICES	2,315,250.00	0
12020702	EARNINGS FROM LABORATORY SERVICES	8,051,000.00	500,000.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	7,293,700.00	3,000,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	0	100,000.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	187,000.00	2,620,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,073,087,427.58	1,628,860,000.00
12020712	EARNINGS FROM ELECTRICITY GENERATION	14,724,760.00	180,000,000.00
12020718	EARNINGS FROM FARM SETTLEMENTS	21,730,827.00	21,250,000.00
12020719	EARNINGS FROM PARKS AND GARDENS	93,601,548.69	1,081,500,000.00
12020722	EARNINGS FROM CATERING SERVICES	160,000.00	120,000.00
12020724	EARNINGS FROM SPORTING/STADIA FACILITIES	3,928,000.00	30,000,000.00
12020725	EARNINGS FROM SUNDRY SERVICES	81,417,770.40	947,470,000.00

	12020726	EARNINGS FROM AGRICULTURAL SERVICES	0	1,001,500,000.00
	12020729	EARNINGS FROM BUSINESS COMPLEX	158,872,235.00	177,700,000.00
	12020731	20% TENEMENT RATE FROM LOCAL GOVERNMENT	3,000.00	0
	12020733	EARNINGS FROM PPP (SPECIALIZED MARKETS)	0	10,000,000.00
		SUB-TOTAL EARNINGS-GENERAL	1,465,372,518.67	5,084,620,000.00
	12020800	RENT ON GOVERNMENT BUILDINGS - GENERAL		
	12020801	RENT ON GOVT. QUARTERS	1,174,000.00	21,000,000.00
	12020803	RENT ON GOVT BUILDINGS	4,724,000.00	11,360,000.00
	12020805	LEASE RENTAL	20,000.00	1,650,000.00
	12020806	RENT ON SHOPS	1,264,500.00	2,200,000.00
		SUB-TOTAL RENT ON GOVERNMENT BUILDINGS-GENERAL	7,182,500.00	36,210,000.00
	12020900	RENT ON LAND & OTHERS - GENERAL		
	12020901	RENT ON GOVT. LAND	62,395,887.63	100,000,000.00
	12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	239,728,867.58	1,900,300,000.00
	12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	16,370,560.00	55,000,000.00
	12020905	LEASE RENTAL	3,000.00	1,000,000.00
	12020906	RENT ON GOVT. PROPERTIES	24,870,371.75	24,100,000.00
		SUB-TOTAL RENT ON LAND & OTHERS-GENERAL	343,368,686.96	2,080,400,000.00
	12020000	REPAYMENTS - GENERAL		
	12020006	REFUNDS	51,806,211.89	5,000,000.00
		SUB-TOTAL REPAYMENTS-GENERAL	51,806,211.89	5,000,000.00
	12020100	INVESTMENT INCOME		
	12020102	DIVIDEND RECEIVED	22,699,057.65	25,000,000.00
	12020103	OTHER INVESTMENT INCOME	2,477,099.35	7,900,000.00
		SUB-TOTAL INVESTMENT INCOME	25,176,157.00	32,900,000.00
	12020210	BANK INTEREST	0	3,000,000.00
		SUB-TOTAL INTEREST EARNED	0	3,000,000.00

	GRAND TOTAL	52,158,864,540.37	86,844,082,213.46
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**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
	23020103	70111	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	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	Refreschment & 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

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
	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: 011100100103	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: 011100100103	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: 011103300100	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 TRAINING	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	CONTINGENCIES: 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		Other General

					100,000.00	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	
	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 EQUIPEMENTS	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		PERSSONNEL 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 :TRAININIG	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		Function Coal and

					1,000,000.00	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
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010149	70431	PURCHASE OF GEOLOGICAL EQUIPMENT	0.00	32,000,000.00	Function Coal and Solid Mineral Fuel
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70431	SPECIAL PROJECTS AND ASSIGNMENTS	49,011,774.82	82,000,000.00	Function Coal and Solid Mineral Fuel
	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 MACHINES	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:	Function Code	Agency Name: Oyo State Gaming Board	Actual 2021	Budget 2021	Function
	011100300100					
	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		CONTIGENCIES-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
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	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 /			General Personnel

			CAPITAL ASSET	1,852,550.56	2,000,000.00	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
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	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
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	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

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/PERIPHERALS	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 TRAINING	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			Executive Organ and

			INFRASTRUCTURES	550,000.00	15,000,000.00	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			Executive Organ and

				176,000.00	500,000.00	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 FUNITURE	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 I T 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
	Economic Code					
	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- RECEPTION 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, INTER- MINISTERIAL BRIEFING & STATE PROGRAMS ON CULTURE & TOURISM	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	70111	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 Vechicle/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	Clearning / Furmigation 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	
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**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		MISCELLANEOUS 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	1,927,049.25	3,950,000.00	Other General

			CONSUMABLES			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	PURCHASEOF 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 Adebo 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 SERVIVCE
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70131	OFFICE STATIONERIES/ COMPUTER	746,645.50	1,300,000.00	GENERAL

			CONSUMABLES			PERSONEL SERVIVCE
	22020303	70131	NEWSPAPERS	84,000.00	100,000.00	GENERAL PERSONEL SERVIVCE
	220204	70131	MAINTENANCE SERVICES- GENERAL			
	22020402	70131	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	GENERAL PERSONEL SERVIVCE
	22020404	70131	MAINTENANCE OF OFFICE/IT EQUIPMENT	100,000.00	100,000.00	GENERAL PERSONEL SERVIVCE
	22020405	70131	MAINTANANCE OF PLANT/GENERATORS	0.00	250,000.00	GENERAL PERSONEL SERVIVCE
	22020406	70131	OTHER MAINTENANCE SERVICES	524,706.00	750,000.00	GENERAL PERSONEL SERVIVCE
	220205		TRAINING -GENERAL			
	22020501	70131	LOCAL TRAINING	3,102,500.00	5,000,000.00	GENERAL PERSONEL SERVIVCE
	22020601	70131	SECURITY SERVICES	100,000.00	100,000.00	GENERAL PERSONEL SERVIVCE
	22020603	70131	CLEANING/FUNMIGATION	89,225.00	100,000.00	GENERAL PERSONEL SERVIVCE
	220207		CONSULTING & PROFESSIONAL SERVICES- GENERAL			
	22020709	70131	CONSULTANCY SERVICES/FEES	0.00	500,000.00	GENERAL PERSONEL SERVIVCE

	22020711	70131	PROFESSIONAL FEE	0.00	100,000.00	GENERAL PERSONEL SERVIVCE
	220208		FUEL & LUBRICANTS- GENERAL			
	22020803	70131	PLANT/ GENERATOR FUEL COST	50,000.00	100,000.00	GENERAL PERSONEL SERVIVCE
	220210		MISCELLANEOUS EXPENSES- GENERAL			
	22021008	70131	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	100,000.00	GENERAL PERSONEL SERVIVCE
	22021029	70131	OTHER EXPENSES	899,032.00	1,200,000.00	GENERAL PERSONEL SERVIVCE
			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 Adebo 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 SERVIVCE

	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			Executive Organ and Legislative Organs
	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	Function Code	Agency Name:Oyo State Investment and Public Private Partnerships Agency	Actual 2021	Budget 2021	Function
	Economic Code					
	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	70111	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	70111	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: 011111100100	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: 011111100100	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			R&D Fuel and Energy
	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	REFRSHMENT & 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**

	Agency Code: 023100100200	Function Code	Agency Name: Ministry of Energy and Mineral Resources	Actual 2021	Budget 2021	Function
NOTE NO.64Cii	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70483	PURCHASE OF 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 (ELECTRICITY)	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:			Road Transport

			OTHERS	8,772,743.03	15,000,000.00	
	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
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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/REAPIRS 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	
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**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
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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			Agriculture

				670,000.00	850,000.00	
	220206		OTHER SERVICES-GENERAL			
	22020601	70421	SECURITY SERVICE	0.00	150,000.00	Agriculture
	22020701		FINANCIAL CONSULTING			Agriculture
	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
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	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		MISGELLANEOUS 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	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
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	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			Financial and Fiscal

				390,200.00	500,000.00	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
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	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 STATIONNERIES/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	1,417,700.00		FINANCIAL AND

			EQUIPMENT		2,250,000.00	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/FEEES (CONNECTION OF TAX STATIONS WITH CENTRAL DATA CENTRE)	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**

	Agency Code: 022000800100	Function Code	Agency Name: Oyo State Internal Revenue	Actual 2021	Budget 2021	Function
NOTE NO.71B	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:			Cultural Services

			OTHERS	2,673,091.94	3,500,000.00	
	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	
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**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	70411	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	3,500,000.00		General Economic and

			BODIES		11,000,000.00	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 ENLIGHTMENT 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 Transportation	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 ASSESTS					
23050102	70411	COMPUTER SOFTWARE ACQUISITION		0.00	1,500,000.00	General Economic and Commercial	
			282				

						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/			General Economic

			TRANSPORT EQUIPMENT	373,394.80	750,000.00	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			General Economic

		BODIES	934,000.00	1,000,000.00	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**

	Agency Code: 0023400400100	Function Code	Agency Name: Oyo State Road Maintenance Agency	Actual 2021	Budget 2021	Function
NOTE NO.74Cii	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			General Economic and Commercial Affairs
	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	0.00	1,000,000.00	Housing Development

			INFRASTRUCTURES			
	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:	51,804,127.50	54,647,777.59	

0234000200100

**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 &			Overall Planning

			TRAINING	190,000.00	1,500,000.00	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		MISCELLANEOUS 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
				0.00	2,000,000.00	Overall Planning and Statistical Services
	23010121	70132	Renovation of Office Building			
				0.00	500,000.00	Overall Planning and Statistical Services
	23010144	70132	Purchase of Electronics /Electrical Equipments			
	230501	70132	ACQUISITION OF NON TANGIBLE ASSETS			
						Overall Planning and Statistical Services
	23050109	70132	Special Project and Assignment	0.00	60,000,000.00	
	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
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	Cultural Services
	23030121	70821	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	189,963.00	14,000,000.00	Cultural Services
	230401		PRESERVATION OF THE ENVIRONMENT - GENERAL			
	23040106	70821	BEAUTIFICATION AND LANDSCAPPING	0.00	5,000,000.00	Cultural Services
	23050113	70821	LAND PREPARATION AND FENCING	0.00	3,000,000.00	Cultural Services
	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					
							Financial and Fiscal
23010104	70112	PURCHASE OF MOTOR-CYCLES	0.00	350,000.00			Affairs
							Financial and Fiscal
23010105	70112	PURCHASE OF MOTOR VEHICLES	0.00	25,000,000.00			Affairs
							Financial and Fiscal
23010112	70112	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	2,500,000.00			Affairs
							Financial and Fiscal
23010146	70112	PURCHASE OF OTHER EQUIPMENTS	31,046,000.00	50,000,000.00			Affairs
							Financial and Fiscal
230201		CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL					
							Financial and Fiscal
23020118	70112	CONSTRUCTION /PROVISION OF INFRASTRUCTURES	879,297,121.43	3,000,000,000.00			Affairs
							Financial and Fiscal
NOTE VII							
23020118*	70112	CONSTRUCTION /PROVISION OF INFRASTRUCTURES	517,113,501.95	4,771,000,000.00			Affairs
							Financial and Fiscal
230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL					
							Financial and Fiscal
23030121	70112	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	20,000,000.00			Affairs
							Financial and Fiscal
230501		ACQUISITION OF NON-TANGIBLE ASSETS					
							Financial and Fiscal
23050112	70112	COUNTERPART FUNDING	399,999,999.96	1,500,000,000.00			Affairs
							Financial and Fiscal
23050109	70112	SPECIAL PROJECT & ASSIGNMENT	0.00	531,533,947.41			Affairs
							Financial and Fiscal
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

NOTE NO.80	Agency Code: 032600100100	Function Code	Agency Name: Ministry of Justice	Actual 2021	Budget 2021	Function
	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	70331		MATERIALS & SUPPLIES - GENRAL			
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**

	Agency Code : 031800100100	Function Code	Agency Name: Customary Court of Appeal	Actual 2021	Budget 2021	Function
NOTE NO.81Ci	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		REHABIBILITATION/REPAIRS OF FIXED ASSETS - GENERAL			
	23030121	70331	REHABIBILITATION/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

	Agency Code: 051700100100	Function Code	Agency Name: Ministry of Education, Science and Technology	Actual 2021	Budget 2021	Function
NOTE NO.83B	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 SCHOOL)	0.00	100,000,000.00	Subsidiary Services to Education
	23020107B	70961	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS(INCLUDING TECH-U)	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 EQUIPMENTS	-	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

	Agency Code: 051700100200	Function Code	Agency Name: Agency for Adult And Non- Formal Education	Actual 2021	Budget 2021	Function
NOTE NO.83Cii	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

	Agency Code: 051705600100	Function Code	Agency Name: Oyo State Scholarship Board	Actual 2021	Budget 2021	Function
NOTE NO.83Di	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	0.00	500,000.00	Subsidiary Services to Education
	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
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	Subsidiary Services to Education
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL			
	23030121	70961	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	2,000,000.00	Subsidiary Services to Education
	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

Agency Code: 051705400200	Function Code	Agency Name: Post Primary Schools Teaching Service Commission	Actual 2021	Budget 2021	Function
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NOTE NO.84	Economic Code					
	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 BONUS)	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	328,750.00	2,500,000.00	Subsidiary Service to

			ALLOWANCE			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
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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**

	Agency Code: 051700800100	Function Code	Agency Name: Oyo State Library Board	Actual 2021	Budget 2021	Function
NOTE NO.85B	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**

	Agency Code: 051700300100	Function Code	Agency Name: State Universal Basic Education Board	Actual 2021	Budget 2021	Function
NOTE NO.86	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		Primary Education

					1,000,000.00	
	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

	Agency Code: 051705500100	Function Code	Agency Name: Board For Technical And Vocational Education (BOTAVED)	Actual 2021	Budget 2021	Function
NOTE NO.87	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			Subsidiary Service to

				220,000.00	300,000.00	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

Agency Code: 051705500100	Function Code	Agency Name: Board For Technical And Vocational Education (BOTAVED)	Actual 2021	Budget 2021	Function
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NOTE NO.87B	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	760,000.00	760,000.00	General Hospital Services
	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		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	
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**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
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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**

NOTE NO.91B	Economic Code	Function Code	Agency Name: Oyo State College of Nursing and Midwifery	Actual 2021	Budget 2021	Function
	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	

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

	Agency Code 052110600100	Function Code	Agency Name: Oyo State College of Health Science and Technology	Actual 2021	Budget 2021	Function
NOTE NO.92	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:TRAINNING	-	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	-		General Hospital

					350,000.00	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
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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 GENERAL EXPENSES			
	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,FESTICAL,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

	Agency Code: 053500100100	Function Code	Agency Name: Ministry of Environment And Natural Resources	Actual 2021	Budget 2021	Function
NOTE NO.95B	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 (ICT SOFTWARE)	0.00	2,000,000.00	General Personnel Services
	23010149	70131	PURCHASE AND INSTALLATION HYDRO-METEROLOGICAL OF GEOLOGICAL/GEOPHYSICAL EQUIPMENT	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, RESERVOIRS ETC)	0.00	300,000.00	General Personnel Services
	23030105	70131	REHABILITATION OF EXISTING ENVIRONMENT HOUSE/ REPAIRS - HOSPITAL / HEALTH CENTRES	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 AND ENVIRONMENT SUMMIT CLIMATE CHANGE ADATATION PROGRAMME TREE PLANTATION etc)	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 SERVISSES-GENERAL			
	22020401	70511	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS	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	
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**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 MATERIALS	363,837.50	1,000,000.00	Water Supply
	23010146	70631	PURCHASE OF OTHER EQUIPMENT (ONE RIG WITH COMPRESSORS	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 REQUEST BY GOVT)	0.00	50,000,000.00	Water Supply
	23020118	70631	CONSTRUCTION/PROVISION OF INFRASTRUCTURE (VIP-TOILET IN PUBLIC PLACES)	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	
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**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
EXPENDDITURE**

	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 &ASSGINMENTS	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				
			MAINTENANCE OF MOTOR		General Personnel	
22020401	70131		VEHICLE/TRANSPORT EQUIPMENT	979,185.88	1,000,000.00	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						

	Agency Code: 051305100100	Function Code	Agency Name: Agency for Youth Development	Actual 2021	Budget 2021	Function
NOTE NO.98B	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSESTS- 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**

	Agency Code: 053905100100	Function Code	Agency Name: Oyo State Sports Council	Actual 2021	Budget 2021	Function
NOTE NO.99	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
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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 MOWER e.t.c.	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	0.00	200,000.00	Recreational and Sporting Services

TOTAL **PROGRAMME** **200,725.00** **30,000,000.00**

ANALYSIS OF THE YEAR 2021 EXPENDITURE ACCORDING TO NCOA ECONOMIC CODE

	RECURRENT EXPENDITURES		
2100000	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
2202000	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	94,683,919.11	148,677,500.00

	CONSUMABLES		
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	PERSSONEL	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 BODIES	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	BUDGET 2019	MINISTRY, DEPARTMENT AND AGENCIES	ACTUAL 2019	BUDGET 2019	ACTUAL 2019	BUDGET 2019	ACTUAL 2019	BUDGET 2019
1	5673190037	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	273990196.1	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	130206889.7	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	46589920.17	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
	6123977043	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
	19545954356	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						
		PERSONNEL		OVERHEAD		TOTAL RECURRENT		
S/N	Function Code	MINISTRY, DEPARTMENT AND AGENCIES	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
	19545954356	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