



OFFICE OF THE ACCOUNTANT-GENERAL

PRIVATE MAIL BAG NO.5039, IBADAN.

•OYO STATE OF NIGERIA•

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Your Ref. No.....

*All letters should be addressed to the
Accountant-General quoting*

REPORT OF THE ACCOUNTANT- GENERAL ON THE GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS) FOR THE YEAR ENDED 31ST DECEMBER, 2023

INTRODUCTION:

I am honored to present the Report on the Accounts of the Oyo State Government, Nigeria, for the Year Ended 31st December, 2023 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 Federal Account Allocation Committee (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.

2. 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 2023 is as follows:

IPSAS Cash Basis of Accounting

The Financial Statements have been prepared using 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; and
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 of 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.

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; and
- Completeness.

D. Accounting Period

The Accounting Year (2023) 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,

Department and 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 Aids 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 & Aids 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, 2022. 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.

3. THE BUDGET – Titled “Budget of Sustainable Development”

The 2023 Fiscal Year had approved **Revenue Budget** of Three Hundred and Fifty-Two Billion, Two Hundred and Eighty-Two Million, Five Hundred Thousand Naira Only (**#352,282,500,000.00**). Detailed analysis can be found in (i) and (ii) below:

(i) BUDGETED RECURRENT RECEIPTS

The sum of Two Hundred and Twenty-Two Billion, One Hundred and Fifty-Four Million, Five Hundred and Eighty-Four Thousand, Eight Hundred and Eighty-One Naira, Eighty Kobo Only (**#222,154,584,881.80**) was **Recurrent Receipt**. The following are the components of the Recurrent Receipts listed below;

(i)	Internally Generated Revenue	#83,154,584,881.80
(ii)	Federal Statutory Allocation	#54,000,000,000.00
(iii)	Value Added Tax	#75,000,000,000.00
(iv)	Others	#10,000,000,000.00
	Sub-Total	<u>#222,154,584,881.80</u>

(ii) BUDGETED CAPITAL RECEIPTS

The sum of One Hundred and Thirty Billion, One Hundred and Twenty-Seven Million, Nine Hundred and Fifteen Thousand, One Hundred and Eighteen Naira,

Twenty Kobo Only **#130,127,915,118.20**) was **Capital Receipts** for the Year 2023, the details of which are as listed below:

(i)	Loans	#89,865,128848.49
(ii)	Capital Receipt	#39,762,786,269.71
(iii)	Aid & Grants	<u>#500,000,000.00</u>
	Sub-Total	<u>#130,127,915,118.20</u>
	TOTAL	<u>#352,282,500,000.00</u>

(iii) BUDGETED RECURRENT EXPENDITURE

In year 2023, **Budgeted Recurrent Expenditure** was One Hundred and Seventy Billion, One Hundred and Sixty-Seven Million, One Hundred and Thirty-Three Thousand, Thirty-Four Naira, Thirty-Eight Kobo Only (**#170,167,133,034.38**), below is the breakdown of this figure:

(i)	Personnel Costs	#74,661,487,949.61
(ii)	Overhead Costs	#36,099,645,084.77
(iii)	CRFC	<u>#59,406,000,000.00</u>
		<u>#170,167,133,034.38</u>

(iv) BUDGETED CAPITAL EXPENDITURE

Budgeted Capital Expenditure was One Hundred and Eighty-Two Billion, One Hundred and Fifteen Million, Three Hundred and Sixty-Six Thousand, Nine Hundred and Sixty-Five Naira, Sixty-Two Kobo Only (**#182,115,366,965.62**)

BUDGETED CAPITAL EXPENDITURE	<u>#182,115,366,965.62</u>
TOTAL	<u>#352,282,500,000.00</u>

4. YEAR 2023 BUDGET PERFORMANCE

(i) RECURRENT RECEIPTS

Two Hundred and Twenty-Two Billion, One Hundred and Fifty-Four Million, Five Hundred Eighty-Four Thousand, Eight Hundred and Eighty-One Naira, Eighty Kobo Only (**#222,154,584,881.80**) was **budgeted** compared with **Actual Receipt** of Three Hundred Billion, Four Hundred and Seventy-Four Million, Eight Hundred and Thirty-Seven Thousand, Six Hundred and Eight Naira, Eleven Kobo Only (**#300,474,837,608.11**), this translated to budget performance of **135.25%**.

(ii) CAPITAL RECEIPTS

The sum **Budgeted as Capital Receipts** was One Hundred and Thirty Billion, One Hundred and Twenty-Seven Million, Nine Hundred and Fifteen Thousand, One

Hundred and Eighteen Naira, Twenty Kobo Only **#130,127,915,118.20**) while **Actual Capital Receipt** for Year 2023 was Ninety-Six Billion, Four Hundred and Seventy-Four Million, Sixteen Thousand Naira, Eleven Kobo Only (**#96,474,016,000.11**). This represented just **74.14%** Budget Performance for the Year 2023.

(iii) RECURRENT EXPENDITURE

The amount **Budgeted as Recurrent Expenditure** was One Hundred and Seventy Billion, One Hundred and Sixty-Seven Million, One Hundred and Thirty-Three Thousand, Thirty-Four Naira, Thirty-Eight Kobo Only (**#170,167,133,034.38**) and when compared with **Actual Expenditure** of One Hundred and Forty-Two Billion, Four Hundred and Forty-Two Million, Four Hundred and Eighty-Six Thousand, Eight Hundred and Fifty-Six Naira, Twenty-Eight Kobo Only (**#142,442,486,856.28**), **this indicates that 83.71%** Budget performance was achieved.

(iv) CAPITAL EXPENDITURE

The approved Budgeted **Capital Expenditure** was One Hundred and Eighty-Two Billion, One Hundred and Fifteen Million, Three Hundred and Sixty-Six Thousand, Nine Hundred and Sixty-Five Naira, Sixty-Two Kobo Only (**#182,115,366,965.62**) **Actual Capital** expended was Ninety-Two Billion, Nine Hundred and Forty-One Million, Two Hundred and Sixteen Thousand, Six Hundred and Sixty Naira, Forty-Seven Kobo Only (**#92,941,216,660.47**), this represented **51.03%** Budget Performance.

5. APPRECIATION

I am greatly thankful to God Almighty for the gift of life and His unwavering mercy towards achieving this Report, Glory be to His Holy name.

My Profound gratitude goes to His Excellency, Engr. Seyi Makinde, the Executive Governor, Oyo State for his unflinching support for the Office of the Accountant-General for providing enabling environment for us to succeed and the opportunity given me to serve the State.

I wish to also appreciate the staff of the Office of the Accountant-General, Oyo State particularly the staff of the Final Accounts Department - the Preparers of Financial Statements and members of Financial Statements Reviewed Committee 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.

6. CONCLUSION

The financial analysis contained in this report shows clearly Government's continued efforts in the development of Infrastructure as a sure path to accelerated development and creation of an enabling environment for the Local and Foreign Investors in agribusiness, tourism, and other sectors. Therefore, this Financial Statements reflects the TRUE Financial Position of Oyo State Government as at 31st December, 2023. The budget was tagged "**a Budget of Sustainable Development**".

acgokf 09/05/2024

**Kikelomo A. Adegoke FCA,
Accountant-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 Standards	International Public Sector Accounting
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
SFTAS	State Fiscal Transparency, Accountability and Sustainability

IBADAN

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OFFICE OF THE ACCOUNTANT-GENERAL

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RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements and the Notes thereon have been prepared by the Accountant-General, Oyo State in accordance with the provisions of the Finance (Control and Management) Act Cap 144 LFN. The Financial Statements comply with the generally accepted accounting practice.

In order to fulfill Accounting and Reporting responsibilities, the Accountant-General is responsible for establishing and maintaining an adequate system of Internal Controls designed to provide reasonable assurance that the transactions recorded were within statutory authority and properly captured the use of all public financial resources of the Oyo State Government. Responsibility for the integrity and objectives of the Financial Statement reflect the Financial position of Government as at 31st December, 2023 and its operations for the year ended on that date.

The Financial Statements are prepared in accordance with International Public Sector Accounting Standard (IPSAS) cash basis.

The Accountant-General accepts the responsibility for the Integrity and Objectivity of General Purpose Financial Statements (GPFS) and their compliance with relevant provisions of applicable law.

agoke 09/05/2024

**Kikelomo A. Adegoke FCA,
Accountant-General,**

Oyo State.



OFFICE OF THE AUDITOR-GENERAL
PRIVATE MAIL BAG NO 5123 IBADAN, OYO STATE OF NIGERIA

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AUDITOR-GENERAL'S CERTIFICATE
On the Accounts of Oyo State Government of Nigeria
for the year ended 31st December, 2023

The Financial Statements of Government of Oyo State of Nigeria for the year ended 31st December, 2023 have been examined in accordance with the provisions of Section 125 of the Constitution of the Federal Republic of Nigeria, 1999 as amended; Section 27 (1) (a) of the Oyo State Audit Commission Law, 2021 and other Generally Accepted Auditing Standards.

The audit includes examination of evidence supporting the accounts and disclosure in the Financial Statements. It also includes assessing the Accounting Policies used and significant estimates made by the Government as well as evaluating the overall Financial Statements Presentation.

The Public Administration Law of Oyo State of Nigeria, 2000 and Section 125 of the Constitution of the Federal Republic of Nigeria, 1999 place a responsibility on the Accountant-general of the State to prepare and ensure that the Financial Statements fairly reflect the financial performance and the position of the State Government.

In my opinion, the Financial Statements which was prepared using the cash basis of accounting under the International Public Sector Accounting Standard fairly reflect the Financial Position and State of Affairs of the Oyo State Government of Nigeria as at 31st December, 2023.

K.A.C. 11/6/24
Olatunji, Kunle Daramola FCNA
Ag. Auditor-General,
Oyo State of Nigeria

**STATEMENT NO.1
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023
OYO STATE GOVERNMENT, NIGERIA**

ANNUAL BUDGET 2023 #	DESCRIPTION	NOTES	Actual 2023	Actual 2022
	CASHFLOWS FROM OPERATING ACTIVITIES:			
	RECEIPTS:			
54,000,000,000.00	STATUTORY ALLOCATIONS:FAAC	1	35,906,659,614.01	42,578,599,041.04
75,000,000,000.00	VALUE ADDED TAX ALLOCATION	1	63,221,591,891.17	47,491,454,096.16
129,000,000,000.00	SUB-TOTAL - STATUTORY ALLOCATION		99,128,251,505.18	90,070,053,137.20
	INDEPENDENT REVENUE			
46,497,506,519.89	DIRECT TAXES	2	35,655,819,240.96	33,114,520,290.96
3,979,263,923.61	LICENCES	2	1,739,766,766.67	1,315,830,124.40
20,628,449,489.27	FEES	2	11,136,110,972.69	11,379,781,668.06
614,659,322.36	FINES	2	81,234,580.00	250,425,382.06
2,488,480,626.67	SALES	2	955,257,363.05	1,684,405,808.76
7,267,205,000.00	EARNINGS	2	1,313,905,840.55	2,325,506,360.55
11,080,000.00	SALES/RENT OF GOVERNMENT BUILDINGS	2	4,765,000.00	10,633,551.00
1,628,440,000.00	SALE/RENT ON LANDS AND OTHERS	2	323,877,131.73	309,519,244.96
5,000,000.00	REPAYMENTS-GENERAL	2	13,508,058.86	21,270,638.00
31,500,000.00	INVESTMENT INCOME	2	20,412,421.45	1,820,371.28
3,000,000.00	INTEREST EARNED	2	0.00	0.00

83,154,584,881.80	SUB-TOTAL - INDEPENDENT REVENUE		51,244,657,375.96	50,413,713,440.03
10,000,000,000.00	OTHER REVENUE SOURCES OF THE OYO STATE GOVERNMENT	3	150,101,928,726.97	88,064,794,612.73
222,154,584,881.80	TOTAL RECEIPTS		300,474,837,608.11	228,548,561,189.96
	PAYMENTS:			
54,540,432,226.61	PERSONNEL COSTS (INCLUDING SALARIES ON CRF CHARGES)	4	46,812,624,660.29	44,510,586,312.04
35,604,485,084.77	OVERHEAD CHARGES	5	23,377,362,981.57	14,486,050,299.25
59,406,000,000.00	CONSOLIDATED REVENUE FUND CHARGES (INCL. SERVICE WIDE VOTES)	6	54,900,147,649.90	48,452,223,249.19
20,121,055,723.00	SUBVENTION TO PARASTATALS	7	17,352,351,564.52	15,879,140,984.23
0.00	OTHER OPERATING ACTIVITIES (JAAC)		0.00	0.00
169,671,973,034.38	TOTAL PAYMENTS		142,442,486,856.28	123,328,000,844.71
52,482,611,847.42	NET CASH FLOW FROM OPERATING ACTIVITIES		158,032,350,751.83	105,220,560,345.25
	CASHFLOWS FROM INVESTING ACTIVITIES:			
(23,818,749,225.24)	CAPITAL EXPENDITURE:ADMINISTRATIVE SECTOR	10	(5,948,380,702.76)	(9,633,946,161.10)
(103,162,683,920.98)	CAPITAL EXPENDITURE:ECONOMIC SECTOR	10	(86,675,693,033.57)	(43,360,384,893.58)
(3,707,390,000.00)	CAPITAL EXPENDITURE:LAW AND JUSTICE	10	(25,363,350.00)	(577,325.00)
(52,066,543,819.40)	CAPITAL EXPENDITURE: SOCIAL SERVICE SECTOR	10	(291,779,574.14)	(1,987,583,093.63)
(500,000,000.00)	CAPITAL EXPENDITURE:FUNDED FROM AID AND GRANTS	9	(3,592,634,735.75)	(4,802,005,258.74)
(183,255,366,965.62)	NET CASH FLOW FROM INVESTING ACTIVITIES		(96,533,851,396.22)	(59,716,941,632.05)
	CASHFLOWS FROM FINANCING ACTIVITIES:			
500,000,000.00	PROCEEDS FROM AID AND GRANTS	9	3,592,634,735.75	4,802,005,258.74
39,762,786,269.71	PROCEEDS FROM EXERNAL LOAN	16	12,740,575,864.53	13,806,208,671.00
0.00	PROCEEDS FROM INTERNAL LOANS: FGN/TREASURY BONDS	17	0.00	0.00
89,865,128,848.49	PROCEEDS OF LOANS FROM OTHER FUNDS	18	0.00	0.00

(5,500,000,000.00)	REPAYMENT OF EXTERNAL LOANS (INCLUDING SERVICING)	16	(5,190,284,217.77)	(4,269,591,654.90)
(18,000,000,000.00)	REPAYMENT OF FGN/TREASURY BONDS & OTHERS	17	(17,146,753,284.61)	(17,667,648,312.82)
-	REPAYMENT OF LOANS FROM OTHER FUNDS	18	(7,791,195,480.82)	(6,812,563,572.22)
106,627,915,118.20	NET CASH FLOW FROM FINANCING ACTIVITIES		(13,795,022,382.92)	(10,141,589,610.20)
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS			
0.00	(INCREASE)/ DECREASE IN INVESTMENTS	12	(570.00)	1,620.00
0.00	TOTAL CASHFLOW FROM OTHER CASH EQUIVALENT ACCOUNTS		(570.00)	1,620.00
0.00	NET CASH FOR THE YEAR		47,703,476,402.69	35,362,030,723.00
0.00	CASH & ITS EQUIVALENT AS AT 1ST JANUARY, 2023		(10,628,458,600.71)	(45,990,489,323.71)
0.00	CASH & ITS EQUIVALENT AS AT 31ST DECEMBER, 2023		37,075,017,801.98	(10,628,458,600.71)

The accompanying notes 1-19 form part of these statements

acgokg 09/05/2024

**Kikelomo A. Adegoke FCA,
Accountant-General**

STATEMENT NO.2
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023

OYO STATE GOVERNMENT, NIGERIA

DESCRIPTION	NOTES	CURRENT YEAR 2023	PREVIOUS YEAR 2022
		#	#
ASSETS			
LIQUID ASSETS:			
CASH HELD BY OYO STATE ACCOUNTANT-GENERAL			
CRF BANK BALANCE(CBN/ CRF BANK)	Stat 1	37,075,017,801.98	(10,628,458,600.71)
CASH BALANCES OF TRUST & OTHER FUNDS OF THE FGN/ STATES/LGC	11	442,378,880.55	-
TOTAL LIQUID ASSETS		37,517,396,682.53	(10,628,458,600.71)
INVESTMENTS AND OTHER CASH ASSETS:			
FEDERAL/ STATE/ LOCAL GOVERNMENT INVESTMENTS	12	4,950.00	5,520.00
IMPRESTS	13	175,646,094.37	-
ADVANCES	14	2,795,148,414.81	2,731,171,496.18
REVOLVING LOANS GRANTED	15	1,232,369,049.33	1,187,819,129.10

INTANGIBLE ASSETS	SPL IX	403,451,985,810.66	309,728,951,247.79
TOTAL INVESTMENTS AND OTHER CASH ASSETS		407,655,154,319.17	313,647,947,393.07
TOTAL ASSETS		445,172,551,001.70	303,019,488,792.36
LIABILITIES:			
PUBLIC FUNDS			
CONSOLIDATED REVENUE FUND	Stat 3	0.00	0.00
CAPITAL DEVELOPMENT FUND	Stat 4	178,537,607,106.18	130,834,130,133.49
TOTAL PUBLIC FUNDS		178,537,607,106.18	130,834,130,133.49
EXTERNAL AND INTERNAL LOANS			
EXTERNAL LOANS:FGN/STATES/ LGC	16	57,408,781,086.51	32,401,513,167.48
FGN/ STATES/LGC BONDS & TREASURY BONDS	17	568,590,931.18	990,854,991.28
INTERNAL LOANS FROM OTHER FUNDS	18	208,657,571,877.83	138,792,990,500.11
TOTAL EXTERNAL AND INTERNAL LOANS		266,634,943,895.52	172,185,358,658.87
OTHER LIABILITIES			
PENSION AND GRATUITY DUE	19	-	-
OUTSTANDING CONTRACTOR LIABILITIES (ACCORDING TO MDAs)	19	-	-
PENDING LITIGATION (ACCORDING TO MDAs)	19	-	-
OTHER DEBTS	19	-	-
TOTAL OTHER LIABILITIES		-	-
TOTAL LIABILITIES		445,172,551,001.70	303,019,488,792.36

The accompanying notes 1-26 form part of these statements

akgokf 09/05/2024

**Kikelomo A. Adegoke FCA,
Accountant-General**

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STATEMENT NO.3
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023
OYO STATE GOVERNMENT, NIGERIA

ACTUAL YEAR 2022	DESCRIPTION	NOTES	ACTUAL YEAR 2023	FINAL BUDGET 2023	INITIAL/ ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET
₦			₦	₦	₦	₦	%
71,367,510,805.09	OPENING BALANCE (i)		0.00				
	ADD: REVENUE						
42,578,599,041.04	STATUTORY ALLOCATIONS:FAAC	1	35,906,659,614.01	54,000,000,000.00	44,000,000,000.00	10,000,000,000.00	66%
47,491,454,096.16	VALUE ADDED TAX ALLOCATION	1	63,221,591,891.17	75,000,000,000.00	60,000,000,000.00	15,000,000,000.00	84%
90,070,053,137.20	SUB-TOTAL - STATUTORY ALLOCATION (II)		99,128,251,505.18	129,000,000,000.00	104,000,000,000.00	25,000,000,000.00	77%
33,114,520,290.96	DIRECT TAXES	2	35,655,819,240.96	46,497,506,519.89	46,497,506,519.89	0.00	77%
1,315,830,124.40	LICENCES	2	1,739,766,766.67	3,979,263,923.61	3,979,263,923.61	0.00	43%
11,379,781,668.06	FEES	2	11,136,110,972.69	20,628,449,489.27	20,628,449,489.27	0.00	54%
250,425,382.06	FINES	2	81,234,580.00	614,659,322.36	614,659,322.36	0.00	13%
1,684,405,808.76	SALES	2	955,257,363.05	2,488,480,626.67	2,488,480,626.67	0.00	38%
2,325,506,360.55	EARNINGS	2	1,313,905,840.55	7,267,205,000.00	7,267,205,000.00	0.00	18%
10,633,551.00	SALES/RENT OF GOVERNMENT BUILDINGS	2	4,765,000.00	11,080,000.00	11,080,000.00	0.00	43%
309,519,244.96	SALE/RENT ON LANDS AND OTHERS	2	323,877,131.73	1,628,440,000.00	1,628,440,000.00	0.00	20%

21,270,638.00	REPAYMENT:GENERAL	2	13,508,058.86	5,000,000.00	5,000,000.00	0.00	270%
1,820,371.28	INVESTMENT INCOME	2	20,412,421.45	31,500,000.00	31,500,000.00	0.00	65%
-	INTEREST EARNED	2	-	3,000,000.00	3,000,000.00	0.00	0%
50,413,713,440.03	SUB-TOTAL - INDEPENDENT REVENUE (III)		51,244,657,375.96	83,154,584,881.80	83,154,584,881.80	0.00	62%
88,064,794,612.73	OTHER REVENUE SOURCES OF THE OYO STATE GOVERNMENT (IV)	3	150,101,928,726.97	10,000,000,000.00	6,000,000,000.00	4,000,000,000.000.00	1,501%
228,548,561,189.96	TOTAL REVENUE (ii+iii+iv)		300,474,837,608.11	222,154,584,881.80	193,154,584,881.80	29,000,000,000.000.00	1,639%
299,916,071,995.05	TOTAL FUNDS AVAILABLE (i+ii+iii+iv)		300,474,837,608.11				
	LESS:EXPENDITURE						
44,510,586,312.04	PERSONNEL COSTS (INCLUDING SALARIES ON CRF CHARGES)	4	46,812,624,660.29	54,540,432,226.61	54,540,432,226.61	0.00	86%
14,486,050,299.25	OVERHEAD CHARGES	5	23,377,362,981.57	35,604,485,084.77	25,559,645,084.77	10,540,000,000.000.00	65%
48,452,223,249.19	CONSOLIDATED REVENUE FUND CHARGES (INCL. SERVICE WIDE VOTES)	6	54,900,147,649.90	59,406,000,000.00	55,406,000,000.00	4,000,000,000.00	92%
15,879,140,984.23	SUBVENTION TO PARASTATALS	7	17,352,351,564.52	20,121,055,723.00	20,121,055,723.00	0.00	86%
	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
4,269,591,654.90	REPAYMENTS:EXTERNAL LOANS:FGN/STATES/ LGC	16	5,190,284,217.77	5,500,000,000.00	5,500,000,000.00	-	94%
17,667,648,312.82	REPAYMENTS:FGN/ STATES/LGC BONDS & TREASURY BONDS	17	17,146,753,284.61	18,000,000,000.00	18,000,000,000.00	-	95%
6,812,563,572.22	REPAYMENTS:INTERNAL LOANS FROM OTHER FUNDS	18	7,791,195,480.82	0.00	0.00	0.00	
152,077,804,384.65	TOTAL EXPENDITURE		172,570,719,839.48	193,171,973,034.38	179,127,133,034.38	14,540,000,000.00	519%

147,838,267,610.40	OPERATING BALANCE		127,904,117,768.63	28,982,611,847.42	14,027,451,847.42	14,460,000,000.00	
	APPROPRIATIONS/TRANSFERS:						
147,838,267,610.40	TRANSFER TO CAPITAL DEVELOPMENT FUND	8	127,904,117,768.63				
0.00	CLOSING BALANCE		0.00				

The accompanying notes 1-19 form part of these statements

acgokg 09/05/2024

**Kikelomo A. Adegoke FCA,
Accountant-General**

STATEMENT NO.4

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER,2023

OYO STATE GOVERNMENT, NIGERIA

ACTUAL PREVIOUS YEAR (2022)	DESCRIPTION	NOTES	TOTAL CAPITAL EXPENDITURE 2023	FINAL BUDGET 2023	INITIAL/ ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	PERFORMANCE ON TOTAL BUDGET
N			N	N	N	N	%
24,104,590,225.40	OPENING BALANCE		130,834,130,133.49				
	ADD:REVENUE						
147,838,267,610.40	TRANSFER FROM CONSOLIDATED REVENUE FUND	8	127,904,117,768.63	-	-	-	
4,802,005,258.74	AID AND GRANTS	9	3,592,634,735.75	500,000,000.00	500,000,000.00	-	718.53%
13,806,208,671.00	EXTERNAL LOANS:FGN/STATES/ LGC	16	12,740,575,864.53	39,762,786,269.71	35,262,786,269.71	4,500,000,000.00	32.04%
0.00	FGN/ STATES/LGC BONDS & TREASURY BONDS	17	0.00	-	0.00	0.00	
0.00	INTERNAL LOANS FROM OTHER FUNDS	18	0.00	-	-	-	
190,551,071,765.54	TOTAL REVENUE AVAILABLE		275,071,458,502.40	40,262,786,269.71	35,762,786,269.71	4,500,000,000.00	683.19%
	LESS: CAPITAL EXPENDITURE						

9,634,696,081.10	CAPITAL EXPENDITURE: ADMINISTRATIVE SECTOR	10	5,948,380,702.76	23,818,749,225.24	23,818,749,225.24	-	25.80%
43,359,634,973.58	CAPITAL EXPENDITURE: ECONOMIC SECTOR	10	86,675,693,033.57	103,162,683,920.98	75,852,683,920.98	27,310,000,000.00	70.02%
577,325.00	CAPITAL EXPENDITURE: LAW AND JUSTICE	10	25,363,350.00	3,707,390,000.00	3,707,390,000.00	-	0.60%
1,987,583,093.63	CAPITAL EXPENDITURE: SOCIAL SERVICE SECTOR	10	291,779,574.14	52,066,543,819.40	52,066,543,819.40	-	0.60%
4,802,005,258.74	CAPITAL EXPENDITURE: FUNDED FROM AID AND GRANTS	9	3,592,634,735.75	500,000,000.00	500,000,000.00	-	718.53%
59,716,941,632.05	TOTAL CAPITAL EXPENDITURE		96,533,851,396.22	183,255,366,965.62,	155,945,366,965.62	27,310,000,000.00	52.86%
130,834,130,133.49	CLOSING BALANCE		178,537,607,106.18	(142,992,580,695.91)	(120,182,580,695.91)	(22,810,000,000.00)	-125.42%

The accompanying notes 1-19 form part of these statements

acgokg 09/05/2024

**Kikelomo A. Adegoke FCA,
Accountant-General**

NOTES 1-
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD

NOTES	DETAILS	REF. NOTE	AMOUNT 2023	AMOUNT 2023		AMOUNT 2022
			#	#	#	#
NO. 1	SHARE OF STATUTORY ALLOCATION	Ref. to SPL i(A-B)				
SPL 1(A-D)	NET SHARE OF STATUTORY ALLOCATION FROM FAAC	A		13,569,622,111.63		20,641,359,073.32
	ADD: DEDUCTION AT SOURCE FOR LOAN REPAYMENT(FOREIGN)	B(i)	5,190,284,217.77			
	DEDUCTION AT SOURCE (OTHERS)	B(ii)	17,146,753,284.61			
	SUB TOTAL (BI+BII) : DEDUCTION AT SOURCE FOR LOAN REPAYMENT	B		22,337,037,502.38		21,937,239,967.72
				35,906,659,614.01	ACTUAL GROSS STATUTORY ALLOCATION	42,578,599,041.04
	SHARE OF STATUTORY - OTHER AGENCIES	Ref. to SPL i(C)	17,146,753,284.61			17,667,648,312.82
	Total (GROSS) FAAC Allocation to the State Government			35,906,659,614.01		42,578,599,041.04
	VALUE ADDED TAX					
	SHARE OF VALUE ADDED TAX (VAT)	Ref. to SPL i(D)		63,221,591,891.17		47,491,454,096.16

NO. 2	INTERNALLY GENERATED REVENUE	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	INDEPENDENT REVENUE					
	DIRECT TAXES					
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	20	34,801,801,118.77	44,307,561,370.11	(9,505,760,251.34)	32,145,787,701.02
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	20	93,361,798.00	80,300,000.00	13,061,798.00	106,217,917.62
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	20	466,886,324.19	1,800,000,000.00	(1,333,113,675.81)	573,519,514.74
	OYO STATE GAMING BOARD	20	293,770,000.00	309,645,149.78	(15,875,149.78)	288,995,157.58
	TOTAL TAXES		35,655,819,240.96	46,497,506,519.89	(10,841,687,278.93)	33,114,520,290.96
	NON-TAX REVENUE					
	LICENCES - GENERAL	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	21	604,477,871.77	1,522,659,073.39	(918,181,201.62)	94,819,972.93
	OYO STATE GAMING BOARD	21	179,236,208.00	84,500,000.00	179,236,208.00	80,403,078.07
	MINISTRY OF TRADE, INVESTMENT & COOPERATIVES	21	110,229,110.00	155,000,000.00	(44,770,890.00)	126,023,756.25
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	21	6,615,504.00	48,000,000.00	(41,384,496.00)	11,362,900.00
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	21	212,351,352.00	350,000,000.00	(137,648,648.00)	189,706,600.00

	MINISTRY OF HEALTH	22	15,671,808.42	24,000,000.00	(8,328,191.58)	30,488,827.50
	AGENCY FOR YOUTH DEVELOPMENT	22	176,080.00	250,000.00	(73,920.00)	54,910.00
	OYO STATE TOURISM BOARD	22	13,633,480.00	20,000,000.00	(6,366,520.00)	16,343,900.00
	OYO STATE SIGNAGE AND ADVERTISEMENT AGENCY (OYSAA)	22	336,706,142.37	1,000,000,000.00	(663,293,857.63)	385,047,185.92
	MINISTRY OF PUBLIC WORKS AND TRANSPORT	23	17,554,100.00	89,000,000.00	(71,445,900.00)	20,741,000.00
	OYO STATE DRIVERS INSTITUTE	23	0.00	16,000,000.00	(16,000,000.00)	0.00
	OFFICE OF THE EXECUTIVE GOVERNOR	23	172,446,753.50	200,000,000.00	(27,553,246.50)	269,726,210.14
	BROADCASTING CORPORATION OF OYO STATE	23	50,530,356.61	350,000,000.00	(299,469,643.39)	91,111,783.59
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	23	15,152,500.00	52,000,000.00	(36,847,500.00)	0.00
	MINISTRY OF ENERGY & MINERAL RESOURCES	23	4,985,500.00	67,854,850.22	(62,869,350.22)	0.00
	Total Licences		1,739,766,766.67	3,979,263,923.61	(2,154,997,156.94)	1,315,830,124.40
	FEES - GENERAL	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	24	3,591,195,901.47	1,194,794,422.86	2,396,401,478.61	370,915,200.65
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	24	23,904,169.50	32,000,000.00	(8,095,830.50)	19,634,650.00

MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	24	18,578,125.52	48,020,000.00	(29,441,874.48)	25,522,925.00
MINISTRY OF WORKS AND TRANSPORT	24	414,669,613.60	561,000,000.00	(146,330,386.40)	247,122,858.00
OYO STATE HOSPITALS' MANAGEMENT BOARD	25	90,385,800.00	500,000,000.00	(409,614,200.00)	196582636.75
MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	25	2,736,540,825.98	2,554,000,000.00	182,540,825.98	2,045,623,240.64
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	25	76,470,562.41	80,000,000.00	(3,529,437.59)	61,916,000.00
THE JUDICIARY, HIGH COURT OF JUSTICE	26	313,833,212.06	250,446,963.01	63,386,249.05	222,202,342.12
MULTI-DOOR COURT HOUSE.	26	730,000.00	12,000,000.00	(11,270,000.00)	556,000.00
JUDICIAL SERVICE COMMISSION	26	461,815.00	4,000,000.00	(3,538,185.00)	751,733.00
OFFICE OF THE AUDITOR GENERAL (STATE)	26	996,020.00	1,000,000.00	(3,980.00)	936,480.00
OFFICE OF THE AUDITOR GENERAL (L/GOVT.)	27	316,540,427.10	500,000,000.00	(183,459,572.90)	378,293,190.60
OFFICE OF THE HEAD OF SERVICE	27	0.00	200,000.00	(200,000.00)	0.00
SIMEON ADEBO STAFF DEVELOPMENT CENTRE	27	1,668,500.00	4,000,000.00	(2,331,500.00)	1,091,000.00
MINISTRY OF JUSTICE	28	60,909,062.63	430,000,000.00	(369,090,937.37)	95,596,578.81
OYO STATE CUSTOMARY COURT OF APPEAL	28	69,193,674.21	94,000,000.00	(24,806,325.79)	109,279,869.73
OYO STATE LIBRARY BOARD	28	379,900.00	3,000,000.00	(2,620,100.00)	568,500.00

	MINISTRY OF HEALTH	28	33,868,540.00	51,000,000.00	(17,131,460.00)	33,365,550.00
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	29	11,451,000.00	19,400,000.00	(7,949,000.00)	14,835,500.00
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV., SOCIAL WELFARE & POVERTY ALLEVIATION	29	310,000.00	2,000,000.00	(1,690,000.00)	772,400.00
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	29	203,357,675.58	286,000,000.00	(82,642,324.42)	257,817,048.36
	OYO STATE SOLID WASTE MANAGEMENT AUTHORITY	29	227,000.00	-	227,000.00	106,415.00
	MINISTRY OF YOUTH & SPORTS	29	447,000.00	2,000,000.00	(1,553,000.00)	856,500.00
	MINERAL DEVELOPMENT AGENCY	29	27,105,340.00	130,000,000.00	(102,894,660.00)	44,326,000.00
	OFFICE OF THE SURVEYOR - GENERAL	29	176,646,104.39	245,000,000.00	(68,353,895.61)	167,264,169.27
	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION (BOTAVED)	29	477,500.00	2,600,000.00	(2,122,500.00)	527,500.00
	SHOOTING STARS SPORTS CLUB	29	192,000.00	250,000,000.00	(249,808,000.00)	19,405,045.00
	CROWN FOOTBALL CLUB, OGBOMOSO	30	49590.00	5,000,000.00	(4,950,410.00)	-
	HOUSE OF ASSEMBLY SERVICE COMMISSION	30	77,500.00	240,000.00	(162,500.00)	745,300.00
	MINISTRY OF ECONOMIC PLANNING AND BUDGET	30	14,864.00	104,000.00	(89,136.00)	31,550.00

	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	30	58,300.00	500,000.00	(441,700.00)	10,000.00
	OYO STATE HEALTH INSURANCE	31	16,275.00	1,000,000,000.00	(999,983,725.00)	49,767.43
	MINISTRY OF ESTABLISHMENT AND TRAINING	31	9,388,851.17	8,000,000.00	1,388,851.17	6,306,050.00
	FIRE SERVICES AGENCY	31	63,089,243.83	55,000,000.00	8,089,243.83	61,507,200.29
	OYO STATE GAMING BOARD	31	-	-	-	2,548,616.13
	LAUTECH UNIVERSITY, OGBOMOSO	32	1,016,911,368.80	6,200,000,000.00	(5,183,088,631.20)	3,637,227,589.00
	LAUTECH TEACHING HOSPITAL	32	0.00	629,848,355.40	(629,848,355.40)	-
	THE POLYTECHNIC, IBADAN.	32	135,500,050.00	2,000,000,000.00	(1,864,499,950.00)	1,526,637,127.40
	EMMANUEL ALAYANDE COLLEGE OF EDUCATION, OYO	32	-	1,000,000,000.00	(1,000,000,000.00)	54,324,129.50
	THE COLLEGE OF EDUCATION, LANLATE.	33	16,641,706.50	106,295,748.00	(89,654,041.50)	17,661,568.00
	OKE-OGUN POLYTECHNIC, SAKI.	33	759,639,637.32	1,000,000,000.00	(240,360,362.68)	868,197,958.17
	OYO STATE COLLEGE OF AGRIC & TECH, IGBOORA.	33	331,044,356.86	300,000,000.00	31,044,356.86	188,752,559.24
	ADESEUN OGUNDOYIN POLYTECHNIC, ERUWA.	33	179,042,013.52	600,000,000.00	(420,957,986.48)	343,692,186.94
	OYO STATE COLLEGE OF NURSING & MIDWIFERY	34	280,230,427.24	350,000,000.00	(69,769,572.76)	256,357,683.03
	OYO STATE COLLEGE OF HEALTH SCIENCE & TECHNOLOGY	34	139,992,019.00	100,000,000.00	39,992,019.00	99,863,050.00
	Office of the Executive Governor	34	33,875,000.00	17,000,000.00	16,875,000.00	0.00

	Total Fees		11,136,110,972.69	20,628,449,489.27	(9,492,338,516.58)	11,379,781,668.06
	FINES - GENERAL	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	34	0.00	72,209,000.00	(72,209,000.00)	17,209,000.00
	THE JUDICIARY, HIGH COURT OF JUSTICE	34	5,258,890.00	44,450,322.36	(39,191,432.36)	148,134,894.74
	MINISTRY OF JUSTICE	35	9,588,600.00	20,000,000.00	(10,411,400.00)	9,693,632.17
	OYO STATE CUSTOMARY COURT OF APPEAL	35	929,050.00	6,000,000.00	(5,070,950.00)	2,098,130.18
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	35	8,328,000.00	10,000,000.00	(1,672,000.00)	8,905,304.80
	OYO STATE SOLID WASTE MANAGEMENT AUTHORITY	36	241,075.00	-	241,075.00	161,520.00
	OYO STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	36	54,547,665.00	150,000,000.00	(95,452,335.00)	55,637,460.17
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	36	2,341,300.00	12,000,000.00	(9,658,700.00)	8,585,440.00
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	36	-	300,000,000.00	(300,000,000.00)	
	Total Fines		81,234,580.00	614,659,322.36	(533,424,742.36)	250,425,382.06
	SALES - GENERAL	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	37	27,913,000.00	44,050,000.00	(16,137,000.00)	18,780,695.52

	TREE CROPS	37	0.00	8,000,000.00	(8,000,000.00)	0.00
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	37	28,205,464.21	324,992,912.04	(296,787,447.83)	647,044,375.00
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	37	24,491,649.56	40,000,000.00	(15,508,350.44)	33,147,000.00
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	38	25,000.00	1,000,000.00	(975,000.00)	13,000.00
	OYO STATE INVESTMENT AND PUBLIC PRIVATE PARTNERSHIPS AGENCY (OYSIPA)	38	565,000.00	10,000,000.00	(9,435,000.00)	920,000.00
	OFFICE OF THE EXECUTIVE GOVERNOR	39	570,000.00	6,000,000.00	(5,430,000.00)	11,758,033.00
	OYO STATE GOVERNMENT PRINTING PRESS	39	-	1,515,000.00	(1,515,000.00)	45,000.00
	OFFICE OF THE ACCOUNTANT-GENERAL	39	224,969,163.20	1,500,000.00	223,469,163.20	285,155,244.87
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	39	5,110,000.00	4,000,000.00	1,110,000.00	4,863,500.00
	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	39	1,068,000.00	16,000,000.00	(14,932,000.00)	12,079,000.00
	CIVIL SERVICE COMMISSION	40	15,663,000.00	10,000,000.00	5,663,000.00	10805850
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV., SOCIAL WELFARE & POVERTY ALLEVIATION	40	3,622,500.00	2,500,000.00	1,122,500.00	3,447,000.00
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	40	3,150.00	470,000.00	(466,850.00)	3,794,973.60

AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	40	320,500.00	1,500,000.00	(1,179,500.00)	396,000.00
THE LEGISLATURE(house of assembly)	40	3,651,509.00	8,000,000.00	(4,348,491.00)	145,000.00
OYO STATE INDEPENDENT ELECTORAL COMMISSION(OYSIEC)	40	0.00	0.00	-	95,495.00
OFFICE OF THE SURVEYOR - GENERAL	40	45,000.00	2,000,000.00	(1,955,000.00)	70,000.00
OYO STATE HOUSING CORPORATION	40	616,135,201.97	2,000,000,000.00	(1,383,864,798.03)	650,096,671.77
MINISTRY OF FINANCE	40	10,000.00	0.00	10,000.00	106,470.00
OYO STATE PRIMARY HEALTH CARE BOARD	40	0.00	0.00	-	265,000.00
MINISTRY OF INFORMATION	40	50,000.00	900,000.00	(850,000.00)	7,500.00
THE JUDICIARY,HIGH COURT OF JUSTICE	40	0.00	802,714.63	(802,714.63)	1,000,000.00
FIRE SERVICES AGENCY	40	410,000.00	5,000,000.00	(4,590,000.00)	370,000.00
Audit Service Commission	40	2,429,225.11	250,000.00	2,179,225.11	0.00
Total Sales		955,257,363.05	2,488,480,626.67	(1,533,223,263.62)	1,684,405,808.76
EARNINGS -GENERAL	Note	Actual 2023	Budget 2023	Variance	Actual 2022
MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	41	8,795,045.00	2,190,000.00	6,605,045.00	9,193,350.00

	OYO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (OYSADEP)	41	0.00	400,000,000.00	(400,000,000.00)	0.00
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	41	803,874,957.16	3,834,000,000.00	(3,030,125,042.84)	1,788,174,908.85
	MINISTRY OF WORKS AND TRANSPORT	41	390,700.00	0.00	390,700.00	168,000.00
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	41	1,924,050.00	5,000,000.00	(3,075,950.00)	1,742,750.00
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	41	246,998,203.00	337,000,000.00	(90,001,797.00)	336,476,367.00
	BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIP(BIP/PPP)	41	14,744,065.89	780,000,000.00	(765,255,934.11)	25,031,181.49
	OFFICE OF THE EXECUTIVE GOVERNOR	41	74,144,951.50	195,000,000.00	(120,855,048.50)	79,434,036.50
	OYO STATE PRINTING PRESS	41	0.00	43,485,000.00	(43,485,000.00)	0.00
	OYO STATE RURAL ELECTRIFICATION BOARD (OYSREB)	42	7,306,552.00	64,000,000.00	(56,693,448.00)	23,000.00
	MINISTRY OF ENERGY & MINERAL RESOURCES	42	20,737,000.00	430,000,000.00	(409,263,000.00)	4,909,350.00
	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	42	0.00	0.00	0.00	5,637,700.00
	COUNCIL FOR ARTS AND CULTURE	42	297,000.00	10,000,000.00	(9,703,000.00)	6,392,300.00
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	42	278,000.00	130,000.00	148,000.00	0.00

	OYO STATE SPORTS COUNCIL	42	20,492,900.00	800,000,000.00	(779,507,100.00)	8,916,900.00
	OFFICE OF THE SURVEYOR-GENERAL	42	1,957,600.00	3,000,000.00	(1,042,400.00)	1,686,000.00
	MINISTRY OF INFORMATION	42	33000.00	1,100,000.00	(1,067,000.00)	0.00
	MINISTRY OF WOMEN AFFAIRS AND SOCIAL INCLUSION	42	0.00	300,000.00	(300,000.00)	0.00
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	42	76,585,116.00	152,000,000.00	(75,414,884.00)	52,471,516.71
	THE LEGISLATURE(House of assembly)	42	0.00	0.00	-	3940000
	OYO STATE RURAL WATER (RUWASSA)	42	1,875,000.00	10,000,000.00	(8,125,000.00)	1,309,000.00
	OYO STATE ROAD MAINTENANCE AGENCY	42	33,471,700.00	0.00	33,471,700.00	0.00
	WATER CORPORATION OF OYO STATE	42	0.00	200,000,000.00	(200,000,000.00)	0.00
	Total Earnings		1,313,905,840.55	7,267,205,000.00	(5,953,299,159.45)	2,325,506,360.55
	SALES / RENT OF GOVERNMENT BUILDINGS	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	43	901,000.00	2,000,000.00	(1,099,000.00)	644,000.00
	OFFICE OF THE EXECUTIVE GOVERNOR	43	1,448,000.00	1,000,000.00	448,000.00	861,000.00
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	43	10,000.00	0.00	10,000.00	137,500.00

	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV, SOCIAL WELFARE & POVERTY ALLEVIATION	43	2,100,000.00	1,200,000.00	900,000.00	960,000.00
	AGENCY FOR YOUTH DEVELOPMENT	43	45000.00	230,000.00	(185,000.00)	128,000.00
	MINISTRY OF TRADE,INVESTMENT AND COOPERATIVES	43	250,000.00	5,000,000.00	(4,750,000.00)	3,711,000.00
	COUNCIL FOR ARTS AND CULTURE	43	0.00	0.00	0.00	187,500.00
	SPECIAL DUTIES OFFICE	44	11,000.00	1,650,000.00	(1,639,000.00)	0.00
	THE JUDICIARY	44			-	4,004,551.00
	Total Sales / Rent of Government Buildings		4,765,000.00	11,080,000.00	(6,315,000.00)	10,633,551.00
	SALES / RENT ON LANDS AND OTHERS:	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	45	14,644,500.00	17,440,000.00	(2,795,500.00)	6,301,000.00
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	45	239,730,025.35	1,510,000,000.00	(1,270,269,974.65)	263,662,297.31
	MINISTRY OF ENVIRONMENT	45	0.00	0.00	-	5,958,200.00
	MINISTRY OF TRADE,INVESTMENT AND COOPERATIVES	45	4,146,456.38	20,000,000.00	(15,853,543.62)	14,873,747.65
	OFFICE OF THE SURVEYOR - GENERAL	46	0.00	0.00	-	8,000.00

	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	46	15,582,150.00	20,000,000.00	(4,417,850.00)	18,716,000.00
	MINISTRY OF INFORMATION	46	26,000.00	0.00	26,000.00	-
	COUNCIL FOR ARTS AND CULTURE	46	14,123,000.00	40,000,000.00	(25,877,000.00)	-
	OFFICE OF THE EXECUTIVE GOVERNOR	46	35,625,000.00	21,000,000.00	14,625,000.00	-
	Total Sale / Rent on Lands and Others		323,877,131.73	1,628,440,000.00	(1,304,562,868.27)	309,519,244.96
	REPAYMENTS - GENERAL	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	OFFICE OF THE ACCOUNTANT- GENERAL	47	13,508,058.86	5,000,000.00	8,508,058.86	21,270,638.00
	Total Repayments		13,508,058.86	5,000,000.00	8,508,058.86	21,270,638.00
	INVESTMENT INCOME	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	OYO STATE INVESTMENT AND PUBLIC PRIVATE PARTNERSHIPS AGENCY (OYSIPA)	48	0.00	10,000,000.00	(10,000,000.00)	-
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	48	2,149,551.42	6,500,000.00	(4,350,448.58)	1,820,371.28
	OFFICE OF THE ACCOUNTANT- GENERAL	48	18,262,870.03	15,000,000.00	3,262,870.03	
	Total Investment Income		20,412,421.45	31,500,000.00	(11,087,578.55)	1,820,371.28
	INTEREST EARNED	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	OFFICE OF THE ACCOUNTANT- GENERAL	49		3,000,000.00	(3,000,000.00)	-

	Total Interest Earned		0.00	3,000,000.00	(3,000,000.00)	-
	TOTAL GLOBAL IGR		51,244,657,375.96	83,154,584,881.80	(31,825,427,505.84)	50,413,713,440.03
NO.3	OTHER REVENUE SOURCES OF THE OYO STATE GOVERNMENT:	REF. NOTE	Actual 2023	Budget 2023	Variance	Actual 2022
SPL1(E-AD)	SHARE OF FAAC - OTHERS	Ref. to SPL i(E-AD)				
	Ecological	E	1,283,157,454.10	0.00	1,283,157,454.10	1,126,982,955.82
	OAGF	F	3,776,374,138.33	0.00	3,776,374,138.33	4,072,719,150.74
	Overdraft (UBA)	G	12,791,858,213.48	0.00	12,791,858,213.48	35,184,803,887.00
	SFTAS	H	2,468,461,100.00	0.00	2,468,461,100.00	3,517,042,500.00
	EL	I	2,500,000,000.00	0.00	2,500,000,000.00	0.00
	Forex Equalization Fund	J	1,284,157,688.65	0.00	1,284,157,688.65	0.00
	CFF	K	46,272,960,540.43	0.00	46,272,960,540.43	7,613,035,729.33
	NG-Cares	L	1,724,799,888.53	0.00	1,724,799,888.53	11,345,468,097.72
	Distribution of Part of Refund	M	3,764,440,687.52	0.00	3,764,440,687.52	0.00
	FIRS(EMLT)	N	1,123,231,766.77	0.00	1,123,231,766.77	598,150,178.54

	FAAC Withheld Ecrow	O	268,707,084.73	0.00	268,707,084.73	0.00
	Treasury Crude	P	21,072,700.84	0.00	21,072,700.84	0.00
	Share of Exchange Gain	Q	11,196,206,195.19	0.00	11,196,206,195.19	0.00
	Loan(Fidelity)	R	2,000,000,000.00	0.00	2,000,000,000.00	0.00
	Exchange rate differential	S	281,791,022.70	0.00	281,791,022.70	120,441,516.07
	Payment of Exchange Rate	T	979,712,556.19	0.00	979,712,556.19	0.00
	State Exchange Gain Allocation	U	103,376,140.66	0.00	103,376,140.66	0.00
	Infrastrufcture Support Fund	V	21,000,000,000.00	0.00	21,000,000,000.00	0.00
	Pallaitive Fund	W	2,000,000,000.00	0.00	2,000,000,000.00	0.00
	Sure-P	X	5,286,470,151.78	0.00	5,286,470,151.78	0.00
	Non-oil Sept. 2023 Allocation(State Share)	Y	1,361,872,137.56	0.00	1,361,872,137.56	23,877,459,400.94
	Reimbursement from PG&D Benefit	Z	700,000,000.00	0.00	700,000,000.00	0.00
	State Augmentation of 60B	AA	461,411,425.87	0.00	461,411,425.87	461,411,425.05
	Right Issue(Wema)	AB	700,000,000.00	0.00	700,000,000.00	0.00
	DCRR	AC	751,867,833.64	0.00	751,867,833.64	0.00
	Bridging Facility(Access)	AD	26,000,000,000.00	0.00	26,000,000,000.00	0.00

	Excess Bank Charges		0.00	0.00	0.00	68,375,948.70
	Revolving OYSHMB		0.00	0.00	0.00	78,903,822.82
	Excess Crude		0.00	10,000,000,000.00	-10,000,000,000.00	0.00
	TOTAL		150,101,928,726.97	10,000,000,000.00	140,101,928,726.97	88,064,794,612.73
NO.4 (SPL Note ii)	A-TOTAL PERSONNEL (Including Salaries directly charged to CFR in Note4B below):	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	ADMINISTRATION SECTOR					
	OFFICE OF THE EXECUTIVE GOVERNOR	50	482,106,350.84	505,413,715.00	23,307,364.16	439,524,489.75
	PUBLIC CORPORATION COMMISSION	50	20,095,786.30	24,777,499.00	4,681,712.70	18,720,884.43
	OYO STATE SIGNAGE AND ADVERTISEMENT AGENCY	50	37,216,438.48	44,730,400.00	7,513,961.52	40,084,066.28
	OYO STATE MINERAL DEVELOPMENT AGENCY	50	38,256,729.84	38,768,061.00	511,331.16	33,429,435.22
	OYO STATE FIRE SERVICES AGENCY	50	166,253,112.96	170,000,000.00	3,746,887.04	161,083,939.89
	MINISTRY OF SPECIAL DUTIES	50	39,133,184.05	40,679,681.00	1,546,496.95	37,403,019.81
	OYO STATE SECURITY NETWORK AGENCY AND AMOTEKUN CORPS	50	1,327,176,230.20	1,339,636,660.38	12,460,430.18	837,691,574.71
	OFFICE OF THE HEAD OF SERVICE	51	71,585,929.38	72,000,000.00	414,070.62	57,973,585.30
	MINISTRY OF ESTABLISHMENTS AND TRAINING	51C	136,503,288.13	144,963,978.00	8,460,689.87	123,054,493.33

	OYO STATE HOUSE OF ASSEMBLY	52	214,374,915.57	428,679,846.29	214,304,930.72	189,340,508.32
	HOUSE OF ASSEMBLY SERVICE COMMISSION	53	33,494,216.93	62,207,811.45	28,713,594.52	27,919,236.15
	OYO STATE PENSIONS' BOARD	54	23,032,106.16	28,368,731.00	5,336,624.84	21,991,552.13
	MINISTRY OF INFORMATION, CULTURE, TOURISM & MASS MOBILIZATION	55	105,450,053.26	120,000,000.00	14,549,946.74	110,062,800.00
	OYO STATE GOVERNMENT PRINTING PRESS	56	15,315,708.91	16,249,680.00	933,971.09	13,686,127.84
	OFFICE OF THE AUDITOR-GENERAL (STATE)	57	157,264,911.02	186,020,785.00	28,755,873.98	155,339,980.95
	OFFICE OF THE AUDITOR-GENERAL (LOCAL GOVERNMENTS)	58	97,585,567.48	110,179,459.00	12,593,891.52	95,138,237.72
	CIVIL SERVICE COMMISSION	59	55,009,490.83	55,100,000.00	90,509.17	49,479,884.93
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	60	144,136,633.84	181,918,118.00	37,781,484.16	142,320,327.95
	OYO STATE INDEPENDENT ELECTORAL COMMISSION	62	20,487,649.55	22,270,104.00	1,782,454.45	22,188,651.71
	OYO STATE INVESTMENT AND PUBLIC PRIVATE PARTNERSHIPS AGENCY	63	17,717,932.06	18,336,195.00	618,262.94	17,550,778.74
	SUB-TOTAL		3,202,196,235.79	3,610,300,724.12	408,104,488.33	2,593,983,575.16
	ECONOMIC SECTOR	Note	Actual 2023	Budget 2023	Variance	Actual 2022

	OYO STATE RURAL ELECTRIFICATION BOARD	64	21,407,214.05	21,732,724.00	325,509.95	18,335,446.07
	MINISTRY OF ENERGY & MINERAL RESOURCES	64C	57,275,047.67	57,362,633.00	87,585.33	52,524,722.65
	OYO STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	65	201,283,603.15	363,264,392.00	161,980,788.85	174,142,691.64
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	66	750,022,373.77	782,388,098.00	32,365,724.23	733,435,227.80
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE	67	46,465,536.63	46,970,025.00	504,488.37	41,104,453.35
	OYO STATE AGRICBUSINESS DEVELOPMENT AGENCY	68	53,538,330.24	80,486,614.00	26,948,283.76	61,244,036.09
	MINISTRY OF BUDGET & ECONOMIC PLANNING	69	83,425,143.26	100,000,000.00	16,574,856.74	80,346,309.20
	OFFICE OF THE ACCOUNTANT-GENERAL	70	150,771,293.15	238,858,906.00	88,087,612.85	138,029,832.60
	OYO STATE INTERNAL REVENUE	71	189,891,681.69	190,682,073.86	790,392.17	141,888,236.13
	MINISTRY OF TRADE, INVESTMENTS AND COOPERATIVES	72	148,348,571.75	148,904,701.00	556,129.25	131,822,465.33
	OYO STATE COUNCIL FOR ARTS AND CULTURE	73	40,754,770.68	53,665,390.00	12,910,619.32	42,049,864.58
	MINISTRY OF PUBLIC WORKS, INFRASTRUCTURE AND TRANSPORT	74	385,047,475.14	385,104,222.00	56,746.86	338,399,897.45
	OYO STATE ROAD MAINTENANCE AGENCY	74Ci	54,596,168.07	62,478,258.00	7,882,089.93	50,396,181.43

	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	75	504,156,604.87	596,569,727.00	92,413,122.13	460,937,084.24
	OFFICE OF THE SURVEYOR-GENERAL	76	46,275,820.31	47,177,826.00	902,005.69	44,428,764.87
	BUREAU OF STATISTICS	77	69,115,790.85	69,554,820.00	439,029.15	63,153,581.90
	MINISTRY OF FINANCE	79	1,361,853,780.06	2,009,980,215.00	648,126,434.94	1,725,392,731.80
	SUB-TOTAL		4,164,229,205.34	5,255,180,624.86	1,090,951,419.52	4,297,631,527.13
	LAW AND JUSTICE SECTOR	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	MINISTRY OF JUSTICE	80	225,076,498.26	268,122,842.00	43,046,343.74	246,473,635.31
	THE JUDICIARY, HIGH COURT OF JUSTICE	81	1,914,801,785.71	1,980,000,000.00	65,198,214.29	1,771,945,452.59
	JUDICIAL SERVICE COMMISSION	82	20,819,220.85	1,000,000,000.00	979,180,779.15	17,729,760.60
	OYO STATE CUSTOMARY COURT OF APPEAL	82Ci	503,076,053.03	504,000,000.00	923,946.97	461,041,560.12
	OYO STATE ANTI CORRUCPTION AGENCY	82Ci	281,214,561.84	281,214,561.84	-	86,196,173.89
	SUB-TOTAL		2,944,988,119.69	4,033,337,403.84	1,088,349,284.15	2,583,386,582.51
	SOCIAL SECTOR	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	83	1,390,387,050.85	1,600,000,000.00	209,612,949.15	1,374,223,887.90
	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	83Ci	43,535,994.76	45,528,817.00	1,992,822.24	39,967,850.56

	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	84	26,001,946,617.51	30,102,746,171.60	4,100,799,554.09	24,792,677,143.00
	OYO STATE LIBRARY BOARD	85	51,324,673.99	71,509,009.00	20,184,335.01	64,260,478.42
	STATE UNIVERSAL BASIC EDUCATION BOARD	86	129,202,431.80	130,124,573.00	922,141.20	135,678,057.67
	BOARD FOR TECHNICAL & VOCATIONAL EDUCATION	87	141,661,723.61	185,072,548.00	43,410,824.39	173,241,319.54
	MINISTRY OF HEALTH	88	367,786,399.43	400,000,000.00	32,213,600.57	347,005,306.54
	OYO STATE HOSPITALS' MANAGEMENT BOARD	89	6,408,115,396.98	7,000,000,000.00	591,884,603.02	6,520,448,547.00
	OYO STATE PRIMARY HEALTH CARE BOARD	90	134,214,167.86	134,648,180.00	434,012.14	89,726,502.02
	OYO STATE COLLEGE OF NURSING AND MIDWIFERY	91	175,425,179.74	225,751,612.00	50,326,432.26	199,383,171.61
	OYO STATE COLLEGE OF HEALTH SCIENCE AND TECHNOLOGY	92	133,087,090.50	164,557,016.00	31,469,925.50	117,714,320.30
	OYO STATE HEALTH INSURANCE AGENCY	93	40,326,533.74	41,117,271.00	790,737.26	36,622,954.05
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEVELOPMENT, SOCIAL WELFARE & POVERTY ALLEVIATION	94	143,945,107.54	169,855,656.00	25,910,548.46	148,018,892.38
	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	95	351,712,248.78	359,072,678.00	7,360,429.22	332,012,887.76
	MINISTRY OF YOUTH AND SPORTS	97	610,093,725.08	613,338,809.19	3,245,084.11	320,158,562.69
	AGENCY FOR YOUTH DEVELOPMENT	98	50,026,274.24	52,046,306.00	2,020,031.76	47,650,445.71

	OYO STATE SPORTS COUNCIL	99	328,420,483.06	346,244,827.00	17,824,343.94	296,794,300.21
	SUB-TOTAL		36,501,211,099.47	41,641,613,473.79	5,140,402,374.32	35,035,584,627.36
	TOTAL PERSONNEL COST		46,812,624,660.29	54,540,432,226.61	7,727,807,566.32	44,510,586,312.16
		Note	Actual 2023	Budget 2023	Variance	Actual 2022
	B- Subvention to Parastatals and Agencies:		17,352,351,564.52	20,121,055,723.00	2,768,704,158.48	15,879,140,984.23
	TOTAL		17,352,351,564.52	20,121,055,723.00	2,768,704,158.48	15,879,140,984.23
	TOTAL A+B		64,164,976,224.81	74,661,487,949.61	10,496,511,724.80	60,389,727,296.39
NO.5 (SPL Note ii)	OVERHEAD COSTS	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	ADMINISTRATION SECTOR					
	OFFICE OF THE EXECUTIVE GOVERNOR	50	5,083,260,249.14	6,057,148,082.00	973,887,832.86	3,297,348,674.61
	STATE EMERGENCY MANAGEMENT AUTHORITY	50	4,711,030.00	9,394,740.00	4,683,710.00	2,218,094.50
	BUREAU OF PUBLIC PROCUREMENT	50	127,936,866.25	276,300,000.00	148,363,133.75	52,971,696.09
	YESSO WORLD-BANK ASSISTED PROGRAMME	50	0.00	10,000,000.00	10,000,000.00	0.00
	PUBLIC CORPORATION COMMISSION	50	2,184,347.50	4,985,600.00	2,801,252.50	1,433,970.59

	CABINET AND SECURITY SERVICES	50	583,866,200.00	600,000,000.00	16,133,800.00	777441800.00
	COMMUNITY & SOCIAL DEVELOPMENT AGENCY	50	0.00	31,160,000.00	31,160,000.00	0.00
	OYO STATE SIGNAGE AND ADVERTISEMENT AGENCY	50	606,250.00	18,696,000.00	18,089,750.00	2,250,391.80
	OYO STATE MINERAL DEVELOPMENT AGENCY	50	1,491,400.00	12,464,000.00	10,972,600.00	6,620,154.26
	OYO STATE AGENCY FOR THE CONTROL OF AIDS	50	36,211,088.00	69,856,000.00	33,644,912.00	5,168,000.00
	MINISTRY OF SPECIAL DUTIES	50	536,302,570.48	1,350,000,000.00	813,697,429.52	390,148,014.65
	OYO STATE GAMING BOARD	50	883,500.00	50,000,000.00	49,116,500.00	3,874,812.50
	OYO STATE FIRE SERVICES AGENCY	50	20,096,373.75	100,000,000.00	79,903,626.25	14,552,195.00
	OYO STATE SECURITY NETWORK AGENCY AND AMOTEKUN CORPS	50	-	46,740,000.00	46,740,000.00	25,945,000.00
	OFFICE OF THE HEAD OF SERVICE	51	72,146,595.06	180,000,000.00	107,853,404.94	81,633,365.06
	MINISTRY OF ESTABLISHMENTS AND TRAINING	51C	5,585,593.50	80,000,000.00	74,414,406.50	61,509,208.50
	OYO STATE HOUSE OF ASSEMBLY	52	1,819,851,918.14	1,820,851,918.00	999,999.86	1,501,751,322.34
	HOUSE OF ASSEMBLY SERVICE COMMISSION	53	84,000,000.00	93,480,000.00	9,480,000.00	57,451,514.43
	OYO STATE PENSIONS' BOARD	54	1,945,507.50	10,000,000.00	8,054,492.50	1,489,293.75
	MINISTRY OF INFORMATION, CULTURE, TOURISM & MASS MOBILIZATION	55	35,222,350.31	50,000,000.00	14,777,649.69	21,897,145.36

	OYO STATE GOVERNMENT PRINTING PRESS	56	1,185,075.00	3,738,000.00	2,552,925.00	1,445,111.10
	OFFICE OF THE AUDITOR-GENERAL (STATE)	57	7,262,214.01	55,000,000.00	47,737,785.99	9,986,462.50
	OFFICE OF THE AUDITOR-GENERAL (LOCAL GOVERNMENTS)	58	2,427,966.25	60,000,000.00	57,572,033.75	3,563,845.00
	AUDIT SERVICE COMMISSION		1,102,700.00	12,000,000.00	10,897,300.00	1490720.37
	CIVIL SERVICE COMMISSION	59	14,721,308.75	31,160,000.00	16,438,691.25	15,058,374.01
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	60	1,299,960.75	10,250,000.00	8,950,039.25	6,480,325.00
	SIMEON ADEBO STAFF DEVELOPMENT CENTRE	61	3,300,200.00	6,232,000.00	2,931,800.00	3,023,384.75
	OYO STATE INDEPENDENT ELECTORAL COMMISSION	62	42,124,000.00	124,640,000.00	82,516,000.00	7,368,075.32
	OYO STATE INVESTMENT AND PUBLIC PRIVATE PARTNERSHIPS AGENCY	63	2,132,500.00	100,000,000.00	97,867,500.00	54,168,266.73
	SUB-TOTAL		8,491,857,764.39	11,963,096,340.00	3,471,238,575.61	6,408,289,218.22
	ECONOMIC SECTOR	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	OYO STATE RURAL ELECTRIFICATION BOARD	64	1,600,660.00	6,232,000.00	4,631,340.00	1,513,481.62
	OYO STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	65	40,377,965.00	60,000,000.00	19,622,035.00	16,905,715.17

	MINISTRY OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	66	4,363,838.13	33,652,800.00	29,288,961.87	12,223,022.74
	OYO STATE TREE CROPS DEVELOPMENT UNIT	66Ci	807,375.00	1,200,000.00	392,625.00	868,000.00
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE	67	-	26,174,400.00	26,174,400.00	3,842,832.57
	OYO STATE AGRIBUSINESS DEVELOPMENT AGENCY	68	5,000,000.00	56,088,000.00	51,088,000.00	2,994,248.81
	MINISTRY OF BUDGET & ECONOMIC PLANNING	69	252,769,760.75	597,900,000.00	345,130,239.25	54,411,717.24
	OFFICE OF THE ACCOUNTANT- GENERAL	70	52,164,604.56	686,697,749.00	634,533,144.44	54,702,501.02
	OYO STATE INTERNAL REVENUE	71	2,000,225.00	67,324,000.00	65,323,775.00	12,604,649.48
	MINISTRY OF TRADE, INVESTMENTS AND COOPERATIVES	72	4,754,155.00	36,316,000.00	31,561,845.00	5,755,571.22
	OYO STATE COUNCIL FOR ARTS AND CULTURE	73	7,150,000.00	15,000,000.00	7,850,000.00	1,736,662.61
	MINISTRY OF PUBLIC WORKS, INFRASTRUCTURE AND TRANSPORT	74	2,600,407.18	56,088,000.00	53,487,592.82	9,619,856.62
	OYO STATE ROAD MAINTENANCE AGENCY	74Ci	-	33,652,800.00	33,652,800.00	740,000.00
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	75	3,802,681.25	100,000,000.00	96,197,318.75	11,333,780.00
	OFFICE OF THE SURVEYOR- GENERAL	76	1,184,358.75	8,101,600.00	6,917,241.25	3,266,112.50
	BUREAU OF STATISTIC	77	16,685,987.50	20,000,000.00	3,314,012.50	1,361,487.50

	OYO STATE TOURISM BOARD	78	575,063.00	100,000,000.00	99,424,937.00	1,556,375.00
	MINISTRY OF FINANCE	79	13,418,218,195.94	13,418,718,195.00	491,999.06	6,245,794,611.53
	PARASTATALS	79	-	280,000,000.00		
	MINISTRY OF ENERGY & MINERAL RESOURCES	64Ci	183,489,850.00	3,718,120,000.00	3,534,630,150.00	208,730,652.19
	SOLID WASTE MANAGEMENT AUTHORITY	95CI	98,565,000.00	125,000,000.00	26,435,000.00	186,463,245.00
	SUB-TOTAL		14,096,110,127.06	19,656,265,544.77	5,560,155,417.71	6,836,424,522.82
	LAW AND JUSTICE SECTOR	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	MINISTRY OF JUSTICE	80	97,377,621.69	1,310,000,000.00	1,212,622,378.31	167,758,135.64
	OYO STATE ANTI-CORRUPTION AGENCY		-	-	-	195018387.95
	OYO STATE CUSTOMARY COURT OF APPEAL	81Ci	6,000,000.00	100,000,000.00	94,000,000.00	0.00
	THE JUDICIARY, HIGH COURT OF JUSTICE		0.00	0.00	-	3500000.00
	MULTI-DOOR COURT HOUSE.		7,062,575.00	31,160,000.00	24,097,425.00	0.00
	JUDICIAL SERVICE COMMISSION	82	2,415,950.00	20,000,000.00	17,584,050.00	2,302,585.50
	SUB - TOTAL		112,856,146.69	1,461,160,000.00	1,348,303,853.31	368,579,109.09
	SOCIAL SECTOR	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	83	119,537,743.71	144,979,735.00	25,441,991.29	66,565,671.80

	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	83Ci	3,640,350.00	20,000,000.00	16,359,650.00	1,902,425.50
	OYO STATE SCHOLARSHIP BOARD	83Di	1,110,975.00	451,652,400.00	450,541,425.00	-
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	84	277,352,265.00	277,852,265.00	500,000.00	350,765,388.18
	OYO STATE LIBRARY BOARD	85	2,715,329.02	10,448,000.00	7,732,670.98	3,430,978.00
	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	86	58,432,875.00	239,308,800.00	180,875,925.00	9,576,720.51
	BOARD FOR TECHNICAL & VOCATIONAL EDUCATION	87	964,750.00	12,464,000.00	11,499,250.00	660,500.00
	MINISTRY OF HEALTH	88	1,050,000.00	84,132,000.00	83,082,000.00	9,069,192.49
	OYO STATE HOSPITALS' MANAGEMENT BOARD	89	1,575,235.00	120,000,000.00	118,424,765.00	13,019,493.63
	OYO STATE PRIMARY HEALTH CARE BOARD	90	200,000.00	9,855,200.00	9,655,200.00	391,457.50
	OYO STATE COLLEGE OF NURSING AND MIDWIFERY	91	200,000.00	100,000,000.00	99,800,000.00	327,161.06
	OYO STATE COLLEGE OF HEALTH SCIENCE AND TECHNOLOGY	92	373,000.00	40,000,000.00	39,627,000.00	284,311.54
	OYO STATE HEALTH INSURANCE AGENCY	93	0.00	9,000,000.00	9,000,000.00	289,574.96
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV, SOCIAL WELFARE & POVERTY ALLEVIATION	94	87,272,327.50	351,484,800.00	264,212,472.50	81,002,437.50
	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	95	54,767,230.77	100,000,000.00	45,232,769.23	93,002,702.45

	OYO STATE RURAL WATER SUPPLY AND SANITATION AGENCY	96	1,342,585.00	4,100,000.00	2,757,415.00	2,853,266.25
	MINISTRY OF YOUTH AND SPORTS	97	17,536,490.38	353,686,000.00	336,149,509.62	188,471,129.25
	AGENCY FOR YOUTH DEVELOPMENT	98	4,253,807.05	20,000,000.00	15,746,192.95	3,247,792.75
	OYO STATE SPORTS COUNCIL	99	44,213,980.00	75,000,000.00	30,786,020.00	47,897,245.75
	SUB-TOTAL		676,538,943.43	3,019,123,200.00	2,342,584,256.57	872,757,449.12
	Total Overhead Costs		23,377,362,981.57	36,099,645,084.77	12,722,282,103.20	14,486,050,299.25
NO.6(SPL Note iii)	CONSOLIDATED REVENUE FUND CHARGES (Incl. Service Wide Votes)	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	PENSION AND GRATUITY-CIVILIAN				-	
	PENSION AND GRATUITY-JUDICIARY	82	228,244,412.93	696,000,000.00	467,755,587.07	221,296,853.80
	PENSION AND GRATUITY-PARASTATAL	51,51ci,54,79(i,ii,v&,vi,)	18,249,037,526.49	20,490,000,000.00	2,240,962,473.51	14,436,716,427.67
	OFFICE OF THE EXCECUTIVE GOVERNOR	50	13,983,957,630.00	14,000,000,000.00	16,042,370.00	11,856,970,000.00
	MOF & B - PUBLIC DEBT CHARGES	79(iii)	5,190,284,217.77	5,500,000,000.00	309,715,782.23	4,269,591,654.90
	MINISTRY OF FINANCE	iv	17,146,753,284.61	18,000,000,000.00	853,246,715.39	17,667,648,312.82
	MINISTRY OF FINANCE	v	0.00	500,000,000.00	500,000,000.00	0.00
	MINISTRY OF FINANCE	vii	101,870,578.10	120,000,000.00	18,129,421.90	0.00
	MINISTRY OF FINANCE	viii	-	100,000,000.00	100,000,000.00	0.00

	TOTAL		54,900,147,649.90	59,406,000,000.00	4,505,852,350.10	48,452,223,249.19
NO.7 (SPL vi)	SUBVENTION TO PARASTATALS (According to Sector-List)	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	ADMINISTRATION SECTOR					
	BROADCASTING CORPORATION OF OYO STATE		404,500,594.10	404,833,608.00	333,013.90	377,820,344.80
	ECONOMIC SECTOR					
	HOUSING CORPORATION OF OYO STATE		129,336,243.28	253,327,144.00	123,990,900.72	110,029,666.51
	WATER CORPORATION OF OYO STATE		339,099,667.79	360,000,000.00	20,900,332.21	312,131,488.56
	SOCIAL SECTOR					
	THE POLYTECHNIC, IBADAN		2,838,010,072.31	3,266,736,410.00	428,726,337.69	2,830,353,521.19
	OKE-OGUN POLYTECHNIC SAKI		841,720,428.13	940,225,400.00	98,504,971.87	819,358,078.56
	ADESEUN OGUNDOYIN POLYTECHNIC ERUWA		717,942,598.71	804,412,770.00	86,470,171.29	701,558,029.74
	EMMANUEL ALAYANDE UNIVERSITY OF EDUCATION, OYO		3,046,114,218.99	3,269,888,262.00	223,774,043.01	2,453,988,182.24
	OYO STATE COLLEGE OF AGRICULTURE, IGBOORA		1,293,019,015.21	1,500,000,000.00	206,980,984.79	990,374,442.63
	LADOKE AKINTOLA UNIVERSITY OF TECHNOLOGY, OGBOMOSHO		4,234,217,070.95	5,100,000,000.00	865,782,929.05	4,081,810,645.10

	LADOKE AKINTOLA UNIVERSITY TEACHING HOSPITAL, OGBOMOSHO		2,546,637,613.87	3,116,687,729.00	570,050,115.13	2,377,107,049.04
	OYO STATE COLLEGE OF EDUCATION, LANLATE		961,754,041.18	1,104,944,400.00	143,190,358.82	824,609,535.86
	Total Subvention to Parastatals		17,352,351,564.52	20,121,055,723.00	2,768,704,158.48	15,879,140,984.23
NO.8	TRANSFER TO CAPITAL DEVELOPMENT FUND (According to Sectors)	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	LIST OF MDA: ADMINISTRATIVE SECTOR	Stat.No3	31,976,029,442.16			36,959,566,902.60
	LIST OF MDA: ECONOMIC SECTOR		31,976,029,442.16			36,959,566,902.60
	LIST OF MDA: LAW AND JUSTICE SECTOR		31,976,029,442.16			36,959,566,902.60
	LIST OF MDA: SECTOR SECTOR		31,976,029,442.16			36,959,566,902.60
	Total Transfer to Capital Development Fund		127,904,117,768.64			147,838,267,610.40
NO.9	DETAILS OF AID & GRANTS RECEIVED	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	BILATERAL					
	MULTI LATERAL	Ref. to SPL iv	3,592,634,735.75	500,000,000.00	3,092,634,735.75	4,802,005,258.74
	Total Details of Aid & Grants Received		3,592,634,735.75	500,000,000.00	3,092,634,735.75	4,802,005,258.74
NO.10 (SPL Note ii)	A - DETAILS OF TOTAL CAPITAL EXPENDITURES (According to Sectors)	Note	Actual 2023	Budget 2023	Variance	Actual 2022

	ADMINISTRATION SECTOR					
	OFFICE OF THE EXECUTIVE GOVERNOR	50B	5,904,323,636.75	18,025,000,000.00	12,120,676,363.25	9,121,641,138.53
	PUBLIC CORPORATION COMMISSION	50B	193,500.00	7,478,400.00	7,284,900.00	195,650.00
	STATE OPERATION COORDINATING UNIT (SOCU) YESS-O WORLD BANK ASSISTED PROGRAMME	50B	0.00	50,000,000.00	50,000,000.00	0.00
	CABINET AND SECURITY SERVICES	50B	5,706,100.00	583,840,000.00	578,133,900.00	32,040,855.63
	COMMUNITY & SOCIAL DEVELOPMENT AGENCY	50B	0.00	239,440,000.00	239,440,000.00	0.00
	STATE EMERGENCY MANAGEMENT AUTHORITY (SEMA)	50B	0.00	66,320,985.00	66,320,985.00	0.00
	BUREAU OF PUBLIC PROCUREMENT	50B	0.00	83,500,000.00	83,500,000.00	0.00
	OYO STATE MINERAL DEVELOPMENT AGENCY	50B	76,000,000.00	535,000,000.00	459,000,000.00	200,000.00
	IBADAN URBAN FLOOD MANAGEMENT PROJECT (IUFMP)	50B	0.00	16,181,991,152.13	16,181,991,152.13	0.00
	MINISTRY OF SPECIAL DUTIES	50B	0.00	100,000,000.00	100,000,000.00	0.00
	OYO STATE AGENCY FOR THE CONTROL OF AIDS	50B	0.00	62,484,000.00	62,484,000.00	0.00
	OYO STATE SIGNAGE AND ADVERTISING AGENCY (OYSAA)	50B	150,000.00	38,294,000.00	38,144,000.00	8,897,000.00
	OYO STATE GAMING BOARD	50B	12,844,216.63	40,811,400.00	27,967,183.37	-
	OYO STATE FIRE SERVICES AGENCY	50B	5,960,000.00	539,000,000.00	533,040,000.00	60,632,350.00

	OYO STATE SECURITY NETWORK AGENCY AND AMOTEKUN CORPS	50B	0.00	55,000,000.00	55,000,000.00	18,511,500.00
	OFFICE OF THE HEAD OF SERVICE	51B	14,466,240.63	90,000,000.00	75,533,759.37	374,852.50
	MINISTRY OF ESTABLISHMENTS AND TRAINING	51Cii	940,625.00	75,000,000.00	74,059,375.00	1,057,155.00
	OYO STATE HOUSE OF ASSEMBLY	52B	779,525.38	2,501,403,040.00	2,500,623,514.62	336,871,163.69
	HOUSE OF ASSEMBLY SERVICE COMMISSION	53B	-	88,970,000.00	88,970,000.00	-
	OYO STATE PENSIONS' BOARD	54B	0.00	16,000,000.00	16,000,000.00	387,000.00
	MINISTRY OF INFORMATION, CULTURE, TOURISM & MASS MOBILIZATION	55B	500,000.00	40,000,000.00	39,500,000.00	4,500,000.00
	OYO STATE GOVERNMENT PRINTING PRESS	56B	0.00	26,518,800.00	26,518,800.00	0.00
	OFFICE OF THE AUDITOR-GENERAL (STATE)	57B	-	90,000,000.00	90,000,000.00	196,940.00
	OFFICE OF THE AUDITOR-GENERAL (L/GOVT.)	58B	188,125.00	62,484,000.00	62,295,875.00	197,477.50
	CIVIL SERVICE COMMISSION	59B	2,616,375.00	60,000,000.00	57,383,625.00	3,031,322.50
	AUDIT SERVICE COMMISSION		556,575.00	17,000,000.00	16,443,425.00	550,155.75
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	60B	-	55,500,000.00	55,500,000.00	11,889,500.00
	SIMEON ADEBO STAFF DEVELOPMENT CENTRE	61B	-	50,000,000.00	50,000,000.00	193,500.00

	OYO STATE INDEPENDENT ELECTORAL COMMISSION	62B	0.00	125,460,000.00	125,460,000.00	0.00
	OYO STATE INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIPS AGENCY	63B	336,486,047.50	1,890,500,111.00	1,554,014,063.50	429,186,988.92
	SUB - TOTAL		6,361,710,966.89	41,116,995,888.23	34,755,284,921.34	10,030,554,550.02
	ECONOMIC SECTOR	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	OYO STATE RURAL ELECTRIFICATION BOARD	64B	182,750.00	169,246,000.00	169,063,250.00	-
	MINISTRY OF ENERGY & MINERAL RESOURCES	64Cii	10,951,323,793.11	10,951,523,793.00	199,999.89	3,341,378,466.09
	OYO STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	65B	-	150,000,000.00	150,000,000.00	-
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	66B	198,875.00	150,000,000.00	149,801,125.00	13,681,310.00
	OYO STATE TREE CROPS DEVELOPMENT UNIT	66Cii	320,500.00	152,500,000.00	152,179,500.00	-
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE	67B	-	640,000,000.00	640,000,000.00	-
	OYO STATE AGRIBUSINESS DEVELOPMENT AGENCY	68B	8,195,035.45	2,361,000,000.00	2,352,804,964.55	166,600,160.00
	MINISTRY OF BUDGET & ECONOMIC PLANNING	69B	92,944,767.17	964,882,201.00	871,937,433.83	-
	OFFICE OF THE ACCOUNTANT-GENERAL	70B	-	300,000,000.00	300,000,000.00	7,010,882.50
	OYO STATE INTERNAL REVENUE	71B	365,500.00	566,500,000.00	566,134,500.00	70,000,000.00

MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	72B	431,000.00	100,000,000.00	99,569,000.00	10,168,775.00
OYO STATE INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIPS AGENCY	72C	336,486,047.50	2,890,500,111.00	2,554,013,952.50	429,186,988.92
OYO STATE COUNCIL FOR ARTS AND CULTURE	73B	-	30,996,000.00	30,996,000.00	404,200.00
MINISTRY OF PUBLIC WORKS, INFRASTRUCTURE AND TRANSPORT	74B	72,219,794,006.39	72,320,094,006.00	100,299,999.61	38,331,691,301.73
OYO STATE ROAD MAINTENANCE AGENCY	74Cii	476,627,006.71	1,717,269,200.00	1,240,642,193.29	50,193,500.00
MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	75B	14,329,500.00	5,270,000,110.76	5,255,670,610.76	49,078,045.00
OFFICE OF THE SURVEYOR-GENERAL	76B	937,920.00	40,000,000.00	39,062,080.00	1,665,994.38
OYO STATE BUREAU OF STATISTICS	77B	193,500.00	82,000,000.00	81,806,500.00	526,000.00
OYO STATE TOURISM BOARD	78B	0.00	50,000,000.00	50,000,000.00	345,720.00
MINISTRY OF FINANCE	79B	2,484,518,615.61	3,445,157,210.12	960,638,594.51	866,259,049.96
PARASTATALS	79	12,000,000.00	7,213,760,000.00		
SOLID WASTE MANAGEMENT AUTHORITY	95CI	0.00	-	-	21,607,500.00
SUB - TOTAL		86,675,693,033.57	103,162,683,920.88	16,486,026,650.00	43,359,634,973,.58
LAW AND JUSTICE SECTOR	Note	Actual 2023	Budget 2023	Variance	Actual 2022
MINISTRY OF JUSTICE	80B	-	325,000,000.00	325,000,000.00	-
JUDICIAL SERVICE COMMISSION	82B	0.00	250,000,000.00	250,000,000.00	577,325.00

	OYO STATE CUSTOMARY COURT OF APPEAL	82Cii	0.00	100,000,000.00	100,000,000.00	0.00
	THE JUDICIARY, HIGH COURT OF JUSTICE		25,000,000.00	3,000,000,000.00	2,975,000,000.00	0.00
	MULTI-DOOR COURT HOUSE.		363,350.00	32,390,000.00	32,026,650.00	
	OYO STATE ANTI-CORRUPTION AGENCY		0.00	600,000,000.00	600,000,000.00	0.00
	SUB - TOTAL		25,363,350.00	3,707,390,000.00	3,682,026,650.00	577,325.00
	SOCIAL SECTOR	Note	Actual 2023	Budget 2023	Variance	Actual 2022
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	83B	136,441,339.38	1,325,940,000.00	1,189,498,660.62	133,056,406.36
	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	83Cii	998,275.00	20,000,000.00	19,001,725.00	193,500.00
	OYO STATE SCHOLARSHIP BOARD	83Dii	0.00	20,000,000.00	20,000,000.00	0.00
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	84B	-	441,980,000.00	441,980,000.00	-
	OYO STATE LIBRARY BOARD	85B	580,550.00	67,997,000.00	67,416,450.00	0.00
	STATE UNIVERSAL BASIC EDUCATION BOARD	86B	-	2,428,904,707.27	2,428,904,707.27	682,742,125.36
	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	87B	5,472,000.00	185,361,000.00	179,889,000.00	5,345,647.50
	MINISTRY OF HEALTH	88B	67,550,677.15	22,677,095,000.00	22,609,544,322.85	533,721,232.10
	OYO STATE HOSPITALS' MANAGEMENT BOARD	89B	-	50,000,000.00	50,000,000.00	358,125.00

	OYO STATE PRIMARY HEALTH CARE BOARD	90B	4,660,740.00	2,007,517,800.00	2 ,002,857,060.00	200,000.00
	OYO STATE COLLEGE OF NURSING AND MIDWIFERY	91B	0.00	50,000,000.00	50,000,000.00	0.00
	OYO STATE COLLEGE OF HEALTH SCIENCE AND TECHNOLOGY	92B	0.00	41,697,000.00	41,697,000.00	0.00
	OYO STATE HEALTH INSURANCE AGENCY	93B	0.00	40,000,000.00	40,000,000.00	0.00
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEVELOPMENT, SOCIAL WELFARE & POVERTY ALLEVIATION	94B	9,351,144.38	40,000,000.00	30,648,855.62	9,117,424.38
	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	95B	65,506,314.48	1,250,000,000.00	1,184,493,685.52	2,396,497.50
	OYO STATE RURAL WATER SUPPLY AND SANITATION AGENCY	96B	-	123,000,000.00	123,000,000.00	587,023.68
	MINISTRY OF YOUTH & SPORTS	97B	937,933.75	1,249,391,000.00	1,248,453,066.25	572,241,944.03
	AGENCY FOR YOUTH DEVELOPMENT	98B	280,600.00	26,435,160.00	26,154,560.00	13,233,667.72
	OYO STATE SPORTS COUNCIL	99B	0.00	31,734,000.00	31,734,000.00	0.00
	SUB - TOTAL		291,779,574.14	11,077,052,667.27	10,785,273,093.13	1,953,193,593.63
	Total Details of Capital Expenditures		92,941,216,660.47	182,115,366,965.62	89,174,150,305.15	54,914,936,373.31
	B - DETAILS OF CAPITAL EXPENDITURES OF PARASTATALS (Included in 11A`above)	Note	Actual 2023	Budget 2023	Variance	Actual 2022

	ADMINISTRATIVE SECTOR					
	BROADCASTING CORPORATION OF OYO STATE	79B	12,000,000.00	350,000,000.00	338,000,000.00	45,055,100.00
	ECONOMIC SECTOR					
	HOUSING CORPORATION OF OYO STATE	79B	0.00	3,097,000,000.00	3,097,000,000.00	-
	WATER CORPORATION OF OYO STATE	79B	-	590,000,000.00	590,000,000.00	22,500,000.00
	LAW AND JUSTICE SECTOR					
	SOCIAL SECTOR					
	THE POLYTECHNIC, IBADAN	79B	0.00	100,000,000.00	100,000,000.00	-
	OKE-OGUN POLYTECHNIC, SAKI	79B	0.00	250,000,000.00	250,000,000.00	-
	ADESEUN OGUNDOYIN POLYTECHNIC, ERUWA	79B	0.00	150,000,000.00	150,000,000.00	-
	EMMANUEL ALAYANDE COLLEGE OF EDUCATION, OYO	79B	0.00	1,060,000,000.00	1,060,000,000.00	-
	OYO STATE COLLEGE OF AGRICULTURE, IGBOORA	79B	0.00	14,760,000.00	14,760,000.00	-
	LADOKE AKINTOLA UNIVERSITY OF TECH. OGBOMOSO	79B	0.00	1,000,000,000.00	1,000,000,000.00	-
	TECHNICAL UNIVERSITY, IBADAN	79B	0.00	70,000,000.00	70,000,000.00	-
	LAUTECH TEACHING HOSPITAL, OGBOMOSO	79B	0.00	432,000,000.00	432,000,000.00	-

	OYO STATE COLLEGE OF EDUCATION, LANLATE	79B	0.00	100,000,000.00	100,000,000.00	-
	Total Details of Capital Expenditures of Parastatals		12,000,000.00	7,213,760,000.00	7,201,760,000.00	67,555,100.00
NO.11	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT	Note	Amount 2023	Amount 2022		
	FIXED DEPOSIT/CURRENT ACCOUNT BALANCES	Ref. to Spl Note X	442,378,880.55			
			442,378,880.55	-		
NO.12	INVESTMENTS	Note	Amount 2023	Amount 2022	INCREASE/(DECREASE)	
	INVESTMENTS IN QUOTED COMPANIES	Ref. to SPL V	4,950.00	5,520.00	(570.00)	
	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		4,950.00	5,520.00		
NO.13	LIST OF OUTSTANDING IMPRESTS	Note	Amount 2023	Amount 2022		
	LIST OF MDA: ECONOMIC SECTOR OFFICE OF THE ACCOUNTANT-GENERAL	Ref. to SPL X	175,646,094.37	0.00		
	Total Outstanding Imprests		175,646,094.37	-		

NO. 14	LIST OF OUTSTANDING ADVANCES	Note	Amount 2023	Amount 2022		
	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 vii)	2,795,148,414.81	2,731,171,496.18		
	Total Outstanding Advances		2,795,148,414.81	2,731,171,496.18		
NO.15	REVOLVING LOAN ACCOUNT	Note				
	LIST THE LOANS	(Ref. to SPL Note v)	Balance as at 31/12/2023	Additional Loan	Loan Paid Back	Balance as at 31/12/2022
	LOAN 1 (CAR LOAN STAFF)		58,653,556.73	120,000,000.00	251,277,118.72	164,003,608.48
	LOAN 2 (CAR LOAN TEACHERS)		56,920,804.35	90,000,000.00	638,644,542.17	1,506,180.45
	LOAN 3 (HOUSING LOAN STAFF)		131,823,925.06	100,000,000.00	39,232,387.98	47,630,011.68
	LOAN 4 (HOUSING LOAN TEACHERS)		15,242,791.92	0.00	39,543,641.83	8,950,445.59
	LOAN 5 (OTHERS)		964,876,515.23	0.00	0.00	960,407,176.37
	LOAN 6 (ACCOSS)		4,851,456.04	0.00	31,747,161.19	5,321,706.53
	Total		1,232,369,049.33	310,000,000.00	1,000,444,851.89	1,187,819,129.10
NO.16	EXTERNAL LOANS:STATES / LGC					

	+	Note	Balance as at 31/12/2023	Additional Loan	Loan Paid Back	Balance as at 31/12/2022
	EXTERNAL LOANS	Ref. to SPL VIII	57,408,781,086.51	12,740,575,864.53	5,190,284,217.77	32,401,513,167.48
	Total		57,408,781,086.51	12,740,575,864.53	5,190,284,217.77	32,401,513,167.48
NO.17						
	FGN / STATES / LGC BONDS & TREASURY BONDS & OTHERS					
	LIST THE LOANS	Note	Balance as at 31/12/2023	Additional Loan	Loan Paid Back	Balance as at 31/12/2022
	DRAW DOWN ACCOUNTS	Ref. to SPL VIII	568,590,931.18		233,333,333.31	990,854,991.28
	FOREIGN LOANS				5,190,284,217.77	0.00
	OTHERS				11,723,135,733.53	0.00
	Total		568,590,931.18	0.00	17,146,753,284.61	990,854,991.28
NO.18						
	INTERNAL LOANS FROM OTHER FUNDS					
	LIST THE LOANS	Note	Balance as at 31/12/2023	Additional Loan	Loan Paid Back	Interest Repayment
		(Ref. to SPL NOTES VIII)				
	BRIDGING FACILITY(Access BANK)		18,225,336,103.89	0.00	-	0.00

	SALARY BAIL OUT		17,848,825,490.71	0.00	265,268,875.48	668,937,168.35
	COMMERCIAL BANK LOAN RESTRUCTURED INTO FGN		7,864,580,309.48	0.00	178,551,606.29	787,616,807.44
	EXCESS CRUDE OIL BACKED LOAN A/C (HERITAGE BANK)		6,875,000,000.00	0.00	148,773,268.46	391,062,305.05
	ACCESS BANK-UBEC-SUBEB COUNTERPART FUND (2014-2017)		-	0.00	378,625,717.80	9,504,837.65
	ACCESS BANK-BUDGET SUPPORT FACILITY (BSF)		16,249,201,182.47	0.00	70,194,018.96	859,254,687.54
	COMMERCIAL AGRIC CREDIT SCHEME (FBN)		2,178,894,296.15	0.00	1,379,649,374.88	264,279,614.87
	COVID-19 HEALTH INTERVENTION		1,704,255,288.03	0.00	185,408,895.66	153,508,686.38
	DIFFERENTIATED CASH RESERVES REQUIREMENT (DCRR)		46,635,318,069.63	0.00	3,364,681,930.37	4,449,906,876.22
	SUB TOTAL		117,581,410,740.36	0.00	5,971,153,687.90	7,584,070,983.50
	OTHER LOANS					
	T.M. PORTMAN & ASPECT DEV. CO (UNITY BANK)		1,191,234,318.46	0.00	74,936,405.02	0.00
	TOD #20,000,000,000.00		19,334,215,926.17	0.00	-	0.00
	ALLIANZWA OFFSHORE (UBA)		1,102,667,150.60	0.00	138,436,731.78	0.00
	FBN CONTRACT FINANCE FACILITY (FBN)		41,781,377,075.57	0.00	1,527,149,004.32	0.00
	HFP ENGINEERING NIGERIA LTD		1,666,666,666.67	0.00	79,519,651.80	0.00
	CONTRACT FINANCE FACILITY		26,000,000,000.00		-	

	SUB TOTAL		91,076,161,137.47	0.00	1,820,041,792.92	0.00
	GRAND TOTAL		208,657,571,877.83	0.00	7,791,195,480.82	7,584,070,983.50
NO.19	CONTINGENT LIABILITES AS AT YEAR END	Note	Amount 2023	Amount 2022		
	E.G.				List All the Contigent Liabilities	
	... PENSION AND GRATUITY DUE	(Ref. to SPL NOTE VIII)	0.00	0.00		
	....OUTSTANDING CONTRACTORS LIABILITIES (ACCORDING TO MDA)		0.00	0.00		
	....PENDING LITIGATIONS (ACCORDING TO MDA)		0.00	0.00		
	OTHER DEBTS		0.00	0.00		
	Total Contigent Liabilities		0.00	0.00		

SUPPLEMENTARY NOTES (i-x) TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 – CONTD
2023 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	2,867,268,492.95	462,302,037.09	1,547,712,226.50	2,010,014,263.59	4,877,282,756.54
	FEBRUARY	464,392,394.29	429,816,561.88	1,922,372,276.04	2,352,188,837.92	2,816,581,232.21
	MARCH	332,119,349.99	429,816,561.88	1,918,709,330.19	2,348,525,892.07	2,680,645,242.06
	APRIL	1,408,610,639.67	429,816,561.88	1,815,560,262.81	2,245,376,824.69	3,653,987,464.36
	MAY	959,395,037.05	429,816,561.88	1,206,381,152.51	1,636,197,714.39	2,595,592,751.44
	JUNE	2,253,814,522.28	429,816,561.88	1,242,226,615.18	1,672,043,177.06	3,925,857,699.34
	JULY	1,096,754,620.32	429,816,561.88	674,394,722.60	1,104,211,284.48	2,200,965,904.80
	AUGUST	1,106,267,941.67	429,816,561.88	1,321,677,242.11	1,751,493,803.99	2,857,761,745.66
	SEPTEMBER	731,672,103.64	429,816,561.88	1,435,419,299.75	1,865,235,861.63	2,596,907,965.27
	OCTOBER	990,727,093.15	429,816,561.88	1,442,593,130.23	1,872,409,692.11	2,863,136,785.26
	NOVEMBER	479,787,902.64	429,816,561.88	1,304,328,564.11	1,734,145,125.99	2,213,933,028.63

	DECEMBER	878,812,013.98	429,816,561.88	1,315,378,462.58	1,745,195,024.46	2,624,007,038.44
	TOTAL	13,569,622,111.63	5,190,284,217.77	17,146,753,284.61	22,337,037,502.38	35,906,659,614.01

***# 35,906,659,614.01 WAS ACTUAL GROSS STATUTORY ALLOCATION,**

Deduction at source (others) figure #17,146,753,284.61 is inclusive of Ministry of Finance Counterpart Funding figure #233.333,333.31

	2022					
	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	1,430,834,622.29	449,026,038.25	1,853,951,436.06	2,302,977,474.31	3,733,812,096.60
	FEBRUARY	(35,476,670.00)	449,026,038.25	1,427,961,277.20	1,876,987,315.45	1,841,510,645.45
	MARCH	696,778,610.14	337,153,957.84	1,445,141,119.65	1,782,295,077.49	2,479,073,687.63
	APRIL	1,916,159,790.97	337,153,957.84	1,443,886,604.46	1,781,040,562.30	3,697,200,353.27
	MAY	1,503,356,744.74	337,153,957.84	1,421,143,915.64	1,758,297,873.48	3,261,654,618.22
	JUNE	1,033,074,876.37	337,153,957.84	1,408,120,725.44	1,745,274,683.28	2,778,349,559.65
	JULY	2,603,657,021.65	337,153,957.84	1,451,613,769.46	1,788,767,727.30	4,392,424,748.95
	AUGUST	3,877,313,113.13	337,153,957.84	1,486,884,245.84	1,824,038,203.68	5,701,351,316.81
	SEPTEMBER	1,494,636,550.81	337,153,957.84	1,420,902,433.34	1,758,056,391.18	3,252,692,941.99

	OCTOBER	1,729,759,987.05	337,153,957.84	1,427,413,543.89	1,764,567,501.73	3,494,327,488.78
	NOVEMBER	1,345,170,880.21	337,153,957.84	1,416,763,384.01	1,753,917,341.85	3,099,088,222.06
	DECEMBER	3,046,093,545.96	337,153,957.84	1,463,865,857.83	1,801,019,815.67	4,847,113,361.63
	TOTAL	20,641,359,073.32	4,269,591,654.90	17,667,648,312.82	21,937,239,967.72	42,578,599,041.04

***# 42,578,599,041.04 WAS ACTUAL GROSS STATUTORY ALLOCATION,**

Deduction at source (others) figure #17,667,648,312.82 is inclusive of Ministry of Finance Counterpart Funding figure #399,999,999.96

2023 OTHER SHARE OF STATUTORY ALLOCATION

MONTHS	C	D	E	F	G	H	I
	STATUTORY ALLOCATION - OTHER AGENCIES (DEDUCTIONS)	VALUE ADDED TAX ALLOCATION	Ecological	OAGF	Overdraft (UBA)	SFTAS	EL
	#	#	#	#	#	#	#
January	1,547,712,226.50	4,440,108,228.32	136,097,576.73	277,730,592.10	158,016,669.88	2,468,461,100.00	
February	1,922,372,276.04	4,216,642,095.36	100,386,200.23	1,020,103,506.82			2,500,000,000.00
March	1,918,709,330.19	4,864,351,357.35	94,465,887.71				
April	1,815,560,262.81	3,935,843,894.39	98,460,740.06	1,544,342,246.91	1,270,189,868.28		
May	1,206,381,152.51	4,369,363,599.31	69,941,122.04	934,197,792.50			
June	1,242,226,615.18	4,858,540,796.20	105,910,561.31		175,159,183.60		
July	674,394,722.60	6,008,557,846.46	122,433,187.11		7,581,598,753.79		
August	1,321,677,242.11	5,523,852,645.91	84,057,693.53		3,606,893,737.93		
September	1,435,419,299.75	6,462,898,022.70	107,689,944.21				
October	1,442,593,130.23	5,944,255,401.72	111,773,275.87				
November	1,304,328,564.11	6,334,903,413.13	110,160,209.37				
December	1,315,378,462.58	6,262,274,590.32	141,781,055.93				

TOTAL	17,146,753,284.61	63,221,591,891.17	1,283,157,454.10	3,776,374,138.33	12,791,858,213.48	2,468,461,100.00	2,500,000,000.00
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MONTHS	J	K	L	M	N	O	P
	Forex Equalization Fund	CFF	NG-Cares	Distribution of Part of Refund	FIRS(EMLT)	FAAC Withheld Ecrow	Treasury Crude
	#	#	#	#	#	#	#
January							
February							
March	802,855,881.01						
April		9,728,729,282.45	902,659,590.10	3,764,440,687.52	1,123,231,766.77		
May	481,301,807.64	5,174,968,078.37				268,707,084.73	21,072,700.84
June		886,936,795.43					
July		3,908,425,501.37					
August		3,572,940,032.01					
September		7,929,278,646.01					
October		2,916,336,976.86					
November		2,385,480,309.89	822,140,298.43				
December		9,769,864,918.04					
TOTAL	1,284,157,688.65	46,272,960,540.43	1,724,799,888.53	3,764,440,687.52	1,123,231,766.77	268,707,084.73	21,072,700.84

MONTHS	Q	R	S	T	U	V	W
	Share of Exchange Gain	Loan(Fidelity)	Exchange rate differential	Payment of Exchange Rate	State Exchange Gain Allocation	Infrastrufcture Support Fund	Pallaitive Fund
	#	#	#	#	#	#	#
January							
February							
March							
April							
May							
June	4,476,932.88	2,000,000,000.00					
July	2,279,539,983.28		27,130,501.56	979,712,556.19			
August	2,062,369,820.76		254,660,521.14		57,111,779.65	7,000,000,000.00	2,000,000,000.00
September	1,670,657,480.99				46,264,361.01		
October	1,250,270,791.37						
November	1,362,319,984.00					7,000,000,000.00	
December	2,566,571,201.91					7,000,000,000.00	
TOTAL	11,196,206,195.19	2,000,000,000.00	281,791,022.70	979,712,556.19	103,376,140.66	21,000,000,000.00	2,000,000,000.00

MONTHS	X	Y	Z	AA	AB	AC	AD	Total 2023	Total 2022
	Sure-P	Non-oil Sept. 2023 Allocation(State Share)	Reimbursement from PG&D Benefit	State Augmentation of 60B	Right Issue(Wema)	DCRR	Bridging Facility(Access)	(SUM OF E-AD)	(E+F+G+H+I+J+K+L+M+N+O+P)
	#	#	#	#	#	#	#	#	#
January								3,040,305,938.71	7,720,853,152.98
February								3,620,489,707.05	7,996,928,592.29
March								897,321,768.72	24,248,203,999.95
April								18,432,054,182.09	6,824,620,406.73
May								6,950,188,586.12	13,780,102,213.13
June								3,172,483,473.22	11,793,463,650.84
July								14,898,840,483.30	11,348,165,911.24
August								18,638,033,585.02	10,886,247,198.37
September	5,286,470,151.78	1,361,872,137.56						16,402,232,721.56	10,958,761,706.09
October			700,000,000.00					4,978,381,044.10	9,483,578,316.02
November				461,411,425.87				12,141,512,227.56	12,048,167,563.22
December					700,000,000.00	751,867,833.64	26,000,000,000.00	46,930,085,009.52	8,467,155,998.03

TOTAL	5,286,470,151.78	1,361,872,137.56	700,000,000.00	461,411,425.87	700,000,000.00	751,867,833.64	26,000,000,000.00	150,101,928,726.97	135,556,248,708.89
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Details	Ecological	OAGF	Forex Equalization
JANUARY	136,097,576.73	277,730,592.10	0.00
FEBRUARY	100,386,200.23	1,020,103,506.82	0.00
MARCH	94,465,887.71	0.00	802,855,881.01
APRIL	98,460,740.06	1,544,342,246.91	0.00
MAY	69,941,122.04	934,197,792.50	481,301,807.64
JUNE	105,910,561.31	0.00	0.00
JULY	122,433,187.11	0.00	0.00
AUGUST	84,057,693.53	0.00	0.00
SEPTEMBER	107,689,944.21	0.00	0.00
OCTOBER	111,773,275.87	0.00	0.00
NOVEMBER	110,160,209.37	0.00	0.00
DECEMBER	141,781,055.93	0.00	0.00
TOTAL	1,283,157,454.10	3,776,374,138.33	1,284,157,688.65

DEDUCTION AT SOURCE FROM FAAC FROM JANUARY TO DECEMBER 2023

				Jan-23
EXCHANGE DIFFERENCE				-
NON MINERAL				-
DCRR				(375,000,000.00)
OTHERS ACCT				-
FOREIGN LOAN				(462,302,037.09)
RESTRUCTURED COMMERCIAL LOAN				(120,771,051.72)
SALARY BAIL OUT				(155,701,007.31)
IBADAN URBAN FLOOD CONTROL				(33,333,333.33)
EXCESS CRUDE BACKED LOAN				(89,972,595.59)
BOND ISSUANCE PROGRAMME				-
CBN BUDGET SUPPORT FACILITY				(154,908,117.74)
COMMERCIAL AGRICULTURAL CREDIT SCHEME				(136,994,082.48)
<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)</i>				(83,033,420.90)
UBEC COUNTERPART FUNDING (2014 - 2017)				(129,376,851.82)
ECOLOGICAL FUND				(131,423,786.85)
HEALTH CARE ACCESS_BANK (RSSF-DCRR)				(28,243,131.84)
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS				-
UBEC 2020_COUNTERPART FUNDING (FCMB)				(108,954,846.90)

LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360STATES GOVT (1/120)	-
<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>	-

					FEBRUARY 2023
EXCHANGE DIFFERENCE					0.00
NON MINERAL					0.00
DCRR					(375,000,000.00)
OTHERS ACCT					0.00
FOREIGN LOAN					(429,816,561.88)
RESTRUCTURED COMMERCIAL LOAN					(120,771,051.72)
SALARY BAIL OUT					(155,701,007.31)
IBADAN URBAN FLOOD CONTROL					(33,333,333.33)
EXCESS CRUDE BACKED LOAN					(89,972,595.59)
BOND ISSUANCE PROGRAMME					0.00
CBN BUDGET SUPPORT FACILITY					(154,908,117.74)
COMMERCIAL AGRICULTURAL CREDIT SCHEME					(136,994,082.48)
COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)					(41,516,710.45)
UBEC COUNTERPART FUNDING (2014 - 2017)					(129,376,851.82)
ECOLOGICAL FUND					(75,895,901.47)

HEALTH CARE ACCESS_BANK (RSSF-DCRR)					(28,243,131.84)
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS					0.00
UBEC 2020_COUNTERPART FUNDING (FCMB)					0.00
LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360STATES GOVT (1/120)					0.00
<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>					(580,659,492.28)

					Mar-23
EXCHANGE DIFFERENCE					-
NON MINERAL					-
DCRR					(375,000,000.00)
OTHERS ACCT					-
FOREIGN LOAN					(429,816,561.88)
RESTRUCTURED COMMERCIAL LOAN					(120,771,051.72)
SALARY BAIL OUT					(155,701,007.31)
IBADAN URBAN FLOOD CONTROL					(33,333,333.33)
EXCESS CRUDE BACKED LOAN					(89,972,595.59)
BOND ISSUANCE PROGRAMME					-
CBN BUDGET SUPPORT FACILITY					(154,908,117.74)
COMMERCIAL AGRICULTURAL CREDIT SCHEME					(136,994,082.48)

<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)</i>	(41,516,710.45)
UBEC COUNTERPART FUNDING (2014 - 2017)	(129,376,851.82)
ECOLOGICAL FUND	(72,232,955.62)
HEALTH CARE ACCESS_BANK (RSSF-DCRR)	(28,243,131.84)
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS	-
UBEC 2020_COUNTERPART FUNDING (FCMB)	-
LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360STATES GOVT (1/120)	-
<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>	(580,659,492.28)

	APRIL 2023
EXCHANGE DIFFERENCE	0.00
NON MINERAL	0.00
DCRR	(375,000,000.00)
OTHERS ACCT	0.00
FOREIGN LOAN	(429,816,561.88)
RESTRUCTURED COMMERCIAL LOAN	(120,771,051.72)
SALARY BAIL OUT	(155,701,007.31)

IBADAN URBAN FLOOD CONTROL	(33,333,333.33)
EXCESS CRUDE BACKED LOAN	(89,972,595.59)
BOND ISSUANCE PROGRAMME	0.00
CBN BUDGET SUPPORT FACILITY	(154,908,117.74)
COMMERCIAL AGRICULTURAL CREDIT SCHEME	(136,994,082.48)
<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)</i>	(41,516,710.45)
UBEC COUNTERPART FUNDING (2014 - 2017)	0.00
ECOLOGICAL FUND	(98,460,740.06)
HEALTH CARE ACCESS_BANK (RSSF-DCRR)	(28,243,131.84)
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS	0.00
UBEC 2020_COUNTERPART FUNDING (FCMB)	0.00
LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360STATES GOVT (1/120)	0.00
<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>	(580,659,492.28)

				MAY 2023
EXCHANGE DIFFERENCE				0.00
NON MINERAL				0.00
DCRR				(375,000,000.00)

OTHERS ACCT	0.00
FOREIGN LOAN	(429,816,561.88)
RESTRUCTURED COMMERCIAL LOAN	(120,771,051.72)
SALARY BAIL OUT	(155,701,007.31)
IBADAN URBAN FLOOD CONTROL	(33,333,333.33)
EXCESS CRUDE BACKED LOAN	(89,972,595.59)
BOND ISSUANCE PROGRAMME	0.00
CBN BUDGET SUPPORT FACILITY	(154,908,117.74)
COMMERCIAL AGRICULTURAL CREDIT SCHEME	(136,994,082.48)
<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)</i>	(41,516,710.45)
UBEC COUNTERPART FUNDING (2014 - 2017)	0.00
ECOLOGICAL FUND	(69,941,122.04)
HEALTH CARE ACCESS_BANK (RSSF-DCRR)	(28,243,131.84)
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS	0.00
UBEC 2020_COUNTERPART FUNDING (FCMB)	0.00
LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360STATES GOVT (1/120)	0.00
<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>	0.00

				JUNE 2023

EXCHANGE DIFFERENCE	0.00
NON MINERAL	0.00
DCRR	(375,000,000.00)
OTHERS ACCT	0.00
FOREIGN LOAN	(429,816,561.88)
RESTRUCTURED COMMERCIAL LOAN	(120,771,051.72)
SALARY BAIL OUT	(155,701,007.31)
IBADAN URBAN FLOOD CONTROL	(33,333,333.33)
EXCESS CRUDE BACKED LOAN	(89,972,595.59)
BOND ISSUANCE PROGRAMME	0.00
CBN BUDGET SUPPORT FACILITY	(154,908,117.74)
COMMERCIAL AGRICULTURAL CREDIT SCHEME	(136,994,082.48)
<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)</i>	(41,516,710.45)
UBEC COUNTERPART FUNDING (2014 - 2017)	0.00
ECOLOGICAL FUND	(105,786,584.71)
HEALTH CARE ACCESS_BANK (RSSF-DCRR)	(28,243,131.84)
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS	0.00
UBEC 2020_COUNTERPART FUNDING (FCMB)	0.00
LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360STATES GOVT (1/120)	0.00
<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>	0.00

				JULY. 2023
EXCHANGE DIFFERENCE				0.00
NON MINERAL				0.00
DCRR				(375,000,000.00)
OTHERS ACCT				0.00
FOREIGN LOAN				(429,816,561.88)
RESTRUCTURED COMMERCIAL LOAN				0.00
SALARY BAIL OUT				0.00
IBADAN URBAN FLOOD CONTROL				(33,333,333.33)
EXCESS CRUDE BACKED LOAN				0.00
BOND ISSUANCE PROGRAMME				0.00
CBN BUDGET SUPPORT FACILITY				0.00
COMMERCIAL AGRICULTURAL CREDIT SCHEME				(136,994,082.48)
<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)</i>				(41,516,710.45)
UBEC COUNTERPART FUNDING (2014 - 2017)				0.00
ECOLOGICAL FUND				(59,307,464.50)
HEALTH CARE ACCESS_BANK (RSSF-DCRR)				(28,243,131.84)
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS				0.00
UBEC 2020_COUNTERPART FUNDING (FCMB)				0.00
LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360 STATES GOVT (1/120)				0.00

<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>	0.00
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	AUGUST. 2023
EXCHANGE DIFFERENCE	0.00
NON MINERAL	0.00
DCRR	(1,037,917,761.32)
OTHERS ACCT	
FOREIGN LOAN	(429,816,561.88)
RESTRUCTURED COMMERCIAL LOAN	0.00
SALARY BAIL OUT	0.00
IBADAN URBAN FLOOD CONTROL	0.00
EXCESS CRUDE BACKED LOAN	0.00
BOND ISSUANCE PROGRAMME	0.00
CBN BUDGET SUPPORT FACILITY	0.00
COMMERCIAL AGRICULTURAL CREDIT SCHEME	(136,994,082.48)
<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)</i>	(41,516,710.45)
UBEC COUNTERPART FUNDING (2014 - 2017)	0.00
ECOLOGICAL FUND	(77,005,556.02)
HEALTH CARE ACCESS_BANK (RSSF-DCRR)	(28,243,131.84)

OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS	0.00
UBEC 2020_COUNTERPART FUNDING (FCMB)	0.00
LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360 STATES GOVT (1/120)	0.00
<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>	0.00

	SEPTEMBER. 2023
EXCHANGE DIFFERENCE	0.00
NON MINERAL	0.00
DCRR	<i>(1,037,917,761.32)</i>
OTHERS ACCT	
FOREIGN LOAN	<i>(429,816,561.88)</i>
RESTRUCTURED COMMERCIAL LOAN	<i>(120,771,051.72)</i>
SALARY BAIL OUT	0.00
IBADAN URBAN FLOOD CONTROL	0.00
EXCESS CRUDE BACKED LOAN	0.00
BOND ISSUANCE PROGRAMME	0.00
CBN BUDGET SUPPORT FACILITY	0.00
COMMERCIAL AGRICULTURAL CREDIT SCHEME	<i>(136,994,082.48)</i>

<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)</i>	<i>(41,516,710.45)</i>
UBEC COUNTERPART FUNDING (2014 - 2017)	0.00
ECOLOGICAL FUND	<i>(69,976,561.94)</i>
HEALTH CARE ACCESS_BANK (RSSF-DCRR)	<i>(28,243,131.84)</i>
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS	0.00
UBEC 2020_COUNTERPART FUNDING (FCMB)	0.00
LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360 STATES GOVT (1/120)	0.00
<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>	0.00

	OCTOBER. 2023
EXCHANGE DIFFERENCE	0.00
NON MINERAL	0.00
DCRR	<i>(1,037,917,761.32)</i>
OTHERS ACCT	
FOREIGN LOAN	<i>(429,816,561.88)</i>
RESTRUCTURED COMMERCIAL LOAN	<i>(120,771,051.72)</i>
SALARY BAIL OUT	0.00
IBADAN URBAN FLOOD CONTROL	0.00

EXCESS CRUDE BACKED LOAN	0.00
BOND ISSUANCE PROGRAMME	0.00
CBN BUDGET SUPPORT FACILITY	0.00
COMMERCIAL AGRICULTURAL CREDIT SCHEME	(136,994,082.48)
COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)	(41,516,710.45)
UBEC COUNTERPART FUNDING (2014 - 2017)	0.00
ECOLOGICAL FUND	(77,150,392.42)
HEALTH CARE ACCESS_BANK (RSSF-DCRR)	(28,243,131.84)
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS	0.00
UBEC 2020_COUNTERPART FUNDING (FCMB)	0.00
LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360 STATES GOVT (1/120)	0.00
REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT	0.00

				NOVEMBER. 2023
EXCHANGE DIFFERENCE				0.00
NON MINERAL				0.00
DCRR				(1,037,917,761.32)

OTHERS ACCT	
FOREIGN LOAN	(429,816,561.88)
RESTRUCTURED COMMERCIAL LOAN	0.00
SALARY BAIL OUT	0.00
IBADAN URBAN FLOOD CONTROL	0.00
EXCESS CRUDE BACKED LOAN	0.00
BOND ISSUANCE PROGRAMME	0.00
CBN BUDGET SUPPORT FACILITY	0.00
COMMERCIAL AGRICULTURAL CREDIT SCHEME	(136,994,082.48)
<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)</i>	(41,516,710.45)
UBEC COUNTERPART FUNDING (2014 - 2017)	0.00
ECOLOGICAL FUND	(59,656,878.02)
HEALTH CARE ACCESS_BANK (RSSF-DCRR)	(28,243,131.84)
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS	0.00
UBEC 2020_COUNTERPART FUNDING (FCMB)	0.00
LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360 STATES GOVT (1/120)	0.00
<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>	0.00

				DECEMBER. 2023
EXCHANGE DIFFERENCE				
NON MINERAL				
DCRR				(1,037,917,761.32)
OTHERS ACCT				
FOREIGN LOAN				(429,816,561.88)
RESTRUCTURED COMMERCIAL LOAN				0.00
SALARY BAIL OUT				0.00
IBADAN URBAN FLOOD CONTROL				0.00
EXCESS CRUDE BACKED LOAN				0.00
BOND ISSUANCE PROGRAMME				0.00
CBN BUDGET SUPPORT FACILITY				0.00
COMMERCIAL AGRICULTURAL CREDIT SCHEME				(136,994,082.48)
<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)</i>				(41,516,710.45)
UBEC COUNTERPART FUNDING (2014 - 2017)				0.00
ECOLOGICAL FUND				(70,706,776.49)
HEALTH CARE ACCESS_BANK (RSSF-DCRR)				(28,243,131.84)
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS				0.00
UBEC 2020_COUNTERPART FUNDING (FCMB)				0.00
LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360 STATES GOVT (1/120)				0.00
<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>				0.00

**TOTAL
GRAND TOTAL**

**(1,745,195,024.46)
22,337,037,502.31**

OTE II (Notes 4,5 & 10)	2023 APPROPRIATION ACCOUNTS SUMMARY	Personnel Costs		Overhead Cost		CRFC		Capital	
		Actual 2023	Budget 2023	Actual 2023	Budget 2023	Actual 2023	Budget 2023	Actual 2023	Budget 2023
S/N	MINISTRIES / DEPARTMENTS / AGENCIES								
1	Office of the Executive Governor	482,106,350.84	505,413,715.00	5,083,260,249.14	6,056,148,082.00	13,983,957,630.00	14,000,000,000.00	5,904,323,636.75	18,025,000,000.24
2	Cabinet & Security Services	-	-	583,866,200.00	600,000,000.00	-	-	5,706,100.00	583,840,000.00
3	Fire Service Agency	166,253,112.96	170,000,000.00	20,096,373.75	100,000,000.00	-	-	5,960,000.00	539,000,000.00
4	CSDA	-	-	-	31,160,000.00	-	-	-	138,440,000.00
5	Amotekun Corps	1,327,176,230.20	1,339,636,660.38	-	46,740,000.00	-	-	-	55,000,000.00
6	Ministry of Special Duties	39,133,184.05	40,679,681.00	536,302,570.48	1,350,000,000.00	-	-	-	100,000,000.00
7	Oyo State Agency for the Control of AIDS	-	-	36,211,088.00	69,856,000.00	-	-	-	62,484,000.00
8	State Emergency Management Authority	-	-	4,711,030.00	9,394,740.00	-	-	-	66,320,985.00
9	Bureau of Public Procurement	-	-	127,936,866.25	276,300,000.00	-	-	-	83,500,000.00
10	Oyo State Investment, PPP Agency	17,717,932.06	18,336,195.00	2,132,500.00	100,000,000.00	-	-	336,486,047.50	2,890,500,000.00
11	Oyo State Signage and Advertisement Agency	37,216,438.48	44,730,400.00	606,250.00	18,696,000.00	-	-	150,000.00	38,294,000.00

12	OYSIEC	20,487,649.55	22,270,104.00	42,124,000.00	124,640,000.00	-	-	-	125,460,000.00
13	OYACA	281,214,561.84	281,214,561.84	-	-	-	-	-	600,000,000.00
14	Oyo State Gaming Board	-	-	883,500.00	50,000,000.00	-	-	12,844,216.63	40,811,400.00
15	Public Corporations' Commission	20,095,786.30	24,777,499.00	2,184,347.50	4,985,600.00	-	-	193,500.00	7,478,400.00
16	Ibadan Urban Flood Management Project	-	-	-	-	-	-	-	16,181,991,152.13
17	Office of the Head of Service	71,585,929.38	72,000,000.00	72,146,595.06	180,000,000.00	-	390,000,000.00	14,466,240.63	90,000,000.00
18	Ministry of Establishments and Training	136,503,288.13	144,963,978.00	5,585,593.50	80,000,000.00	1,030,750,000.00	2,720,000,000.00	940,625.00	75,000,000.00
19	Simeon Adebo Staff Development Centre	-	-	3,300,200.00	6,232,000.00	-	-	-	50,000,000.00
20	The Legislature	214,374,915.57	428,679,846.29	1,819,851,918.14	1,820,851,918.00	-	-	779,525.38	2,501,403,040.00
21	House of Assembly Service Commission	33,494,216.93	62,207,811.45	84,000,000.00	93,480,000.00	-	-	-	88,970,000.00
22	Ministry of Agriculture & Natural Resources	750,022,373.77	782,388,098.00	4,363,838.13	33,652,800.00	-	-	198,875.00	150,000,000.00
23	Agric Credit Corporation	46,465,536.63	46,970,025.00	-	26,174,400.00	-	-	-	640,000,000.00
24	Oyo State Agribusiness Development Agency	53,538,330.24	80,486,614.00	5,000,000.00	56,088,000.00	-	-	8,195,035.45	2,361,000,000.00
25	Tree Crops Development Unit	-	-	807,375.00	1,200,000.00	-	-	320,500.00	152,500,000.00
26	Ministry of Finance	83,801,388.44	99,209,421.00	13,418,218,195.94	13,418,718,195.77	24,170,042,892.04	26,470,000,000.00	2,484,518,615.61	3,445,157,210.22
27	Office of Accountant - General	150,771,293.15	238,858,906.00	52,164,604.56	686,697,749.00	-	-	-	300,000,000.00
28	Oyo State Pension's Board	23,032,106.16	28,368,731.00	1,945,507.50	10,000,000.00	15,111,794,299.24	15,130,000,000.00	-	16,000,000.00

29	Special Grade	1,278,052,391.62	1,910,770,794.00	-		-		-	
30	Oyo State Board of Internal Revenue	189,891,681.69	190,682,073.86	2,000,225.00	67,324,000.00	-		365,500.00	566,500,000.00
31	Ministry of Budget & Economic Planning	83,425,143.26	100,000,000.00	252,769,760.75	597,900,000.00	-		92,944,767.17	964,882,201.00
32	YESSO World-Bank Assisted Programme	-	-	-	10,000,000.00	-		-	50,000,000.00
33	Bureau of Statistics	69,115,790.85	69,554,820.00	16,685,987.50	20,000,000.00	-		193,500.00	82,000,000.00
34	Ministry of Education, Science and Technology	1,390,387,050.85	1,600,000,000.00	119,537,743.71	186,960,000.00	-		136,441,339.38	1,325,940,000.00
35	Teaching Service Commission	38,604,069.80	47,690,534.00	277,352,265.00	700,160,000.00	-		-	441,980,000.00
36	Teacher's salary	25,963,342,547.71	30,055,055,637.60	-	130,872,000.00	-		-	
37	Oyo State Library Board	51,324,673.99	71,509,009.00	2,715,329.02	10,448,000.00	-		580,550.00	67,997,000.00
38	The Polytechnic, Ibadan	2,838,010,072.31	3,266,736,410.00	-		-		-	100,000,000.00
39	Emmanuel Alayande College of Education, Oyo	3,046,114,218.99	3,269,888,262.00	-		-		-	1,060,000,000.00
40	Ladoke Akintola University of Technology, Ogbomoso	4,234,217,070.95	5,100,000,000.00	-		-		-	432,000,000.00
41	First Technical University	-	-	-		-		-	1,000,000,000.00
42	State Universal Basic Education Board	129,202,431.80	130,124,573.00	58,432,875.00	94,148,800.00	-		-	2,428,904,707.27
43	Board for Technical and Vocational Education	141,661,723.61	185,072,548.00	964,750.00	12,464,000.00	-		5,472,000.00	185,361,000.00
44	Oyo State College of Agriculture and Technology, Igboora	1,293,019,015.21	1,500,000,000.00	-		-		-	14,760,000.00

45	Agency for Adult and Non-formal Education	43,535,994.76	45,528,817.00	3,640,350.00	20,000,000.00	-		998,275.00	20,000,000.00
46	Oyo State Scholarship Board	-	-	1,110,975.00	1,652,400.00	-		-	20,000,000.00
47	Oke-Ogun Polytechnic, Saki	841,720,428.13	940,225,400.00	-		-		-	250,000,000.00
48	AdeseunOgundoyin Polytechnic, Eruwa	717,942,598.71	804,412,770.00	-		-		-	150,000,000.00
49	Oyo State College of Education, Lanlate	961,754,041.18	1,104,944,400.00	-		-		-	100,000,000.00
50	Ministry of Trade, Industry, Investment and Coop.	148,348,571.75	148,904,701.00	4,754,155.00	36,316,000.00	-		431,000.00	100,000,000.00
51	Ministry of Health	367,786,399.43	400,000,000.00	1,050,000.00	84,132,000.00	-		67,550,677.15	22,677,095,000.00
52	Hospitals Management Board	6,408,115,396.98	7,000,000,000.00	1,575,235.00	120,000,000.00	-		-	50,000,000.00
53	Oyo State Primary Health Care Development Agency	134,214,167.86	134,648,180.00	200,000.00	9,855,200.00	-		4,660,740.00	2,007,517,800.00
54	Oyo State Health Insurance Agency	40,326,533.74	41,117,271.00	-	9,000,000.00	-		-	40,000,000.00
55	Lautech Teaching Hospital, Ogbomoso	2,546,637,613.87	3,116,687,729.00	-		-		-	70,000,000.00
56	Oyo State College of Nursing and Midwifery	175,425,179.74	225,751,612.00	200,000.00	100,000,000.00	-		-	50,000,000.00
57	College of Health Science and Technology, Eleyele, Ibadan	133,087,090.50	164,557,016.00	373,000.00	40,000,000.00	-		-	41,697,000.00
58	Ministry of Information ,Culture, , Tourism and Mass Mobilization	105,450,053.26	120,000,000.00	35,222,350.31	50,000,000.00	-		500,000.00	40,000,000.00
59	Council for Arts and Culture	40,754,770.68	53,665,390.00	7,150,000.00	15,000,000.00	-		-	30,996,000.00
60	Oyo State Tourism Board	-	-	575,063.00	100,000,000.00	-		-	50,000,000.00

61	Broadcasting Corporation of Oyo State	404,500,594.10	404,833,608.00	-		-		12,000,000.00	350,000,000.00
62	Government Printing Press	15,315,708.91	16,249,680.00	1,185,075.00	3,738,000.00	-		-	26,518,800.00
63	Ministry of Justice	225,076,498.26	268,122,842.00	97,377,621.69	1,310,000,000.00	-		-	325,000,000.00
64	Ministry of Women Affairs and Social Inclusion	143,945,107.54	169,855,656.00	87,272,327.50	351,484,800.00	-		9,351,144.38	40,000,000.00
65	Ministry of Public Works, Infrastructure and Transport	385,047,475.14	385,104,222.00	2,600,407.18	56,088,000.00	-		72,219,794,006.39	72,320,094,006.00
66	Ministry of Energy & Mineral Resources	57,275,047.67	57,362,633.00	183,489,850.00	3,718,120,000.00	-		10,951,323,793.11	10,951,523,793.11
67	Solid minerals Development Agency	38,256,729.84	38,768,061.00	1,491,400.00	12,464,000.00	-		76,000,000.00	535,000,000.00
68	Rural Electrification Board	21,407,214.05	21,732,724.00	1,600,660.00	6,232,000.00	-		182,750.00	169,246,000.00
69	Oyo State Road Maintenance Agency	54,596,168.07	62,478,258.00	-	33,652,800.00	-		476,627,006.71	1,717,269,200.00
70	Traffic Management Authority	201,283,603.15	363,264,392.00	40,377,965.00	60,000,000.00	-		-	150,000,000.00
71	Ministry of Lands ,Housing & Urban Development	504,156,604.87	596,569,727.00	3,802,681.25	100,000,000.00	-		14,329,500.00	5,270,000,110.76
72	Oyo State Housing Corporation	129,336,243.28	253,327,144.00	-	180,000,000.00	-		-	97,000,000.00
73	Office of the Surveyor-General	46,275,820.31	47,177,826.00	1,184,358.75	8,101,600.00	-		937,920.00	40,000,000.00
74	Office of the Auditor - General for State	157,264,911.02	186,020,785.00	7,262,214.01	55,000,000.00	-		-	90,000,000.00
75	Office of the Auditor - General for Local Govt	97,585,567.48	110,179,459.00	2,427,966.25	60,000,000.00	-		188,125.00	62,484,000.00
76	Civil Service Commission	55,009,490.83	55,100,000.00	14,721,308.75	31,160,000.00	-		2,616,375.00	60,000,000.00

77	Audit Service Commission	-		1,102,700.00	12,000,000.00	-		556,575.00	17,000,000.00
78	The Judiciary	1,914,801,785.71	1,980,000,000.00	-	1,000,000,000.00	-		25,000,000.00	3,000,000,000.00
79	Judicial Service Commission	20,819,220.85	1,000,000,000.00	2,415,950.00	20,000,000.00	228,244,412.93	696,000,000.00	-	250,000,000.00
80	Ministry of Local Government & CM	144,136,633.84	181,918,118.00	1,299,960.75	10,250,000.00	-		-	55,500,000.00
81	Ministry of Environment and Natural Resources	351,712,248.78	359,072,678.00	54,767,230.77	100,000,000.00	-		65,506,314.48	1,250,000,000.00
82	Solid Waste Management Authority	-		98,565,000.00	125,000,000.00	-		-	-
83	Water Corporation of Oyo State	339,099,667.79	360,000,000.00	-	100,000,000.00	-		-	590,000,000.00
84	Rural Water Sanitation Agency	-	-	1,342,585.00	4,100,000.00	-		-	123,000,000.00
85	Ministry of Youth & Sports	62,343,725.08	62,610,804.00	17,536,490.38	28,044,000.00	-		937,933.75	1,099,391,000.00
86	Agency for Youth Development	50,026,274.24	52,046,306.00	4,253,807.05	20,000,000.00	-		280,600.00	26,435,160.00
87	Shooting Stars Sports Club	384,250,000.00	385,728,005.19	-	250,642,000.00	-		-	100,000,000.00
88	Oyo State Sports Council	328,420,483.06	346,244,827.00	44,213,980.00	75,000,000.00	-		-	31,734,000.00
89	Crown Football Club, Ogbomoso	163,500,000.00	165,000,000.00	-	75,000,000.00	-		-	50,000,000.00
90	Customary Court of Appeal	503,076,053.03	504,000,000.00	6,000,000.00	100,000,000.00	-		-	100,000,000.00
91	Multi Door Court House	-		7,062,575.00	31,160,000.00	-		363,350.00	32,390,000.00
	TOTAL	64,164,976,224.81	74,661,487,949.61	23,377,362,981.57	35,604,485,084.77	54,524,789,234.21	59,406,000,000.00	92,941,216,660.47	182,755,366,965.62

**MAIN ORGAN EXPENDITURE
2023**

NOTE II (Notes 4,6 & 11)	2023 APPROPRIATION ACCOUNTS SUMMARY	Personnel Costs		Overhead Cost		Capital	
		Actual 2023	Budget 2023	Actual 2023	Budget 2023	Actual 2023	Budget 2023
S/N	MINISTRIES / DEPARTMENTS / AGENCIES						
	<i>Office of the Executive Governor</i>	2,256,750,255.84	2,296,264,937.22	19,840,039,437.14	21,158,438,822.00	5,915,989,736.75	20,015,144,985.24
	<i>Ministry of Special Duties</i>	39,133,184.05	40,679,681.00	536,302,570.48	1,350,000,000.00	0.00	100,000,000.00
	<i>State House of Assembly</i>	247,869,132.50	490,887,657.74	1,903,851,918.14	1,914,331,918.00	779,525.38	2,590,373,040.00
	<i>Ministry of Information , Culture, , Tourism and Mass Mobilization</i>	603,237,565.43	639,479,078.00	44,738,738.31	187,434,000.00	12,650,000.00	535,808,800.00
	<i>Office of the Head of Service</i>	71,585,929.38	72,000,000.00	72,146,595.06	180,000,000.00	14,466,240.63	90,000,000.00
	<i>Ministry of Establishments and Training</i>	136,503,288.13	144,963,978.00	8,885,793.50	86,232,000.00	940,625.00	125,000,000.00
	<i>Office of the Auditor - General for State</i>	157,264,911.02	186,020,785.00	8,364,914.01	67,000,000.00	556,575.00	107,000,000.00
	<i>Office of the Auditor - General for Local Govt</i>	97,585,567.48	110,179,459.00	2,427,966.25	60,000,000.00	188,125.00	62,484,000.00
	<i>Civil Service Commission</i>	55,009,490.83	55,100,000.00	14,721,308.75	31,160,000.00	2,616,375.00	60,000,000.00
	<i>Oyo State Independent Electoral Commission</i>	20,487,649.55	22,270,104.00	42,124,000.00	124,640,000.00	0.00	125,460,000.00
	<i>Public Corporations' Commission</i>	20,095,786.30	24,777,499.00	2,184,347.50	4,985,600.00	193,500.00	7,478,400.00
	<i>Ministry of Agriculture & Natural Resources</i>	2,143,045,255.85	2,409,844,737.00	10,171,213.13	117,115,200.00	8,714,410.45	3,318,260,000.00
	<i>Ministry of Finance</i>	1,725,548,861.06	2,467,889,925.86	13,475,212,033.00	14,263,899,944.77	2,497,728,332.24	4,506,908,610.22
	<i>Ministry of Budget & Economic Planning</i>	152,540,934.11	169,554,820.00	269,455,748.25	627,900,000.00	93,138,267.17	1,096,882,201.00
	<i>Ministry of Trade, Industry, Investment and Coop.</i>	166,066,503.81	167,240,896.00	6,886,655.00	136,316,000.00	336,917,047.50	2,990,500,000.00

	<i>Ministry of Public Works, Infrastructure and Transport</i>	640,927,246.36	810,846,872.00	42,978,372.18	149,740,800.00	72,696,421,013.10	74,187,363,206.00
	<i>Ministry of Energy & Mineral Resources</i>	116,938,991.56	117,863,418.00	186,581,910.00	3,736,816,000.00	11,027,506,543.11	11,655,769,793.00
	<i>Ministry of Lands ,Housing & Urban Development</i>	679,768,668.46	897,074,697.00	4,987,040.00	288,101,600.00	15,267,420.00	5,407,000,110.76
	<i>Judicial Council</i>	2,438,697,059.59	3,484,000,000.00	15,478,525.00	1,151,160,000.00	25,363,350.00	3,382,390,000.00
	<i>Ministry of Justice</i>	225,076,498.26	268,122,842.00	97,377,621.69	1,310,000,000.00	0.00	325,000,000.00
	<i>Ministry of Youth & Sports</i>	988,540,482.38	1,011,629,942.19	66,004,277.43	448,686,000.00	1,218,533.75	1,307,560,160.00
	<i>Ministry of Women Affairs and Social Inclusion</i>	143,945,107.54	169,855,656.00	87,272,327.50	351,484,800.00	9,351,144.38	40,000,000.00
	<i>Ministry of Education, Science and Technology</i>	40,397,816,922.79	46,621,188,360.60	463,754,287.73	1,156,705,200.00	143,492,164.38	7,582,182,707.27
	<i>Ministry of Health</i>	9,805,592,382.12	11,082,761,808.00	3,398,235.00	362,987,200.00	72,211,417.15	24,936,309,800.00
	<i>Ministry of Environment and Natural Resources</i>	690,811,916.57	719,072,678.00	154,674,815.77	329,100,000.00	65,506,314.48	18,144,991,152.13
	<i>Ministry of Local Government & CM</i>	144,136,633.84	181,918,118.00	1,299,960.75	10,250,000.00	0.00	55,500,000.00
	TOTAL	64,164,976,224.81	74,661,487,949.61	37,361,320,611.57	49,604,485,084.77	92,941,216,660.47	182,755,366,965.62

ANALYSIS OF TOTAL EXPENDITURE FOR THE YEAR 2023		
SALARY	64,164,976,224.81	74,661,487,949.61
OVERHEAD(INCLUDIND SV)	37,361,320,611.57	49,604,485,084.77
PUBLIC DEBT CHARGES ;		
FOREIGN LOAN	5,190,284,217.77	5,500,000,000.00
INTERNAL LOAN	17,146,753,284.61	18,000,000,000.00
SOCIAL BENEFIT	18,579,152,517.52	21,906,000,000.00
CAPITAL	92,941,216,660.47	182,755,366,965.62
TOTAL	235,383,703,516.75	352,427,340,000.00

NOTE III (Notes 6)	CONSOLIDATED REVENUE FUND CHARGES	DESCRIPTION	Actual 2023	Budget 2023
79(i)	MINISTRY OF FINANCE	PENSION(LG)	180,000,000.00	181,034,482.76
ii	MINISTRY OF FINANCE	PENSION (SUBEB)	168,000,000.00	168,965,517.24
iii	MOF & B - PUBLIC DEBT CHARGES	LOAN SERVICING (FOREIGN LOAN)	5,190,284,217.77	5,500,000,000.00
iv	MINISTRY OF FINANCE	LOAN SERVICING (INTERNAL LOAN)	17,146,753,284.61	18,000,000,000.00
v	MINISTRY OF FINANCE	STATE SHARE OF CONTRIBUTION PENSION	0.00	200,000,000.00
vi	MINISTRY OF FINANCE	GRATUITY \FURNITURE ALLOWANCE	1,383,134,811.56	1,700,000,000.00
vii	MINISTRY OF FINANCE	CRF CHARGES-SALARIES	101,870,578.10	120,000,000.00
viii	MINISTRY OF FINANCE	OTHER OPERATING ACTIVITIES (STATE SHARE OF CONTRIBUTORY TO LG	0.00	500,000,000.00
ix	MINISTRY OF FINANCE	INSURANCE SCHEME	0.00	100,000,000.00
	SUB-TOTAL		24,170,042,892.04	26,470,000,000.00
	OTHER MDAs			
51C	MINISTRY OF ESTABLISHMENTS AND TRAINING	GRATUITY	1,030,750,000.00	2,720,000,000.00
54	PENSIONS' BOARD	PENSION	15,111,794,299.24	15,130,000,000.00
82	JUDICIAL SERVICE COMMISSION	PENSION	228,244,412.93	696,000,000.00
51	OFFICE OF THE HEAD OF SERVICE	GRATUITY	375,358,415.69	390,000,000.00
50	OFFICE OF THE EXCECUTIVE GOVERNOR	SV	13,983,957,630.00	14,000,000,000.00
	SUB-TOTAL		30,730,104,757.86	32,936,000,000.00
	TOTAL		54,900,147,649.90	59,406,000,000.00

	CONSOLIDATED REVENUE FUND CHARGES		ACTUAL (IPSAS CLASSIFICATION)	BUDGET (IPSAS CLASSIFICATION)
	PENSION AND GRATUITY-JUDICIARY	82	228,244,412.93	696,000,000.00
	PENSION AND GRATUITY-MDAs	51,51c,54,79(i,ii,v,vi)	18,249,037,526.49	20,490,000,000.00
	OFFICE OF THE EXCECUTIVE GOVERNOR	50	13,983,957,630.00	14,000,000,000.00
	MOF & B - PUBLIC DEBT CHARGES	79(iii)	5,190,284,217.77	5,500,000,000.00
	MINISTRY OF FINANCE	iv	17,146,753,284.61	18,000,000,000.00
	MINISTRY OF FINANCE	v	0.00	500,000,000.00
	MINISTRY OF FINANCE	viii	0.00	100,000,000.00
	MINISTRY OF FINANCE	vii	101,870,578.10	120,000,000.00
	TOTAL		54,900,147,649.90	59,406,000,000.00

FOREIGN INTEREST/DISCOUNT SHORT TERM BORROWING (JAN-DEC,2023)	
MONTH	AMOUNT
JANUARY	462,302,037.09
FEBRUARY	429,816,561.88
MARCH	429,816,561.88
APRIL	429,816,561.88
MAY	429,816,561.88
JUNE	429,816,561.88
JULY	429,816,561.88
AUGUST	429,816,561.88

SEPTEMBER	429,816,561.88
OCTOBER	429,816,561.88
NOVEMBER	429,816,561.88
DECEMBER	429,816,561.88
TOTAL	5,190,284,217.77

REPAYMENT OF LOANS JANUARY - DECEMBER, 2023

MONTH	AMOUNT
JANUARY	1,547,712,226.50
FEBRUARY	1,922,372,276.04
MARCH	1,918,709,330.19
APRIL	1,815,560,262.81
MAY	1,206,381,152.51
JUNE	1,242,226,615.18
JULY	674,394,722.60
AUGUST	1,321,677,242.11
SEPTEMBER	1,435,419,299.75
OCTOBER	1,442,593,130.23
NOVEMBER	1,304,328,564.11
DECEMBER	1,315,378,462.58
TOTAL	17,146,753,284.61

ANALYSIS OF CONSOLIDATED REVENUE FUND CHARGES

DESCRIPTION	Actual 2023	Budget 2023
SALARY	101,870,578.10	120,000,000.00
SOCIAL BENEFITS ;		
GRATUITY	2,789,243,227.25	4,810,000,000.00
PENSION	15,688,038,712.17	16,976,000,000.00
SUB TOTAL	18,477,281,939.42	21,786,000,000.00
PUBLIC DEBT CHARGES;		
FOREIGN LOAN	5,190,284,217.77	5,500,000,000.00
INTERNAL LOAN	17,146,753,284.61	18,000,000,000.00
SUB TOTAL	22,337,037,502.38	23,500,000,000.00
SV	13,983,957,630.00	14,000,000,000.00
GRAND TOTAL	54,900,147,649.90	59,406,000,000.00

	OFFICE OF THE EXECUTIVE GOVERNOR	SV	13,983,957,630.00	14,000,000,000.00
iii	MOF & B - PUBLIC DEBT CHARGES	LOAN SERVICING (FOREIGN LOAN)	5,190,284,217.77	5,500,000,000.00
iv	MINISTRY OF FINANCE	LOAN SERVICING (INTERNAL LOAN)	17,146,753,284.61	18,000,000,000.00
	MINISTRY OF FINANCE	OTHER OPERATING ACTIVITIES (STATE SHARE OF CONTRIBUTORY TO LG)	0.00	500,000,000.00
	MINISTRY OF FINANCE	INSURANCE SCHEME	0.00	100,000,000.00
	MINISTRY OF FINANCE	CRF CHARGES-SALARIES	101,870,578.10	120,000,000.00
			36,422,865,710.48	38,220,000,000.00

NOTE IV (Note 9)	Aid/Grants received by some MDAs from UN Agencies for the year ended 31st December, 2023			
Agency	PROGRAMME	UN Agency	Amount (N)	
Agency for Youth Development	Labour Intensive Public Works (LIPW) NIGERIA-CARES	World Bank	575,410,032	
			575,410,032	
Oyo State Health Insurance Agency	Basic Healthcare Provision Fund	Federal Government	107,763,431	
			107,763,431	
Oyo State Primary Health Care Board	LOGISTICS SUPPORT FOR JANUARY,2023 OBR2 IN OYO STATE	UNICEF	5,872,950.00	
	SUPPORT FOR OYO STATE HYPOXAEMIA ASSESSMENT AND SOUTHWEST MEDICAL OXYGEN ASSESSMENT DATA ANALYSIS.	UNICEF	3,903,400.00	
	SUPPORT TO CONDUCT QUARTER FOUR (4) STATE TECHNICAL COMMITTEE MEETING ON FEMALE GENITAL MUTILATION (FGM) IN OYO STATE.	UNICEF	131,704.00	
	LOGISTIC SUPPORT ON APRIL AND MAY CCO MEETING IN OYO STATE.	UNICEF	2,889,640.00	

SOCIAL MOBILIZATION ACTIVITIES SUPPORT TOWARDS MAY,2023 SMC MEETING FOR ROUTINE IMMUNIZATION AND COVAX UPTAKE IN OYO STATE	UNICEF	595,000.00	
SUPPORT NTDs HYGIENE PROMOTION TRAINING IN OYO STATE.	UNICEF	4,268,500.00	
SUPPORT STATE LEVEL TRAINING ON MONITORING SUPERVISION AND SUPPLY CHAIN MGT. IN OYO STATE.	UNICEF	2,796,114.56	
SUPPORT THE CONDUCT OF THE VALIDATION OF REPORT FINDINGS OF THE BUDGET CREDIBILITY FOR IMMUNISATION SERVICES PROJECT IN OYO STATE.	UNICEF	726,000.00	
OYO PHCDA GATEWAY BHCPF PROGRAMME TSA	UNICEF	11,125,750.00	
MODIFIED AND FULL ENCC TRAINING IN OYO STATE	UNICEF	6,138,300.00	
CAPACITY BUILDING OF 33 NFPs ON DATA MANAGEMENT AND SUPPORT TO CONDUCT SUPPORTIVE SUPERVISION	UNICEF	8,728,900.00	
SUPPORT WITH REVIEW & VALIDATION OF MINIMUM SERVICE PACKAGE IN OYO STATE (#18,205,000) AND FULL & MODIFIED ENCC TRAINING IN OYO STATE (#452,500)	UNICEF	18,657,500.00	
OYO STATE PHCDA GATEWAY BHCPF OPERATION TSA	UNICEF	16,056,021.93	

OYO PHCDA GATEWAY BHCPF PROGRAMME TSA	UNICEF	305,064,418.70	
OYO STATE PHCDA GATEWAY BHCPF OPERATION TSA	UNICEF	17,979,056.08	
OYO PHCDA GATEWAY BHCPF PROGRAMME TSA	UNICEF	341,602,065.60	
SUPPORT TO SPONSOR PARTICIPATION OF LAGOS FO NUT OFFICERS TO 2023 NSN ANNUAL GENERAL CONFERENCE.	Basic Health Care Provision Fund (BHCPF)	4,532,000.00	
A 2 DAY COMMUNITY MANAGEMENT OF ACUTE MALNUTRITION (CMAM) TRAINING	Funds from LGAs in the States	4,179,003.20	
SOCIAL MOBILIZATION ACTIVITIES SUPPORT TOWARDS SEPTEMBER 2023 NIPDs IN OYO STATE	Accelerating Nutrition Result In Nigeria (ANRIN) Project	10,679,000.00	
SUPPORT ON CAPACITY BUILDING OF STATE & LOCAL GOVT.HEALTH EDUCATION OFFICERS AND THEIR LOCAL ASSISTANTS ON SOCIAL BEHAVIOURAL CHANGE (SBC) IN OYO STATE	UNICEF	5,475,278.00	
SUPPORT FOR NIPDs SEPTEMBER 2023 IN OYO STATE	UNICEF	6,945,450.00	

SUPPORT FOR PURCHASE AND DISTRIBUTION OF BATTERIES FOR MEGAPHONES ACROSS THE 33LGAs TOWARDS THE SEPTEMBER,2023 NATIONAL IMMUNISATION PLUS DAYS (NIPDs) IN OYO STATE.	UNICEF	1,419,000.00	
SOCIAL MOBILIZATION ACTIVITIES SUPPORT NOVEMBER,2023 NATIONAL IMMUNIZATION PLUS DAYS (NIPDs) CAMPAIGN SECOND PHASE IN OYO STATE	UNICEF	11,083,000.00	
SUPPORT TO CONDUCT NOVEMBER ROUND OF 2023 OPTIMIZED MATERNAL NEWBORN AND CHILD HEALTH WEEK (MNCHW).	UNICEF	4,662,000.00	
BING SUPPORTIVE SUPERVISION OF NUT INTERVENTIONS IN OYO STATE	UNICEF	16,897,000.00	
SECOND ROUND 2023 NOVEMBER NIPDs SUPPORT IN OYO STATE	UNICEF	7,440,600.00	
SUPPORT TOWARDS MAPPING OF COMMUNITY STAKEHOLDERS AND INFLUENCERS FOR POLIO CAMPAIGN AND ROUTINE IMMUNIZATION (RI) IN OYO STATE	UNICEF	1,320,000.00	
PROVISION OF FUNDS TO LOCAL GOVT. HEALTH AUTHORITY IN ORDER TO MAINTAIN ACCOUNTS OF HEALTH FACILITIES AND SMOOTH RUNNING OF LGHAs IN OYO STATE	LGAs (FROM MINISTRY OF BUDGET SOURCES)	223,396,094.21	

	REFUND TO UNICEF ON THE NOVEMBER ROUND OF 2023 OPTIMIZED MATERNAL NEWBORN AND HEALTH WEEK (O-MNCHW)		(64,280.60)	
	TOTAL REFUND		(18,289,712.43)	
	BALANCE		1,026,274,033.85	
OYO STATE COLLEGE OF EDUCATION (LANLATE)	Construction of School of Languages Building	TETFund	335,750,000.00	
	Micro Teaching Equipment	TETFund	7,899,621.91	
	Conference and Workshop	TETFund	8,977,942.00	
	ICT Support	TETFund	28,412,500.00	
	Academic Research Journal	TETFund	7,191,000.00	
	Advocacy and Pulicity	TETFund	3,400,000.00	
	Laboratory Equipments	TETFund	110,500,000.00	
			502,131,063.91	

Oyo State Community and Social Development Agency	Community and Vulnerable Group, Basic Services Delivery	World Bank	396,170,730.22	
			396,170,730.22	
Ministry of Health	Annual Operational Plan	UNICEF	30,350,000.00	
	Oxygen Management	UNICEF	12,086,745.60	
	Oxygen Management	UNICEF	10,814,720.00	
	Oxygen Management	UNICEF	1,780,000.00	
	Oxygen Management	UNICEF	8,980,683.20	
	Oxygen Management	UNICEF	12,063,360.00	
	Oxygen Technical Working Committee (BHCPF)	UNICEF	340,000.00	
			76,415,508.80	
Ministry Budget & Economic Planning	A 2- Day Residential SCFN Meeting	UNICEF	4,151,880.00	
	A 2- Day Meeting on the Inauguration of LGCFN in Oyo Central Senatorial District	UNICEF	6,262,312.00	

	A 3- Day Meeting to Review Situation Analysis of Children and Women (SITAN)	UNICEF	10,360,706.00	
	Training on the Establishment of Schools Safety Protocols, Mechanisms and Monitoring of EWS System in the Unicef Supported programmers implementing partners in the IFO	UNICEF	5,883,880.00	
	A-Day Feedback Meeting with the Inaugurated LGCFN in the State	UNICEF	3,065,160.00	
	A 4- Day C.B of DBPRS in all the 33 Local Government	UNICEF	14,816,376.00	
	Technical Support for the Conduct of 2022/23 Annual School Census	UNICEF	6,187,200.00	
	A 5- Day EMIS Training with Unicef Supported Implementing Partners in LFO	UNICEF	2,230,400.00	
	A-Day 4 th Quarterly Meeting of SCFN	UNICEF	1,822,567.00	
	A 2 -Day 2023 End Year Review Meeting	UNICEF	9,893,996.00	
	Publication and Launching of SPP Document in the State	UNICEF	4,046,224.00	
			68,720,701.00	
THE POLYTECHNIC, IBADAN	ANNUAL INTERVENTION GRANT.	TETFUND	62,000,000.00	

	ZONAL INTERVENTION GRANT	TETFUND	93,925,000.00	
	INTERNAL RESEARCH PROJECT (IRP)	TETFUND	28,161,284.75	
	WORKSHOP AND CONFERENCE	TETFUND	35,749,485.00	
	ACADEMIC STAFF TRAINING AND DEVELOPMENT.	TETFUND	76,163,465.43	
	LIBRARY INTERVENTION	TETFUND	34,000,000.00	
	ICT	TETFUND	9,750,000.00	
			339,749,235.18	
OYO STATE ROAD MAINTENANCE AGENCY	DEPLORABLE ROADS IN ALL 33 LOCAL GOVERNMENT		500,000,000.00	

GLOBAL AID AND GRANTS SUMMARY	
Agency for Youth Development	575,410,031.79
Oyo State Health Insurance Agency	107,763,431.00
Oyo State Primary Health Care Board	1,026,274,033.85
OYO STATE COLLEGE OF EDUCATION (LANLATE)	502,131,063.91

Oyo State Community and Social Development Agency	396,170,730.22
Ministry of Health	76,415,508.80
Ministry Budget & Economic Planning	68,720,701.00
THE POLYTECHNIC, IBADAN	339,749,235.18
OYO STATE ROAD MAINTENANCE AGENCY	500,000,000.00
TOTAL	3,592,634,735.75

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 12)	PUBLIC QUOTED COMPANIES AS AT 31ST DECEMBER, 2023.			
		DESCRIPTION	YEAR 2023 ACTUAL	YEAR 2022 ACTUAL
	1	FORTE OIL PLC (ARDOVA)	4,950.00	5,520.00
		TOTAL	4,950.00	5,520.00
		(INCREASE)/ DECREASE IN INVESTMENTS	(570.00)	

NOTE V (Note 15)	REVOLVING LOAN ACCOUNT	MDAS	AMOUNT 2023
	LOAN 1 (CAR LOAN STAFF)	Office of the Accountant-General	58,653,556.73
	LOAN 2 (CAR LOAN TEACHERS)	Teaching Service Commission	56,920,804.35
	LOAN 3 (HOUSING LOAN STAFF)	Ministry of Lands	131,823,925.06
	LOAN 4 (HOUSING LOAN TEACHERS)	Teaching Service Commission	15,242,791.92
	LOAN 5 (OTHERS)	Ministry of Finance	964,876,515.23
	LOAN 6 (Agric Loan)	Agric Credit Corporation of Oyo State	4,851,456.04
	TOTAL		1,232,369,049.33

	LOAN 5 (OTHERS)	
	OPENING BALANCE	
	PERMANENT SECRETARIES & OTHERS	853,836.88
	LOAN TO GOVERNMENT AGENCIES & OTHERS	959,553,339.49
	TOTAL	960,407,176.37
	CLOSING BALANCE	
	PERMANENT SECRETARIES & OTHERS	5,323,175.74
	LOAN TO GOVERNMENT AGENCIES & OTHERS	959,553,339.49
	TOTAL	964,876,515.23

SUBVENTION TO PARASTATALS (MINISTRY OF FINANCE) NOTE 79

NOTE VI (Note 7)	Details of Expenditure	PERSONNEL COST		OVERHEAD		CAPITAL		TOTAL	
		Actual 2023	Budget 2023	Actual 2023	Budget 2023	Actual 2023	Budget 2023	EXPENDITURE	BUDGET
1	THE POLYTECHNIC,IBADAN	2,838,010,072.31	3,266,736,410.00	0.00	0.00	0.00	100,000,000.00	2,838,010,072.31	3,366,736,410.00
2	EMMANUEL ALAYANDE UNIVERSITY OF EDUCATION,OYO.	3,046,114,218.99	3,269,888,262.00	0.00	0.00	0.00	1,060,000,000.00	3,046,114,218.99	4,329,888,262.00
3	LADOKE AKINTOLA UNIVERSITY OF TECHNOLOGY,OGBOMOSHO.	4,234,217,070.95	5,100,000,000.00	0.00	0.00	0.00	432,000,000.00	4,234,217,070.95	5,532,000,000.00
4	LADOKE AKINTOLA TEACHING HOSPITAL,OGBOMOSHO.	2,546,637,613.87	3,116,687,729.00	0.00	0.00	0.00	70,000,000.00	2,546,637,613.87	3,186,687,729.00
5	OYO STATE COLLEGE OF AGRICULTURE,IGBOORA.	1,293,019,015.21	1,500,000,000.00	0.00	0.00	0.00	14,760,000.00	1,293,019,015.21	1,514,760,000.00
6	OKE OGUN POLYTECHNIC SAKI	841,720,428.13	940,225,400.00	0.00	0.00	0.00	250,000,000.00	841,720,428.13	1,190,225,400.00
7	ADESEUN OGUNDOYIN POLYTECHNIC,ERUWA	717,942,598.71	804,412,770.00	0.00	0.00	0.00	150,000,000.00	717,942,598.71	954,412,770.00

8	BROADCASTING CORPORATION OF OYO STATE	404,500,594.10	404,833,608.00	0.00	0.00	12,000,000.00	350,000,000.00	416,500,594.10	754,833,608.00
9	HOUSING CORPORATION OF OYO STATE	129,336,243.28	253,327,144.00	0.00	180,000,000.00	0.00	3,097,000,000.00	129,336,243.28	3,530,327,144.00
10	WATER CORPORATION OF OYO STATE	339,099,667.79	360,000,000.00	0.00	100,000,000.00	0.00	590,000,000.00	339,099,667.79	1,050,000,000.00
11	OYO STATE COLLEGE OF EDUCATION,LANLATE	961,754,041.18	1,104,944,400.00	0.00	0.00	0.00	100,000,000.00	961,754,041.18	1,204,944,400.00
12	TECHNICAL UNIVERSITY	0.00	0.00	0.00	0.00	0.00	1,000,000,000.00		1,000,000,000.00
	TOTAL	17,352,351,564.52	20,121,055,723.00	0.00	280,000,000.00	12,000,000.00	7,213,760,000.00	17,364,351,564.52	27,614,815,723.00

NOTE VII (Note 14)

OUTSTANDING ADVANCES	YEAR 2023	YEAR 2022	MDAS
CAR LOAN STAFF	985,362,933.69	1,178,496,698.84	Office of the Accountant-General
TEACHERS CAR LOAN	454,481,810.51	207,237,758.42	Teaching Service Commission
STAFF HOUSING LOAN	46,913,447.75	34,412,558.49	Ministry of Lands
TEACHERS HOUSING LOAN	77,546,577.83	77,012,643.87	Teaching Service Commission
OTHERS	959,553,339.43	959,553,339.43	Ministry of Finance
AGRIC CREDIT CORPORATION	271,290,305.60	274,458,497.13	Agric Credit Corporation of Oyo State
TOTAL	2,795,148,414.81	2,731,171,496.18	

NOTE VIII (NOTE 16)

EXTERNAL LOAN DATA : A

S/No	Creditor	project	Original Currency	Loan Amount	Loan Outstanding(Dollar Equivalent) as at 31st Dec, 2023	Naira exchange Rate as at 31st Dec, 2023	Naira Equivalent as at 31st Dec, 2023	Naira Equivalent as at 31st Dec, 2022
	AFD1	OYO STATE-Rural Access andMarketing Project-ADF	EUR	3,500,000.00	3,870,300.18	899.393	3,480,920,889.79	1,676,208,801.39
1	AFDF	Oyo State Ibadan Water SuplyII ADF(100%) CHF	CHF	174,585.90	112,274.51	899.393	100,978,908.37	48,378,351.28
2	AFDF	Oyo State Ibadan Water SuplyADF(100%) DEM	EUR	200,370.40	119,691.00	899.393	107,649,247.56	54,717,529.01
3	AFDF	Oyo State Ibadan Water Suply Project ADF(100%) U	USD	4,580,694.10	2,768,685.16	899.393	2,490,136,052.11	1,310,887,845.98
4	AFDF	Oyo State Ibadan Water Suply Project ADF(100%) E	EUR	148,118.50	88,478.45	899.393	79,576,898.58	40,448,449.29
5	AFDF	Oyo Health System Dev IV - ADF	EUR	1,606,762.80	1,545,779.87	899.393	1,390,263,594.62	692,555,167.00
6	BADE	Oyo Health System Dev IV - ADF	USD	2,297,146.00	1,998,517.06	899.393	1,797,452,254.14	937,650,252.19
7	IDA	Oyo State Small Earth Dam Construction/Rehab	USD	1,500,000.00	52,254.40	899.393	46,997,241.58	56,154,826.75
8	IDA	Oyo State 3rd Multi State AgricDev Project - IDA	XDR	12,227,452.90	410,138.36	899.393	368,875,570.02	547,418,960.39

9	IDA	Oyo State 2nd Multi State Round - IDA	XDR	27,873,085.60	7,479,445.43	899.393	6,726,960,863.62	4,159,562,115.85
10	IDA	Oyo State Health System Development - IDA	XDR	1,085,000.00	982,627.55	899.393	883,768,340.08	469,560,297.30
11	IDA	Oyo State Universal Basic Education - IDA	USD	5,000,000.00	1,141,044.23	899.393	1,026,247,193.15	623,716,440.72
12	IDA	Oyo State HIV/AIDS Programme - IDA	XDR	2,704,163.10	2,275,288.46	899.393	2,046,378,513.90	1,085,122,735.96
13	IDA	Oyo State Local Empowerment & Environment - IDA	USD	6,559,679.00	4,919,759.19	899.393	4,424,796,977.17	2,280,316,578.33
14	IDA	Oyo State National Fadama II - IDA	XDR	4,872,000.00	4,262,264.12	899.393	3,833,450,513.68	2,004,346,123.55
15		Oyo State Third National Fadama II - IDA	XDR	2,551,758.00	3,047,087.43	899.393	2,740,529,104.93	1,386,131,704.78
16	IDA	Oyo State 2nd (HIV/AIDS) Programme	XDR	3,343,202.00	3,443,519.60	899.393	3,097,077,423.60	1,571,955,505.11
17	IDA	Oyo State Youth Empowerment & Social Support Opor	USD	18,000,000.00	945,000.00	899.393	849,926,385.00	0.00
18	IDA	Oyo State - Ibadan Urban Flood Management Project - IDA	XDR	129,100,000.00	20,962,429.73	899.393	18,853,462,562.15	11,869,411,576.69
19	IDA	Oyo State Community & Social DevProj (Adtd Fin)- I	USD	4,000,000.00	3,406,000.00	899.393	3,063,332,558.00	1,586,969,905.90
		TOTAL (A)			63,830,584.73		57,408,781,092.07	32,401,513,167.48

DOMESTIC DEBT: B NOTES 18.

S/NO	CREDITORS	PROJECTS	LOAN AMOUNT	* LOAN OUTSTANDING AS AT 31ST DEC, 2023	LOAN OUTSTANDING AS AT 31ST DEC, 2022
1	Access Bank	Bridging Facility	18,043,082,862.84	18,225,336,103.89	18,043,082,862.84
2	Heritage & Polaris Bank	SALARY BAIL OUT	17,305,381,298.87	17,848,825,490.71	14,974,835,621.57
3	Polaris & Access Bank	COOMERCIAL BANK LOAN RESTRUCTURED INTO FGN	9,163,659,391.94	7,864,580,309.48	8,043,131,915.77
4	Heritage Bank	EXCESS CRUDE OIL BACKED LOAN A/C (HERITAGE BANK)	10,000,000,000.00	6,875,000,000.00	8,751,721,947.32
5	Access Bank	ACCESS BANK-UBEC-SUBEB COUNTERPART FUND (2014-2017)	4,648,701,881.08	0.00	378,625,717.80
6	FCMB	FCMB -UBEC-SUBEB COUNTERPART FUND (2020)	1,510,664,674.26	0.00	0.00
7	Access Bank	ACCESS BANK-BUDGET SUPPORT FACILITY (BSF)	17,569,000,000.00	16,249,201,182.47	17,306,196,918.37
8	First Bank	COMMERCIAL AGRIC CREDIT SCHEME (FBN)	7,600,000,000.00	2,178,894,296.15	3,558,543,671.03
9	Access Bank	COVID-19 HEALTH INTERVENTION	2,000,000,000.00	1,704,255,288.03	1,889,664,183.69
10	CBN-First Bank	DIFFERENTIATED CASH RESERVES REQUIREMENT (DCRR)	50,000,000,000.00	46,635,318,069.63	50,000,000,000.00
		SUB-TOTAL	137,840,490,108.99	117,581,410,740.36	122,945,802,838.39
<p align="center">* The asteriked debt figures had been reconciled with the 4th Quarter Report issued by the State Debt Management Department</p>					
<p align="center">CONTINGENT LIABILITIES AS AT YEAR ENDED 31ST DECEMBER, 2022</p>					

				YEAR 2023	YEAR 2022
11		... PENSION AND GRATUITY DUE		40,054,371,665.50	35,306,517,265.31
12		....OUTSTANDING CONTRACTORS LIABILITIES (ACCORDING TO MDA)		2,784,910,284.87	2,794,491,010.97
13		....PENDING LITIGATIONS (ACCORDING TO MDA)		106,468,643.85	106,468,643.85
		OTHER DEBTS		12,845,000.00	12,845,000.00
		SUB-TOTAL		42,958,595,594.22	38,220,321,920.13
		TOTAL B		160,540,006,334.58	161,166,124,758.52
		TOTAL A+B		217,948,787,426.65	193,567,637,926.00

OPENING AND CLOSING BALANCES OF PROJECTS ACCOUNTS AS AT 31ST DECEMBER, 2022

LOAN 1

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YEAR 2023 DRAW DOWN ACCOUNTS

OPENING BALANCE	DRAW DOWN ACCOUNTS	STATE COUNTERPART FUND ACCOUNTS	GRAND TOTAL
IUFMP	515,742,101.50	326,784,760.02	842,526,861.52
IMPACT	1,537,820.56	31,694,540.73	33,232,361.29
PWF	1,302.13	497,598.65	498,900.78
SACA	980,023.44	0.00	980,023.44
SCTU	6,555,744.50	0.00	6,555,744.50
NEWMAP	44,922.50	3,782,889.79	3,827,812.29
RAAMP	11,720,437.41	18,082,632.49	29,803,069.90
AANRIN	66,051,673.52	1,741,811.58	67,793,485.10
USSWWIP	73,718.68	5,563,013.78	5,636,732.46
TOTAL	602,707,744.24	388,147,247.04	990,854,991.28

CLOSING BALANCE

YEAR 2023	DRAW DOWN ACCOUNTS	STATE COUNTERPART FUND ACCOUNTS	GRAND TOTAL
IUFMP	61,838,769.09	7,619,162.72	69,457,931.81
LIPW	0.00	256,880,892.39	256,880,892.39
SCTU	0.00	40,682,993.00	40,682,993.00
RAAMP	5,881,651.99	50,815,420.87	56,697,072.86
ANRIN	50,126,096.70	30,943,224.14	81,069,320.84
IMPACT	29,698,434.22	28,361,487.38	58,059,921.60
BESDA-AF	5,742,798.68	0.00	5,742,798.68
	153,287,750.68	415,303,180.50	568,590,931.18

OPENING AND CLOSING BALANCES OF PROJECTS ACCOUNTS AS AT 31ST DECEMBER, 2023

CLOSING BALANCES		
LOAN 1		568,590,931.18
TOTAL		568,590,931.18

REMARKS

LOAN 1	IUFMP	BALANCES ON STATE COUNTERPART FUND ACCOUNT & DRAW DOWN ACCOUNT
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	
IMPACT	

FOREIGN INTEREST/DISCOUNT SHORT TERM BORROWING (JAN-DEC,2023)		
MONTH	AMOUNT	
JANUARY	462,302,037.09	
FEBRUARY	429,816,561.88	
MARCH	429,816,561.88	
APRIL	429,816,561.88	
MAY	429,816,561.88	
JUNE	429,816,561.88	
JULY	429,816,561.88	
AUGUST	429,816,561.88	
SEPTEMBER	429,816,561.88	
OCTOBER	429,816,561.88	
NOVEMBER	429,816,561.88	
DECEMBER	429,816,561.88	
TOTAL	5,190,284,217.77	

REPAYMENT OF LOANS JANUARY - DECEMBER, 2023		
MONTH	AMOUNT	
JANUARY	1,547,712,226.50	
FEBRUARY	1,922,372,276.04	
MARCH	1,918,709,330.19	
APRIL	1,815,560,262.81	
MAY	1,206,381,152.51	
JUNE	1,242,226,615.18	
JULY	674,394,722.60	
AUGUST	1,321,677,242.11	
SEPTEMBER	1,435,419,299.75	
OCTOBER	1,442,593,130.23	
NOVEMBER	1,304,328,564.11	
DECEMBER	1,315,378,462.58	
TOTAL	17,146,753,284.61	

NOTE IX

STAT. 2	INVESTMENTS AND OTHER CASH ASSETS:		2023	2022
	FIXED DEPOSIT/CURRENT ACCOUNT BALANCES	11	4,950.00	
	IMPRESTS	13	175,646,094.37	-
	ADVANCES	14	2,795,148,414.81	2,731,171,496.18
	REVOLVING LOANS GRANTED	15	1,232,369,049.33	1,187,819,129.10
	INTANGIBLE ASSETS	STAT. 2 (Balances)	403,451,985,810.66	495,124,982,428.55
	TOTAL INVESTMENTS AND OTHER CASH ASSETS		407,655,154,319.17	499,043,973,053.83

NO.20	
12010101*	BIR'S PERSONAL TAXES OF #26,204,893,333.21 WAS INCLUSIVE OF CIVIL SERVANTS PAYE OF #4,183,110,378.69 and SUBEB PAYE 1,788,014,034.06.

WORKINGS OF INTANGIBLE ASSETS

DESCRIPTION	CURRENT YEAR 2023	PREVIOUS YEAR 2022
	#	#

LIABILITIES:		
PUBLIC FUNDS		
CAPITAL DEVELOPMENT FUND	178,537,607,106.18	130,834,130,133.49
TOTAL PUBLIC FUNDS	178,537,607,106.18	130,834,130,133.49
EXTERNAL AND INTERNAL LOANS		
EXTERNAL LOANS:FGN/STATES/ LGC	57,408,781,086.51	32,401,513,167.48
FGN/ STATES/LGC BONDS & TREASURY BONDS	568,590,931.18	990,854,991.28
INTERNAL LOANS FROM OTHER FUNDS	208,657,571,877.83	138,792,990,500.11
TOTAL EXTERNAL AND INTERNAL LOANS	266,634,943,895.52	172,185,358,658.87
TOTAL LIABILITIES	445,172,551,001.70	303,019,488,792.36

ASSETS		
LIQUID ASSETS:		
CASH HELD BY OYO STATE ACCOUNTANT-GENERAL		
CRF BANK BALANCE(CBN/ CRF BANK)	37,075,017,801.98	(10,628,458,600.71)
CASH BALANCES OF TRUST & OTHER FUNDS OF THE FGN/ STATES/LGC	442,378,880.55	-
IMPRESTS	175,646,094.37	-
TOTAL LIQUID ASSETS	37,693,042,776.90	(10,628,458,600.71)
INVESTMENTS AND OTHER CASH ASSETS:		

FEDERAL/ STATE/ LOCAL GOVERNMENT INVESTMENTS	4,950.00	5,520.00
ADVANCES	2,795,148,414.81	2,731,171,496.18
REVOLVING LOANS GRANTED	1,232,369,049.33	1,187,819,129.10
TOTAL INVESTMENTS AND OTHER CASH ASSETS	4,027,522,414.14	3,918,996,145.28
TOTAL ASSETS	41,720,565,191.04	(6,709,462,455.43)

INTANGIBLE ASSETS	403,451,985,810.66	309,728,951,247.79
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NOTE 11	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT	Amount 2023
	DIVIDEND WARRANT	17,584,578.58
	FCMB INTEREST ACCOUNT	525,865.78
	ECO BANK NEW COURT	12,740,551.96
	ECO BANK NEW COURT	16,667,314.20
	ECO BANK NEW COURT	6,530,009.14
	HERITAGE BANK LTD	108,626,411.45
	UBA IWO-ROAD	19,121,973.03
	WEMA SANGO	225,675,688.42
	WEMA SANGO	12,022,642.89
	WEMA SANGO	22,883,845.10
	FIXED DEPOSIT/CURRENT ACCOUNT BALANCES	442,378,880.55

NOTE 13	LIST OF OUTSTANDING IMPRESTS	17,584,578.58
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
TAX GENERAL

NOTE NO.20	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	12	INDEPENDENT REVENUE				
	1201	TAX REVENUE				
	120101	PERSONAL TAXES				
	12010101	PERSONAL TAXES*	26,204,893,333.21	30,083,298,585.41	(3,878,405,252.20)	25,707,815,151.07
	12010101	DIRECT PAYMENT INTO FAAC A/C (FED. MDAs PAYE)	3,436,308,939.13	9,422,216,778.40	(5,985,907,839.27)	3,436,308,939.13
	12010104	CAPITAL GAIN TAX	171,906,235.60	150,000,000.00	21,906,235.60	100,651,635.73
	12010105	WITHOLDING TAXES	3,406,031,437.97	2,500,000,000.00	906,031,437.97	1,838,384,948.79
	12010106	TAX AUDIT	496,681,221.12	486,248,000.18	10,433,220.94	291,684,320.71

	12010107	DIRECT ASSESSMENTS	1,085,979,951.74	1,500,000,000.00	(414,020,048.26)	770,942,705.59
	12010107	DIRECT ASSESSMENT (INFORMAL SECTOR)	0.00	165,798,006.12	(165,798,006.12)	-
	TOTAL					
			34,801,801,118.77	44,307,561,370.11	(9,505,760,251.34)	32,145,787,701.02
	Agency Code	Agency Name;Oyo State Gaming Board	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	12010108	CASINO/LOTTO TAX	293,770,000.00	277,500,000.00	16,270,000.00	288,995,157.58
	TOTAL		293,770,000.00	277,500,000.00	16,270,000.00	288,995,157.58
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						
TAX REVENUE - CONTD						
NOTE NO.20 - contd	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	12010102	CATTLE TAX	86,026,000.00	60,000,000.00	26,026,000.00	98,500,000.00
	12010107	DIRECT ASSESSMENTS	7,335,798.00	20,300,000.00	(12,964,202.00)	7,717,917.62
	TOTAL		93,361,798.00	80,300,000.00	13,061,798.00	106,217,917.62
NOTE NO.20 - contd	Agency Code: 026000100100	Agency Name: Ministry Of Lands, Housing & Urban Development	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					

	12010106	TAX AUDIT	466,886,324.19	1,800,000,000.00	(1,333,113,675.81)	573,519,514.74
	TOTAL		466,886,324.19	1,800,000,000.00	(1,333,113,675.81)	573,519,514.74
	GRAND TOTAL		35,655,819,240.96	46,465,361,370.11	(10,809,542,129.15)	33,114,520,290.96
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		LICENCES - GENERAL				
NOTE NO.21	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	1202	NON-TAX REVENUE				
	120201	LICENCES - GENERAL				
	12020132	MOTOR VEHICLE/DEALER LICENCES	324,548,099.38	881,181,178.91	(556,633,079.53)	16,171,650.00
	12020133	DRIVERS' LICENCES	78,818,746.54	105,989,006.12	(27,170,259.58)	143,000.00
	12020138	HACKNEY PERMITS	69,953,700.00	153,876,376.12	(83,922,676.12)	5,627,600.00
	12020154	VEHICLE REGISTRATION	115,331,223.85	255,216,006.12	(139,884,782.27)	70945722.93
	12020155	LEARNERS' PERMIT	15,826,102.00	126,396,506.12	(110,570,404.12)	1,932,000.00
	TOTAL		604,477,871.77	1,522,659,073.39	(918,181,201.62)	94,819,972.93
NOTE NO.21	Agency Code	Agency Name;Oyo State Gaming Board	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					

	120220129	CASINO/LOTTO LICENCES	179,236,208.00	84,500,000.00	94,736,208.00	80,403,078.07
	TOTAL		179,236,208.00	84,500,000.00	94,736,208.00	80,403,078.07
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						
		LICENCES - GENERAL - CONTD				
NOTE NO.21 - contd	Agency Code: 022200100100	Agency Name: Ministry Of Trade, Investment And Cooperatives	Actual 2023	Budget 2023	Variance	Actual 2022
	12020148	REGISTRATION OF BUSINESS PREMISES	99,006,610.00	140,000,000.00	(40,993,390.00)	112,954,756.25
	12020156	REGISTRATION OF COOPERATIVES SOCIETIES/ UNIONS	7,065,000.00	10,000,000.00	(2,935,000.00)	8,180,000.00
	12020157	OTHER REGISTRATION	4,157,500.00	5,000,000.00	(842,500.00)	4,889,000.00
	TOTAL		110,229,110.00	155,000,000.00	(44,770,890.00)	126,023,756.25
NOTE NO.21 - contd	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development				
	12020139	PRODUCE STORE AND STORE KEEPER LICENCE	2,249,500.00	1,000,000.00	1,249,500.00	2,511,500.00
	12020140	FEED MILLERS AND VENDORS' LICENCE	501,500.00	2,000,000.00	(1,498,500.00)	1,298,000.00
	12020150	REGISTRATION OF PRIVATE FISH FARMS/COLD ROOMS	727,604.00	8,700,000.00	(7,972,396.00)	3,387,200.00
	12020157	OTHER REGISTRATIONS	3,136,900.00	36,300,000.00	(33,163,100.00)	4,166,200.00

	TOTAL		6,615,504.00	48,000,000.00	(41,384,496.00)	11,362,900.00
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						
LICENCES-GENERAL - CONTD						
NOTE NO.21	Agency Code: 051700100100	Agency Name: Ministry of Education Science And Technology	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	12020135	PRIVATE SCHOOLS LICENCES	212,351,352.00	350,000,000.00	(137,648,648.00)	189,706,600.00
	TOTAL		212,351,352.00	350,000,000.00	(137,648,648.00)	189,706,600.00
NOTE NO.22	Agency Code: 052100100100	Agency Name: Ministry of Health	Actual 2023	Budget 2023	Variance	Actual 2022
	12020134	PATENT MEDICINE & DRUG STORES LICENSES	0.00	1,500,000.00	(1,500,000.00)	0.00
	12020157	OTHER REGISTRATIONS (PPP)	15671808.42	22,500,000.00	(6,828,191.58)	30488827.50
	TOTAL		15,671,808.42	24,000,000.00	(8,328,191.58)	30,488,827.50
NOTE NO.22	Agency Code: 051305100100	Agency Name: Agency for Youth Development	Actual 2023	Budget 2023	Variance	Actual 2022
	12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	176,080.00	250,000.00	(73,920.00)	54,910.00
	TOTAL		176,080.00	250,000.00	(73,920.00)	54,910.00
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						

		LICENCES- GENERAL - CONTD				
NOTE NO.22	Agency Code: 023605200100	Agency Name: Oyo State Tourism Board	Actual 2023	Budget 2023	Variance	Actual 2022
	12020137	REGISTRATION OF HOTELS/ RESTAURANTS/ FAST FOOD OUTLETS/ NIGHT CLUBS/DANCE BARS/SPORT CLUBS	13,633,480.00	15,000,000.00	(1,366,520.00)	15,145,500.00
	12020157	OTHER REGISTRATIONS	0.00	5,000,000.00	(5,000,000.00)	1,198,400.00
	TOTAL		13,633,480.00	20,000,000.00	(6,366,520.00)	16,343,900.00
NOTE NO.22	Agency Code: 012300100200	Agency Name: Oyo State Signage & Advertising Agency	Actual 2023	Budget 2023	Variance	Actual 2022
	12020157	OTHER REGISTRATIONS	336,706,142.37	1,000,000,000.00	(663,293,857.63)	385,047,185.92
	TOTAL		336,706,142.37	1,000,000,000.00	(663,293,857.63)	385,047,185.92
NOTE NO.23	Agency Code:023400100100	Agency Name:Ministry Of Public Works And Transport	Actual 2023	Budget 2023	Variance	Actual 2022
	12020144	HEAVY VEHINCLE PERMIT	3,632,000.00	15,000,000.00	(11,368,000.00)	7,888,500.00
	12020151	REGISTRATION OF RIGHT WAYS	0.00	58,050,000.00	(58,050,000.00)	1,106,000.00
	12020152	REGISRATION OF PRIVATE DRIVING SCHOOL	55,000.00	15,950,000.00	(15,895,000.00)	11,688,500.00
	12020157	OTHER REGISTRATION	13,867,100.00	0.00	13,867,100.00	58,000.00
	TOTAL		17,554,100.00	89,000,000.00	(71,445,900.00)	20,741,000.00

NOTE NO.23	Agency Code:022905400100	Agency Name:OYO STATE DRIVERS INSTITUTE	Actual 2023	Budget 2023	Variance	Actual 2022
	12020152	REGISTRATION OF PRIVATE DRIVING SCHOOLS	0.00	16,000,000.00	(16,000,000.00)	0.00
	TOTAL		0.00	16,000,000.00	(16,000,000.00)	0.00
NOTE NO.23	Agency Code:011100100100	Agency Name: Office of the Executive Governor	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	12020151	REGISTRATION OF RIGHT WAYS	172,446,753.50	200,000,000.00	(27,553,246.50)	269,726,210.14
	TOTAL		172,446,753.50	200,000,000.00	(27,553,246.50)	269,726,210.14
NOTE NO.23	Agency Code:012300400100	Agency Name:BROADCASTING CORPORATION OF OYO STATE	Actual 2023	Budget 2023	Variance	Actual 2022
	12020157	OTHER REGISTRATION	50,530,356.61	350,000,000.00	(299,469,643.39)	91,111,783.59
	TOTAL		50,530,356.61	350,000,000.00	(299,469,643.39)	91,111,783.59
NOTE NO.23	Agency Code:053500100100	Agency Name: Ministry of Environment and Water Resources	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	12020128	BOREHOLE DRILLING LICENCES	10,698,000.00	45,000,000.00	(34,302,000.00)	0.00

	12020157	OTHER REGISTRATION	4,454,500.00	7,000,000.00	(2,545,500.00)	0.00
	TOTAL		15,152,500.00	52,000,000.00	(36,847,500.00)	0.00
NOTE NO.23	Agency Code: 023100100200	Agency Name: MINISTRY OF ENERGY AND MINERAL RESOURCES	Actual 2023	Budget 2023	Variance	Actual 2022
	12020138	PERMIT TO USE STREETLIGHT POLES	4,985,500.00	100,000,000.00	(95,014,500.00)	0.00
	TOTAL		4,985,500.00	100,000,000.00	(95,014,500.00)	0.00
	GRAND TOTAL		1,739,766,766.67	4,011,409,073.39	(2,271,642,306.72)	1,315,830,124.40
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						
		FEES - GENERAL				
NOTE NO.24	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	1202	NON-TAX REVENUE				
	120204	FEES - GENERAL				
	12020444	CHANGE OF OWNERSHIP FEES	288,500.00	1,258,000.00	(969,500.00)	175,700.00
	12020447	DEVELOPMENT LEVIES	35,928,182.86	18,772,161.84	17,156,021.02	8,503,139.84
	12020448	BUSINESS/TRADE OPERATING FEES	284,664,309.00	1,027,764,261.02	(743,099,952.02)	237,463,466.00

	12020449	INSPECTION FEES	1,250.00	-	1,250.00	14,337,900.00
	12020474	STAMP DUTY \$ EMT	3,270,313,659.61	147,000,000.00	3,123,313,659.61	110,434,994.81
	TOTAL		3,591,195,901.47	1,194,794,422.86	2,396,401,478.61	370,915,200.65

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD

FEES GENERAL - CONTD						
NOTE NO.24 - contd	Agency Code: 022200100100	Agency Name: Ministry Of Trade, Investment And Cooperatives	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	12020451	SCHOOL/TUITION /EXAMINATION FEES	0.00	5,000,000.00	(5,000,000.00)	80,000.00
	12020453	ADMINISTRATION FEES/CHARGES	61,000.00	500,000.00	(439,000.00)	483,150.00
	12020464	HAULAGE FEES ON MANUFACTURING OF F.GOODS	21,219,200.00	24,000,000.00	(2,780,800.00)	16,201,000.00
	12020472	CERTIFIED TRUE COPIES OF LANDED INST.	88,969.50	0.00	88,969.50	5,000.00
	12020478	RENEWAL FEES	2,535,000.00	2,500,000.00	35,000.00	2,865,500.00
	TOTAL		23,904,169.50	32,000,000.00	(8,095,830.50)	19,634,650.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD

FEES GENERAL - CONTD						
NOTE NO.24	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					

	12020445	AGRICULTURAL/VETENARY SERVICES FEES	-	-	-	-
	12020446	LAND USE FEES	1,335,160.00	2,500,000.00	(1,164,840.00)	1,641,000.00
	12020447	DEVELOPMENT LEVIES	4,549,296.00	11,000,000.00	(6,450,704.00)	3,498,750.00
	12020449	INSPECTION FEES	1,620,063.00	10,000,000.00	(8,379,937.00)	2,066,985.00
	12020450	TIMBER & FOREST FEES	1,757,800.00	5,000,000.00	(3,242,200.00)	8,231,900.00
	12020455	CHANGE OF COURSE/INSTITUTION FEES	1,090,000.00	5,000,000.00	(3,910,000.00)	82,000.00
	12020460	REGISTRATION OF DOCUMENTS	52000.00	3,000,000.00	(2,948,000.00)	54000.00
	12020462	PRODUCE GRADING FEES	4,449,200.00	9,000,000.00	(4,550,800.00)	1,230,250.00
	12020472	CERTIFIED TRUE COPIES OF LANDEDE INSTRUMENT	2,434,040.02	500,000.00	1,934,040.02	2,944,500.00
	12020473	CERTIFICATE OF INGIGENESHIP	926,566.50	2,000,000.00	(1,073,433.50)	5,641,540.00
	12020474	STAMP DUTY	364000.00	20,000.00	344,000.00	132000.00
	TOTAL		18,578,125.52	48,020,000.00	(29,441,874.48)	25,522,925.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		FEES GENERAL - CONTD				
NOTE NO.24 - contd	Agency Code: 23400100100	Agency Name: Ministry of Works and Transport	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	12020404	TRADE UNION FEES	0.00	0.00	-	35,000.00

	12020415	TRADE TESTING FEES	6,175,968.00	0.00	6,175,968.00	7,000.00
	12020417	CONTRACTOR REGISTRATION FEES	7,000.00	0.00	7,000.00	800,000.00
	12020426	TENDER FEES	8,790,000.00	0.00	8,790,000.00	5,050,000.00
	12020427	FIRE SAFETY CERTIFICATE FEES	0.00	1,000,000.00	(1,000,000.00)	2,000,000.00
	12020437	SURVEY/PLANNING/BUILDING FEES	12,500.00	10,000,000.00	(9,987,500.00)	5,000.00
	12020449	INSPECTION FEES FOR ROAD WORTHINESS CERT.	346,179,225.60	50,000,000.00	296,179,225.60	162,030,358.00
	12020452	PARKING FEES	0.00	380,000,000.00	(380,000,000.00)	1,200,000.00
	12020478	RENEWAL FEES	480,000.00	0.00	480,000.00	2,496,000.00
	12020480	IMPOUNDED TOWED VEHICLE FEES	49,303,420.00	70,000,000.00	(20,696,580.00)	72,352,500.00
	12020481	SITE INVESTIGATION AND MATERIAL TESTING FEES	3,721,500.00	50,000,000.00	(46,278,500.00)	1,147,000.00
	TOTAL		414,669,613.60	561,000,000.00	(146,330,386.40)	247,122,858.00
NOTE NO.25 - contd	Agency Code: 052110200100	Agency Name: Oyo State Hospitals' Management Board	Actual 2023	Budget 2023	Variance	Actual 2022
	12020440	LABORATORY FEES	90,385,800.00	500,000,000.00	(409,614,200.00)	196,582,636.75
	TOTAL		90,385,800.00	500,000,000.00	(409,614,200.00)	196,582,636.75
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						

		FEES GENERAL - CONTD				
NOTE NO.25	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2023	Budget 2023	Variance	Actual 2022
	12020420	ACCREDITATION	319,138,215.44	1,200,000,000.00	(880,861,784.56)	268,022,952.39
	12020436	DEEDS REGISTRATION FEES	56,009,638.93	150,000,000.00	(93,990,361.07)	162,791,167.92
	12020447	DEVELOPMENT LEVIES	0.00	3,000,000.00	(3,000,000.00)	0.00
	12020449	INSPECTION FEES	3,789,000.00	10,000,000.00	(6,211,000.00)	5,881,500.00
	12020453	ACCEPTANCE FEE	38,681,439.72	5,000,000.00	33,681,439.72	42,632,467.07
	12020458	CONSENT FOR TRANSACTIONS ON LAND AND LANDED PROPERTIES	1,513,035,632.12	1,000,000,000.00	513,035,632.12	1,030,062,519.19
	I	REGISTRATION OF DOCUMENTS	88,725,044.34	70,000,000.00	18,725,044.34	109,537,541.13
	12020461	CERTIFICATE OF OCCUPANCY	270,042,187.77	30,000,000.00	240,042,187.77	30,708,618.00
	12020472	CERTIFY TRUE COPIES OF LANDED INSTRUMENT	11,212,000.00	6,000,000.00	5,212,000.00	9,513,206.35
	12020483	SEARCH FEE FOR PROPERTY TITLE	3,300,090.00	5,000,000.00	(1,699,910.00)	21,093,547.49
	12020490	CLEARANCE FEES ON OTHER DEVELOPMENT	0.00	5,000,000.00	(5,000,000.00)	0.00
	12020491	CHANGE OF USE FEE	31,350,596.18	70,000,000.00	(38,649,403.82)	54,607,285.52
	12020492	REVALIDATION OF OLD PERMIT AND CHANGE OF TITLE	401,256,981.48	0.00	401,256,981.48	310,772,435.58
	TOTAL		2,736,540,825.98	2,554,000,000.00	182,540,825.98	2,045,623,240.64

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD

FEES GENERAL - CONTD						
NOTE NO.25 - contd	Agency Code: 051700100100	Agency Name: Ministry Of Education Science And Technology	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	12020451	SCHOOL/TUTION/EXAMINATION FEES	76,470,562.41	80,000,000.00	(3,529,437.59)	61,916,000.00
	TOTAL		76,470,562.41	80,000,000.00	(3,529,437.59)	61,916,000.00
NOTE NO.26 - contd	Agency Code: 032605100100	Agency Name: The Judiciary, High Court Of Justice	Actual 2023	Budget 2023	Variance	Actual 2022
	12020425	COURT FEES	42,476,788.14	65,822,599.25	(23,345,811.11)	12,100,342.00
	12020484	CUSTOMARY COURT PROBATE FEES	271,356,423.92	184,624,363.76	86,732,060.16	210,102,000.12
	TOTAL		313,833,212.06	250,446,963.01	63,386,249.05	222,202,342.12
NOTE NO.26 - contd	Agency Code: 032605100100C	Agency Name: MULTI-DOOR COURT HOUSE.	Actual 2023	Budget 2023	Variance	Actual 2022
	12020427	TENDER FEES	730,000.00	12,000,000.00	(11,270,000.00)	556,000.00
	TOTAL		730,000.00	12,000,000.00	(11,270,000.00)	556,000.00

NOTE NO.26 - contd	Agency Code: 031801100100	Agency Name: Judicial Service Commission	Actual 2023	Budget 2023	Variance	Actual 2022
	12020401	COURT FEES	461,815.00	4,000,000.00	(3,538,185.00)	751,733.00
	TOTAL		461,815.00	4,000,000.00	(3,538,185.00)	751,733.00
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						
FEES GENERAL - CONTD						
NOTE NO.26 - contd	Agency Code: 014000100100	Agency Name: Office of the Auditor-General (State)	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	12020468	AUDIT FEES	996,020.00	1,000,000.00	(3,980.00)	936,480.00
	TOTAL		996,020.00	1,000,000.00	(3,980.00)	936,480.00
NOTE NO.27 - contd	Agency Code: 014000100200	Agency Name: Office Of The Auditor General (Local Governments)	Actual 2023	Budget 2023	Variance	Actual 2022
	12020468	AUDIT FEES	316,540,427.10	500,000,000.00	(183,459,572.90)	378,293,190.60
	TOTAL		316,540,427.10	500,000,000.00	(183,459,572.90)	378,293,190.60
NOTE NO.27 - contd	Agency Code: 012500500100	Agency Name: Ministry of Establishments and Training	Actual 2023	Budget 2023	Variance	Actual 2022

	12020417	CONTRACTOR REGISTRATION FEES	12,000.00	1,000,000.00	(988,000.00)	5,500.00
	12020420	ACCREDITATION FEES	6,430,150.00	3,000,000.00	3,430,150.00	5,831,050.00
	12020451	SCHOOL/TUITION/EXAMINATION FEES	427,500.00	2,000,000.00	(1,572,500.00)	469,500.00
	12020457	ACCEPTANCE FEES	2,519,201.17	1,000,000.00	1,519,201.17	0.00
	12020471	OTHER CONTRACT FEES	0.00	1,000,000.00	(1,000,000.00)	0.00
	TOTAL		9,388,851.17	8,000,000.00	1,388,851.17	6,306,050.00
NOTE NO.27 - contd	Agency Code:012500100100	Agency Name:Office Of The Head Service	Actual 2023	Budget 2023	Variance	Actual 2022
	12020420	ACCREDITATION FEES	0.00	200,000.00	(200,000.00)	0.00
		TOTAL	0.00	200,000.00	(200,000.00)	0.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		FEES GENERAL - CONTD				
NOTE NO.27 - contd	Agency Code: 012500600100	Agency Name: Simeon Adebo Staff Development Centre	Actual 2023	Budget 2023	Variance	Actual 2022
	12020448	BUSINESS TRADE OPERATION FEES	265,000.00	400,000.00	(135,000.00)	465,000.00
	12020451	SCHOOL/TUTION EXAMINATION FEES	1,351,500.00	3,000,000.00	(1,648,500.00)	307,000.00

	12020454	TRANSCRIPTS	52,000.00	400,000.00	(348,000.00)	319,000.00
	12020487	SCRAP METAL HAULAGE	0.00	200,000.00	(200,000.00)	0.00
	TOTAL		1,668,500.00	4,000,000.00	(2,331,500.00)	1,091,000.00
NOTE NO.28	Agency Code: 32600100100	Agency Name: Ministry of Justice	Actual 2023	Budget 2023	Variance	Actual 2022
	12020401	COURT FEES	0.00	500,000.00	(500,000.00)	0.00
	12020453	ADMINISTRATION FEES/CHARGES	60,061,010.11	125,000,000.00	(64,938,989.89)	84,866,677.03
	12020466	CHARGES ON CONTRACT AGREEMENTS/FILLING FEES	25,052.52	300,000,000.00	(299,974,947.48)	955,901.70
	12020485	JUSTICE OF PEACE	823,000.00	4,500,000.00	(3,677,000.00)	9,774,000.08
	TOTAL		60,909,062.63	430,000,000.00	(369,090,937.37)	95,596,578.81
NOTE NO.28	Agency Code: 032600100100B	Agency Name: Oyo State Customary Court Of Appeal	Actual 2023	Budget 2023	Variance	Actual 2022
	12020425	COURT SUMMONS FEES	6,039,610.00	13,000,000.00	(6,960,390.00)	6,463,750.03
	12020484	CUSTOMARY COURT PROBATE FEES	63,154,064.21	81,000,000.00	(17,845,935.79)	102,816,119.70
	TOTAL		69,193,674.21	94,000,000.00	(24,806,325.79)	109,279,869.73
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		FEES GENERAL - CONTD				

NOTE NO.28 - contd	Agency Code: 051700800100	Agency Name: Oyo State Library Board	Actual 2023	Budget 2023	Variance	Actual 2022
	12020413	FILMS CENSORSHIP/PRODUCTION FEES	0.00	0.00	0.00	93,900.00
	12020420	ACCREDITATION FESS	179,000.00	2,000,000.00	(1,821,000.00)	255,000.00
	12020448	BUSINESS TRADE/OPERATING FEES	126,200.00	500,000.00	(373,800.00)	94,200.00
	12020453	ADMINISTRATION FEES/CHARGES	74,700.00	500,000.00	(425,300.00)	125,400.00
	TOTAL		379,900.00	3,000,000.00	(2,620,100.00)	568,500.00
NOTE NO.28 - contd	Agency Code: 052100100100	Agency Name: Ministry of Health	Actual 2023	Budget 2023	Variance	Actual 2022
	12020426	TENDER FEES	1,078,000.00	7,500,000.00	(6,422,000.00)	255000.00
	12020440	LABORATORY FEES	7,899,250.00	600,000.00	7,299,250.00	10,165,875.00
	12020449	INSPECTION FEES	4,045,250.00	9,000,000.00	(4,954,750.00)	1,461,500.00
	12020478	RENEWAL FEES	12,638,500.00	21,000,000.00	(8,361,500.00)	12,864,250.00
	12020451	SCHOOL/TUITION/EXAMINATION FEES	8,207,540.00	4,500,000.00	3,707,540.00	8,618,925.00
	12020453	ADMINISRATION FEES\CHARGES	0.00	8,400,000.00	(8,400,000.00)	-
	TOTAL		33,868,540.00	51,000,000.00	(17,131,460.00)	33,365,550.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						
FEES GENERAL - CONTD						
NOTE NO.29	Agency Code: 055100100100	Agency Name: Ministry Of Local Government And Chieftaincy Matters	Actual 2023	Budget 2023	Variance	Actual 2022
	12020417	Contractor registration Fees	150,000.00	2,400,000.00	(2,250,000.00)	710,000.00
	12020418	Marriage Registration	11,071,000.00	14,000,000.00	(2,929,000.00)	13,640,500.00
	12020486	Chieftaincy petition/ preparation of instrument of office	230,000.00	3,000,000.00	(2,770,000.00)	485,000.00
	TOTAL		11,451,000.00	19,400,000.00	(7,949,000.00)	14,835,500.00
NOTE NO.29	Agency Code: 051400100100	Agency Name: Women Affairs Comm. Dev. Social Welfare & Poverty Alleviation	Actual 2023	Budget 2023	Variance	Actual 2022
	12020453	ADMINTRATION FEES/CHARGES	310,000.00	2,000,000.00	(1,690,000.00)	772,400.00
	TOTAL		310,000.00	2,000,000.00	(1,690,000.00)	772,400.00
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						
FEES GENERAL - CONTD						
NOTE NO.29 - contd	Agency Code: 053500100100	Agency Name: Ministry of Environment and Water Resources	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	12020426	Tender Fees	15,530.00	10,000,000.00	(9,984,470.00)	50,000.00
	12020430	Environmental Impact Assessment Fees	8,680,900.00	11,000,000.00	(2,319,100.00)	6,409,397.04

	12020450	Timber & Forest Fees	7,607,400.00	50,000,000.00	(42,392,600.00)	35,781,400.00
	12020463	Stumpage/Forest Offences	9,882,145.63	20,000,000.00	(10,117,854.37)	8,563,588.77
	12020477	Environmental Development Charge/Levy	159,865,056.17	150,000,000.00	9,865,056.17	153,389,362.55
	12020478	Renewal of Fees	0.00	5,000,000.00	(5,000,000.00)	20,167,300.00
	12020487	Scrap Metal Haulage	9,210,000.00	20,000,000.00	(10,790,000.00)	17,135,000.00
	12020488	Vehicle Emission Charges	8,096,643.78	20,000,000.00	(11,903,356.22)	16,321,000.00
	TOTAL		203,357,675.58	286,000,000.00	(82,642,324.42)	257,817,048.36
NOTE NO.29 - contd	Agency Code: 053505300100	Agency Name: Oyo State Solid Waste Management Authority	Actual 2023	Budget 2023	Variance	Actual 2022
	12020488	VEHICLE EMISSION CHARGES	25,000.00	0.00	25,000.00	51,415.00
	12020493	REFUSE DUMP USAGE CHARGE	202,000.00	0.00	202,000.00	15,000.00
	12020494	ENVIRONMENTAL MANAGEMENT CHARGES	0.00	0.00	-	40,000.00
	TOTAL		227,000.00	0.00	227,000.00	106,415.00
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						
FEES GENERAL - CONTD						
NOTE NO.29	Agency Code: 051300100100	Agency Name: Ministry of Youth and Sports	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					

	12020420	ACCREDITATION FEES	47,000.00	800,000.00	(753,000.00)	763,500.00
	12020453	ADMINISTRATION FEES/CHARGES	400,000.00	1,200,000.00	(800,000.00)	93,000.00
	TOTAL		447,000.00	2,000,000.00	(1,553,000.00)	856,500.00
NOTE NO.29	Agency Code: 022800100100	Agency Name: Solid Minerals	Actual 2023	Budget 2023	Variance	Actual 2022
	12020464	HAULAGE FEES	27,105,340.00	130,000,000.00	(102,894,660.00)	44,326,000.00
	TOTAL		27,105,340.00	130,000,000.00	(102,894,660.00)	44,326,000.00
NOTE NO.29	Agency Code: 023400200100	Agency Name: Office of the Surveyor - General	Actual 2023	Budget 2023	Variance	Actual 2022
	12020437	SURVEY /PLANNING/BUILDING FEES	158,040,604.39	198,500,000.00	(40,459,395.61)	148,956,169.27
	1202459	CHARTING FEES	0.00	1,500,000.00	(1,500,000.00)	0.00
	12020495	LODGEMENT OF RECORD COPIES BY PRIVATE REGISTERED SURVEYOR	18,605,500.00	45,000,000.00	(26,394,500.00)	18,308,000.00
	TOTAL		176,646,104.39	245,000,000.00	(68,353,895.61)	167,264,169.27
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		FEES GENERAL - CONTD				
NOTE NO.29 - contd	Agency Code: 051705500100	Agency Name: Board For Technical And Vocational Education (Botaved)	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					

	12020451	SCHOOL/TUITION/EXAMINATION FEES	477,500.00	2,600,000.00	(2,122,500.00)	527,500.00
	TOTAL		477,500.00	2,600,000.00	(2,122,500.00)	527,500.00
NOTE NO.29 - contd	Agency Code: 051300100100	Agency Name: Shooting Stars Sports Club (3SC)	Actual 2023	Budget 2023	Variance	Actual 2022
	12020465	GATE TAKINGS	192,000.00	250,000,000.00	(249,808,000.00)	19,405,045.00
	TOTAL		192,000.00	250,000,000.00	(249,808,000.00)	19,405,045.00
NOTE 30 - contd	Agency Code: 051300100100	Agency Name: Crown Football Club, Ogbomoso	Actual 2023	Budget 2023	Variance	Actual 2022
	12020465	GATE TAKINGS	49590.00	5,000,000.00	(4,950,410.00)	0.00
	TOTAL		49,590.00	5,000,000.00	(4,950,410.00)	0.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		FEES GENERAL - CONTD				
NOTE 30 - contd	Agency Code: 011200400100	Agency Name: House of Assembly Service Commission	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	12020420	ACCREDITATION FEES	77,500.00	240,000.00	(162,500.00)	745,300.00
	TOTAL		77,500.00	240,000.00	(162,500.00)	745,300.00

NOTE 30 - contd	Agency Code: 022000300100	Agency Name: MINISTRY OF ECONOMIC, PLANNING & BUDGET.				
			Actual 2023	Budget 2023	Variance	Actual 2022
	12020420	ACCREDIATION FEES	14,864.00	104000.00	(89,136.00)	31,550.00
	TOTAL		14,864.00	104,000.00	(89,136.00)	31,550.00
NOTE 30 - contd	Agency Code: 051700100200	Agency Name: Agency for Adult and Non-Formal Education				
			Actual 2023	Budget 2023	Variance	Actual 2022
	12020451	SCHOOL/TUITION/EXAMINATION FEES	58,300.00	500,000.00	(441,700.00)	10,000.00
	TOTAL		58,300.00	500,000.00	(441,700.00)	10,000.00
NOTE NO.31 - contd	Agency Code: 052100100100	Agency Name: Oyo State Health Insurance Agency				
			Actual 2023	Budget 2023	Variance	Actual 2022
	12020420	ACCREDITATION FEES	16,275.00	1,000,000,000.00	(999,983,725.00)	49,767.43
	TOTAL		16,275.00	1,000,000,000.00	(999,983,725.00)	49,767.43
NOTE NO.31 - contd	Agency Code:	Agency Name: Fire Services Agency				
			Actual 2023	Budget 2023	Variance	Actual 2022
	12020426	TENDER FEES	15,000.00	5,000,000.00	(4,985,000.00)	0.00

	12020427	FIRE SAFETY CERTIFICATE FEES	52,874,243.83	20,000,000.00	32,874,243.83	51,856,100.29
	12020449	INSPECTION FEES	10,000,000.00	26,000,000.00	(16,000,000.00)	9,181,100.00
	12020451	SCHOOL/TUITION/EXAMINATION FEES	200,000.00	4,000,000.00	(3,800,000.00)	470,000.00
	TOTAL		63,089,243.83	55,000,000.00	8,089,243.83	61,507,200.29
NOTE NO.31	Agency Code	Agency Name;Oyo State Gaming Board	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	120220129	CASINO APPLICATION FEES	0.00	0.00	0.00	2,548,616.13
	TOTAL		0.00	0.00	0.00	2,548,616.13
NOTE NO.32 - contd	Agency Code:051702100100	Agency Name:LAUTECH,Ogbomoso	Actual 2023	Budget 2023	Variance	Actual 2022
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	1,016,911,368.80	6,200,000,000.00	(5,183,088,631.20)	3,637,227,589.00
	TOTAL		1,016,911,368.80	6,200,000,000.00	(5,183,088,631.20)	3,637,227,589.00
NOTE NO.32 - contd	Agency Code:052102600100	Agency Name:LAUTECH TEACHING HOPITAL	Actual 2023	Budget 2023	Variance	Actual 2022
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	0.00	629,848,355.40	(629,848,355.40)	0.00
	TOTAL		0.00	629,848,355.40	(629,848,355.40)	0.00

NOTE NO.32 - contd	Agency Code:051701800100	Agency Name:THE POLYTECHNIC,IBADAN	Actual 2023	Budget 2023	Variance	Actual 2022
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	135,500,050.00	2,000,000,000.00	(1,864,499,950.00)	1,526,637,127.40
	TOTAL		135,500,050.00	2,000,000,000.00	(1,864,499,950.00)	1,526,637,127.40
NOTE NO.32 - contd	Agency Code:051701900100	Agency Name:EMMANUEL ALAYANDE COLLEGE OF EDUCATION,OYO	Actual 2023	Budget 2023	Variance	Actual 2022
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	0.00	1,000,000,000.00	(1,000,000,000.00)	54,324,129.50
	TOTAL		0.00	1,000,000,000.00	(1,000,000,000.00)	54,324,129.50
NOTE NO.33 - contd	Agency Code:051701900300	Agency Name:THE COLLEGE OF EDUCATION,LANLATE	Actual 2023	Budget 2023	Variance	Actual 2022
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	16,641,706.50	106,295,748.00	(89,654,041.50)	17,661,568.00
	TOTAL		16,641,706.50	106,295,748.00	(89,654,041.50)	17,661,568.00
NOTE NO.33 - contd	Agency Code:051701800200	Agency Name:OKE-OGUN POLYTECHNIC,SAKI	Actual 2023	Budget 2023	Variance	Actual 2022
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	759,639,637.32	1,000,000,000.00	(240,360,362.68)	868,197,958.17
	TOTAL		759,639,637.32	1,000,000,000.00	(240,360,362.68)	868,197,958.17

NOTE NO.33 - contd	Agency Code:051701900200	Agency Name:OYO STATE COLLEGE OF AGRICULTURE&TECHNOLOGY,IGBOORA	Actual 2023	Budget 2023	Variance	Actual 2022
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	331,044,356.86	300,000,000.00	31,044,356.86	188,752,559.24
	TOTAL		331,044,356.86	300,000,000.00	31,044,356.86	188,752,559.24
NOTE NO.33 - contd	Agency Code:051701800300	Agency Name:ADESEUN OGUNDOYIN POLYTECHNIC,ERUWA	Actual 2023	Budget 2023	Variance	Actual 2022
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	179,042,013.52	600,000,000.00	(420,957,986.48)	343,692,186.94
	TOTAL		179,042,013.52	600,000,000.00	(420,957,986.48)	343,692,186.94
NOTE NO.34 - contd	Agency Code:052110400100	Agency Name:OYO STATE COLLEGE OF NURSING AND MIDWIFERY	Actual 2023	Budget 2023	Variance	Actual 2022
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	280,230,427.24	350,000,000.00	(69,769,572.76)	256,357,683.03
	TOTAL		280,230,427.24	350,000,000.00	(69,769,572.76)	256,357,683.03
NOTE NO.34 - contd	Agency Code:052110600100	Agency Name:OYO STATE COLLEGE OF HEALTH SCIENCE&TECHNOLOGY,ELEYELE.	Actual 2023	Budget 2023	Variance	Actual 2022
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	139,992,019.00	100,000,000.00	39,992,019.00	99,863,050.00

	TOTAL		139,992,019.00	100,000,000.00	39,992,019.00	99,863,050.00
NOTE NO.34	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2023	Budget 2023	Variance	Actual 2022
	12020453	AMINISTRATION FEES/CHARGES	33,875,000.00	17,000,000.00	16,875,000.00	0.00
	TOTAL		33,875,000.00	17,000,000.00	16,875,000.00	0.00
	GRAND TOTAL		11,136,110,972.69	20,628,449,489.27	(9,492,338,516.58)	11,379,781,668.06
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		FINES - GENERAL				
NOTE NO.34	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	1202	NON-TAX REVENUE				
	120205	FINES - GENERAL				
	12020504	OTHER FINES	0.00	72,209,000.00	(72,209,000.00)	17,209,000.00
	TOTAL		0.00	72,209,000.00	(72,209,000.00)	17,209,000.00
NOTE NO.35	Agency Code: 032600100100	Agency Name: Ministry of Justice	Actual 2023	Budget 2023	Variance	Actual 2022

	12020501	COURT FINES	9,588,600.00	20,000,000.00	(10,411,400.00)	9,693,632.17
	TOTAL		9,588,600.00	20,000,000.00	(10,411,400.00)	9,693,632.17
NOTE NO.35	Agency Code: 032600100100B	Agency Name: Oyo State Customary Court Of Appeal	Actual 2023	Budget 2023	Variance	Actual 2022
	120205	FINES- GENERAL				
	12020501	COURT FINES	929,050.00	6,000,000.00	(5,070,950.00)	2,098,130.18
	TOTAL		929,050.00	6,000,000.00	(5,070,950.00)	2,098,130.18
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		FINES - GENERAL CONTD				
NOTE NO.35	Agency Code: 053500100100	Agency Name: Ministry of Environment and Water Resources	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	12020505	Fines For Contravention Of Environmental Laws	8,328,000.00	10,000,000.00	(1,672,000.00)	8,905,304.80
	TOTAL		8,328,000.00	10,000,000.00	(1,672,000.00)	8,905,304.80
NOTE NO.36 - contd	Agency Code: 053505300100	Agency Name: Oyo State Solid Waste Management Authority	Actual 2023	Budget 2023	Variance	Actual 2022
	12020504	OTHER FINES	167,230.00	0.00	167,230.00	123,520.00

	12020505	FINES FOR CONTRAVENTION OF ENVIRONMENTAL LAWS	73,845.00	0.00	73,845.00	38,000.00
	TOTAL		241,075.00	0.00	241,075.00	161,520.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		FINES - GENERAL CONTD				
NOTE NO.36 - contd	Agency Code: 022905500100	Agency Name: Oyo State Road Traffic Management Authority	Actual 2023	Budget 2023	Variance	Actual 2022
	12020502	TRAFFIC CHARGES	54,547,665.00	150,000,000.00	(95,452,335.00)	55,637,460.17
	TOTAL		54,547,665.00	150,000,000.00	(95,452,335.00)	55,637,460.17
NOTE NO.36 - contd	Agency Code: 051700100100	Agency Name: Ministry Of Education, Science and Technology	Actual 2023	Budget 2023	Variance	Actual 2022
	12020504	OTHER FINES	2,341,300.00	12,000,000.00	(9,658,700.00)	8,585,440.00
	TOTAL		2,341,300.00	12,000,000.00	(9,658,700.00)	8,585,440.00
NOTE NO.36 - contd	Agency Code: 032605100100	Agency Name: The Judiciary, High Court Of Justice	Actual 2023	Budget 2023	Variance	Actual 2022
	12020501	COURT FINES	2,792,890.00	32,108,585.00	(29,315,695.00)	100,134,894.74
	12020505	FINES FROM ENVIRONMENTAL LAWS	2,466,000.00	12,341,737.36	(9,875,737.36)	48,000,000.00

	TOTAL		5,258,890.00	44,450,322.36	(39,191,432.36)	148,134,894.74
NOTE NO.36 - contd	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2023	Budget 2023	Variance	Actual 2022
	12020504	OTHER FINES	0.00	300,000,000.00	(300,000,000.00)	-
	TOTAL		0.00	300,000,000.00	(300,000,000.00)	-
	GRAND TOTAL		81,234,580.00	614,659,322.36	(533,424,742.36)	250,425,382.06
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		SALES GENERAL				
NOTE NO.37	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	1202	NON-TAX REVENUE				
	120206	SALES-GENERAL				
	12020609	PROCEEDS FROM SALES OF FARM PRODUCE	0.00	80,000.00	(80,000.00)	-
	12020616	SALES OF HIDES & SKINS AND OTHER PRODUCTS	15,686,300.00	10,500,000.00	5,186,300.00	6,527,008.73
	12020618	SALES OF FISHERY PRODUCTS	0.00	270,000.00	(270,000.00)	5000.00
	12020620	SALES OF FERTILIZERS	830,400.00	29,000,000.00	(28,169,600.00)	2,046,000.00

	12020628	SALES OF TRACTORS AND IMPLEMENTS	11,312,300.00	3,700,000.00	7,612,300.00	10,049,586.79
	12020688	PROCEED FROM DRD	84,000.00	500,000.00	(416,000.00)	153,100.00
	TOTAL		27,913,000.00	44,050,000.00	(16,137,000.00)	18,780,695.52
NOTE NO.37	Agency Code: 021500100200	Agency Name: TREE CROPS DEVELOPMENT UNITS	Actual 2023	Budget 2023	Variance	Actual 2022
	12020608	SALES OF IMPROVED SEEDS	0.00	8,000,000.00	(8,000,000.00)	0.00
	TOTAL		0.00	8,000,000.00	(8,000,000.00)	0.00
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						
SALES GENERAL - CONTD						
NOTE NO.37 - contd	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	12020624	SALES OF NEW PLATE NUMBERS	23,912,425.00	324,992,912.04	(301,080,487.04)	644,031,875.00
		MISCELLANEOUS	4,293,039.21	0.00	4,293,039.21	3,012,500.00
	TOTAL		28,205,464.21	324,992,912.04	(296,787,447.83)	647,044,375.00
NOTE NO.37 - contd	Agency Code: 051700100100	Agency Name: Ministry of Education Science And Technology	Actual 2023	Budget 2023	Variance	Actual 2022

	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	24,491,649.56	40,000,000.00	(15,508,350.44)	33,147,000.00
	TOTAL		24,491,649.56	40,000,000.00	(15,508,350.44)	33,147,000.00
NOTE NO.38 - contd	Agency Code 052100100100	Agency Name;Oyo State Primary Health Care Board	Actual 2023	Budget 2023		Actual 2022
	12020606	SALES OF BILLS OF ENTRIES/ APPLICATION FORMS	0.00	0.00	0.00	265,000.00
	TOTAL		0.00	0.00	0.00	265,000.00
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						
SALES GENERAL - CONTD						
NOTE NO.38 - contd	Agency Code: 022200100100	Agency Name: Ministry of Trade, Investment And Cooperatives	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	0.00	1,000,000.00	(1,000,000.00)	3,000.00
	12020607	SALES OF CONSULTANCY REGISTRATION FORMS	25,000.00	0.00	25,000.00	10,000.00
	TOTAL		25,000.00	1,000,000.00	(975,000.00)	13,000.00
NOTE NO.38 - contd	Agency Code: 022200100100B	Agency Name: Bureau Of Investment Promotion And Public Private Partnerships (BIP/PPP)	Actual 2023	Budget 2023	Variance	Actual 2022

	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	565,000.00	10,000,000.00	(9,435,000.00)	920,000.00
	TOTAL		565,000.00	10,000,000.00	(9,435,000.00)	920,000.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		SALES GENERAL - CONTD				
NOTE NO.39	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	570,000.00	2,000,000.00	(1,430,000.00)	2,218,000.00
	12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	0.00	4,000,000.00	(4,000,000.00)	9,540,033.00
	TOTAL		570,000.00	6,000,000.00	(5,430,000.00)	11,758,033.00
NOTE NO.39	Agency code: 012301300100	OYO STATE GOVERNMENT PRINTING PRESS	Actual 2023	Budget 2023	Variance	Actual 2022
	12020601	SALES OF JOURNAL AND PUBLICATION	0.00	1,500,000.00	(1,500,000.00)	0.00
	12020604	SALES OF STORE/SCRAP	0.00	15,000.00	(15,000.00)	45,000.00
	TOTAL		0.00	1,515,000.00	(1,515,000.00)	45,000.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		SALES GENERAL - CONTD				

NOTE NO.39 - contd	Agency Code: 022000700100	Agency Name: Office of the Accountant-General	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	12020606*	MISCELLANEOUS- UNALLOCATED REVENUE	222,439,683.20	0.00	222,439,683.20	282,220,451.84
	12020606	MISCELLANEOUS- OFFICE OF THE ACCOUNTANT-GENERAL	230,750.00	0.00	230,750.00	1,933,793.03
	12020606	SALES OF BILLS OF ENTRIES /APPLICATION FORMS	2,298,730.00	1,500,000.00	798,730.00	1,001,000.00
	TOTAL		224,969,163.20	1,500,000.00	223,469,163.20	285,155,244.87
NOTE NO.39 - contd	Agency Code: 051705400200	Agency Name: Post Primary Schools Teaching Service Commission (TESCOM)	Actual 2023	Budget 2023	Variance	Actual 2022
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	5,110,000.00	4,000,000.00	1,110,000.00	4,863,500.00
	TOTAL		5,110,000.00	4,000,000.00	1,110,000.00	4,863,500.00
NOTE NO.39 - contd	Agency Code: 051700300100	Agency Name: State Universal Basic Education Board (SUBEB)	Actual 2023	Budget 2023	Variance	Actual 2022
	12020606	SALES OF BILLS OF ENTRIES / APPLICATION FORMS	1,068,000.00	16,000,000.00	(14,932,000.00)	12,079,000.00
	TOTAL		1,068,000.00	16,000,000.00	(14,932,000.00)	12,079,000.00
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						

		SALES GENERAL - CONTD				
NOTE NO.40	Agency Code: 014700100100	Agency Name: Civil Service Commission	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	15,663,000.00	10,000,000.00	5,663,000.00	10,805,850.00
	TOTAL		15,663,000.00	10,000,000.00	5,663,000.00	10,805,850.00
NOTE NO.40	Agency Code: 051400100100	Agency Name: Women Affairs Comm. Dev. Social Welfare & Poverty Alleviation	Actual 2023	Budget 2023	Variance	Actual 2022
	12020606	SALES OF BILL OF ENTRIES/ APPLICATION FORMS	3,622,500.00	2,500,000.00	1,122,500.00	3,447,000.00
	TOTAL		3,622,500.00	2,500,000.00	1,122,500.00	3,447,000.00
NOTE NO.40	Agency Code: 055100100100	Agency Name: Ministry Of Local Government And Chieftaincy Matters	Actual 2023	Budget 2023	Variance	Actual 2022
	12020604	SALES OF STORES/SCRAPS /UNSERVICABLE ITEMS	3,150.00	470,000.00	(466,850.00)	3,794,973.60
	TOTAL		3,150.00	470,000.00	(466,850.00)	3,794,973.60
NOTE NO.40	Agency Code: 021511200100	Agency Name: Agricultural Credit Corporation Of Oyo State (Accoss)	Actual 2023	Budget 2023	Variance	Actual 2022
	12020606	SALES OF BILL OF ENTRIES/APPLICATION FORMS	320,500.00	1,500,000.00	(1,179,500.00)	396,000.00
	TOTAL		320,500.00	1,500,000.00	(1,179,500.00)	396,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						
SALES GENERAL - CONTD						
NOTE NO.40 - contd	Agency Code:	Agency Name:	Actual 2023	Budget 2023	Variance	Actual 2022
	011200300100	Oyo State House of Assembly				
	Economic Code					
	12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	3,651,509.00	8,000,000.00	(4,348,491.00)	145,000.00
	TOTAL		3,651,509.00	8,000,000.00	(4,348,491.00)	145,000.00
NOTE NO.40 - contd	Agency Code:	Agency Name:	Actual 2023	Budget 2023	Variance	Actual 2022
	014800100100	Oyo State Independent Electoral Commission (OYSIEC)				
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	0.00	0.00	0.00	95,495.00
	TOTAL		0.00	0.00	0.00	95,495.00
NOTE NO.40 - contd	Agency Code:	Agency Name:	Actual 2023	Budget 2023	Variance	Actual 2022
	023400200100	Office of the Surveyor - General				
	12020623	SALES OF MAPS	45,000.00	2,000,000.00	(1,955,000.00)	70,000.00
	TOTAL		45,000.00	2,000,000.00	(1,955,000.00)	70,000.00
NOTE NO.40 - contd	Agency Code:	Agency Name:	Actual 2023	Budget 2023	Variance	Actual 2022
	026000100100	Oyo State Housing Corporation				

	12020614	SALES OF GOVERNMENT BUILDINGS (SUBVENTION)	616,135,201.97	2,000,000,000.00	(1,383,864,798.03)	650,096,671.77
	TOTAL		616,135,201.97	2,000,000,000.00	(1,383,864,798.03)	650,096,671.77
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		SALES GENERAL - CONTD				
NOTE NO.40 - contd	Agency Code: 022000100100	Ministry of Finance	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	12020601	SALES OF JOURNAL & PUBLICATIONS	10,000.00	0.00	10,000.00	106,470.00
	TOTAL		10,000.00	0.00	10,000.00	106,470.00
NOTE NO.40 - contd	Agency Code: 012300100100	Agency Name: Ministry of Information, Culture and Tourism	Actual 2023	Budget 2023	Variance	Actual 2022
	12020426	TENDER FEES	0.00	0.00	0.00	7,500.00
	12020457	ACCEPTANCE FEES	50,000.00	900,000.00	(850,000.00)	0.00
	TOTAL		50,000.00	900,000.00	(850,000.00)	7,500.00
NOTE NO.40 - contd	Agency Code:	Agency Name: Fire Services Agency	Actual 2023	Budget 2023	Variance	Actual 2022

	12020601	SALES OF JOURNAL & PUBLICATIONS	410,000.00	5,000,000.00	(4,590,000.00)	370,000.00
	TOTAL		410,000.00	5,000,000.00	(4,590,000.00)	370,000.00
NOTE NO.40 - contd	Agency Code: 032605100100	Agency Name: The Judiciary, High Court Of Justice	Actual 2023	Budget 2023	Variance	Actual 2022
	12020601	SALES OF JOURNAL AND PUBLICATIONS	0.00	802,714.63	(802,714.63)	1,000,000.00
	TOTAL		0.00	802,714.63	(802,714.63)	1,000,000.00
NOTE NO.40 - contd	Agency Code:	Agency Name: Audit Service Commission	Actual 2023	Budget 2023	Variance	Actual 2022
	12020606	SALES OF APPLICATION FORMS	2,429,225.11	250,000.00	2,179,225.11	-
	TOTAL		2,429,225.11	250,000.00	2,179,225.11	-
	GRAND TOTAL		955,257,363.05	2,488,480,626.67	(1,533,223,263.62)	1,684,405,808.76
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		EARNINGS - GENERAL				

NOTE NO.41	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	1202	NON-TAX REVENUE				
	120207	EARNINGS-GENERAL				
	12020718	EARNINGS FROM FARM SETTLEMENT	8,795,045.00	2,190,000.00	6,605,045.00	9,193,350.00
	TOTAL		8,795,045.00	2,190,000.00	6,605,045.00	9,193,350.00
NOTE NO.41	Agency Code: 021510200100	Agency Name: Oyo State Agricultural Development Programme (Oysadep)	Actual 2023	Budget 2023	Variance	Actual 2022
	12020726	EARNINGS FROM AGRICULTURAL SERVICES	0.00	400,000,000.00	(400,000,000.00)	0.00
	TOTAL		0.00	400,000,000.00	(400,000,000.00)	0.00
NOTE NO.41	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2023	Budget 2023	Variance	Actual 2022
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	803,874,957.16	3,834,000,000.00	(3,030,125,042.84)	1,788,174,908.85
	TOTAL		803,874,957.16	3,834,000,000.00	(3,030,125,042.84)	1,788,174,908.85
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		EARNINGS - GENERAL CONTD				
NOTE NO.41 - contd	Agency Code: 23400100100	Agency Name: Ministry of Works and Transport	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					

	12020701	EARNING FROM CONSULTANCY SERVICES	390,700.00	0.00	390,700.00	168,000.00
	TOTAL		390,700.00	0.00	390,700.00	168,000.00
NOTE NO.41 - contd	Agency Code: 051700100100	Agency Name: Ministry Of Education Science And Technology	Actual 2023	Budget 2023	Variance	Actual 2022
	12020725	EARNINGS FROM SUNDRY SERVICES	1,924,050.00	5,000,000.00	(3,075,950.00)	1,742,750.00
	TOTAL		1,924,050.00	5,000,000.00	(3,075,950.00)	1,742,750.00
NOTE NO.41 - contd	Agency Code: 022200100100	Agency Name: Ministry Of Trade, Investment And Cooperatives	Actual 2023	Budget 2023	Variance	Actual 2022
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,350,000.00	3,000,000.00	(1,650,000.00)	146,000.00
	12020729	EARNINGS FROM BUSINESS COMPLEX	245,648,203.00	334,000,000.00	(88,351,797.00)	336,330,367.00
	TOTAL		246,998,203.00	337,000,000.00	(90,001,797.00)	336,476,367.00
NOTE NO.41 - contd	Agency Code: 022200100100B	Agency Name: Bureau Of Investment Promotion And Public Private Partnerships	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	12020719	EARNINGS FROM PARKS AND GARDENS	0.00	0.00	0.00	25,031,181.49
	12020733	EARNINGS FROM PPP (SPECIALISED MARKETS) - AGODI PARKS AND GARDEN	14,744,065.89	780,000,000.00	(765,255,934.11)	0.00

	TOTAL		14,744,065.89	780,000,000.00	(765,255,934.11)	25,031,181.49
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		EARNINGS - GENERAL CONTD				
NOTE NO.41 - contd	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2023	Budget 2023	Variance	Actual 2022
	12020725	EARNINGS FROM SUNDRY SERVICES	74,144,951.50	195,000,000.00	(120,855,048.50)	79,434,036.50
	TOTAL		74,144,951.50	195,000,000.00	(120,855,048.50)	79,434,036.50
NOTE NO.41 - contd	Agency code: 012301300100	Agency Name:Oyo State Government Printing Press	Actual 2023	Budget 2023	Variance	Actual 2022
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	0.00	43,485,000.00	(43,485,000.00)	0.00
	TOTAL		0.00	43,485,000.00	(43,485,000.00)	0.00
NOTE NO.41 - contd	Agency Code: 012300100100	Agency Name: Ministry of Information, Culture and Tourism	Actual 2023	Budget 2023	Variance	Actual 2022
	12020702	EARNINGS FROM LABORATORY SERVICES	0.00	350000.00	(350,000.00)	0.00
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	33,000.00	750,000.00	(717,000.00)	-
	TOTAL		33,000.00	1,100,000.00	(1,067,000.00)	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						
EARNINGS - GENERAL CONTD						
NOTE NO.42 - contd	Agency Code: 023100100100	Agency Name: Oyo State Rural Electrification Board (OYSREB)	Actual 2023	Budget 2023	Variance	Actual 2022
	12020712	EARNINGS FROM ELECTRICITY GENERATION	7,306,552.00	64,000,000.00	(56,693,448.00)	23,000.00
	TOTAL		7,306,552.00	64,000,000.00	(56,693,448.00)	23,000.00
NOTE NO.42 - contd	Agency Code: 023100100200	Agency Name: MINISTRY OF ENERGY AND MINERAL RESOURCES	Actual 2023	Budget 2023	Variance	Actual 2022
	12020712	EARNINGS FROM ELECTRICITY GENERATION	87,000.00	380,000,000.00	(379,913,000.00)	4,909,350.00
	12020733	EARNINGS FROM SPECIAL PROJECT	20,650,000.00	50,000,000.00	(29,350,000.00)	-
	TOTAL		20,737,000.00	430,000,000.00	(409,263,000.00)	4,909,350.00
NOTE NO.42 - contd	Agency Code: 051700300100	Agency Name: State Universal Basic Education Board (SUBEB)	Actual 2023	Budget 2023	Variance	Actual 2022
	12020725	EARNINGS FROM SUNDRY SERVICES	0.00	0.00	0.00	5,637,700.00
	TOTAL		0.00	0.00	0.00	5,637,700.00
NOTE NO.42 - contd	Agency Code:	Agency Name: Council for Arts and Culture	Actual 2023	Budget 2023	Variance	Actual 2022

	12020705	EARNINGS FROM THE USE OF GOVT. HALLS	0.00	0.00	0.00	5,488,800.00
	12020709	EARNINGS FROM TOURISM / CULTURE / ARTS CENTRES	297,000.00	10,000,000.00	(9,703,000.00)	253,500.00
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	0.00	0.00	0.00	650,000.00
	TOTAL		297,000.00	10,000,000.00	(9,703,000.00)	6,392,300.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CONTD				
		EARNINGS - GENERAL CONTD				
NOTE NO.42 - contd	Agency Code: 055100100100	Agency Name: Ministry Of Local Government And Chieftaincy Matters	Actual 2023	Budget 2023	Variance	Actual 2022
	12020725	EARNINGS FROM SUNDRY ACTIVITES	278,000.00	130,000.00	148,000.00	0.00
	TOTAL		278,000.00	130,000.00	148,000.00	0.00
NOTE NO.42 - contd	Agency Code: 053905100100	Agency Name: Oyo State Sports Council	Actual 2023	Budget 2023	Variance	Actual 2022
	12020724	EARNINGS FROM SPORTING/STADIA FACILITIES	20,492,900.00	800,000,000.00	(779,507,100.00)	8,916,900.00
	TOTAL		20,492,900.00	800,000,000.00	(779,507,100.00)	8,916,900.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		EARNINGS - GENERAL CONTD				

NOTE NO.42 - contd	Agency Code: 023400200100	Agency Name: Office of the Surveyor - General	Actual 2023	Budget 2023	Variance	Actual 2022
	12020725	EARNINGS FROM SUNDRY SERVICES	1,957,600.00	3,000,000.00	(1,042,400.00)	1,686,000.00
	TOTAL		1,957,600.00	3,000,000.00	(1,042,400.00)	1,686,000.00
NOTE NO.42 - contd	Agency Code: 053500100100	Agency Name: Ministry of Environment and Water Resources	Actual 2023	Budget 2023	Variance	Actual 2022
	12020702	Earning from Laboratory Services	190,000.00	5,500,000.00	(5,310,000.00)	228,454.21
	12020711	Earnings from Commercial Activities	21,700.00	5,000,000.00	(4,978,300.00)	700,000.00
	12020719	Earning from Parks and Gardens	55,218,416.00	120,000,000.00	(64,781,584.00)	49,543,062.50
	12020727	Earning From Water Supply	21,155,000.00	15,600,000.00	5,555,000.00	2,000,000.00
	12020904	EARNING FROM USE OF FOREST LAND	0.00	5,900,000.00	(5,900,000.00)	0.00
	TOTAL		76,585,116.00	152,000,000.00	(75,414,884.00)	52,471,516.71
NOTE NO.42 - contd	Agency Code:051400100100	Agency Name:MINISTRY OF WOMEN AFFAIRS AND SOCIAL INCLUSION	Actual 2023	Budget 2023	Variance	Actual 2022
	12020707	Earning from Medical Services	0.00	100,000.00	(100,000.00)	0.00
	12020725	Earning from commercial Activities	0.00	200,000.00	(200,000.00)	0.00

	TOTAL		0.00	300,000.00	(300,000.00)	0.00
NOTE NO.42 - contd	Agency Code: 025200100100	Agency Name: Oyo State Rural Water Supply and Sanitation Agency (RUWASSA)	Actual 2023	Budget 2023	Variance	Actual 2022
	12020702	Earnings From Lboratory Services	0.00	0.00	0.00	0.00
	12020732	Earnings From drilling Of Boreholes	1,875,000.00	10,000,000.00	(8,125,000.00)	1,309,000.00
	TOTAL		1,875,000.00	10,000,000.00	(8,125,000.00)	1,309,000.00
NOTE NO.42 - contd	Agency Code:011200300100	Agency Name:OYO STATE HOUSE OF ASSEMBLY	Actual 2023	Budget 2023	Variance	Actual 2022
	12020709	Earnings from tourism/culture/art centre	0.00	0.00	0.00	75,000.00
	12020711	Earnings from commercial activities	0.00	0.00	0.00	3,625,000.00
	12020722	Earnings from catering services	0.00	0.00	0.00	240,000.00
	TOTAL		0.00	0.00	0.00	3,940,000.00
NOTE NO.42 - contd	Agency Code:	Agency Name:OYO STATE ROAD MAINTENANCE AGENCY	Actual 2023	Budget 2023	Variance	Actual 2022
	12020711	Earnings from Commercial activities	33,471,700.00	0.00	33,471,700.00	0.00
	TOTAL		33,471,700.00	0.00	33,471,700.00	0.00

NOTE NO.42 - contd	Agency Code: 025210200100	Agency Name; WATER CORPORATION OF OYO STATE	Actual 2023	Budget 2023	Variance	Actual 2022
	12020711	Earnings from Commercial activities	0.00	200,000,000.00	(200,000,000.00)	0.00
	TOTAL		0.00	200,000,000.00	(200,000,000.00)	0.00
	GRAND TOTAL		1,313,905,840.55	7,267,205,000.00	(5,953,299,159.45)	2,325,506,360.55
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		SALES/RENT ON GOVERNMENT BUILDINGS - GENERAL				
NOTE 43	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2023	Budget 2023	Variance	Actual 2022
	12020806	RENT ON SHOPS	901,000.00	2,000,000.00	(1,099,000.00)	644,000.00
	TOTAL		901,000.00	2,000,000.00	(1,099,000.00)	644,000.00
NOTE 43	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2023	Budget 2023	Variance	Actual 2022
	12020801	RENT ON GOVT. QUARTERS	1,448,000.00	1,000,000.00	448,000.00	861,000.00
	TOTAL		1,448,000.00	1,000,000.00	448,000.00	861,000.00

NOTE 43	Agency Code: 012300100100	Agency Name: Ministry of Information, Culture and Tourism	Actual 2023	Budget 2023	Variance	Actual 2022
	12020803	RENT ON GOVT. BUILDINGS	10,000.00	0.00	10,000.00	137,500.00
	TOTAL		10,000.00	0.00	10,000.00	137,500.00
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						
SALES/RENT ON GOVERNMENT BUILDINGS - GENERAL CONTD						
NOTE NO.43	Agency Code: 051400100100	Agency Name: Women Affairs Comm. Dev. Social Welfare & Poverty Alleviation	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	12020803	RENT ON GOVERNMENT BUILDINGS	2,100,000.00	1,200,000.00	900,000.00	960,000.00
	TOTAL		2,100,000.00	1,200,000.00	900,000.00	960,000.00
NOTE NO.43- contd	Agency Code: 051305100100	Agency Name: Agency for Youth Development	Actual 2023	Budget 2023	Variance	Actual 2022
	12020803	RENT ON GOVERNMENT BUILDINGS	45,000.00	230,000.00	(185,000.00)	128,000.00
	TOTAL		45,000.00	230,000.00	(185,000.00)	128,000.00
NOTE NO.43- contd	Agency Code: 022200100100	Agency Name: Ministry of Trade, Investment And Cooperatives	Actual 2023	Budget 2023	Variance	Actual 2022
	12020803	RENT ON GOVERNMENT BUILDINGS	250,000.00	5,000,000.00	(4,750,000.00)	3,456,000.00

	12020806	RENT ON SHOPS	0.00	0.00	0.00	255,000.00
	TOTAL		250,000.00	5,000,000.00	(4,750,000.00)	3,711,000.00
NOTE NO.43- contd	Agency Code: 023600400100	Agency Name: Council for Arts and Culture	Actual 2023	Budget 2023	Variance	Actual 2022
	12020803	RENT OF GOVERNMENT BUILDING	0.00	0.00	0.00	187,500.00
	TOTAL		0.00	0.00	0.00	187,500.00
NOTE NO.44- contd	Agency :011101900100	Agency Name:SPECIAL DUTIES OFFICE	Actual 2023	Budget 2023	Variance	Actual 2022
	12020905	LEASE RENTAL	11,000.00	1,650,000.00	(1,639,000.00)	0.00
	TOTAL		11,000.00	1,650,000.00	(1,639,000.00)	0.00
NOTE NO.44- contd	Agency code:011200300100	Agency Name:HOUSE OF ASSEMBLY	Actual 2023	Budget 2023	Variance	Actual 2022
	12020803	Rent on Government Buildings	0.00	0.00	0.00	4,004,551.00
	TOTAL		0.00	0.00	0.00	4,004,551.00
	GRAND TOTAL		4,765,000.00	11,080,000.00	(6,315,000.00)	10,633,551.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - 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 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	1202	NON-TAX REVENUE				
	120209	RENT ON LAND & OTHERS-GENERAL				
	12020906	RENT ON GOVERNMENT PROPERTIES	14,644,500.00	17,440,000.00	(2,795,500.00)	6,301,000.00
	TOTAL		14,644,500.00	17,440,000.00	(2,795,500.00)	6,301,000.00
NOTE NO.45	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2023	Budget 2023	Variance	Actual 2022
	12020901	RENT ON GOVT. LAND	108,538,711.57	10,000,000.00	98,538,711.57	95,759,227.58
	12020903	RENT & PREMIUM ON THE ALLOCATION OF LAND	131,191,313.78	1,500,000,000.00	(1,368,808,686.22)	167,903,069.73
	TOTAL		239,730,025.35	1,510,000,000.00	(1,270,269,974.65)	263,662,297.31
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						
SALES / RENT ON LANDS AND OTHERS - GENERAL CONTD						
NOTE NO.45	Agency Code: 022200100100	Agency Name: Ministry of Trade, Investment And Cooperatives	Actual 2023	Budget 2023	Variance	Actual 2022
	12020906	RENT ON GOVERNMENT PROPERTIES	4,146,456.38	20,000,000.00	(15,853,543.62)	14,873,747.65
	TOTAL		4,146,456.38	20,000,000.00	(15,853,543.62)	14,873,747.65

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						
SALES / RENT ON LANDS AND OTHERS - GENERAL CONTD						
NOTE NO.46	Agency Code:	Agency Name:	Actual 2023	Budget 2023	Variance	Actual 2022
	023400200100	Office of the Surveyor - General				
	12020905	LEASE RENTAL	0.00	0.00	0.00	8000.00
	TOTAL		0.00	0.00	0.00	8,000.00
NOTE NO.46	Agency Code:	Agency Name:	Actual 2023	Budget 2023	Variance	Actual 2022
	051700100100	Ministry Of Education Science And Technology				
	12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	15,582,150.00	20,000,000.00	(4,417,850.00)	18,716,000.00
	TOTAL		15,582,150.00	20,000,000.00	(4,417,850.00)	18,716,000.00
NOTE NO.46	Agency Code:	Agency Name:	Actual 2023	Budget 2023	Variance	Actual 2022
	053500100100	Ministry of Environment and Water Resources				
	12020905	Lease Rental	0.00	0.00	0.00	5,958,200.00
	TOTAL		0.00	0.00	0.00	5,958,200.00
NOTE NO.46	Agency Code:	Agency Name:	Actual 2023	Budget 2023	Variance	Actual 2022
	011100100100	Office of the Executive Governor				
	Economic Code					
	12020906	RENT ON GOVT. PROPERTIES	35,625,000.00	21,000,000.00	14,625,000.00	0.00
	TOTAL		35,625,000.00	21,000,000.00	14,625,000.00	0.00

NOTE NO.46	Agency Code: 012300100100	Agency Name: Ministry of Information, Culture and Tourism	Actual 2023	Budget 2023	Variance	Actual 2022
	12020906	RENT ON GOVT. PROPERTIES	26,000.00	0.00	26,000.00	0.00
	TOTAL		26,000.00	0.00	26,000.00	0.00
NOTE NO.46	Agency Code: 023600400100	Agency Name: Council for Arts and Culture	Actual 2023	Budget 2023	Variance	Actual 2022
	12020906	RENT ON GOVERNMENT PROPERTY	14,123,000.00	40,000,000.00	(25,877,000.00)	0.00
	TOTAL		14,123,000.00	40,000,000.00	(25,877,000.00)	0.00
	GRAND TOTAL		323,877,131.73	1,628,440,000.00	(1,304,562,868.27)	309,519,244.96
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		REPAYMENTS - GENERAL				
NOTE NO.47	Agency Code: 022000700100	Agency Name: Office of the Accountant-General	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	1202	NON-TAX REVENUE				
	120200	REPAYMENTS - GENERAL				
	12021006	REFUNDS	13,508,058.86	5,000,000.00	8,508,058.86	21,270,638.00
	TOTAL		13,508,058.86	5,000,000.00	8,508,058.86	21,270,638.00

	GRAND TOTAL		13,508,058.86	5,000,000.00	8,508,058.86	21,270,638.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		INVESTMENT INCOME - GENERAL				
NOTE NO.48	Agency Code: 022200100100B	Agency Name: Bureau Of Investment Promotion And Public Private Partnerships	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	1202	NON-TAX REVENUE				
	120201	INVESTMENT - INCOME				
	12021102	DIVIDEND INCOME	0.00	10,000,000.00	(10,000,000.00)	0.00
	TOTAL		0.00	10,000,000.00	(10,000,000.00)	0.00
NOTE NO.48	Agency Code: 021511200100	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	Actual 2023	Budget 2023	Variance	Actual 2022
	Economic Code					
	120201	INVESTMENT - INCOME				
	12021103	OTHER INVESTMENT INCOME	2,149,551.42	6,500,000.00	(4,350,448.58)	1,820,371.28
	TOTAL		2,149,551.42	6,500,000.00	(4,350,448.58)	1,820,371.28
NOTE NO.48	Agency Code: 022000700100	Agency Name: Office of the Accountant-General	Actual 2023	Budget 2023	Variance	Actual 2022
	12021102	DIVIDEND RECEIVED	18,262,870.03	15,000,000.00	3,262,870.03	0.00

	TOTAL		18,262,870.03	15,000,000.00	3,262,870.03	0.00
	GRAND TOTAL		20,412,421.45	31,500,000.00	(11,087,578.55)	1,820,371.28
	120222	INTEREST EARNED				
NOTE NO.49	Agency Code: 022000700100	Agency Name: Office of the Accountant-General	Actual 2023	Budget 2023	Variance	Actual 2022
	12020210	BANK INTEREST	0.00	3,000,000.00	(3,000,000.00)	0.00
	TOTAL		0.00	3,000,000.00	(3,000,000.00)	0.00
	TOTAL GLOBAL IGR		51,244,657,375.96	83,154,584,881.80	(31,909,927,505.84)	50,413,713,440.03

ANALYSIS OF THE YEAR 2023 REVENUE ACCORDING TO NCOA - ECONOMIC CODE

ECONOMIC CODE	DESCRIPTION				
10000000	REVENUE		Actual 2023	Budget 2023	Actual 2022
11000000	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
11010100	GOVERNMENT SHARE OF FAAC				
11010101	STATUTORY ALLOCATION	35,906,659,614.01	54,000,000,000.00	42,578,599,041.04	
11010200	GOVERNMENT SHARE OF VAT				
11010201	SHARE OF VAT	63,221,591,891.17	75,000,000,000.00	47,491,454,096.16	
	SUB-TOTAL GOVERNMENT SHARES OF VAT	99,128,251,505.18	129,000,000,000.00	90,070,053,137.20	
12000000	INDEPENDENT REVENUE				
12010000	TAX REVENUE				
12010100	PERSONAL TAXES				
12010101	PERSONAL TAXES	29,641,202,272.34	39,505,515,363.81	29,144,124,090.20	
12010102	CATTLE TAX	86,026,000.00	60,000,000.00	98,500,000.00	
12010104	CAPITAL GAINS TAX	171,906,235.60	150,000,000.00	100,651,635.73	
12010105	WITHHOLDING TAXES	3,406,031,437.97	2,500,000,000.00	1,838,384,948.79	
12010106	TAX AUDIT	963,567,545.31	2,286,248,000.18	865,203,835.45	
12010107	DIRECT ASSESSMENTS	1,093,315,749.74	1,686,098,006.12	778,660,623.21	

12010108	POOLS BETTING/CASINO/ LOTTO TAX	293,770,000.00	277,500,000.00	288,995,157.58
	SUB-TOTAL PERSONAL TAXES	35,655,819,240.96	46,465,361,370.11	33,114,520,290.96
12020000	NON-TAX REVENUE			
12020100	LICENCES - GENERAL			
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	176,080.00	250,000.00	1,875,281.28
12020128	BOREHOLE DRILLING LICENSES	10,698,000.00	45,000,000.00	70,000,000.00
12020129	POOL BETTING & CASINO LICENSES/GAMING			8,582,706.79
12020132	MOTOR VEHICLE LICENSES	324,548,099.38	881,181,178.91	16,171,650.00
12020133	DRIVERS' LICENSES	78,818,746.54	105,989,006.12	143,000.00
12020134	PATENT MEDICINE & DRUG STORES LICENSES	-	1,500,000.00	-
12020135	PRIVATE SCHOOLS LICENSES	212,351,352.00	350,000,000.00	189,706,600.00
12020137	REGISTRATION OF HOTELS/RESTAURANTS/FAST FOOD OUTLETS/NIGHT CLUBS/DANCE BARS/SPORT CLUBS	13,633,480.00	15,000,000.00	15,145,500.00
12020138	HACKNEY PERMIT	74,939,200.00	253,876,376.12	5,627,600.00
12020139	PRODUCE STORE AND STORE KEEPER LICENCE	2,249,500.00	100,000.00	2,511,500.00
12020140	FEED MILLERS AND VENDORS' LICENCE	501,500.00	2,000,000.00	1,298,000.00
12020144	HEAVY VEHICLE PERMIT	3,632,000.00	15,000,000.00	7,888,500.00
12020148	REGISTRATION OF BUSINESS PREMISES	99,006,610.00	140,000,000.00	112,954,756.25

12020150	REGISTRATION OF PRIVATE FISH FARMS/COLD ROOMS	727,604.00	8,700,000.00	3,387,200.00
12020151	REGISTRATION OF RIGHT WAYS	172,446,753.50	258,050,000.00	270,832,210.14
12020152	REGISTRATION OF PRIVATE DRIVING SCHOOLS/CAR HIRE SERVICES	55,000.00	31,950,000.00	11,688,500.00
12020154	VEHICLE REGISTRATION	115,331,223.85	255,216,006.12	70,945,722.93
12020155	LEARNERS' PERMIT	15,826,102.00	126,396,506.12	1,932,000.00
12020156	REGISTRATION OF CO-OPERATIVE SOCIETIES/UNIONS	7,065,000.00	10,000,000.00	8,180,000.00
12020157	OTHER REGISTRATIONS	607,760,515.40	1,511,200,000.00	516,959,397.01
	SUB-TOTAL GOVERNMENT SHARES OF NON-TAX REVENUE	1,739,766,766.67	4,011,409,073.39	1,315,830,124.40
12020400	FEES - GENERAL			
12020401	COURT FEES	461,815.00	4,500,000.00	12,852,075.00
12020404	TRADE UNION FEES	-	-	35,000.00
12020413	FILMS CENSORSHIP/ PRODUCTION FEES	-	-	93,900.00
12020415	TRADE TESTING FEES	6,175,968.00	-	7,000.00
12020417	CONTRACTOR REGISTRATION FEES	169,000.00	3,400,000.00	1,515,500.00
12020418	MARRIAGE/ DIVORCE FEES	11,071,000.00	14,000,000.00	13,640,500.00
12020420	ACCREDITATION FEES	325,903,004.44	2,206,344,000.00	275,699,119.82

12020425	COURT SUMMONS FEES	48,516,398.14	78,822,599.25	6,463,750.03
12020426	TENDER FEES	9,898,530.00	22,500,000.00	5,362,500.00
12020427	FIRE SAFETY CERTIFICATE FEES	53,604,243.83	33,000,000.00	54,412,100.29
12020430	ENVIRONMENTAL IMPACT ASSESSMENT FEES	8,680,900.00	11,000,000.00	6,409,397.04
12020436	DEEDS REGISTRATION FEES	56,009,638.93	150,000,000.00	162,791,167.92
12020437	SURVEY/ PLANNING/ BUILDING FEES	158,053,104.39	208,500,000.00	148,961,169.27
12020440	LABORATORY FEES	98,285,050.00	500,600,000.00	206,748,511.75
12020444	CHANGE OF OWNERSHIP FEES	288,500.00	1,258,000.00	175,700.00
12020446	LAND USE FEES	1,335,160.00	2,500,000.00	1,641,000.00
12020447	DEVELOPMENT LEVIES	40,477,478.86	32,772,161.84	12,001,889.84
12020448	BUSINESS/TRADE OPERATING FEES	285,055,509.00	1,028,664,261.02	238,022,666.00
12020449	INSPECTION FEES	365,634,788.60	105,000,000.00	194,959,343.00
12020450	TIMBER & FOREST FEES	9,365,200.00	55,000,000.00	44,013,300.00
12020451	SCHOOL/ TUITION/ EXAMINATION FEES	2,946,194,481.65	12,387,744,103.40	7,065,112,776.28
12020452	PARKING FEES	-	380,000,000.00	1,200,000.00
12020453	ADMINISTRATION FEES/CHARGES	133,463,149.83	159,600,000.00	141,837,344.10

12020454	TRANSCRIPTS	52,000.00	400,000.00	319,000.00
12020455	CHANGE OF COURSE/INSTITUTION FEES	1,090,000.00	5,000,000.00	82,000.00
12020457	ACCEPTANCE FEES	2,569,201.17	1,900,000.00	-
12020458	CONSENT FOR TRANSACTIONS ON LAND AND LANDED PROPERTIES	1,513,035,632.12	1,000,000,000.00	1,030,062,519.19
12020459	CHARTING FEES	-	1,500,000.00	-
12020460	REGISTRATION OF DOCUMENTS	52,000.00	3,000,000.00	109,591,541.13
12020461	CERTIFICATE OF OCCUPANCY	270,042,187.77	30,000,000.00	30,708,618.00
12020462	PRODUCE GRADING FEES	4,449,200.00	9,000,000.00	1,230,250.00
12020463	STUMPAGE/GAMES/FOREST OFFENCES	9,882,145.63	20,000,000.00	8,563,588.77
12020464	HAULAGE FEES	48,324,540.00	154,000,000.00	60,527,000.00
12020465	GATE TAKINGS	241,590.00	255,000,000.00	19,405,045.00
12020466	CHARGES ON CONTRACT AGREEMENTS/FILLING FEES	25,052.52	300,000,000.00	955,901.70
12020468	AUDIT FEES	317,536,447.10	501,000,000.00	379,229,670.60
12020471	OTHER CONTRACT FEES	-	1,000,000.00	-
12020472	CERTIFIED TRUE COPIES OF LANDED INSTRUMENTS	13,735,009.52	6,500,000.00	12,462,706.35
12020473	CERTIFICATE OF INDIGENESHIP	926,566.50	2,000,000.00	5,641,540.00

12020474	STAMPS DUTY	3,270,677,659.61	147,020,000.00	110,566,994.81
12020477	ENVIRONMENTAL DEVELOPMENT CHARGE/LEVY	159,865,056.17	150,000,000.00	153,389,362.55
12020478	RENEWAL FEES	15,653,500.00	28,500,000.00	25,528,800.00
12020480	IMPOUNDED TOWED VEHICLE FEES	49,303,420.00	70,000,000.00	72,352,500.00
12020481	SITE INVESTIGATION AND MATERIAL TESTING FEES	3,721,500.00	50,000,000.00	1,147,000.00
12020483	SEARCH FEES FOR PROPERTY TITLE	3,300,090.00	5,000,000.00	21,093,547.49
12020484	CUSTOMARY COURT PROBATE FEES	334,510,488.13	265,624,363.76	315,459,235.95
12020485	JUSTICE OF PEACE	823,000.00	4,500,000.00	9,774,000.08
12020486	CHIEFTAINCY PETITION/PREPARATION OF INSTRUMENT OF OFFICE	230,000.00	3,000,000.00	485,000.00
12020487	SCRAP METAL HAULAGE	9,210,000.00	20,200,000.00	17,135,000.00
12020488	VEHICLE EMISSION CHARGES	8,121,643.78	20,000,000.00	16,372,415.00
12020490	CLEARANCE FEE ON OTHER DEVELOPMENTS	-	5,000,000.00	-
12020491	CHANGE OF USE FEE	31,350,596.18	70,000,000.00	54,607,285.52
12020492	REVALIDATION OF OLD PERMIT AND CHANGE OF TITLE	401,256,981.48	-	310,772,435.58
12020493	REFUSE DUMPS USAGE CHARGES	202,000.00	-	15,000.00
12020494	ENVIRONMENTAL MANAGEMENT CHARGES	-	-	40,000.00

12020495	LODGEMENT OF RECORD COPIES BY PRIVATE REGISTERED SURVEYORS	107,280,544.34	114,100,000.00	18,308,000.00
	SUB-TOTAL FEES GENERAL	11,136,110,972.69	20,628,449,489.27	11,379,781,668.06
12020500	FINES - GENERAL			
12020501	COURT FINES	13,310,540.00	58,108,585.00	111,926,657.09
12020502	TRAFFIC CHARGES	54,547,665.00	150,000,000.00	55,637,460.17
12020504	OTHER FINES	2,508,530.00	384,209,000.00	25,917,960.00
12020505	FINES FOR CONTRAVENTION OF ENVIRONMENTAL LAWS	10,867,845.00	22,341,737.36	56,943,304.80
	SUB-TOTAL FINES-GENERAL	81,234,580.00	614,659,322.36	250,425,382.06
12020600	SALES - GENERAL			
12020601	SALES OF JOURNAL & PUBLICATIONS	420,000.00	7,302,714.63	1,476,470.00
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	3,654,659.00	8,485,000.00	3,984,973.60
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	278,809,037.87	88,750,000.00	356,261,989.87
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	25,000.00	-	10,000.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	-	8,000,000.00	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	-	80,000.00	-
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	-	4,000,000.00	9,540,033.00
12020614	SALES OF GOVT. BUILDINGS	607,962,116.18	1,668,086,463.96	650,096,671.77

12020616	SALES OF HIDES & SKINS AND OTHER PRODUCTS	15,686,300.00	10,500,000.00	6,527,008.73
12020618	SALES OF FISHERY PRODUCTS	-	270,000.00	5,000.00
12020620	SALES OF FERTILIZERS	830,400.00	29,000,000.00	2,046,000.00
12020623	SALES OF MAPS	45,000.00	2,000,000.00	70,000.00
12020624	SALES OF NEW PLATE NUMBERS	23,912,425.00	324,992,912.04	644,031,875.00
12020628	SALES OF TRACTORS AND IMPLEMENTS	23,912,425.00	337,013,536.04	10,355,786.79
		955,257,363.05	2,488,480,626.67	1,684,405,808.76
	SUB-TOTAL SALES-GENERAL			
12020700	EARNINGS -GENERAL			
12020701	EARNINGS FROM CONSULTANCY SERVICES	390,700.00	-	168,000.00
12020702	EARNINGS FROM LABORATORY SERVICES	190,000.00	5,850,000.00	228,454.21
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	-	-	5,488,800.00
12020707	EARNINGS FROM MEDICAL SERVICES	-	100,000.00	-
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	297,000.00	10,000,000.00	328,500.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	838,751,357.16	4,086,235,000.00	1,793,295,908.85
12020712	EARNINGS FROM ELECTRICITY GENERATION	7,393,552.00	444,000,000.00	4,932,350.00
12020718	EARNINGS FROM FARM SETTLEMENTS	8,795,045.00	8,090,000.00	9,193,350.00

12020719	EARNINGS FROM PARKS AND GARDENS	55,218,416.00	120,000,000.00	74,574,243.99
12020722	EARNINGS FROM CATERING SERVICES			240,000.00
12020724	EARNINGS FROM SPORTING/STADIA FACILITIES	20,492,900.00	800,000,000.00	8,916,900.00
12020725	EARNINGS FROM SUNDRY SERVICES	78,304,601.50	203,330,000.00	88,500,486.50
12020726	EARNINGS FROM AGRICULTURAL SERVICES	-	400,000,000.00	-
12020727	EARNINGS FROM WATER SUPPLY	21,155,000.00	15,600,000.00	2,000,000.00
12020729	EARNINGS FROM BUSINESS COMPLEX	245,648,203.00	334,000,000.00	336,330,367.00
12020732	EARNINGS FROM DRILLING OF BOREHOLES	1,875,000.00	10,000,000.00	1,309,000.00
12020733	EARNINGS FROM PPP (SPECIALIZED MARKETS)	35,394,065.89	830,000,000.00	-
	SUB-TOTAL EARNINGS GENERAL	1,313,905,840.55	7,267,205,000.00	2,325,506,360.55
12020800	RENT ON GOVERNMENT BUILDINGS - GENERAL			
12020801	RENT ON GOVT. QUARTERS	1,448,000.00	1,000,000.00	861,000.00
12020803	RENT ON GOVT BUILDINGS	2,405,000.00	6,430,000.00	8,873,551.00
12020806	RENT ON SHOPS	912,000.00	3,650,000.00	899,000.00
	SUB-TOTAL RENT ON GOVERNMENT BUILDINGS-GENERAL	4,765,000.00	11,080,000.00	10,633,551.00
12020900	RENT ON LAND & OTHERS - GENERAL			

12020901	RENT ON GOVT. LAND	108,538,711.57	10,000,000.00	95,759,227.58
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	131,191,313.78	1,500,000,000.00	167,903,069.73
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	15,582,150.00	25,900,000.00	18,716,000.00
12020905	LEASE RENTAL	11,000.00	1,650,000.00	5,966,200.00
12020906	RENT ON GOVT. PROPERTIES	68,553,956.38	90,890,000.00	21,174,747.65
	SUB-TOTAL RENT ON LAND & OTHERS-GENERAL	323,877,131.73	1,628,440,000.00	309,519,244.96
12020000	REPAYMENTS - GENERAL			
12021006	REFUNDS	13,508,058.86	5,000,000.00	21,270,638.00
	SUB-TOTAL REPAYMENTS-GENERAL	13,508,058.86	5,000,000.00	21,270,638.00
12020100	INVESTMENT INCOME			
12021102	DIVIDEND RECEIVED	18,262,870.03	25,000,000.00	-
12021103	OTHER INVESTMENT INCOME	2,149,551.42	6,500,000.00	1,820,371.28
	SUB-TOTAL INVESTMENT INCOME	20,412,421.45	31,500,000.00	1,820,371.28
12021210	BANK INTEREST			-
	SUB-TOTAL INTEREST EARNED	-	3,000,000.00	-
	TOTAL IGR	51,244,657,375.96	83,154,584,881.80	50,413,713,440.03
	OTHER REVENUE	150,101,928,726.97	10,000,000,000.00	88,064,794,612.73

		300,474,837,608.11	222,154,584,881.80	228,548,561,189.96	
	Internally Generated Revenue Performance For 2023 (Top Ten MDAs)				
S/N	MDA	ACTUAL 2023	BUDGET 2023	ACTUAL 2022	PERCENTAGE
1	EDUCATION	2,780,702,396.97	12,373,244,103.40	6,975,084,108.25	22%
2	BOARD OF INTERNAL REVENUE	39,789,326,520.31	48,042,720,778.40	33,275,776,249.60	83%
3	MINISTRY OF JUSTICE	464,633,312.90	869,940,000.00	593,317,731.75	53%
4	MINISTRY OF LANDS AND UD	5,042,717,039.04	12,250,000,000.00	5,490,748,802.58	41%
5	INFORMATION	415,408,978.98	1,423,515,000.00	499,272,669.51	29%
6	MINISTRY OF PUBLIC WORKS	644,267,414.43	1,627,485,000.00	323,692,318.17	40%
7	TRADE	400,862,004.77	1,350,000,000.00	526,683,702.39	30%
8	HEALTH	560,164,869.66	2,025,000,000.00	616,972,514.71	28%
9	MINISTRY OF AGRICULTURE	172,378,023.94	655,100,000.00	179,595,159.42	26%
10	ENVIRONMENT	305,766,366.58	510,000,000.00	326,729,004.87	60%
11	OTHERS	668,430,448.38	2,027,580,000.00	1,605,841,178.78	33%
	TOTAL	51,244,657,375.96	83,154,584,881.80	50,413,713,440.03	62%

b NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD							
ADMINISTRATION SECTOR							
NOTE NO.50	Agency Code: 011100100100	Function Code	Agency Name: Office of the Executive Governor	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	2		EXPENDITURE				
	21		PERSONNEL COST				
	2101		SALARY				
	210101	70111	SALARIES AND WAGES				Executive Organ and Legislative Organs
	21010101		Salaries	482,106,350.84	505,413,715.00	433,945,157.95	
	21020102	70111	Leave Allowance	0.00	0.00	5,579,331.80	
		70111		482,106,350.84	505,413,715.00	439,524,489.75	
	2202	70111	OVERHEAD COST				Executive Organ and Legislative Organs
	220201	70111	TRAVEL AND TRANSPORT - GENERAL				Executive Organ and Legislative Organs
	22020101		LOCAL TRAVEL & TRANSPORT: TRAINING	4,970,800.00	10,000,000.00	2,053,000.00	
	22020102	70111	LOCAL TRAVEL & TRANSPORT: OTHERS	489,809,386.08	500,000,000.00	359,256,510.00	Executive Organ and Legislative Organs
	22020104		INTERNATIONAL TRAVEL & TRANSPORT : OTHERS	91,957,000.00	100,000,000.00		

	220203	70111	MATERIALS AND SUPPLIES - GENERAL				Executive Organ and Legislative Organs
	22020301	70111	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,242,930.63	10,000,000.00	1,375,559.75	Executive Organ and Legislative Organs
	22020305	70111	PRINTING OF NON SECURITY DOCUMENTS	1,154,191.78	5,000,000.00	1,460,000.00	Executive Organ and Legislative Organs
	220204		MAINTENANCE SERVICES - GENERAL				
	22020401	70111	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,220,280.64	10,000,000.00	9,096,815.49	Executive Organ and Legislative Organs
	22020403	70111	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	31,851,089.29	50,000,000.00	48,244,384.47	Executive Organ and Legislative Organs
	22020404		MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,388,295.00	5,000,000.00	591,975.00	
	22020405	70111	MAINTENANCE OF PLANTS/GENERATORS	17,404,990.97	20,000,000.00	4,616,572.50	Executive Organ and Legislative Organs
	22020406		OTHER MAINTENANCE SERVICES	1,872,054.45	5,000,000.00		
	220205	70111	TRAINING - GENERAL				Executive Organ and Legislative Organs
	22020501	70111	LOCAL TRAINING	1,102,900.00	15,000,000.00	690,000.00	Executive Organ and Legislative Organs
	22020502		INTERNATIONAL TRAINING	74,121,600.00	75,000,000.00	46,432,343.00	

	22020555	70111	I.T. Capacity Building	0.00	0.00	30,385,200.00	Executive Organ and Legislative Organs
	220207	70111	CONSULTING & PROFESSIONAL SERVICES - GENERAL				Executive Organ and Legislative Organs
	22020710	70111	EXTERNAL AUDIT FEES	0.00	30,000,000.00		Executive Organ and Legislative Organs
	2202010	70111	MISCELLANEOUS EXPENSES - GENERAL				Executive Organ and Legislative Organs
	22021001	70111	REFRESHMENT & MEALS	0.00	5,000,000.00	598,800.00	
	22021003	70111	PUBLICITY & ADVERTISEMENTS	67,635,003.00	70,000,000.00	174,018,108.00	
	22021007	70111	WELFARE PACKAGES	464,535,727.43	700,000,000.00	677,731,540.20	
	22021024	70111	PILGRIMAGE AND RELIGIOUS FESTIVALS	243,953,639.16	300,000,000.00	180,041,252.00	
	22021021	70111	Special Day Celebration	1,461,356,754.15	1,537,148,082.00	350,179,750.00	
	22021030	70111	PUBLIC ENLIGHTMENT PROGRAMME	7,800,000.00	10,000,000.00	0.00	
	22021033	70111	CONTINGENCIES- OTHER RECURRENT COSTS	2,111,883,606.56	2,600,000,000.00	1,410,576,864.20	
			TOTAL OVERHEAD COST	5,083,260,249.14	6,057,148,082.00	3,297,348,674.61	
	TOTAL		RECURRENT COST FOR CODE: 011100100100	5,565,366,599.98	6,562,561,797.00	3,736,873,164.36	
	22020604		SECURITY VOTE	13,983,957,630.00	14,000,000,000.00	11,856,970,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011100100100	Function Code	Agency Name: Office of the Executive Governor	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	2		EXPENDITURES				
	23		CAPITAL EXPENDITURE				
	2301	70111	FIXED ASSETS PURCHASED				Executive Organ and Legislative Organs
	230101	70111	PURCHASE OF FIXED ASSETS - GENERAL				Executive Organ and Legislative Organs
	23010105	70111	PURCHASE OF MOTOR VEHICLES	2,465,378,585.00	8,881,236,467.00	6,265,077,604.80	Executive Organ and Legislative Organs
	23010108	70111	PURCHASE OF BUSES	149,199,682.00	200,000,000.00	1,837,450,780.78	Executive Organ and Legislative Organs
	23010112	70111	PURCHASE OF OFFICE FURNITURE AND FITTINGS	631,745.87	50,000,000.00	0.00	Executive Organ and Legislative Organs
	23010113	70111	PURCHASE OF COMPUTERS / COMPUTERIZATION OF GOVT ACTIVITIES	684,560.00	470,000,000.00	16,022,559.67	Executive Organ and Legislative Organs
	23010114	70111	PURCHASE OF COMPUTER PRINTERS	616,775.00	2,000,000.00	0.00	Executive Organ and Legislative Organs
	23010119	70111	PURCHASE OF POWER GENERATING SET				Executive Organ and Legislative Organs

	23010118	70111	PURCHASE OF SCANNERS				Executive Organ and Legislative Organs
	23010123	70111	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	43,500,000.00	0.00	Executive Organ and Legislative Organs
	23010128		PURCHASE OF SECURITY EQUIPMENT / COMMUNICATION EQUIP				
	23010142	70111	PURCHASE OF NETWORKING DEVICES/PERIPHERALS	35,122,400.00	184,500,000.00	160,175.00	Executive Organ and Legislative Organs
	23010144	70111	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIP	11,331,919.00	429,700,000.00	0.00	Executive Organ and Legislative Organs
	230201	70111	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00		0.00	Executive Organ and Legislative Organs
	23020101	70111	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	62,035,328.89	745,408,533.00	0.00	Executive Organ and Legislative Organs
	23020103		CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS (GUESTS)	2,143,903,187.46	2,860,000,000.00	5,938,375.99	
	23020118	70111	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	342,421,189.00	1,500,000,000.00	786,037,376.71	Executive Organ and Legislative Organs
	23030101	70111	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	700,000,000.00	0.00	Executive Organ and Legislative Organs

	23030121	70111	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	110,334,856.41	186,000,000.00	176,146,840.58	Executive Organ and Legislative Organs
	23030127	70111	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	0.00	100,000,000.00	0.00	Executive Organ and Legislative Organs
	230501		ACQUISITION OF NON TANGIBLE ASSETS				
	23050102	70111	COMPUTER SOFTWARE ACQUISITION	0.00	97,655,000.00	34,807,425.00	
	23050109	70111	SPECIAL PROJECTS AND ASSIGNMENTS	43,468,308.12	50,000,000.00		
	23050119		CONTINGENCIES- CAPITAL (OPERATION BURST & OTHER SECURITY AGENCIES)	539,195,100.00	1,025,000,000.00		
	23050112	70111	COUNTERPART FUNDING CSDA & MDGs	0.00	500,000,000.00	0.00	
	TOTAL			5,904,323,636.75	18,025,000,000.00	9,121,641,138.53	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ADMINISTRATION SECTOR

NOTE NO.50	Agency Code: 011100800100	Function Code	Agency Name: State Emergency Management Authority (SEMA)	Actual 2023	Budget 2023	Actual 2022	Function
	2		EXPENDITURE				
	2202		OVERHEAD COST				
	220201	70111	TRAVEL & TRANSPORT -GENERAL				Executive Organ and Legislative Organs
	22020101	70111	LOCAL TRAVEL & TRANSPORT: TRAINING		500,000.00	584,000.00	Executive Organ and Legislative Organs

	22020102		LOCAL TRAVEL & TRANSPORT: OTHERS	738,000.00	1,000,000.00	250,000.00	
	220202	70111	UTILITIES -GENERAL		-		Executive Organ and Legislative Organs
	22020202		TELEPHONE CHARGES	0.00	100,000.00	0.00	
	220204	70111	MAINTENANCE SERVICES- GENERAL				Executive Organ and Legislative Organs
	22020404	70111	MAINTENANCE OF OFFICE / IT EQUIPMENT	0.00	0.00	168,669.50	Executive Organ and Legislative Organs
	22020406		OTHER MAINTENANCE SERVICES	353,630.00	1,000,000.00	0.00	
	220205	70111	TRAINING -GENERAL				Executive Organ and Legislative Organs
	22020501	70111	LOCAL TRAINING	408,000.00	500,000.00	200,000.00	Executive Organ and Legislative Organs
	22020502	70111	INTERNATIONAL TRAINING	0.00	500,000.00	0.00	Executive Organ and Legislative Organs
	220210	70111	MISCELLANEOUS EXPENSES GENERAL				Executive Organ and Legislative Organs
	22021001	70111	REFRESHMENT & MEALS	0.00	500,000.00	0.00	Executive Organ and Legislative Organs
	22021003	70111	PUBLICITY & ADVERTISMENT	244,900.00	394,740.00	0.00	Executive Organ and Legislative Organs

	22021007	70111	WELFARE PACKAGES	450,000.00	500,000.00	210,000.00	
	22021027	70111	DISASTER MANAGEMENT	2,366,500.00	2,400,000.00	373,000.00	
	22021030	70111	PUBLIC ENLIGHTMENT PROGRAMME	0.00	1,000,000.00	240,000.00	
		70111	PLANNING, MONITORING AND EVALUATION	0.00	500,000.00		
	22021033	70111	CONTIGENCIES & OTHER RECURRENT COST	150,000.00	500,000.00	192,425.00	
			TOTAL OVERHEAD COST FOR CODE: 011100800100	4,711,030.00	9,394,740.00	2,218,094.50	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011100800100	Function Code	Agency Name: State Emergency Management Authority (SEMA)	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS - GENERAL				
	23010105	70111	PURCHASE OF MOTOR VEHICLES	0.00	50,000,000.00	0.00	Executive Organ and Legislative Organs
	23010112	70111	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	500,000.00		Executive Organ and Legislative Organs
	23010113	70111	Purchase of Computer	0.00	500,000.00		Executive Organ and Legislative Organs
	23010145	70111	PURCHASE OF PROJECTORS	0.00	200,000.00		Executive Organ and Legislative Organs

	23010146		PURCHASE OF OTHER EQUIPMENT	0.00	800,000.00	0.00	
	230501	70111	ACQUISITION OF NON TANGIBLE ASSETS				
	23050109	70111	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	2,000,000.00	0.00	
		70111	PURCHASE OF RELIEF MATERIALS	0.00	12,320,985.00		
	TOTAL			0.00	66,320,985.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011101000100	Function Code	Agency Name: Bureau of Public Procurement (BPP)	Actual 2023	Budget 2023	Actual 2022	Function
	2202		OVERHEAD COST				
	220201		TRAVEL AND TRANSPORT - GENERAL				
	22020102	70111	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	5,000,000.00	0.00	Executive Organ and Legislative Organs
	220202		UTILITIES GENERAL				
	22020202	70111	TELEPHONE CHARGES	0.00	200,000.00	0.00	Executive Organ and Legislative Organs
	22020203	70111	INTERNET ACCESS CHARGES	0.00	600,000.00	0.00	Executive Organ and Legislative Organs
	220203		MATERIALS AND SUPPLIES - GENERAL				
	22020301	70111	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	5,000,000.00	0.00	Executive Organ and Legislative Organs

	220204		MAINTENANCE SERVICES - GENERAL				
	22020401	70111	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	5,000,000.00	0.00	Executive Organ and Legislative Organs
	22020402	70111	MAINTENANCE OF OFFICE FURNITURE	0.00	5,000,000.00	0.00	Executive Organ and Legislative Organs
	22020404	70111	MAINTENANCE OF OFFICE / IT EQUIPMENT	0.00	5,000,000.00	1,855,751.09	Executive Organ and Legislative Organs
	22020406	70111	OTHER MAINTENANCE SERVICES	0.00	5,000,000.00	0.00	Executive Organ and Legislative Organs
	220205		TRAINING - GENERAL				
	22020501	70111	LOCAL TRAINING	3,417,750.00	20,000,000.00	0.00	Executive Organ and Legislative Organs
	22020502	70111	INTERNATIONAL TRAINING	0.00	25,000,000.00	11,755,945.00	Executive Organ and Legislative Organs
	220207	70111	CONSULTING & PROFESSIONAL SERVICES - GENERAL				Executive Organ and Legislative Organs
	22020709		CONSULTANCY SERVICES/FEES	115,560,000.00	150,000,000.00	39,360,000.00	
	2202010	70111	Miscellaneous Expenses - General				Executive Organ and Legislative Organs
	22021001		REFRESHMENT & MEALS	0.00	500,000.00	0.00	
	22021033	70111	CONTINGENCIES- OTHER RECURRENT COSTS	8,959,116.25	50,000,000.00		Executive Organ and Legislative Organs

		TOTAL OVERHEAD COST FOR CODE: 011101000100	127,936,866.25	276,300,000.00	52,971,696.09	
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
**DETAILS OF CAPITAL
EXPENDITURE**

NOTE NO.50	Agency Code: 011101000100	Function Code	Agency Name: Bureau of Public Procurement (BPP)	Actual 2023	Budget 2023	Actual 2022	Function
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS - GENERAL				
	23010105	70111	PURCHASE OF MOTOR VEHICLES	0.00	60,000,000.00	0.00	Executive Organ and Legislative Organs
	23010112	70111	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,000,000.00	0.00	Executive Organ and Legislative Organs
	23010113	70111	PURCHASE OF COMPUTERS / COMPUTERIZATION OF GOVT ACTIVITIES	0.00	3,500,000.00	0.00	Executive Organ and Legislative Organs
	23010146	70111	PURCHASE OF OTHER EQUIPMENT /SURVELANCE EQUIP/ I.T & OTHERS)	0.00	10,000,000.00	0.00	Executive Organ and Legislative Organs
	TOTAL			0.00	83,500,000.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011101000100	Function Code	Agency Name: Cabinet and Security	Actual 2023	Budget 2023	Actual 2022	Function
	2202		OVERHEAD COST				

	220206		OTHER SERVICES - GENERAL				
	22020601	70111	SECURITY SERVICES	583,866,200.00	600,000,000.00	777,441,800.00	Executive Organ and Legislative Organs
			TOTAL OVERHEAD COST FOR CODE: 011101000100	583,866,200.00	600,000,000.00	777,441,800.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50	Agency Code: 011101000100	Function Code	Agency Name: Cabinet and Security	Actual 2023	Budget 2023	Actual 2022	Function
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS - GENERAL				
	23010128	70111	PURCHASE OF SECURITY EQUIPMENT / COMMUNICATION EQUIP	5,706,100.00	283,840,000.00	32,040,855.63	Executive Organ and Legislative Organs
	230201	70111	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL				Executive Organ and Legislative Organs
	23020101	70111	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	300,000,000.00	0.00	Executive Organ and Legislative Organs
	TOTAL			5,706,100.00	583,840,000.00	32,040,855.63	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011100100100	Function Code	Agency Name: Oyo State Community and Social Development	Actual 2023	Budget 2023	Actual 2022
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	2202		OVERHEAD COST				
	220201		TRAVEL AND TRANSPORT - GENERAL				
	22020102	70111	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	11,380,000.00	0.00	Executive Organ and Legislative Organs
	220202		UTILITIES GENERAL				
	22020201	70111	ELECTRICITY CHARGES	0.00	1,000,000.00	0.00	Executive Organ and Legislative Organs
	22020203	70111	INTERNET ACCESS CHARGES	0.00	480,000.00	0.00	Executive Organ and Legislative Organs
	220203		MATERIALS AND SUPPLIES - GENERAL				
	22020301	70111	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	500,000.00	0.00	Executive Organ and Legislative Organs
	220204		MAINTENANCE SERVICES - GENERAL				
	22020401	70111	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS	0.00	1,200,000.00	0.00	Executive Organ and Legislative Organs
	220205		TRAINING - GENERAL				
	22020501	70111	LOCAL TRAINING	0.00	9,200,000.00	0.00	Executive Organ and Legislative Organs
	22020502	70111	INTERNATIONAL TRAINING				
	22020601	70111	SECURITY SERVICES	0.00	6,000,000.00	0.00	Executive Organ and Legislative Organs

	22020602	70111	OFFICE RENT	0.00	1,400,000.00	0.00	Executive Organ and Legislative Organs
			TOTAL OVERHEAD COST FOR CODE: 011101000100	0.00	31,160,000.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50	Agency Code: 011100100100	Function Code	Agency Name: Oyo State Community and Social Development	Actual 2023	Budget 2023	Actual 2022	
	230101		PURCHASE OF FIXED ASSETS-GENERAL				
	23010105	70111	PURCHASE OF MOTOR VEHICLES	0.00	-	0.00	Executive Organ and Legislative Organs
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL				
	23030121	70111	REHABILITATION / REPAIRS OF OFFICE BUILDING	0.00	-	0.00	Executive Organ and Legislative Organs
	230501		ACQUISITION OF NON TANGIBLE ASSETS				
	23050109	70111	SPECIAL PROJECTS/ASSIGNMENTS	0.00	239,440,000.00	0.00	Executive Organ and Legislative Organs
			TOTAL	0.00	239,440,000.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - 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 2023	Budget 2023	Actual 2022	Function
	2202		OVERHEAD COST				
	220203	70111	MATERIALS AND SUPPLIES - GENERAL				Executive Organ and Legislative Organs
	22020301	70111	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	600,000.00	0.00	Executive Organ and Legislative Organs
	22020305	70111	PRINTING OF NON SECURITY DOCUMENTS	0.00	400,000.00	0.00	Executive Organ and Legislative Organs
	220204		MAINTENANCE SERVICES - GENERAL				
	22020401	70111	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	1,000,000.00	0.00	Executive Organ and Legislative Organs
	22020403	70111	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	0.00	400,000.00	0.00	Executive Organ and Legislative Organs
	22020404		MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	1,500,000.00	0.00	
	22020405	70111	MAINTENANCE OF PLANTS/GENERATORS	0.00	700,000.00	0.00	Executive Organ and Legislative Organs
	22020406		OTHER MAINTENANCE SERVICES	0.00	200,000.00		

		70111					Executive Organ and Legislative Organs
	220205		TRAINING - GENERAL				
	22020501	70111	LOCAL TRAINING	0.00	2,000,000.00	0.00	Executive Organ and Legislative Organs
	2202010	70111	MISCELLANEOUS EXPENSES - GENERAL				Executive Organ and Legislative Organs
	22021001	70111	REFRESHMENT & MEALS	0.00	0.00	0.00	
	22021003	70111	PUBLICITY & ADVERTISEMENTS	0.00	1,000,000.00	0.00	
	22021007	70111	WELFARE PACKAGES	0.00	200,000.00	0.00	
	22021030	70111	PUBLIC ENLIGHTMENT PROGRAMME	0.00	2,000,000.00	0.00	
			TOTAL OVERHEAD COST	0.00	10,000,000.00	0.00	
	TOTAL		RECURRENT COST FOR CODE: 011100100100	0.00	10,000,000.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - 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 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				

	230501		ACQUISITION OF NON TANGIBLE ASSETS				
	23050109	70111	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	50000000.00	0.00	Executive Organ and Legislative Organs
	TOTAL			0.00	50,000,000.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011103300100	Function Code	Agency Name: Oyo State Agency For the Control of AIDS (SACA)	Actual 2023	Budget 2023	Actual 2022	Function
	2		EXPENDITURE				
	2202		OVERHEAD COST				
	220201		TRAVELS& TRANSPORT- GENERAL				
	22020101	70111	LOCAL TRAVELS &TRANSPORT: TRAINING	0.00	1,000,000.00	488,000.00	Executive Organ and Legislative Organs
	22020102	70111	LOCAL TRAVELS &TRANSPORT: OTHERS	0.00	1,000,000.00	0.00	Executive Organ and Legislative Organs
	22020104	70111	INTERNATIONAL TRAVEL&TRANSPORT: OTHERS	11,993,120.00	12,000,000.00	0.00	Executive Organ and Legislative Organs
		70111	Sub total				Executive Organ and Legislative Organs
	220202		UTILITIES- GENERAL				
	22020202	70111	TELEPHONE CHARGES	0.00	18,000.00	10,000.00	Executive Organ and Legislative Organs

	22020203	70111	INTERNET ACCESS CHARGES	0.00	240,000.00	67,500.00	Executive Organ and Legislative Organs
		70111	Sub total				Executive Organ and Legislative Organs
	220203	70111	MATERIAL&SUPPLY- GENERAL				Executive Organ and Legislative Organs
	22020301		OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	300,000.00	162,500.00	
	22020304	70111	MAGAZINES &PERIODICALS	0.00	100,000.00	0.00	Executive Organ and Legislative Organs
	22020305	70111	PRINTING OF NON SECURITY DOCUMENTS	0.00	850,000.00	0.00	Executive Organ and Legislative Organs
	22020306	70111	PRINTING OF SECURITY DOCUMENTS	0.00	250,000.00	0.00	Executive Organ and Legislative Organs
		70111	Sub total				Executive Organ and Legislative Organs
	220204		MAINTENANCE OF SERVICES- GENERAL				
	22020401	70111	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	0.00	2,000,000.00	30,000.00	Executive Organ and Legislative Organs
	22020402		MAINTENANCE OF OFFICE FURNITURE	0.00	200,000.00	22,500.00	
	22020403	70111	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	0.00	250,000.00	47,500.00	Executive Organ and Legislative Organs

	22020404		MAINTENANCE OF OFFICE/ IT EQUIPMENT	0.00	250,000.00	72,500.00	
	22020405	70111	MAINTENANCE OF PLANT/ GENERATORS	0.00	300,000.00	180,000.00	Executive Organ and Legislative Organs
	22020406	70111	OTHER MAINTENANCE SERVICES	1,590,000.00	1,680,000.00	530,000.00	Executive Organ and Legislative Organs
	220205	70111	TRAINING-GENERAL				Executive Organ and Legislative Organs
	22020501	70111	LOCAL TRAINING	1,792,000.00	3,200,000.00	0.00	
	220206	70111	OTHER SERVICES- GENERAL				Executive Organ and Legislative Organs
	22020605	70111	CLEANING/FUMIGATION SERVICE	0.00	100,000.00	0.00	Executive Organ and Legislative Organs
	220207	70111	CONSULTING & PROFESSIONAL SERVICES		0.00		Executive Organ and Legislative Organs
	22020702	70111	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00	0.00	Executive Organ and Legislative Organs
	22020710	70111	EXTERNAL AUDIT FEES	0.00	0.00	0.00	Executive Organ and Legislative Organs
	220208	70111	FUELS & LUBRICANTS- GENERAL				Executive Organ and Legislative Organs

	22020801	70111	MOTOR VEHICLE COST	0.00	300,000.00	130,000.00	Executive Organ and Legislative Organs
	22020803	70111	PLANT/ GENERATOR FUEL COST	0.00	500,000.04	200,000.00	Executive Organ and Legislative Organs
	220210	70111	MISCELLANEOUS EXPENSES-GENERAL				Executive Organ and Legislative Organs
	220021001	70111	REFRESHMENT& MEALS	0.00	200,000.00	52,500.00	Executive Organ and Legislative Organs
	22021002	70111	HONORARIUM &SITTING ALLOWANCE FOR BOARD MEMBERS	0.00	1,400,000.00	0.00	Executive Organ and Legislative Organs
	22021003	70111	PUBLICITY &ADVERTISEMENT	0.00	1,779,999.96	0.00	Executive Organ and Legislative Organs
	22021006	70111	POSTAGE &COURIER SERVICES	0.00	28,000.00	0.00	Executive Organ and Legislative Organs
	22021007	70111	WELFARE PACKAGES	2,980,000.00	3,000,000.00	2,980,000.00	Executive Organ and Legislative Organs
	220210022	70111	PLANNING,MONITORING AND EVALUATION	0.00	17,920,000.00	195,000.00	Executive Organ and Legislative Organs
	220210030	70111	PUBLIC ENLIGHTENMENT PROGRAMME	9,855,968.00	10,000,000.00	0.00	Executive Organ and Legislative Organs
	220210032	70111	FAIR, FESTIVAL, EXPO & SUMMIT	8,000,000.00	10,790,000.00	0.00	Executive Organ and Legislative Organs

	220210033	70111	CONTINGENCIES -OTHER RECURRENT COST	0.00	200,000.00	0.00	Executive Organ and Legislative Organs
			OVERHEAD COST	36,211,088.00	69,856,000.00	5,168,000.00	
			RECURRENT COST FOR CODE: 011103300100	36,211,088.00	69,856,000.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - 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 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	230101		PURCHASE OF FIXED ASSET-GENERAL				
				0.00	12,000,000.00	0.00	Executive Organ and Legislative Organs
	23010105	70111	PURCHASE OF MOTOR VEHICLES				
				0.00	400,000.00	0.00	Executive Organ and Legislative Organs
	23010115	70111	PURCHASE OF PHOTOCOPY MACHINE				
				0.00	350,000.00	0.00	Executive Organ and Legislative Organs
	23010118	70111	PURCHASE OF SCANNERS				
				0.00	2,034,000.00	0.00	Executive Organ and Legislative Organs
	23010144	70111	PURCHASE OF ELECTRONIC/ELECTRICAL EQUIPMENTS				
	230301		REHABILITATION/REPAIR OF FIXED ASSETS				

	23030121	70111	REHABILITATION/REPAIR OF OFFICE BUILDING	0.00	7,500,000.00	0.00	Executive Organ and Legislative Organs
	23050112	70111	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	40,200,000.00	0.00	Executive Organ and Legislative Organs
	TOTAL			0.00	62,484,000.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

Ibadan Urban Flood Management Project	0.00	5,100,000,000.00	0.00
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011104400100	Function Code	Agency Name: Ministry of Special Duties	Actual 2023	Budget 2023	Actual 2022	Function
	21		PERSONNEL COST				
	2101		SALARY	-	-	-	
	210101		SALARIES AND WAGES	-	-	-	
	21010101	70133	SALARY	39,133,184.05	40,679,681.00	37,403,019.81	Other General Services

	Sub-Total			39,133,184.05	40,679,681.00	37,403,019.81	
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT - GENERAL				
	22020102	70133	LOCAL TRAVEL & TRANSPORT: OTHERS		5,000,000.00	1,621,994.65	Other General Services
	220202		UTILITIES - GENERAL				
	22020203	70133	INTERNET ACCESS CHARGES		200,000.00		Other General Services
	220203		MATERIALS & SUPPLIES - GENERAL				
	22020301	70133	OFFICE STATIONERIES/COMPUTER CONSUMABLES	495,731.50	2,000,000.00	463,655.67	Other General Services
	22020303	70133	NEWSPAPER		200,000.00		Other General Services
	22020305	70133	PRINTING OF NON SECURITY DOCUMENTS		200,000.00	162,728.12	Other General Services
	220204		MAINTENANCE SERVICES - GENERAL				
	22020401	70133	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	40,258,140.43	140,000,000.00	11,552,128.46	Other General Services
	22020402	70133	MAINTENANCE OF OFFICE FURNITURE		1,000,000.00		Other General Services
	22020403	70133	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	180,000.00	1,000,000.00	504,608.87	Other General Services
	22020404	70133	MAINTENANCE OF OFFICE/IT EQUIPMENTS	151,571.78	1,000,000.00	225,680.65	Other General Services
	22020405	70133	MAINTENANCE OF PLANT/GENERATORS	164,350.00	1,500,000.00	158,450.70	Other General Services

	22020406	70133	OTHER MAINTENANCE SERVICES	0.00	-	324,578.53	Other General Services
	220205		TRAINING - GENERAL	-	-	-	
	22020501	70133	LOCAL TRAINING	775,000.00	5,000,000.00	200,000.00	Other General Services
	22020601		SFCURITY SERVICE	495,000.00	1,000,000.00	330,000.00	
	22020605	70133	CLEARING FUNMIGATION SERVICE	165,331.77	500,000.00		Other General Services
	220207	70133	CONSULTING AND PROFESSIONAL SERVICES - GENERAL				Other General Services
	22020703	70133	LEGAL SERVICES	-	250,000.00	-	Other General Services
	22020802	70133	OTHER TRANSPORT EQUIPMENT FUEL COST	493,617,445.00	1,178,750,000.00	374,604,189.00	Other General Services
	220210	70133	MISCELLANEOUS EXPENSES - GENERAL				Other General Services
	22021001	70133	REFRESHMENT AND MEALS		500,000.00		Other General Services
	22021002	70133	HONOURARIUM AND SITTING ALLOWANCE		500,000.00		Other General Services
	22021003	70133	PUBLICITY AND ADVERTISEMENTS		500,000.00		Other General Services
	22021006	70133	POSTAGE & COURIER SERVICE		100,000.00		Other General Services
	22021007	70133	WELFARE PACKAGES		10,000,000.00		Other General Services

	22021022	70133	PLANNING MONITORING AND EVALUATION		500,000.00		Other General Services
	22021030	70133	PUBLIC ENLIGHTENMENT PROGRAMME		300,000.00		Other General Services
			TOTAL OVERHEAD COST	536,302,570.48	1,350,000,000.00	390,148,014.65	
	TOTAL		RECURRENT COST FOR CODE: 011104400100	575,435,754.53	1,390,679,681.00	427,551,034.46	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011104400100	Function Code	Agency Name: Ministry of Special Duties	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	2301		FIXED ASSET PURCHASED				
	230101	70133	PURCHASE OF FIXED ASSETS - GENERAL				Other General Services
	23010105	70133	PURCHASE OF MOTOR VEHICLE	0.00	45,000,000.00	0.00	Other General Services
	23010112	70133	PURCHASE OF OFFICE FUNITURE	0.00	700,000.00	0.00	Other General Services
	23010113	70133	PURCHASE OF COMPUTER	0.00	300,000.00	0.00	Other General Services
	23100142		PURCHASE OF NETWORKING DEVICE PERIPHERAL	0.00	1,500,000.00	0.00	
	230201		CONTRUCTION/PROVISION OF OFFICE BUILDING	0.00	50,000,000.00	0.00	

	23050109		SPECIAL PROJECTS/ASSIGNMENTS	0.00	2,500,000.00	0.00	
	TOTAL			-	100,000,000.00	-	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 012300100200	Function Code	Agency Name: Oyo State Signage and Advertisement Agency (OYSAA)	Actual 2023	Budget 2023	Actual 2022	Function
	21	70831	PERSONNEL COST				BROADCASTING & PUBLISHING SERVICES
	2101	70831	SALARY				BROADCASTING & PUBLISHING SERVICES
	210101	70831	SALARIES AND WAGES				BROADCASTING & PUBLISHING SERVICES
	21010101	70831	SALARY	37,216,438.48	44,730,400.00	40,084,066.28	BROADCASTING & PUBLISHING SERVICES
		70831	SUB TOTAL	37,216,438.48	44,730,400.00	40,084,066.28	BROADCASTING & PUBLISHING SERVICES
	2202	70831	OVERHEAD COST				
	220201	70831	TRAVEL AND TRANSPORT GENERAL				

	22020101	70831	LOCAL TRAVEL AND TRANSPORT: TRAINING	160,000.00	1,000,000.00		BROADCASTING & PUBLISHING SERVICES
	22020102	70831	LOCAL TRAVEL AND TRANSPORT: OTHERS		2,000,000.00	366,566.80	BROADCASTING & PUBLISHING SERVICES
	220202	70831	UTILITIES GENERAL				
	22020202	70831	TELEPHONE CHARGES		200,000.00		BROADCASTING & PUBLISHING SERVICES
	22020203	70831	INTERNET ACCESS CHARGES		200,000.00		BROADCASTING & PUBLISHING SERVICES
	220203	70831	MATERIAL AND SUPPLIES GENERAL				
	22020301	70831	OFFICE STATIONERIES/COMPUTER CONSUMABLES	50,000.00	1,000,000.00	583,825.00	BROADCASTING & PUBLISHING SERVICES
	22020303	70831	NEWSPAPER		200,000.00		
	22020306	70831	PRINTING OF SECURITY DOCUMENTS		2,000,000.00		BROADCASTING & PUBLISHING SERVICES
	22020309	70831	UNIFORMS & OTHER CLOTHING		500,000.00		BROADCASTING & PUBLISHING SERVICES
	220204	70831	MAINTENANCE SERVICES GENERAL				

	22020401	70831	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	296,250.00	500,000.00	200,000.00	BROADCASTING & PUBLISHING SERVICES
	22020402	70831	MAINTENANCE OF OFFICE FURNITURE		300,000.00	150,000.00	BROADCASTING & PUBLISHING SERVICES
	22020404	70831	MAINTENANCE OF OFFICE/IT EQUIPMENT		500,000.00		BROADCASTING & PUBLISHING SERVICES
	22020405	70831	MAINTENANCE OF PLANT/GENERATOR		500,000.00		BROADCASTING & PUBLISHING SERVICES
	22020406	70831	OTHER MAINTENANCE SERVICES		500,000.00		BROADCASTING & PUBLISHING SERVICES
	220205	70831	TRAINING GENERAL				
	22020501	70831	LOCAL TRAINING		1,300,000.00		BROADCASTING & PUBLISHING SERVICES
	220206		OTHER SERVICES GENERAL				
	22020601	70831	SECURITY SERVICE		500,000.00		BROADCASTING & PUBLISHING SERVICES
	22020605	70831	CLEANING/FUMIGATION SERVICE		300,000.00		BROADCASTING & PUBLISHING SERVICES
	220207	70831	CONSULTING & PROFESSIONAL SERVICES - GENERAL				

	22020711	70831	PROFESSIONAL FEES		500,000.00		BROADCASTING & PUBLISHING SERVICES
	220210	70831	MISCELLANEOUS EXPENSES-GENERAL				
	22021001	70831	REFRESHMENT AND MEALS	100,000.00	1,000,000.00		BROADCASTING & PUBLISHING SERVICES
	22021003	70831	PUBLICITY & ADVERTISEMENT		1,000,000.00	200,000.00	BROADCASTING & PUBLISHING SERVICES
	22021007	70831	WELFARE PACKAGES (HAZARDS)		1,000,000.00		BROADCASTING & PUBLISHING SERVICES
	22021013	70831	PROMOTION (SERVICE WIDE)		100,000.00		BROADCASTING & PUBLISHING SERVICES
	22021029	70831	OTHER EXPENSES		996,000.00		BROADCASTING & PUBLISHING SERVICES
	22021030	70831	PUBLIC ENLIGHTENMENT PROGRAMME		100,000.00	250,000.00	BROADCASTING & PUBLISHING SERVICES
	22021033	70831	CONTINGENCIES-OTHER RECURRENT COST (SECURITY)		2,500,000.00	500,000.00	BROADCASTING & PUBLISHING SERVICES
			TOTAL OVERHEAD COST	606,250.00	18,696,000.00	2,250,391.80	
	TOTAL		RECURRENT COST FOR CODE: 012300100200	37,822,688.48	63,426,400.00	42,334,458.08	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL
EXPENDITURE

NOTE NO.50B	Agency Code: 012300100200	Function Code	Agency Name: Oyo State Signage and Advertisement Agency (OYSAA)	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23	70831	CAPITAL EXPENDITURE				BROADCASTING & PUBLISHING SERVICES
	230101	70831	PURCHASE OF FIXED ASSETS - GENERAL				BROADCASTING & PUBLISHING SERVICES
	23010105	70831	PURCHASE OF MOTOR VEHICLE		10,000,000.00	8,897,000.00	BROADCASTING & PUBLISHING SERVICES
	23010112	70831	PURCHASE OF OFFICE FURNITURE AND FITTINGS	150,000.00	3,000,000.00		BROADCASTING & PUBLISHING SERVICES
	23010119	70831	PURCHASE OF POWER GENERATING SET		1,000,000.00		BROADCASTING & PUBLISHING SERVICES
	23010123	70831	PURCHASE OF FIRE FIGHTING EQUIPEMENTS		2,000,000.00		BROADCASTING & PUBLISHING SERVICES
	23010125	70831	PURCHASE OF LIBRARY BOOKS AND EQUIPMENT				BROADCASTING & PUBLISHING SERVICES

	23010128	70831	PURCHASE OF SECURITY EQUIPMENTS		4,000,000.00		BROADCASTING & PUBLISHING SERVICES
	23010142	70831	PURCHASE OF NETWORKING DEVICE/PERIPHERALS		1,500,000.00		BROADCASTING & PUBLISHING SERVICES
	23010144	70831	PURCHASE OF ELECTRONICS/ELECTRICAL		1,000,000.00		BROADCASTING & PUBLISHING SERVICES
	23010146	70831	PURCHASE OF OTHER EQUIPMENTS		3,294,000.00		BROADCASTING & PUBLISHING SERVICES
	230201	70831	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				BROADCASTING & PUBLISHING SERVICES
	23020101	70831	CONSTRUCTION/PROVISION OF OFFICE BUILDING		9,000,000.00		BROADCASTING & PUBLISHING SERVICES
	230301	70831	REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL				BROADCASTING & PUBLISHING SERVICES
	23030121	70831	REHABILITATION/REPAIRS OF OFFICE BUILDING		2,000,000.00		BROADCASTING & PUBLISHING SERVICES
	230301027	70831	REHABILITATION/REPAIRS OF ICT EQUIPMENT		1,500,000.00		BROADCASTING & PUBLISHING SERVICES
	TOTAL			150,000.00	38,294,000.00	8,897,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD

ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 023305100200	Function Code	Agency Name: Oyo State Mineral Development Agency	Actual 2023	Budget 2023	Actual 2022	Function
	21		PERSSONNEL COST				
	2101		SALARY				
	210101		SALARY AND WAGES				
	21010101	70431	SALARY	38,256,729.84	38,768,061.00	33,429,435.22	Function Coal and Solid Mineral Fuel
	SUB-TOTAL			38,256,729.84	38,768,061.00	33,429,435.22	
	2202		OVERHEAD COST				
	220201		TRAVEL AND TRANSPORT-GENERAL				
	22020101	70431	LOCAL TRAVEL AND TRANSPORT :TRAININIG	0.00	2,000,000.00	1,842,000.00	Function Coal and Solid Mineral Fuel
	22020102	70431	LOCAL TRAVEL AND TRANSPORT: OTHERS	0.00	-	690,274.26	Function Coal and Solid Mineral Fuel
	220203		MATERIAS AND SUPPLIES - GENERAL				
	22020301	70431	OFFICE STATIONERIES /COMPUTER CONSUMABLES	0.00	800,000.00	444,187.50	Function Coal and Solid Mineral Fuel
	22020305	70431	PRINTING OF NON SECURITY DOCUMENTS	0.00	200,000.00	0.00	Function Coal and Solid Mineral Fuel
	220204		MAINTENANCE SERVICES-GENERAL				
	22020401	70431	MAINTENANCES OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS	0.00	1,000,000.00	0.00	Function Coal and Solid Mineral Fuel
	22020402	70431	MAINTENANCE OF OFFICE FURNITURE	0.00	100,000.00	127,500.00	Function Coal and Solid Mineral Fuel

	22020403	70431	MAINTENANCES OF OFFICE BUILDING/RESIDENTIAL QUARTER	190,000.00	500,000.00	186,458.75	Function Coal and Solid Mineral Fuel
	22020406	70431	OTHER MAINTENANCE SERVICES	0.00	1000000.00	379125.00	Function Coal and Solid Mineral Fuel
	220205		TRANING- GENERAL				
	22020501	70431	LOCAL TRANING	371,000.00	2,000,000.00	200,000.00	Function Coal and Solid Mineral Fuel
	22020601	70431	SECURITY SERVICES	200,000.00	500,000.00	180,000.00	Function Coal and Solid Mineral Fuel
	22020605	70431	CLEANING AND FUMIGATION SERVICES	0.00	300,000.00	0.00	Function Coal and Solid Mineral Fuel
	22021022	70431	PLANNING MONITORING AND EVALUATION	730,400.00	3,000,000.00	708,500.00	Function Coal and Solid Mineral Fuel
	220210		MISCELLANEOUS EXPENSES - GENERAL				Function Coal and Solid Mineral Fuel
	22021029	70431	OTHER EXPENCES	0.00	1,064,000.00	1,862,108.75	Function Coal and Solid Mineral Fuel
			TOTAL OVERHEAD COST	1,491,400.00	12,464,000.00	6,620,154.26	
	TOTAL		RECURRENT COST FOR CODE: 023305100200	39,748,129.84	51,232,061.00	40,049,589.48	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 023305100200	Function Code	Agency Name: Mineral Development Agency	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				

	230101		PURCHASE OF FIXED ASSETS - GENERAL				
	23010105	70431	PURCHASE OF MOTOR VEHICLE	0.00	80,000,000.00	0.00	Function Coal and Solid Mineral Fuel
	23010112		PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00	0.00	
				0.00	300,000.00		
	32010115	70431	PURCHASE OF PHOTOCOPY	0.00	4,000,000.00	0.00	Function Coal and Solid Mineral Fuel
	23010138		PURCHASE OF AERO SPARE/MAINTENANCE	0.00	1,500,000.00	0.00	
	23010149		PURCHASE OF GEOLOGICAL EQUIPMENT	27,000,000.00	50,000,000.00	0.00	
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL	0.00	0.00	0.00	
	23020118		CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	50,000,000.00	0.00	
	230501		ACQUISITION OF NON TANGIBLE ASSETS				
	23050109		SPECIAL PROJECTS AND ASSIGNMENTS	49,000,000.00	344,200,000.00	200,000.00	
	TOTAL			76,000,000.00	535,000,000.00	200,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011103400200	Function Code	Agency Name: Public Corporation Commission	Actual 2023	Budget 2023	Actual 2022	Function
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARY AND WAGES				

	21010101	70133	SALARY	20,095,786.30	24,777,499.00	18,720,884.43	Other General Services
	Sub-Total			20,095,786.30	24,777,499.00	18,720,884.43	Other General Services
	220201	70133	TRAVEL & TRANSPORT-GENERAL				
	22020102		LOCAL TRAVEL & TRANSPORT: OTHERS	150,000.00	1,285,600.00	448,464.34	
	220203		MATERIAL & SUPPLIES-GENERAL				
	22020301	70133	OFFICE STATIONERIES/COMPUTER CONSUMABLES	385,650.00	1,000,000.00		Other General Services
	220204		MAINTENANCE SERVICES- GENERAL				
	22020401	70133	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	300,000.00	172,000.00	Other General Services
	22020402	70133	MAINTENANCE OF OFFICE FURNITURE	193,392.50	200,000.00	0.00	Other General Services
	22020403	70133	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QRTS	195,000.00	500,000.00	0.00	Other General Services
	22020404	70133	MAINTENANCE OF OFFICE/IT EQUIPMENT	190,000.00	300,000.00	0.00	Other General Services
	22020405	70133	MAINTENANCE OF PLANT/GENERATOR	348,085.00	500,000.00	163,506.25	Other General Services
	22020406	70133	OTHER MAINTENANCE SERVICES	367,220.00	500,000.00	450,000.00	Other General Services
	220205		TRAINING-GENERAL				
	22020501	70133	LOCAL TRAINING	355,000.00	400,000.00	200,000.00	Other General Services
			TOTAL OVERHEAD COST	2,184,347.50	4,985,600.00	1,433,970.59	Other General Services

	TOTAL		RECURRENT COST FOR CODE: 011103400200	22,280,133.80	29,763,099.00	20,154,855.02	
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011103400200	Function Code	Agency Name: Public Coporations Commission	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101	70133	PURCHASE OF FIXED ASSETS - GENERAL				
	23010112	70133	PURCHASE OF OFFICE FURNITURE AND FITTINGS	193,500.00	1,000,000.00	0.00	Othe General Services
	23010114	70133	PURCHASE OF COMPUTERS PRINTERS/PHOTOCOPY MACHINE	0.00	1,000,000.00	0.00	Othe General Services
	23010128	70133	PURCHASE OF SECURITY EQUIPMENT	0.00	200,000.00	0.00	Othe General Services
	23010144	70133	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	0.00	1,000,000.00	195,650.00	Othe General Services
	23010146	70133	PURCHASE OF OTHER EQUIPMENT	0.00	778,400.00	0.00	Othe General Services
	230301	70133	REHABILITATION/REPAIR OF FIXED ASSETS - GENERAL				Othe General Services
	23030104	70133	REHABILITATION/REPAIR OF WATER FACILITIES	0.00	500,000.00	0.00	Othe General Services
	23030121	70133	REHABILITATION/REPAIR OF OFFICE BUILDING	0.00	3,000,000.00	0.00	Othe General Services

				193,500.00	7,478,400.00	195,650.00	
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	AGENCY CODE: 0 11100100100		AGENCY NAME: OYO STATE SECURITY NETWORK AGENCY AND AMOTEKUN CORPS	ACTUAL 2023 N	BUDGET 202 N	ACTUAL 2022 N	Function
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARES & WAGES				
	21010101	70111	SALARY	1,327,176,230.20	1,339,636,660.38	837,691,574.71	Executive Organ and Legislative Organs
	SUB-TOTAL			1,327,176,230.20	1,339,636,660.38	837,691,574.71	
	2202		OVERHEAD COST				
	22020102		LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	2,000,000.00	150,000.00	
	220202		UTILITIES GENERAL				Executive Organ and Legislative Organs
	22020201		ELECTRICITY CHARGES	0.00	750,000.00		Executive Organ and Legislative Organs
	22020203	70111	INTERNET ACCESS CHARGES	0.00	1,490,000.00	400,000.00	
	220203		MATERIALS & SUPPLIES -GENERAL				Executive Organ and Legislative Organs

	22020301	70111	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	3,500,000.00	800,000.00	Executive Organ and Legislative Organs
	22020305	70111	PRINTING OF SECURITY DOCUMENTS	0.00	1,000,000.00	0.00	Executive Organ and Legislative Organs
	220204		MAINTENANCE SERVICES – GENERAL				
	22020403	70111	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	0.00	7,000,000.00	540,000.00	Executive Organ and Legislative Organs
	220205		TRAINING - GENERAL				Executive Organ and Legislative Organs
	22020501		LOCAL TRAINING	0.00	12,000,000.00	10,200,000.00	
	22020502		INTERNATIONAL TRAINING	0.00	5,000,000.00		
	22020605	70111	CLEANING & FUMIGATION	0.00	1,800,000.00		
	220207		CONSULTING AND PROFESSIONAL SERVICES - GENERAL				Executive Organ and Legislative Organs
	22020703		LEGAL FEES	0.00	1,500,000.00	0.00	
	220208		FUELS & LUBRICANTS - GENERAL				Executive Organ and Legislative Organs
	22020803		PLANT/GENERATORS FUEL COST	0.00	2,000,000.00	0.00	Executive Organ and Legislative Organs
	220210		MISCELLANEOUS EXPENSES - GENERAL				

	22021002	701111	HONOURARIUM & SITTING ALLOWANCE	0.00	1,500,000.00		
	22021007	701111	WELFARE PACKAGES	0.00	1,500,000.00	0.00	Executive Organ and Legislative Organs
	22021021	70111	SPECIAL DAYS/CELEBRATIONS	0.00	1,500,000.00	0.00	Executive Organ and Legislative Organs
	22021022	70111	PLANNING, MONITORING & EVALUATION	0.00	2,000,000.00	0.00	
	22021029	70111	OTHER EXPENSES	0.00	200,000.00	13,855,000.00	Executive Organ and Legislative Organs
	22021030		PUBLIC ENLIGHTENMENT PROGRAMME	0.00	2,000,000.00	0.00	Executive Organ and Legislative Organs
			TOTAL OVERHEAD COST	0.00	46,740,000.00	25,945,000.00	Executive Organ and Legislative Organs
			RECCURRENT COST FOR CODE: 0 11100100100	1,327,176,230.20	1,386,376,660.38	863,636,574.71	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	ECONOMIC	FUNCTION CODE	AGENCY NAME: OYO STATE SECURITY NETWORK AGENCY AND AMOTEKUN CORPS	ACTUAL	BUDGET	ACTUAL	FUNCTION
	CODE				2,023.00		2,023.00

				N	N	N	
	230101	70111	PURCHASE OF FIXED ASSETS – GENERAL				Executive Organ & Legislative Organ
	23010105	70111	PURCHASE OF MOTOR VEHICLES	0.00	21,000,000.00	0.00	Executive Organ & Legislative Organ
	23010113	70111	PURCHASE OF COMPUTERS	0.00	1,500,000.00	0.00	Executive Organ & Legislative Organ
	23010114	70111	PURCHASE OF COMPUTER PRINTER	0.00	1,000,000.00	0.00	Executive Organ & Legislative Organ
	23010115	70111	PURCHASE OF SCANNER	0.00	500,000.00	0.00	
	23010115	70111	PHOTOCOPYING MACHINE	0.00	1,500,000.00	0.00	
	23010128	70111	PURCHASE OF SECURITY EQUIPMENTS	0.00	17,000,000.00	0.00	Executive Organ & Legislative Organ
	23010143	70111	CAMERA	0.00	500,000.00		
	23020101	70111	CONSTRUCTION/PROVISION OF OFFICE BUILDING	0.00	12,000,000.00		
	TOTAL			0.00	55,000,000.00	0.00	Executive Organ & Legislative Organ

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011100300100	Function Code	Agency Name: Oyo State Gaming Board	Actual 2023	Budget 2023	Actual 2022	Function
	2202		OVERHEAD COST				
	220201		TRAVEL AND TANSPORT-GENERAL				
	22020101		LOCAL TRAVEL & TRANSPORT:TRAINING	400,000.00	3,000,000.00		

	22020102		LOCAL TRAVEL & TRANSPORT:OTHERS	192,000.00	3,500,000.00	1,657,000.00	
	220202		UTILITIES GENERAL				
	22020203		INTERNET ACCESS CHARGES	0.00		300,000.00	
	220203		MATERIALS AND SUPPLIES- GENERAL				
	22020301		OFFICE STATIONERIES/COMPUTER CONSUMABLES	193,500.00	2,000,000.00	198,337.50	
	220204		MAINTENANCE SERVICES- GENERAL				
	22020401		MAINTENANCE OF MOTOR VEHICLES/RANSPORT EQUIPMENTS	0.00	500,000.00		
	22020402		MAINTENANCE OF OFFICE FURNITURE			200,000.00	
	220205		TRAINING-GENERAL				
	22020501		LOCAL TRAINING	0.00	2,000,000.00	398,000.00	
	22020502		INTERNATIONAL TRAINING	0.00	5,000,000.00		
	220206		OTHER SERVICE-GENERAL				
	220207		CONSULTING AND PROFESSIONAL SERICES-GENERAL				
	22020701		FINANCIAL CONSULTING			0.00	
	22020702		INFORMATION TECHNOLOGY CONSULTING				
	22020703		LEGAL FEES	0.00	30,500,000.00	850,000.00	
	220210		MISCELLANEOUS EXPENSES- GENERAL				
	22021003		PUBLICITY & ADVERTISEMENT	0.00	500,000.00		
	22021029		OTHER EXPENSES	98,000.00	3,000,000.00	0.00	
	22021030		PUBLIC ENLIGHTENMENT PROGRAMME			271,475.00	
			TOTAL OVERHEAD COST	883,500.00	50,000,000.00	3,874,812.50	

			RECCURRENT COST FOR CODE: 011100300100	883,500.00	50,000,000.00	3,874,812.50	
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011100300100	Function Code	Agency Name: Oyo State Gaming Board	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS-GENERAL				
	23010107		PURCHASE OF BUSES	0.00	21,900,000.00	0.00	
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL				
	23030121		REHABILITATION/REPAIRS OF OFFICE BUILDING	12,844,216.63	15,411,400.00	0.00	
	23050119		CONTIGENCIES-CAPITAL	0.00	3,500,000.00	0.00	
	TOTAL			12,844,216.63	40,811,400.00	-	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011100300100	Function Code	Agency Name: Oyo State Fire Services Agency	Actual 2023	Budget 2023	Actual 2022	Function
	21		PERSONNEL COST				
	2101		SALARY				

	210101		SALARIES & WAGES				
	21010101	70321	SALARY	166,253,112.96	170,000,000.00	161,083,939.89	FIRE PROTECTION SERVICES
	Sub Total	70321		166,253,112.96	170,000,000.00	161,083,939.89	
	2202		OVERHEAD COST				
	220201		TRAVELS & TRANSPORT - GENERAL				
	22020102	70321	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	3,000,000.00	0.00	FIRE PROTECTION SERVICES
	220203		MATERIALS & SUPPLIES - GENERAL				
	22020301	70321	OFFICE STATIONERIES/COMPUTER CONSUMABLES	286,511.25	3,000,000.00	381,317.50	FIRE PROTECTION SERVICES
	22020304	70321	MAGAZINES & PERIODICALS	0.00	2,000,000.00	0.00	FIRE PROTECTION SERVICES
	22020305	70321	PRINTING OF NON SECURITY DOCUMENTS	0.00	2,000,000.00	156,000.00	FIRE PROTECTION SERVICES
	22020309	70321	UNIFORMS & OTHER CLOTHING	3,925,000.00	6,500,000.00	0.00	FIRE PROTECTION SERVICES
	220204		MAINTENANCE SERVICES - GENERAL				
	22020401	70321	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,470,100.00	16,000,000.00	3,568,477.50	FIRE PROTECTION SERVICES
	22020402	70321	MAINTENANCE OF OFFICE FURNITURE	456,000.00	4,000,000.00	459,000.00	FIRE PROTECTION SERVICES

	22020403	70321	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	1,390,762.50	11,000,000.00	1,195,000.00	FIRE PROTECTION SERVICES
	22020404	70321	MAINTENANCE OF OFFICE /IT EQUIPMENTS	0.00	4,000,000.00	696,500.00	FIRE PROTECTION SERVICES
	22020405	70321	MAINTENANCE OF PLANTS/GENERATORS	2,132,000.00	5,000,000.00	1,248,500.00	FIRE PROTECTION SERVICES
	220205		TRAINING - GENERAL				
	22020501	70321	LOCAL TRAINING	198,000.00	10,000,000.00	532,000.00	FIRE PROTECTION SERVICES
	220208		FUEL & LUBRICANTS-GENERAL				
	22020803	70321	PLANT/GENERATOR FUEL COST	5,878,000.00	15,000,000.00	5,945,400.00	FIRE PROTECTION SERVICES
	220210		MISCELLANEOUS EXPENSES - GENERAL				
	22021003	70321	PUBLICITY & ADVERTISEMENT	180,000.00	4,000,000.00	180,000.00	FIRE PROTECTION SERVICES
	22021007	70321	WELFARE PACKAGES	0.00	1,000,000.00	0.00	FIRE PROTECTION SERVICES
	22021021	70321	SPECIAL DAYS/CELEBRATIONS	0.00	3,000,000.00	190,000.00	FIRE PROTECTION SERVICES
	22021022	70321	PLANNING, MONITORING & EVALUATION	0.00	500,000.00	0.00	FIRE PROTECTION SERVICES

	22021030	70321	PUBLIC ENLIGHTENMENT PROGRAMME	180,000.00	10,000,000.00	0.00	FIRE PROTECTION SERVICES
			TOTAL OVERHEAD COST	20,096,373.75	100,000,000.00	14,552,195.00	
	TOTAL	70321	RECURRENT COST FOR CODE : 011100700100	186,349,486.71	270,000,000.00	175,636,134.89	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011100300100	Function Code	Agency Name: Oyo State Fire Services Agency	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS-GENERAL				
	23010123	70321	PURCHASE OF FIRE FIGHTING EQUIPMENTS	5,960,000.00	200,000,000.00	60,632,350.00	FIRE PROTECTION SERVICES
	23010144	70321	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	0.00	2,000,000.00	0.00	FIRE PROTECTION SERVICES
	230201		CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL				
	23020110	70321	CONSTRUCTION / PROVISION OF FIRE FIGHTING EQUIPMENT	0.00	130,000,000.00	0.00	FIRE PROTECTION SERVICES
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				

	23030109	70321	REHABILITATION/REPAIRS OF FIRE FIGHTING EQUIPMENT	0.00	119,000,000.00	0.00	FIRE PROTECTION SERVICES
	23030121	70321	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	88,000,000.00	0.00	FIRE PROTECTION SERVICES
	TOTAL			5,960,000.00	539,000,000.00	60,632,350.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ADMINISTRATION SECTOR - CONTD

NOTE NO.51	Agency Code: 012500100100	Function Code	Agency Name: Office of the Head of Service	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70131	SALARY	71,585,929.38	72,000,000.00	57,973,585.30	General Personnel Services
	Sub-Total			71,585,929.38	72,000,000.00	57,973,585.30	
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT-GENERAL				
	22020102	70131	LOCAL TRAVEL & TRANSPORT: OTHERS	5,300,800.50	13,000,000.00	4,615,695.43	General Personnel Services
	220202		UTILITIES - GENERAL				

	22020203	70131	INTERNET ACCESS CHARGES		500,000.00	43,750.00	General Personnel Services
	220203		MATERIALS & SUPPLIES - GENERAL				
	22020301	70131	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,612,520.25	3,000,000.00	448,314.63	General Personnel Services
	22020303	70131	NEWSPAPERS	539,930.00	1,000,000.00	340,200.00	General Personnel Services
	22020305	70131	PRINTING OF NON SECURITY DOCUMENT	12,211,900.00	40,000,000.00	10,917,563.75	General Personnel Services
	220204	70131	MAINTENANCE SERVICES - GENERAL				General Personnel Services
	22020401	70131	MAINTENANCE OF MOTOR VEHICLES / TRANSPORT EQUIPMENT	6,905,345.31	8,500,000.00	37,893.75	General Personnel Services
	22020402	70131	MAINTENANCE OF OFFICE FURNITURE	1,102,921.00	2,000,000.00	200,172.50	General Personnel Services
	22020403		MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	10,329,360.00	14,000,000.00	2,850,000.00	
	220205	70131	TRAINING - GENERAL				General Personnel Services
	22020501	70131	LOCAL TRAINING	6,217,000.00	40,000,000.00	13,304,900.00	General Personnel Services
	22020502		INTERNATIONAL TRAINING		5,000,000.00	0.00	
	220210	70131	MISCELLANEOUS EXPENSES - GENERAL				General Personnel Services
	22021001	70131	ENTERTAINMENT & HOSPITALITY	6,808,865.50	8,000,000.00	2,848,000.00	General Personnel Services
	22021007	70131	WELFARE PACKAGES	12,331,840.00	20,000,000.00	21,400,000.00	General Personnel Services

	22021021	70131	SPECIAL DAYS/ CELEBRATIONS	6,000,000.00	10,000,000.00	400,000.00	General Personnel Services
	22021029	70131	OTHER EXPENSES	2,386,112.50	5,000,000.00	5,021,875.00	General Personnel Services
	22021032		FAIR, FESTIVAL, EXPO & SUMMIT	400,000.00	10,000,000.00	19,205,000.00	
			TOTAL OVERHEAD COST	72,146,595.06	180,000,000.00	81,633,365.06	
			RECURRENT COST FOR CODE: 012500100100	143,732,524.44	252,000,000.00	139,606,950.36	
	22010101		GRATUITY	375,358,415.69	390,000,000.00	39,450,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.51B	Agency Code: 012500100100	Function Code	Agency Name: Office of the Head of Service	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS - GENERAL				
	23010105		PURCHASE OF MOTOR VEHICLE	0.00	30,000,000.00		
	23010112	70131	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1081750.00	8,000,000.00	196,940.00	General Personnel Services
	23010114	70131	PURCHASE OF OFFICE CONSUMABLES & COMPUER PRINTER	979375.00	2,000,000.00		General Personnel Services
	23010115		PURCHASE OF PHOTOCOPY MACHINGS	431740.63	4,000,000.00		

	23010121	70131	PURCHASE OF RESIDENCIAL FURNITURE	0.00	2,000,000.00	0.00	
	23010146	70131	PURCHASE OF OTHER EQUIPMENTS	0.00	-	177,912.50	
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				
	23020102	70131	CONSTRUCTION/PROVISION OF LIBRARY		6,000,000.00	0.00	
	23020127	70131	CONSTRUCTION OF ICT INFRASTRUCTURE	1123375.00	8,000,000.00	0.00	
	230501	70131	ACQUISITION OF NON TANGIBLE ASSETS				
	23050109	70131	SPECIAL PROJECT & ASSIGNMENT	10850000.00	30,000,000.00	0.00	
	TOTAL			14,466,240.63	90,000,000.00	374,852.50	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ADMINISTRATION SECTOR - CONTD

NOTE NO.51Ci	Agency Code : 023100100100	Function Code	Agency Name: Ministry of Establishments and Training	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONAL COST				
	2101		SALARY				
	210101		SALARY AND WAGES				
	21010101	70131	SALARY	136,503,288.13	144,963,978.00	123,054,493.33	General personnel Services
	Sub-Total			136,503,288.13	144,963,978.00	123,054,493.33	
	2202		OVERHEAD COST				
	220202		UTILITIES-GENERAL				

	22020201		ELECTRICITY CHARGES		200,000.00		General personnel Services
	220203		MATERIAL & SUPPLY-GENERAL				
	22020301	70131	OFFICE STATIONERIES/COMPUTER	1,474,232.50	3,500,000.00	1,633,408.75	General personnel Services
	22020303	70131	NEWSPAPER	150,000.00	1,000,000.00	76,000.00	General personnel Services
	22020212	70131	PREPARATION OF ESTIMATE PROPOSAL	418,300.00	1,000,000.00		General personnel Services
	220204		MAINTENANCE OF SERVICES - GENERAL				
	22020401	70131	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	200,000.00	500,000.00	283,325.00	General personnel Services
	22020402	70131	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	68,000.00	General personnel Services
	22020403	70131	MAINTENANCE OF OFFICE BUILDING/RESIDENT QUARTERS	351,675.00	2,000,000.00	745,688.75	General personnel Services
	22020404	70131	MAINTENANCE OF OFFICE EQUIPMENT	500,236.00	1,000,000.00	349,943.50	General personnel Services
	22020405	70131	MAINTENANCE OF PLANT/GENERATORS		500,000.00	55,000.00	General personnel Services
	22020406		MAINTENANCE OF OFFICE FURNITURE		1,400,000.00		
	220205		TRAINING-GENERAL				
	22020501		LOCAL TRAINING	970,000.00	50,000,000.00	51,604,400.00	General personnel Services
	220206	70131	OTHER SERVICE-GENERAL				
	22020605		CLEANING/FUMIGATION SERVICE		1,000,000.00	227,642.50	General personnel Services

	220207		CONSULTING & PROFESSIONAL SERVICE-GENERAL		0.00		
	220208		FUEL & LUBRICANTS-GENERAL		0.00		
	22020803	70131	PLANT/GENERATOR FUEL COST	378,000.00	1,000,000.00	540,800.00	General personnel Services
	220210		MISCELLANEOUS EXPENSES-GENERAL				
	22021001	70131	REFRESHMENT & MEALS (ENTERTAINMENT & HOSPITALITY)	299,500.00	1,000,000.00		General personnel Services
	22021003	70131	PUBLICITY & ADVERTISEMENT	150,000.00	200,000.00	10,000.00	General personnel Services
	22021006	70131	POSTAGE & COURIER SERVICES	-	200,000.00	10,000.00	General personnel Services
	22021007	70131	WALFARE PACKAGES		6,000,000.00	5,520,000.00	General personnel Services
	22021008		SUBSCRIPTION TO PROFESSIONAL BODIES		500,000.00	-	General personnel Services
	22021011	70131	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	280,000.00	1,000,000.00	385,000.00	General personnel Services
	22021013	70131	PROMOTION (SERVICE WIDE)	413,650.00	1,000,000.00	-	General personnel Services
	22021032	70131	FAIR, FESTIVAL, EXPO AND SUBMIT ATTENDANCE OF THE MEETING OF HE NATIONAL COUNCIL		3,000,000.00	-	General personnel Services
	220302				4,000,000.00		
	220101		SOCIAL BENEFITS				
			TOTAL OVERHEAD COST	5,585,593.50	80,000,000.00	61,509,208.50	
	TOTAL		RECURRENT COST FOR CODE: 023100100100	5,585,593.50	80,000,000.00	61,577,208.50	
			TOTAL	142,088,881.63	224,963,978.00	184,563,701.83	

	22010101		GRATUITY	1,030,750,000.00	2,720,000,000.00	824,600,000.00	
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.51Cii	Agency Code : 023100100100	Function Code	Agency Name: Ministry of Establishments and Training	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101	70131	PURCHASE OF FIXED ASSETS-GENERAL				
	23010104	70131	PURCHASE OF MOTOR CYCLE		500000.00		
	23010105	70131	PURCHASE OF MOTOR VEHICLE		23,000,000.00		General personnel Services
	23010112	70131	PURCHASE OF OFFICE FURNITURE AND FITTINGS	562,225.00	5,000,000.00	334,110.00	General personnel Services
	23010114	70131	PURCHASE OF COMPUTERS PRINTERS	195,650.00	500,000.00		General personnel Services
	23010119	70131	PURCHASE OF POWER GENERATING SETS	182,750.00	500,000.00	551,475.00	General personnel Services
	23010123	70131	PURCHASE OF FIRE FIGHTING EQUIPMENTS		500,000.00		General personnel Services
	23010128	70131	PURCHASE OF SECURITY EQUIPMENTS		500,000.00		General personnel Services
	23010142	70131	PURCHASE NETWORKING DEVICE/PERIPHERALS		40,000,000.00		General personnel Services
	23010144	70131	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT		4,000,000.00	171,570.00	General personnel Services

	23010145		PURCHASE OF PROJECTORS		500,000.00		
			TOTAL	940,625.00	75,000,000.00	1,057,155.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ADMINISTRATION SECTOR - CONTD

NOTE NO.52	Agency code: 011200300100	Function Code	Agency Name: Oyo State House of Assembly	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70111	SALARY	214,374,915.57	428,679,846.29	189,340,508.32	Executive organ and Legislative organs
	Sub-Total			214,374,915.57	428,679,846.29	189,340,508.32	
	2202		OVERHEAD COST				
	220201		TRAVEL AND TRANSPORT – GENERAL				
	22020102	70111	LOCAL TRAVEL & TRANSPORT: OTHERS	73,022,441.25	73,122,441.00	20,422,085.57	Executive organ and Legislative organs
	220202		UTILITIES -GENERAL				
	22020201	70111	ELECTRICITY CHARGES	24,000,000.00	24,000,000.00	-	
	22020202		TELEPHONE CHARGES	9,000,000.00	9,000,000.00	-	
	220203		MATERIALS & SUPPLIES- GENERAL				

	22020301	70111	OFFICE STATIONARIES/COMPUTER CONSUMABLES	5,125,000.00	5,125,000.00	14,821,798.75	Executive organ and Legislative organs
	22020304		MAGAZINES AND PERIODICALS	14,160,000.00	14,160,000.00	5,000,000.00	Executive organ and Legislative organs
	22020305	70111	PRINTING OF NON- SECURITY DOCUMENTS	39,651,495.00	39,751,495.00	27,900,000.00	Executive organ and Legislative organs
	22020309	70111	UNIFORMS & OTHER CLOTHING	28,361,618.14	28,461,618.00	30,170,889.27	Executive organ and Legislative organs
	220204		MAINTENANCE SERVICES- GENERAL				
	22020401	70111	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	38,498,418.75	38,498,419.00	23,331,300.00	Executive organ and Legislative organs
	22020402		MAINTENANCE OF OFFICE FURNITURE	10,285,000.00	10,285,000.00	5,000,000.00	Executive organ and Legislative organs
	22020403		MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	27,911,100.00	27,911,100.00	27,296,373.75	Executive organ and Legislative organs
	22020406	70111	OTHER MAINTENANCE SERVICES	77,762,900.00	77,862,900.00	45,000,000.00	Executive organ and Legislative organs
	220205		TRAINING- GENERAL				
	22020501	70111	LOCAL TRAINING	158,065,900.00	158,165,900.00	162,233,000.00	Executive organ and Legislative organs
	22020502	70111	INTERNATIONAL TRANNING	389,445,705.00	389,445,705.00	428,711,950.00	Executive organ and Legislative organs

	220207		CONSULTING & PROFESSIONAL SERVICES- GENERAL				
	22020709	70111	CONSULTANCY SERVICES/FEES	37,000,000.00	37,000,000.00	84,890,000.00	Executive organ and Legislative organs
	220210		MISCELLANEOUS EXPENSES GENERAL				
	22021001		REFRESHMENT & MEALS	19,197,000.00	19,297,000.00	10,000,000.00	Executive organ and Legislative organs
	22021002	70111	HONORARIUM & SITTING ALLOWANCE	118,434,960.00	118,434,960.00	90,863,000.00	Executive organ and Legislative organs
	22021003	70111	PUBLICITY & ADVERTISEMENTS	50,527,340.00	50,527,340.00	35,450,000.00	Executive organ and Legislative organs
	22021006		POSTAGES AND COURIER SERVICES	-	400,000.00	42,875.00	Executive organ and Legislative organs
	22021007	70111	WELFARE PACKAGES	117,450,000.00	117,450,000.00	157,077,000.00	Executive organ and Legislative organs
	22021021	70111	SPECIAL DAYS/CELEBRATIONS	45,035,000.00	45,035,000.00	46,145,000.00	Executive organ and Legislative organs
	22021022	70111	PLANNING, MONITORING AND EVALUATION	61,707,300.00	61,707,300.00	49,895,650.00	Executive organ and Legislative organs
	22021030	70111	PUBLIC ENLIGHTENMENT PROGRAMME	57,554,575.00	57,554,575.00	65,392,000.00	Executive organ and Legislative organs

	22021033	70111	CONTINGENCIES-OTHER RECURRENT COST	417,656,165.00	417,656,165.00	172,108,400.00	Executive organ and Legislative organs
			TOTAL OVERHEAD COST	1,819,851,918.14	1,820,851,918.00	1,501,751,322.34	
	TOTAL		RECURRENT COST FOR CODE: 011200300100	2,034,226,833.71	2,249,531,764.29	1,691,091,830.66	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.52B	Agency Code: 011200300100	Function Code	Agency Name: Oyo State House of Assembly	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS :GENERAL				
	23010105		PURCHASE OF MOTOR VEHICLES	0.00	370,000,000.00	0.00	
	23010112	70111	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	20,000,000.00	220,500.00	Executive Organ and Legislative Organs
	23010123		PURCHASE OF FIRE FIGHTING EQUIPMENT	-	3,000,000.00		
	23010125		PURCHASE OF LIBRARY BOOKS AND EQUIPMENT	0.00	-	0.00	
	23010128		PURCHASE OF SECURITY EQUIPMENT	0.00	12,000,000.00	0.00	
	23010129		PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	50,000,000.00	0.00	

	23010146		PURCHASE OF OTHER EQUIPMENT	-	15,000,000.00	-	
	230201		CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL				
	23020118		CONSTRUCTION /PROVISION OF INFRASTRUCTURES	0.00	45,003,000.00	0.00	
	23020124		CONSTRUCTION OF MARKETS / PARKS	0.00	5,000,000.00	0.00	
	23020127		CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	80,000,000.00	0.00	
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL				
	23030101	70111	REHABILITATION/REPAIRS OF RESIDENTIAL BUILDING	0.00	25,000,000.00	2,135,546.69	Executive Organ and Legislative Organs
	23030103		REHABILITATION/REPAIRS-HOUSING	0.00	30,000,000.00	0.00	
	23030121		REHABILITATION/REPAIRS OF OFFICE BUILDINGS	-	430,000,000.00		
	230401		PRESERVATION OF THE ENVIRONMENT-GENERAL				
	23050111	70111	COSTITUENCY PROJECTS / EMPOWERMENT PROGRAMME	779,525.38	1,009,900,040.00	334,515,117.00	Executive Organ and Legislative Organs
	TOTAL			779,525.38	2,094,903,040.00	336,871,163.69	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ADMINISTRATION SECTOR -CONTD

NOTE NO.53	Agency Code: 011200400100	Function Code	Agency Name: House of Assembly Service Commission	Actual 2023	Budget 2023	Actual 2022	Function
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	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70111	SALARY	33,494,216.93	62,207,811.45	27,919,236.15	Executive Organ and Legislative Organs
	Sub Total			33,494,216.93	62,207,811.45	27,919,236.15	
	2202		OVERHEAD COST				
	220201		TRAVEL AND TRANSPORT – GENERAL				
	22020102	70111	LOCAL TRAVEL & TRANSPORT: TRAINING				Executive Organ and Legislative Organs
	22020102		LOCAL TRAVEL TRANSPORT: OTHERS	3,355,000.00	5,000,000.00	1,387,817.43	
	220203	70111	MATERIALS & SUPPLIES - GENERAL				Executive Organ and Legislative Organs
	22020301		OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,376,850.00	2,000,000.00	310,000.00	
	22020305	70111	PRINTING OF NON SECURITY DOCUMENTS	888,600.00	1,500,000.00	1,550,000.00	Executive Organ and Legislative Organs
	22020309	70111	UNIFORM & OTHER CLOTHING	3,812,000.00	4,500,000.00	3,685,000.00	Executive Organ and Legislative Organs
	220204		MAINTAINANCE SERVICES - GENERAL				

	22020401	70111	MAINTAINANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	918,500.00	1,000,000.00	977,750.00	Executive Organ and Legislative Organs
	22020402		MAINTAINANCE OF OFFICE FURNITURE	419,800.00	500,000.00		
	22020403	70111	MAINTAINANCE OF OFFICE BUILDING/RESIDENTIAL QRTS	642,500.00	1,000,000.00	182,600.00	Executive Organ and Legislative Organs
	22020404	70111	MAINTAINANCE OF OFFICE/IT EQUIPMENTS	474,050.00	1,000,000.00	25,000.00	Executive Organ and Legislative Organs
	22020406	70111	OTHER MAINTAINANCE SERVICES	-	-	938,000.00	Executive Organ and Legislative Organs
	220205	70111	TRAINING - GENERAL				Executive Organ and Legislative Organs
	22020501	70111	LOCAL TRAINING	43,845,000.00	45,000,000.00	21,776,000.00	Executive Organ and Legislative Organs
	22020502	70111	INTERNATIONAL TRAINING	-	1,480,000.00	6,957,947.00	Executive Organ and Legislative Organs
	220207	70111	CONSULTING AND PROFESSIONAL SERVICES - GENERAL				Executive Organ and Legislative Organs
	22020711	70111	PROFESSIONAL FEES	657,800.00	1,000,000.00	70,000.00	Executive Organ and Legislative Organs
	220208	70111	FUEL & LUBRICANTS - GENERAL				
	22020803	70111	PLANT/GENERATOR FUEL COST	380,900.00	500,000.00	85,500.00	

	220210	70111	MISCELLANEOUS EXPENSES GENERAL				
	22021001	70111	REFRESHMENT & MEALS	970,000.00	1,000,000.00		
	22021002	70111	HONORARIUM & SITTING ALLOWANCE	2,558,000.00	2,800,000.00	872,900.00	
	22021003	70111	PUBLICITY & ADVERTISEMENT	150,000.00	500,000.00	200,000.00	
	22021007	70111	WELFARE PACKAGES	11,551,000.00	12,500,000.00	7,290,000.00	
	22021029	70111	OTHER EXPENSES	12,000,000.00	12,200,000.00	7,929,000.00	
	22021033	70111	CONTINGENCIES - OTHER RECURRENT COSTS	-	0.00	3,214,000.00	
	Sub Total		TOTAL OVERHEAD COST	84,000,000.00	93,480,000.00	57,451,514.43	
	TOTAL		RECURRENT COST FOR CODE: 011200400100	117,494,216.93	155,687,811.45	85,370,750.58	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
**DETAILS OF CAPITAL
EXPENDITURE**

NOTE NO.53B	Agency Code: 011200400100	Function Code	Agency Name: House of Assembly Service Commission	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS - GENERAL				
	23010105	70111	PURCHASE OF MOTOR VEHICLES (Utility Vehicle)	0.00	40,000,000.00	0.00	Executive Organ and Legislative Organs

	23010112	70111	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,000,000.00	0.00	Executive Organ and Legislative Organs
	23010142	70111	PURCHASE OF NETWORKING DEVICES/PERIPHERALS	0.00	1,000,000.00	0.00	Executive Organ and Legislative Organs
	23010146	70111	PURCHASE OF OTHER EQUIPMENT	0.00	5,000,000.00		Executive Organ and Legislative Organs
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL				
	23020101		CONSTRUCTION/PROVISION OF OFFICE BUILDING	0.00	1,000,000.00		
	230501		ACQUISITION OF NON - TANGIBLE ASSETS				
	23050119		CONTIGENCIES-CAPITALS	0.00	9,970,000.00	0.00	
	TOTAL			0.00	58,970,000.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ADMINISTRATION SECTOR -CONTD

NOTE NO.54	Agency Code: 011103500100	Function Code	Agency Name: Oyo State Pensions' Board	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101	70111	SALARIES AND WAGES				
	21010101	70111	SALARY	23,032,106.16	28,368,731.00	21,991,552.13	Executive Organ & legislative Organs

	Sub- Total			23,032,106.16	28,368,731.00	21,991,552.13	Executive Organ & legislative Organs
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT - GENERAL				
	22020102	70111	LOCAL TRAVEL & TRANSPORT : OTHERS	0.00	700,000.00	0.00	Executive Organ & legislative Organs
	220202		UTILITIES-GENERAL				
	22020201	70111	ELECTRICITY CHARGES	0.00	30,000.00	0.00	Executive Organ & legislative Organs
	22020202	70111	TELEPHONE CHARGES	0.00	50,000.00	40,000.00	Executive Organ & legislative Organs
	22020203	70111	INTERNET ACCESS CHARGES	0.00	70,000.00	0.00	Executive Organ & legislative Organs
	220203		MATERIALS & SUPPLIES - GENERAL				
	22020301	70111	OFFICE STATIONERIES/COMPUTER CONSUMABLES	636,245.00	2,400,000.00	343,677.50	Executive Organ & legislative Organs
	22020304	70111	MAGAZINES & PERIODICALS	0.00	50,000.00	10,000.00	Executive Organ & legislative Organs
	220204		MAINTENANCE SERVICES - GENERAL				
	22020401	70111	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	187,050.00	500,000.00	383,350.00	Executive Organ & legislative Organs
	22020402	70111	MAINTENANCE OF OFFICE FURNITURE	0.00	200,000.00	120,000.00	Executive Organ & legislative Organs
	22020403	70111	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	362,212.50	500,000.00	197,266.25	Executive Organ & legislative Organs
	22020404	70111	MAINTENANCE OF OFFICE I T EQUIPMENT	0.00	500,000.00	150,000.00	Executive Organ & legislative Organs

	220205		TRAINING - GENERAL				
	22020501	70111	LOCAL TRAINING	200,000.00	900,000.00	0.00	Executive Organ & legislative Organs
	220207		CONSULTING & PROFESSIONAL SERVICE - GENERAL				
	22020709	70111	CONSULTANCY SERVICES/FEES	360,000.00	2,350,000.00	0.00	Executive Organ & legislative Organs
	220208		FUEL & LUBRICANTS - GENERAL				
	22020803	70111	PLANT/GENERATOR FUEL COST	0.00	350,000.00	45,000.00	Executive Organ & legislative Organs
	220210		MISCELLANEOUS EXPENSES GENERAL				
	22021002		HONOURARIUM & SITTING ALLOWANCE	0.00	800,000.00		
	22021007	70111	WELFARE PACKAGES	0.00	300,000.00	150,000.00	Executive Organ & legislative Organs
	22021029	70111	OTHER EXPENSES	200,000.00	300,000.00	50,000.00	Executive Organ & legislative Organs
			TOTAL OVERHEAD COST	1,945,507.50	10,000,000.00	1,489,293.75	Executive Organ & legislative Organs
	TOTAL		RECURRENT COST FOR CODE: 011103500100	24,977,613.66	38,368,731.00	23,480,845.88	
	22010102		PENSION	15,111,794,299.24	15,130,000,000.00	13,132,566,427.67	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.54B	Agency Code: 011103500100	Function Code	Agency Name: Oyo State Pensions' Board	Actual 2023	Budget 2023	Actual 2022	Function
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	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FUND ASSETS - GENERAL				
	23010105	70111	PURCHASE OF MOTOR VEHICLES	0.00	12,300,000.00		Executive Organ & legislative Organs
	23010112	70111	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	400,000.00	198,875.00	Executive Organ & legislative Organs
	23010115		PURCHASE OF PHOTOCOPYING MACHINE	0.00	400,000.00	188,125.00	
	23010142	70111	PURCHASE OF NETWORKING DEVICES/PERIPPPHERALS	0.00	600,000.00		Executive Organ & legislative Organs
	230201		CONSTRUCTION /PROVISION OF FIXED ASSETS- GENERAL				
	23020101		CONSTRUCTION / PROVISION OF OFFICE BUILDING	0.00	300,000.00		
	230301		REHABILITATION / REPAIR OF FIXED ASSETS -GENERAL				
	23030121		REHABILITATION / REPAIR OF OFFICE BUILDING	0.00	2,000,000.00		
	TOTAL			0.00	16,000,000.00	387,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ADMINISTRATION SECTOR- CONTD

NOTE NO.55	Agency Code: 012300100100	Function Code	Agency Name : Ministry of Information, Culture, Tourism & Mass Mobilization	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				

	210101		SALARY AND WAGES				
	21010101	70821	SALARY	105,450,053.26	120,000,000.00	110,062,800.00	Cultural services
	Sub - Total			105,450,053.26	120,000,000.00	110,062,800.00	
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT - GENERAL				
	22020102	70821	LOCAL TRAVEL & TRANSPORT: OTHERS	940,750.00	2,850,000.00	3,954,504.86	Cultural services
	220202		UTILITIES - GENERAL				
	22020203	70821	INTERNET ACCESS CHARGES	170,000.00	300,000.00	494,200.00	Cultural services
	220203		MATERIALS & SUPPLIES - GENERAL				
	22020301	70821	OFFICE STATIONARIES/COMPUTER CONSUMABLES	198,875.00	600,000.00	1,035,010.00	Cultural services
	22020303	70821	NEWSPAPERS	0.00	110,000.00		Cultural services
	220204		MAINTENANCE SERVICES - GENERAL				
	22020401	70821	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	195,475.31	200,000.00	100,100.00	Cultural services
	22020402	70821	MAINTENANCE OF OFFICE FURNITURE	0.00	350,000.00	390,225.00	Cultural services
	22020403	70821	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	295,300.00	350,000.00	725,295.00	Cultural services
	22020404	70821	MAINTENANCE OF OFFICE / IT EQUIPMENT	199,950.00	350,000.00	853,250.00	Cultural services
	22020405	70821	MAINTENANCE OF PLANT / GENERATOR	0.00	250,000.00	182,750.00	Cultural services
	22020406	70821	OTHER MAINTENANCE SERVICES	75,000.00	100,000.00	695,202.50	Cultural services
	220205		TRAINING - GENERAL				
	22020501	70821	LOCAL TRAINING (SERVICE POVIDER)	335,000.00	500,000.00	380,000.00	Cultural services
	220206		OTHER SERVICES - GENERAL				

	22020605	70821	CLEANING & FUMIGATION SRVICE	0.00	175,000.00	361,308.00	Cultural services
	220208		FUEL AND LUBRICANT - GENERAL				
	22020801	70821	MOTOR VEHICLE FUEL COST	0.00	250,000.00	0.00	
	22020803	70821	PLANT/GENERATOR FUEL COST	0.00	165,000.00	367,500.00	Cultural services
	220210		MISCELLANEOUS EXPENSES - GENERAL				
	22021003	70821	PUBLICITY & ADVERTISEMENT	30,194,000.00	34,000,000.00	4,000,000.00	Cultural services
	22021022	70821	PLANNING, MONITORING AND EVALUATION	0.00	200,000.00		Cultural services
	22021023	70821	RESEARCH AND DOCUMENTATION	100,000.00	750,000.00	475,800.00	Cultural services
	22021029	70821	OTHER EXPENSES	0.00	0.00	1,700,000.00	Cultural services
	22021030	70821	PUBLIC ENLIGHTENMENT PROGRAM	170,000.00	1,000,000.00	2,000,000.00	Cultural services
	22021032	70821	FAIR, FESTIVAL, EXPO AND SUMMIT	2,348,000.00	7,500,000.00	4,182,000.00	Cultural services
			TOTAL OVERHEAD COST	35,222,350.31	50,000,000.00	21,897,145.36	
		TOTAL	RECURRENT COST FOR CODE: 012500100100	140,672,403.57	170,000,000.00	131,959,945.36	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.55B	Agency Code: 012300100100	Function Code	Agency Name : Ministry of Information, Culture, Tourism & Mass Mobilization	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS - GENERAL				
	23010112	70821	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	500,000.00	0.00	Cultural services

	23010144	70821	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	200,000.00	750,000.00	0.00	Cultural services
	23010145	70821	PURCHASE OF PROJECTORS	0.00	250,000.00		Cultural services
	23010146	70821	PURCHASE OF OTHER EQUIPMENTS	0.00	16,750,000.00	0.00	Cultural services
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				
	23020118	70821	CONSTRUCTION OF MARKETING/THEME PARK (ASO OFI)	0.00	2,000,000.00		Cultural services
	23030121	70821	REHABILITATION/REPAIRS OF ICT EQUIPMENTS	200,000.00	5,250,000.00		Cultural services
	23030127	70821	ACQUISITION OF NON TANGIBLE ASSETS	100,000.00	500,000.00		Cultural services
	230501		PURCHASE OF COMPUTER SOFTWARE ACQUISITION				
	23050102	70821	SPECIAL PROJECTS AND ASSIGNMENT: DIARIES, CALENDARS, INTER- MINISTERIAL BRIEFING & STATE PROGRAMS ON CULTURE & TOURISM	0.00	14,000,000.00	4,500,000.00	Cultural services
	TOTAL		BUDGET TOTAL	500,000.00	40,000,000.00	4,500,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD

ADMINISTRATION SECTOR-CONTD

NOTE N0.56	Agency code: 012301300100	Function Code	Agency Name: Oyo State Government Printing Press	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				

	21010101	70831	SALARY	15,315,708.91	16,249,680.00	13,686,127.84	Broadcasting and Publishing Services
	Sub-Total			15,315,708.91	16,249,680.00	13,686,127.84	
	2202		OVERHEAD COST				
	220201		TRAVEL& TRANSPORT -GENERAL				
	22020102	70831	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,300,000.00	229,333.60	Broadcasting and Publishing Services
	220203		MATERIALS & SUPPLIES-GENERAL				
	22020301	70831	OFFICE STATIONERIES/COMPUTER CONSUMABLES	189,200.00	338,000.00	270,065.00	Broadcasting and Publishing Services
	22020305	70831	PRINTING OF NON-SECURITY DOCUMENTS	0.00	100,000.00	188,662.50	Broadcasting and Publishing Services
	220204		MAINTENANCE OF SERVICES - GENERAL				
	22020401	70831	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	300,000.00	359,050.00	Broadcasting and Publishing Services
	22020402	70831	MAINTENANCE OF OFFICE FURNITURE	0.00	100,000.00	0.00	Broadcasting and Publishing Services
	220205		TRAINING -GENERAL				
	22020501	70831	LOCAL TRAINING	400,000.00	600,000.00	398,000.00	Broadcasting and Publishing Services
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL				
	22020709	70831	CONSULTANCY SERVICES/FEES	595,875.00	1,000,000.00	0.00	Broadcasting and Publishing Services
			TOTAL OVERHEAD COST	1,185,075.00	3,738,000.00	1,445,111.10	
	TOTAL		RECURRENT COST FOR CODE:012301300100	16,500,783.91	19,987,680.00	15,131,238.94	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL
EXPENDITURE

NOTE NO.56B	Agency code: 012301300100	Function Code	Agency Name: Oyo State Government Printing Press	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23						
	230101		PURCHASE OF FIXED ASSETS - GENERAL				
	23010113	70831	PURCHASE OF COMPUTERS	0.00	1,000,000.00	0.00	Broadcasting and Publishing Services
	23010129	70831	PURCHASE OF INDUSTRIAL EQUIPMENTS	0.00	15,518,800.00	0.00	Broadcasting and Publishing Services
	230301		REHABILITATION/ REPAIRS OF FIXED ASSETS- GENERAL				
	23030121	70831	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	10,000,000.00	0.00	Broadcasting and Publishing Services
			TOTAL	0.00	26,518,800.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ADMINISTRATION SECTOR -CONTD

NOTE NO.57	Agency code: 014000100100	Function Code	Agency Name: Office of the Auditor-General (State)	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				

	21010101	70111	SALARY	157,264,911.02	186,020,785.00	155,339,980.95	Executive Organ and Legislative Organs
	Sub-Total			157,264,911.02	186,020,785.00	155,339,980.95	
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT-GENERAL				
			Local travel & Transport:- Training		5,000,000.00	397,000.00	Executive Organ and Legislative Organs
	22020101	70111					
			Local travel & Transport:- Others	1,140,470.00	2,000,000.00	1,224,980.00	Executive Organ and Legislative Organs
	22020102	70111					
	220202		UTILITIES - GENERAL				
	22020201		Telephones Charges		100,000.00	0.00	
	220203	70111	MATERIAL & SUPPLIES GENERAL				
			Office Stationeries / Computer Consumables	906,915.00	3,500,000.00	801,587.50	Executive Organ and Legislative Organs
	22020301	70111					
	22020304		Magazines & Periodicals		500,000.00	0.00	
			Printing of Non Security Documents	2,370,000.00	6,400,000.00	4,237,375.00	Executive Organ and Legislative Organs
	22020305	70111					
	220204		MAINTENANCE OF SERVICE- GENERAL				
			Maint. Of Motor Vechicle/Trans Equip	167,579.01	3,500,000.00	0.00	Executive Organ and Legislative Organs
	22020401	70111					
			Maintenance of Office furniture	161,250.00	2,000,000.00	0.00	Executive Organ and Legislative Organs
	22020402	70111					

	22020403	70111	Maint. of Office Building/Residential Quarter	0.00	0.00	393,045.00	Executive Organ and Legislative Organs
	22020404	70111	Maint.of Office/IT Equipment		2,000,000.00	80,000.00	Executive Organ and Legislative Organs
	22020405	70111	Maint. of Office Plant/Generators		2,000,000.00	212,475.00	Executive Organ and Legislative Organs
	220205		TRAINING GENERAL				
	22020501	70111	Local Training	2,266,000.00	7,000,000.00	2,545,000.00	Executive Organ and Legislative Organs
			International Training		10,500,000.00	0.00	
	220206		OTHER SERVICE-GENERAL				
	22020604	70111	Security Vote /Operation		500,000.00		
	22020605	70111	Clearring / Furmigation service		500,000.00	95,000.00	Executive Organ and Legislative Organs
	220201		MISCELLANEOU & EXPENSES-GENERAL				
	22023007	70111	Welfare Package		8,000,000.00	0.00	Executive Organ and Legislative Organs
	22023008	70111	Subscription to Professonal Bodies		500,000.00	0.00	Executive Organ and Legislative Organs
	220230033	70111	Contigencies-Other Recurrent Cost	250,000.00	1,000,000.00	0.00	Executive Organ and Legislative Organs
	SUB-TOTAL		TOTAL OVERHEAD COSTS	7,262,214.01	55,000,000.00	9,986,462.50	

	TOTAL		TOTAL RECCURENT COSTFOR CODE:014000100100	164,527,125.03	241,020,785.00	165,326,443.45	
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
**DETAILS OF CAPITAL
EXPENDITURE**

NOTE NO.57B	Agency Code: 014000100100	Function Code	Agency Name: Office of the Auditor- General (State)	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS- GENERAL				
	23010105	70111	Purchase of Motor Vehicle/Cycles	0.00	74,000,000.00	0.00	Executive Organ and Legislative Organs
	23010112	70111	Purchase pf Furniture & Fittings	0.00	6,250,000.00	0.00	Executive Organ and Legislative Organs
	23010114	70111	Purchase of Printers	0.00	500,000.00	0.00	Executive Organ and Legislative Organs
	23010119	70111	Purchase of Power Generating Set	0.00	500,000.00	0.00	
	23010142	70111	Purchase of Networking Devices/Peripheral	0.00	250,000.00	196,940.00	Executive Organ and Legislative Organs
	23010143		Purchased of Electronics/Electrical	0.00	2,250,000.00		
	23010145	70111	Purchase of Projector	0.00	500,000.00	0.00	
	23010146	70111	Purchase of Other Equipments	0.00	500,000.00	0.00	
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				

	23030121		Rehabilitation/Repairs of Office Buildings	0.00	4,750,000.00	0.00	
	230501		ACQUISITION OF NON TANGIBLE ASSETS				
	23050102	70111	Purchase of Computer soft ware	0.00	500,000.00	0.00	Executive Organ and Legislative Organs
	TOTAL			0.00	90,000,000.00	196,940.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ADMINISTRATION SECTOR -CONTD

NOTE NO.58	AGENCY CODE: 014000100200	Function Code	Agency Name: Office of the Auditor-General (Local Governments)	Actual 2023	Budget 2023	Actual 2022	Function
	21		PERSONNEL COST				
	2101		SALARY & WAGES				
	21010101		PERSONNEL	97,585,567.48	110,179,459.00	95,138,237.72	
	Sub-Total			97,585,567.48	110,179,459.00	95,138,237.72	
	2202	70111	OVERHEAD COST				Executive Organ and Legislative Organs
	22020101		LOCAL TRAVEL & TRANSPORT TRAINING	180,000.00	5,000,000.00	198,000.00	
	22020102		LOCAL TRAVEL & TRANSPORT OTHERS	1,088,000.00	15,000,000.00	350,000.00	
	220203	70111	MATERIAL & SUPPLY-GENERAL				Executive Organ and Legislative Organs

	22020301	70111	OFFICE STATIONARIES/COMPUTER CONSUMABLES	636,887.50	1,000,000.00	568,725.00	Executive Organ and Legislative Organs
	22020305	70111	PRINTING OF NON SECURITY DOCUMENTS	-	500,000.00	331,550.00	Executive Organ and Legislative Organs
	220204	70111	MAINTENANCE OF SERVICE-GENERAL				Executive Organ and Legislative Organs
	22020401	70111	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	183,878.75	1,000,000.00	388,935.00	Executive Organ and Legislative Organs
	22020402	70111	MAINTENANCE OF OFFICE FURNITURE		500,000.00		Executive Organ and Legislative Organs
	22020403	70111	MAINTENANCE OF OFFICE BUILDINGS/RESIDENTIAL QRTS.	-	500,000.00	163,947.50	Executive Organ and Legislative Organs
	22020404		MAINTENANCE OF OFFICE/IT EQUIPMENTS	-	500,000.00	100,000.00	
	22020405	70111	MAINTENANCE OF PLANT / GENERATOR	-	500,000.00	150,000.00	Executive Organ and Legislative Organs
	22020406		OTHER MAINTENANCE SERVICES	189,200.00	1,500,000.00	153,187.50	
	220205	70111	TRAINING GENERAL				Executive Organ and Legislative Organs
	22020501		LOCAL TRAINNING	-	20,000,000.00	399,700.00	
	22020502		INTERNATIONAL TRAINNING		10,000,000.00		

	220206		OTHER SERVICES-GENERAL				
	22020602		OFFICE RENT	-	1,000,000.00	75,000.00	
	22020603		RESIDENTIAL RENT		1,000,000.00		
	22020802		OTHER TRANSPORT EQUIPMENTS FUEL COST	-	500,000.00	75,000.00	
	22020803		PLANT/GENERATOR FUEL COST	150,000.00	500,000.00	455,000.00	
	220210		MISCELLANEOUS EXPENSES GENERAL				
	22021033		CONTIGENCIES OTHER RECURRENT COSTS	-	1,000,000.00	154,800.00	
	TOTAL		TOTAL OVERHEAD COST	2,427,966.25	60,000,000.00	3,563,845.00	
			TOTAL RECURRENT COST FOR CODE: 014000100200	100,013,533.73	170,179,459.00	98,702,082.72	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
**DETAILS OF CAPITAL
EXPENDITURE**

NOTE NO.58B	Agency Code: 014000100200	Function Code	Agency Name; Office of the Auditor- General (Local Governments)	Actual 2023	Budget 2023	Actual 2022	Function
	230101		PURCHASE OF FIXED ASSETS- GENERAL				
	23010105		PURCHASE OF MOTOR VEHICLE	-	32,484,000.00	-	
	23010112	70111	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,500,000.00	0.00	Executive Organ and Legislative Organs
	23010113	70111	PURCHASE OF COMPUTERS	-	-	-	Executive Organ and Legislative Organs

	23010119	70111	PURCHASE OF POWER GENERATING SETS	0.00	1,000,000.00	0.00	Executive Organ and Legislative Organs
	23010123	70111	PURCHASE OF FIRE FIGHTING EQUIPMENTS	0.00	500,000.00	0.00	Executive Organ and Legislative Organs
	23010144	70111	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENTS	188125.00	1,500,000.00	0.00	Executive Organ and Legislative Organs
	23010146	70111	PURCHASE OF OTHER EQUIPMENTS	-	3,000,000.00	-	Executive Organ and Legislative Organs
	230201	70111	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL				Executive Organ and Legislative Organs
	23020101		CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	-	15,000,000.00	-	
	23020118	70111	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	2,000,000.00	0.00	Executive Organ and Legislative Organs
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL				
	23030121	70111	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	-	2,500,000.00	197,477.50	Executive Organ and Legislative Organs
	23030127		CONSTRUCTION OF ICT INFRASTRUCTURE	-	1,000,000.00	-	
	230501		ACQUISITION OF NON-TANGIBLE ASSETS				
	23050109		SPECIAL PROJECTS/ASSIGNMENT	-	1,000,000.00	-	
	TOTAL			188,125.00	62,484,000.00	197,477.50	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE NO.58B	Agency Code: 014700300100	Function Code	Agency Name; Audit Service Commission	Actual 2023	Budget 2023	Actual 2022	Function
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT- GENERAL				
	22020102		LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	500,000.00	0.00	AUDIT SERVICE
	220202		UTILITIES - GENERAL				
	22020201		ELECTRICITY -CHARGES	0.00	100,000.00	0.00	AUDIT SERVICE
	22020202		TELEPHONE CHARGES	0.00	100,000.00	0.00	AUDIT SERVICE
	22020203		INTERNET ACCESS CHARGES	0.00	100,000.00		
	220203		MATERIALS & SUPPLIES - GENERAL				
	22020301		OFFICE STATIONERIES/COMPUTER CONSUMABLES	382,700.00	2,000,000.00	374,720.37	AUDIT SERVICE
	22020302		BOOKS	0.00	150,000.00	0.00	AUDIT SERVICE
	220204		MAINTENANCE SERVICES - GENERAL				
	22020401		MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	0.00	2,000,000.00	0.00	AUDIT SERVICE
	22020402		MAINTENANCE OF OFFICE FURNITURE	0.00	300,000.00	0.00	AUDIT SERVICE
	22020403		MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	0.00	200,000.00	0.00	AUDIT SERVICE

	22020405		MAINTENANCE OF PLANT/GENERATORS	0.00	200,000.00	0.00	AUDIT SERVICE
	220205		TRAINING - GENERAL				
	22020501		LOCAL TRAINING	720,000.00	2,500,000.00	846,000.00	AUDIT SERVICE
	220208		FUEL & LUBRICANTS - GENERAL				
	22020803		PLANT/GENERATOR FUEL COST	-	300,000.00	120,000.00	AUDIT SERVICE
	220210		MISCELLANEOUS EXPENSES - GENERAL				
	22021001		REFRESHMENT & MEALS	-	600,000.00	150,000.00	AUDIT SERVICE
	22021002		HONORARIUM & SITTING ALLOWANCE	0.00	1,600,000.00	0.00	AUDIT SERVICE
	22021003		PUBLICITY & ADVERTISEMENT	0.00	100,000.00	0.00	AUDIT SERVICE
	22021006		POSTAGES & COURIER SERVICES	0.00	50,000.00		
	22021007		WELFARE PACKAGES	0.00	400,000.00		
	22021011		RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	0.00	400,000.00	0.00	AUDIT SERVICE
	22021013		PROMOTION (SERVICE WIDE)	0.00	400,000.00	0.00	AUDIT SERVICE
			TOTAL OVERHEAD COST: 014700300100	1,102,700.00	12,000,000.00	1,490,720.37	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL
EXPENDITURE

NOTE NO.58B	Agency Code:	Function Code	Agency Name; Audit Service Commission	Actual 2023	Budget 2023	Actual 2022	Function
	230101		PURCHASE OF FIXED ASSESTS - GENERAL				
	23010105		PURCHASE OF MOTOR VEHICLES	0.00	3,000,000.00	0.00	AUDIT SERVICE
	23010112		PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	3,650,000.00	0.00	AUDIT SERVICE
	23010113		PURCHASE OF COMPUTERS	0.00	2,500,000.00	0.00	AUDIT SERVICE
	23010114		PURCHASE OF COMPUTERS PRINTERS	367,375.00	1,000,000.00	174,800.00	AUDIT SERVICE
	23010119		PURCHASE OF POWER GENERATING SET	-	400,000.00	188,953.75	AUDIT SERVICE
	23010123		PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	500,000.00	0.00	AUDIT SERVICE
	23010142		PURCHASE OF NETWORKING DEVICE	0.00	250,000.00		
	23010144		PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENTS	189200.00	1,500,000.00		
	23010146		PURCHASE OF OTHER EQUIPMENTS	-	1,200,000.00	186,402.00	AUDIT SERVICE
	230301		CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL				
	23020101		CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	3,000,000.00	0.00	AUDIT SERVICE
			TOTAL	556,575.00	17,000,000.00	550,155.75	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD

ADMINISTRATION SECTOR- CONTD

NOTE NO.59	Agency Code: 014700100100	Function Code	Agency Name: Civil Service Commission	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
		70111		55,009,490.83	55,100,000.00	49,479,884.93	Executive Organ & Legislative Organs
	21010101		SALARY				
	Sub-Total			55,009,490.83	55,100,000.00	49,479,884.93	Executive Organ & Legislative Organs
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT-GENERAL				
		70111	LOCAL TRAVEL & TRANSPORT: OTHERS	196,000.00	6,000,000.00	1,049,899.01	Executive Organ & Legislative Organs
	22020102						
	220203	70111	MATERIALS & SUPPLIES-GENERAL				Executive Organ & Legislative Organs
		70111	OFFICE STATIONERIES/COMPUTER CONSUMABLES	376,948.75	2,000,000.00	1,247,625.00	Executive Organ & Legislative Organs
	22020301						
	22020306		PRINTING OF SECURITY DOCUMENTS	629,575.00	1,500,000.00	440,750.00	
	220204	70111	MAINTENANCE SERVICES-GENERAL				Executive Organ & Legislative Organs
		70111	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	384,685.00	2,000,000.00	1,035,275.00	Executive Organ & Legislative Organs
	22020401						
	22020404	70111	MAINTENANCE OF OFFICE/IT EQUIPMENT	269,700.00	1,500,000.00	0.00	Executive Organ & Legislative Organs

	22020405		MAINTENANCE OF PLANTS/GENERATORS	0.00	500,000.00	0.00	
	220205	70111	TRAINING - GENERAL				Executive Organ & Legislative Organs
	22020501		LOCAL TRAINING	2,039,000.00	3,500,000.00	792,000.00	
	220207	70111	CONSULTING & PROFESSIONAL SERVICES-GENERAL				Executive Organ & Legislative Organs
	22020709		CONSULTANCY SERVICES/FEES	0.00	0.00	200,000.00	
	220210	70111	MISCELLANEOUS EXPENSES GENERAL				Executive Organ & Legislative Organs
	22021006	70111	POSTAGES & COURIER SERVICES	0.00	500,000.00	163,400.00	Executive Organ & Legislative Organs
	22021007	70111	WELFARE PACKAGES	1,550,000.00	3,000,000.00	2,700,000.00	Executive Organ & Legislative Organs
	22021026		EXAMINATION EXPENSES	9,275,400.00	10,660,000.00	7,429,425.00	
			TOTAL OVERHEAD COST	14,721,308.75	31,160,000.00	15,058,374.01	
	TOTAL		RECURRENT COST FOR CODE: 014700100100	69,730,799.58	86,260,000.00	64,538,258.94	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD.
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.59B	Agency Code: 014700100100	Function Code	Agency Name: Civil Service Commission	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	230101		PURCHASE OF FIXED ASSETS-GENERAL				

	23010104	70111	PURCHASE OF MOTOR CYCLES	0.00	700,000.00	0.00	Executive Organ & Legislative Organs
	23010105	70111	PURCHASE OF MOTOR VEHICLES	0.00	40,000,000.00	0.00	Executive Organ & Legislative Organs
	23010112	70111	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,456,375.00	3,000,000.00	0.00	Executive Organ & Legislative Organs
	23010125	70111	PURCHASE OF LIBRARY BOOKS AND EQUIPMENT	0.00	200,000.00	0.00	Executive Organ & Legislative Organs
	23010142	70111	PURCHASE OF NETWORKING DEVICES AND PHERIPHERALS	0.00	0.00	0.00	Executive Organ & Legislative Organs
	23010144	70111	PURCHASE OF ELECTRIC/ ELECTRONIC EQUIPMENT	160,000.00	2,000,000.00	0.00	Executive Organ & Legislative Organs
	23010146	70111	PURCHASE OF OTHER EQUIPMENT	0.00	0.00	729,172.50	Executive Organ & Legislative Organs
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL				
	23030121	70111	REHABILITATION/ REPAIRS OF OFFICE BUILDING	0.00	10,000,000.00	2,302,150.00	Executive Organ & Legislative Organs
			REHABILITATION/ REPAIRS OF OFFICE EQIPMENTS		600,000.00		
			PURCHASE OF OFFICE EQUIPMENT		3,000,000.00		
			PURCHASE OF SECURITY EQUIPMENTS		500,000.00		
	TOTAL			2,616,375.00	60,000,000.00	3,031,322.50	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ADMINISTRATION SECTOR- CONTD

NOTE NO.60	Agency Code: 055100100100	Function Code	Agency Name:Ministry Of Local Government And Chieftaincy Matters	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						

	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70133	SALARY	144,136,633.84	181,918,118.00	142,320,327.95	Other General Services
	2102		ALLOWANCE AND SOCIAL CONTRIBUTION				
	210201		ALLOWANCE				
	21020102		LEAVE ALLOWANCE				
	SUB - TOTAL			144,136,633.84	181,918,118.00	142,320,327.95	
	2202		OVER HEAD COST				
	220201		TRAVEL & TRANSPORT- GENERAL				
	22020102	70133	LOCAL TRAVEL & TRANSPORT- OTHERS	0.00	2,000,000.00	167,500.00	Other General Services
	220202		UTILITIES - GENERAL				
	22020202		TELEPHONE CHARGES	0.00	100,000.00	0.00	Other General Services
	22020203		INTERNET ACCESS CHARGES	0.00	100,000.00	0.00	Other General Services
	220203		MATERIALS & SUPPLIES - GENERAL				
	22020301	70133	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	385,925.00	2,000,000.00	597,950.00	Other General Services
	22020305	70133	PRINTING OF NON SECURITY DOCUMENTS	0.00	500,000.00	177,375.00	Other General Services
	220204		MAINTENANCE SERVICES - GENERAL				
	22020401	70133	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	0.00	1,000,000.00	40,000.00	Other General Services

	22020402	70133	MAINTENANCE OF OFFICE FURNITURE	0.00	250,000.00	25,000.00	Other General Services
	22020403	70133	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	534,035.75	750,000.00	0.00	Other General Services
	220205		TRAINING - GENERAL				
	22020501	70133	LOCAL TRAINING	380,000.00	1,500,000.00	200,000.00	Other General Services
	220208		FUEL & LUBRICANTS - GENERAL				
	22020803	70133	PLANT/GENERATOR FUEL COST	0.00	750,000.00	172,500.00	Other General Services
	220210		MISCELLANEOUS EXPENSES - GENERAL				
	22021007	70133	WELFARE PACKAGES	0.00	1,300,000.00	5,100,000.00	Other General Services
			TOTAL OVER HEAD COST	1,299,960.75	10,250,000.00	6,480,325.00	
	TOTAL		RECURRENT COST FOR CODE: 055100100100	145,436,594.59	192,168,118.00	148,800,652.95	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - 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 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS - GENERAL				

	23010105		PURCHASE OF MOTOR VEHICLES	0.00	26,000,000.00	11502500.00	
	23010112	70133	PURCHASE OF OFFICE FURNITURE AND FITTING	-	7,500,000.00	387,000.00	Other General Services
	23010115		PURCHASE OF PHOTOCOPY MACHINES	0.00	5,000,000.00	0.00	Other General Services
	230201		CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL				
	23020121		CONSTRUCTION OF ICT INFRASTRUCTURE	0.00	15,000,000.00		Other General Services
	230301		REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL				
	23030121	70133	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	0.00	2,000,000.00	0.00	Other General Services
			TOTAL	0.00	55,500,000.00	11,889,500.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ADMINISTRATION SECTOR- CONTD.

NOTE NO.61	Agency Code: 012500600100	Function Code	Agency Name : Simeon Adebo Staff Development Centre	Actual 2023	Budget 2023	Actual 2022	Function
	220201		TRAVEL & TRANSPORT-GENERAL				
	22020102	70131	LOCAL TRAVEL & TRANSPORT: OTHERS	143,000.00	300,000.00	180,000.00	GENERAL PERSONEL SERVICE
	220203		MATERIALS & SUPPLIES - GENERAL				GENERAL PERSONEL SERVICE
	22020301	70131	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	331,100.00	800,000.00	654,384.75	GENERAL PERSONEL SERVICE

	22020303	70131	NEWSPAPERS	64,000.00	100,000.00	96,000.00	GENERAL PERSONEL SERVIVCE
	22020305	70131	PRINTING OF NON-SECURITY DOCUMENTS	93,600.00	200,000.00	0.00	GENERAL PERSONEL SERVIVCE
	220204	70131	MAINTENANCE SERVICES- GENERAL				GENERAL PERSONEL SERVIVCE
	22020401	70131	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	100,000.00	0.00	GENERAL PERSONEL SERVIVCE
	22020402	70131	MAINTENANCE OF OFFICE FURNITURE	0.00	182,000.00	25,000.00	
	22020404	70131	MAINTENANCE OF OFFICE/IT EQUIPMENT	0.00	150,000.00	0.00	GENERAL PERSONEL SERVIVCE
	22020405	70131	MAINTANANCE OF PLANT/GENERATORS	0.00	200,000.00	0.00	
	220205		TRAINING -GENERAL				
	22020501	70131	LOCAL TRAINING	2,393,000.00	3,100,000.00	1,868,000.00	GENERAL PERSONEL SERVIVCE
	220206		OTHER SERVICES- GENERAL				
	22020601	70131	SECURITY SERVICES	0.00	200,000.00	50,000.00	GENERAL PERSONEL SERVIVCE

	22020605	70131	CLEANING/FUNMIGATION	198,000.00	300,000.00	150,000.00	GENERAL PERSONEL SERVIVCE
	220208		FUEL & LUBRICANTS- GENERAL				
	22020803	70131	PLANT/ GENERATOR FUEL COST	0.00	500,000.00	0.00	GENERAL PERSONEL SERVIVCE
	220210		MISCELLANEOUS EXPENSES- GENERAL				
	22021008	70131	SUBSCRIPTION TO PROFESSIONAL BODIES	77,500.00	100,000.00	0.00	GENERAL PERSONEL SERVIVCE
			TOTAL OVERHEAD COST	3,300,200.00	6,232,000.00	3,023,384.75	
	TOTAL		RECURRENT COST FOR CODE 012300100100	3,300,200.00	6,232,000.00	3,023,384.75	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.61B	Agency Code: 012500600100	Function Code	Agency Name : Simeon Adebo Staff Development Centre	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS- GENERAL				
		70131		0.00	10,000,000.00	0.00	GENERAL PERSONEL SERVIVCE
	23010105		PURCHASE OF MOTOR VEHICLES				

	23010112	70131	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	19,198,000.00	193,500.00	GENERAL PERSONEL SERVICE
	23010123	70131	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	2,000,000.00	0.00	GENERAL PERSONEL SERVICE
	23010124	70131	PURCHASE OF TEACHING/LEARNING AID EQUIPMENT	0.00	1,000,000.00	0.00	GENERAL PERSONEL SERVICE
	23010125	70131	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	500,000.00	0.00	GENERAL PERSONEL SERVICE
	23010144	70131	PURCHASE OF ELETRONIC/ELECTRICAL	0.00	1,000,000.00	0.00	GENERAL PERSONEL SERVICE
	23010145	70131	PURCHASE OF PROJECTORS	0.00	500,000.00	0.00	GENERAL PERSONEL SERVICE
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL				
	23030121	70131	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	15,802,000.00	0.00	GENERAL PERSONEL SERVICE
	TOTAL		TOTAL	0.00	50,000,000.00	193,500.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ADMINISTRATION SECTOR - CONTD

NOTE NO.62	Agency Code: 014800100100	Function Code	Agency Name: Oyo State Independent Electoral Commission	Actual 2023	Budget 2023	Actual 2022	Function
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21		PERSONNEL COST				
2101		SALARY				
210101		SALARIES AND WAGES				
21010101	70111	SALARY	20,487,649.55	22,270,104.00	22,188,651.71	Executive Organ and Legislative Organs
Sub-Total			20,487,649.55	22,270,104.00	22,188,651.71	
2202		OVERHEAD COST				
220201		TRAVEL & TRANSPORT - GENERAL				
22020101	70111	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	8,000,000.00	1,250,000.00	Executive Organ and Legislative Organs
22020102	70111	LOCAL TRAVEL & TRANSPORT: OTHERS	344,000.00	5,000,000.00	1,309,075.32	Executive Organ and Legislative Organs
220202	70111	UTILITY GENERAL				Executive Organ and Legislative Organs
22020201		ELECTRICITY CHARGES	0.00	1,000,000.00	0.00	
22020203	70111	INTERNET ACCESS CHARGES	0.00	1,440,000.00	76,000.00	Executive Organ and Legislative Organs
220203	70111	MATERIALS AND SUPPLIES- GENERAL				Executive Organ and Legislative Organs
22020301		OFFICE STATIONERIES/COMPUTER CONSUMABLES	120,000.00	2,000,000.00	574,000.00	
220204	70111	MAINTENANCE SERVICES - GENERAL				Executive Organ and Legislative Organs

	22020401	70111	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	10,000,000.00	750,000.00	Executive Organ and Legislative Organs
	22020402	70111	MAINTENANCE OF OFFICE FURNITURE	0.00	3,000,000.00	450,000.00	Executive Organ and Legislative Organs
	22020403		MAINTENANCE OF OFFICE BUILDING/RESIDENCE	0.00	3,000,000.00		
	22020404	70111	MAINTENANCE OF OFFICE/ IT EQUIPMENT	0.00	2,000,000.00	524,000.00	Executive Organ and Legislative Organs
	22020405	70111	MAINTENANCE OF PLANT/GENERATORS	0.00	2,000,000.00	300,000.00	Executive Organ and Legislative Organs
	220205	70111	TRAINING-GENERAL				Executive Organ and Legislative Organs
	22020501	70111	LOCAL TRAINING	365,000.00	5,000,000.00	0.00	Executive Organ and Legislative Organs
	22020502	70111	INTERNATIONAL TRAINING	0.00	3,000,000.00	0.00	Executive Organ and Legislative Organs
	220206	70111	OTHER SERVICE-GENERAL				Executive Organ and Legislative Organs
	22020601		SECURITY SERVICES	825,000.00	4,000,000.00	585,000.00	
	22020605	70111	CLEANING FORMIGATION SERVICES	320,000.00	1,500,000.00	450,000.00	Executive Organ and Legislative Organs

	220207	70111	CONSULTING & PROFESSIONAL SERVICES-GENERAL				Executive Organ and Legislative Organs
	22020703	70111	LEGAL SERVICES	40,000,000.00	46,000,000.00	0.00	Executive Organ and Legislative Organs
	22020709	70111	CONSULTANCY SERVICES/FEES	0.00	2,000,000.00	0.00	Executive Organ and Legislative Organs
	220208		FUEL & LUBRICANTS-GENERAL				Executive Organ and Legislative Organs
	22020802	70111	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	2,000,000.00	400,000.00	Executive Organ and Legislative Organs
	22020803	70111	PLANT/GENERATOR FUEL COST	0.00	1,000,000.00	0.00	Executive Organ and Legislative Organs
	220210	70111	MISCELLANEOUS EXPENSES GENERAL				Executive Organ and Legislative Organs
	22021002		HONOURARIUM AND SITTING ALLOWANCE	0.00	1,000,000.00	700,000.00	
	22021003	70111	PUBLICITY & ADVERTISEMENT	0.00	3,000,000.00	0.00	Executive Organ and Legislative Organs
	22021006	70111	POSTAGE AND COURIER SERVICES	0.00	2,000,000.00	0.00	Executive Organ and Legislative Organs
	22021007		WELFARE PARKAGES	0.00	200,000.00		

	22021008	70111	SUBSCRIPTION TO PROFESSIONAL BODIES	150,000.00	500,000.00	0.00	Executive Organ and Legislative Organs
	22021022	70111	PLANNING, MONITORING & EVALUATION	0.00	2,000,000.00	0.00	Executive Organ and Legislative Organs
	22021023	70111	RESEARCH AND DOCUMENTATION	0.00	5,000,000.00	0.00	Executive Organ and Legislative Organs
	22021029	70111	OTHER EXPENSES	0.00	2,000,000.00	0.00	Executive Organ and Legislative Organs
	22021030	70111	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	7,000,000.00	0.00	Executive Organ and Legislative Organs
			TOTAL OVERHEAD COST	42,124,000.00	124,640,000.00	7,368,075.32	
	TOTAL		RECURRENT COST FOR CODE 014800100100	62,611,649.55	146,910,104.00	29,556,727.03	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.62B	Agency Code: 014800100100	Function Code	Agency Name: Oyo State Independent Electoral Commission	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS:GENERAL				
	23010112	70111	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	8,000,000.00	0.00	Executive Organ and Legislative Organs

	23010144	70111	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENTS	0.00	3,000,000.00	0.00	Executive Organ and Legislative Organs
	23010146	70111	PURCHASE OF OTHER EQUIPMENT	0.00	4,000,000.00	0.00	Executive Organ and Legislative Organs
	230201	70111	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				Executive Organ and Legislative Organs
	23020127	70111	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	10,000,000.00	0.00	Executive Organ and Legislative Organs
	230301	70111	REHABILITATION/PROVISION OF FIXED ASSETS - GENERAL				Executive Organ and Legislative Organs
	23030101		REHABILITATION/ REPAIRS OF OFFICE BUILDING	0.00	30,000,000.00	0.00	
	23030121	70111	CONSTRUCTION/ PROVISION OF OFFICE BUILDING	0.00	3,000,000.00	0.00	Executive Organ and Legislative Organs
	23030127	70111	REHABILITATION/ REPAIRS OF ICT EQUIPMENT	0.00	1,000,000.00	0.00	Executive Organ and Legislative Organs
	230501		ACQUISITION OF NON TANGIBLE ASSETS				
	23050109	70111	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	66,460,000.00	0.00	Executive Organ and Legislative Organs
			TOTAL	0.00	125,460,000.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ECONOMIC SECTOR-CONTD

NOTE NO.63	Agency Code: 011111100100	Function Code	Agency Name: Oyo State Investment and Public Private Partnerships Agency	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70111	SALARY	17,717,932.06	18,336,195.00	17,550,778.74	General Economic and Commercial Affairs
	SUB TOTAL			17,717,932.06	18,336,195.00	17,550,778.74	
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT - GENERAL				
			LOCAL TRAVEL & TRANSPORT : OTHERS				General Economic and Commercial Affairs
	22020102	70111		200,000.00	2,000,000.00	1,183,719.43	General Economic and Commercial Affairs
	220202	70111	UTILITIES-GENERAL				
			ELECTRICITY CHARGES				General Economic and Commercial Affairs
	22020201	70111		0.00	250,000.00	0.00	General Economic and Commercial Affairs
			INTERNET ACCESS CHARGES				General Economic and Commercial Affairs
	22020203	70111		0.00	720,000.00	0.00	General Economic and Commercial Affairs
	220203		MATERIALS & SUPPLIES - GENERAL				
			OFFICE STATIONERIES / COMPUTER CONSUMABLES				General Economic and Commercial Affairs
	22020301	70111		0.00	1,000,000.00	394,252.50	General Economic and Commercial Affairs

			MAGAZINES AND PERIODICALS				General Economic and Commercial Affairs
	22020304	70111		0.00	250,000.00	0.00	
	220204		MAINTENANCE SERVICES - GENERAL				
			MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				General Economic and Commercial Affairs
	22020401	70111		0.00	1,000,000.00	125,000.00	
			MAINTENANCE OF OFFICE FURNITURE				General Economic and Commercial Affairs
	22020402	70111		0.00	500,000.00	125,000.00	
			MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS				General Economic and Commercial Affairs
	22020403	70111		0.00	500,000.00	125,000.00	
			MAINTENANCE OF OFFICE/IT EQUIPMENT				General Economic and Commercial Affairs
	22020404	70111		0.00	250,000.00	0.00	
			MAINTENANCE OF PLANTS/GENERATORS				General Economic and Commercial Affairs
	22020405	70111		0.00	250,000.00	0.00	
			OTHER MAINTENANCE SERVICES				General Economic and Commercial Affairs
	22020406	70111		0.00	500,000.00	0.00	
	220205		TRAINING - GENERAL				
			LOCAL TRAINING				General Economic and Commercial Affairs
	22020501	70111		198,000.00	3,000,000.00	597,000.00	

			INTERNATIONAL TRAINING				General Economic and Commercial Affairs
	22020502	70111		0.00	2,280,000.00	0.00	
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL				
			LEGAL SERVICES				General Economic and Commercial Affairs
	22020703	70111		0.00	1,000,000.00	0.00	
			CONSULTANCY SERVICES/FEES				General Economic and Commercial Affairs
	22020709	70111		0.00	2,000,000.00	0.00	
	220208	70111	FUEL & LUBRICANTS - GENERAL				
			MOTOR VEHICLE FUEL COST				General Economic and Commercial Affairs
	22020801	70111		0.00	500,000.00		
			PLANT/GENERATOR FUEL COST				General Economic and Commercial Affairs
	22020803	70111		0.00	1,000,000.00	0.00	
	220210		MISCELLANEOUS EXPENSES GENERAL			0.00	
			REFRESHMENTS & MEALS				General Economic and Commercial Affairs
	22021001	70111		0.00	500,000.00	0.00	
			PUBLICITY AND ADVERTISEMENT				General Economic and Commercial Affairs
	22021003	70111		0.00	1,500,000.00	0.00	
			POSTAGES AND COURIER SERVICES				General Economic and Commercial Affairs
	22021006	70111		0.00	500,000.00	0.00	

	22021022	70111	PLANNING, MONITORING & EVALUATION	200,000.00	2,000,000.00	0.00	General Economic and Commercial Affairs
	22021029	70111	OTHER EXPENSES	0.00	58,500,000.00	51,618,294.80	General Economic and Commercial Affairs
	22021032	70111	INVESTMENT SUMMIT/INVESTMENT PROMOTION ACTIVITIES	1,534,500.00	20,000,000.00	0.00	General Economic and Commercial Affairs
			TOTAL OVERHEAD COST	2,132,500.00	100,000,000.00	54,168,266.73	
	TOTAL		RECURRENT COST FOR CODE: 011111100100	19,850,432.06	118,336,195.00	71,719,045.47	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.63B	Agency Code: 011111100100	Function Code	Agency Name: Oyo State Investment and Public Private Partnerships Agency	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS-GENERAL				
				0.00	1,000,000.00	0.00	General Economic and Commercial Affairs
	23010112	70111	PURCHASE OF OFFICE FURNITURE & FITTINGS				
	23010123		PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	250,000.00	0.00	

	23010146	70111	PURCHASE OF OTHER EQUIPMENT	0.00	500,000.00	0.00	General Economic and Commercial Affairs
	230201	70111	CONSTRUCTION /PROVISION OF FIXED ASSETS GENERAL				General Economic and Commercial Affairs
	23020127	70111	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	5,000,000.00	0.00	General Economic and Commercial Affairs
	230301	70111	REHABILITATION /REPAIRS OF FIXED ASSETS-GENERAL				General Economic and Commercial Affairs
	23030121	70111	REHABILITATION /REPAIRS OF OFFICE BUILDINGS	0.00	1,500,000.00	171,462.50	General Economic and Commercial Affairs
	230501		ACQUISITION OF NON TANGIBLE ASSETS				
	23050109		SPECIAL PROJECTS & ASSIGNMENTS	336,486,047.50	1,770,750,000.00	6,565,167.50	
	23050119		CONTINGENCIES - CAPITAL	0.00	1,111,500,000.00	422,450,358.92	
	TOTAL			336,486,047.50	2,890,500,000.00	429,186,988.92	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ECONOMIC SECTOR-CONTD

NOTE NO.64	Agency Code: 023100100100	Function Code	Agency Name: Oyo State Rural Electrification Board	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				

	210101		SALARIES AND WAGES				
	21010101	70435	SALARY	21,407,214.05	21,732,724.00	18,335,446.07	Electricity
	Sub-Total			21,407,214.05	21,732,724.00	18,335,446.07	
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT-GENERAL				
	22020102	70435	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	500,000.00	139,416.62	Electricity
	220203		MATERIALS & SUPPLIES - GENERAL				
	22020301	70435	OFFICE STATIONERIES/COMPUTER CONSUMABLES	332,750.00	1,000,000.00	491,565.00	Electricity
	22020303		MAGAZINES AND PERIODICAL	0.00	100,000.00		
	22020305	70435	PRINTING OF NON SECURITY DOCUMENTS	178,450.00	500,000.00	-	Electricity
	220204		MAINTENANCE SERVICES- GENERAL				
	22020401	70435	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	66,435.00	500,000.00	170,000.00	Electricity
	22020402	70435	MAINTENANCE OF OFFICE FURNITURE	-	500,000.00	-	Electricity
	22020403	70435	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS.	179,525.00	300,000.00	-	Electricity
	22020404	70435	MAINTENANCE OF OFFICE/ICT EQUIPMENTS	193,500.00	200,000.00	-	Electricity
	220205		TRAINING-GENERAL				
	22020501	70435	LOCAL - TRAINING	-	1,000,000.00	-	Electricity
	220206		OTHER SERVICES-GENERAL				
	22020601	70435	SECURITY SERVICES	650,000.00	900,000.00	712,500.00	Electricity
	220207		CONSULTING AND PROFESSIONAL SERVICES - GENERAL				
	22020703		LEGAL SERVICES	-	250,000.00		
	220208	70435	FUEL & LUBRICANTS -GENERAL				Electricity

	22020803	70435	PLANTS/GENERATOR FUEL COST	-	112,000.00	-	Electricity
	220210		MISCELLANEOUS EXPENSES - GENERAL				
	22021001		REFRESHMENTS & MEALS	-	150,000.00		
	22021007		WELFARE PACKAGES	-	120,000.00		
	22021030		PUBLIC ENLIGHTENMENT PROGRAMME	-	100,000.00		
			TOTAL OVERHEAD COST	1,600,660.00	6,232,000.00	1,513,481.62	
	TOTAL		RECURRENT COST FOR CODE: 023100100100	23,007,874.05	27,964,724.00	19,848,927.69	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.64B	Agency code: 023100100100	Function Code	Agency Name: Oyo State Rural Electrification Board	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS-GENERAL				
	23010114	70435	PURCHASE OF COMPUTER PRINTERS	182,750.00	50,000,000.00	0	Electricity
	23020103		CONSTRUCTION/PROVISION OF ELECTRICITY	0.00	70,246,000.00	-	
	23050119		CONTIGENCIES-CAPITALS (ABANDONED TRANSFORMERS)	0.00	49,000,000.00	-	
	TOTAL			182,750.00	169,246,000.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ECONOMIC SECTOR-CONTD

NOTE NO.64Ci	Agency Code: 023100100200	Function Code	Agency Name: Ministry of Energy & Mineral Resources	Actual 2023	Budget 2023	Actual 2022	Function
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70483	SALARY	57,275,047.67	57,362,633.00	52,524,722.65	R&D Fuel and Energy
	SUB-TOTAL			57,275,047.67	57,362,633.00	52,524,722.65	
	220201		TRAVEL & TRANSPORT - GENERAL				
	22020102	70483	LOCAL TRAVEL & TRANSPORT:- OTHERS	480,000.00	3,000,000.00	1,420,544.69	R&D Fuel and Energy
	220202		UTILITIES GENERAL				
	22020201	70483	ELECTRICITY CHARGES (IBEDC)	135,000,000.00	135,450,000.00	180,000,000.00	R&D Fuel and Energy
	22020203	70483	INTERNET ACCESS CHARGES	0.00	20,000.00	0.00	R&D Fuel and Energy
	220203		MATERIALS & SUPPLIES - GENERAL				R&D Fuel and Energy
	22020301	70483	OFFICE STATIONARIES/ COMPUTER CONSUMABLES	187,050.00	500,000.00	490,250.00	R&D Fuel and Energy
	22020304	70483	MAGAXINE & PERIODICALS	0.00	0.00	0.00	R&D Fuel and Energy
	220204		MAINTENANCE SERVICE - GENERAL				
	22020401	70483	MAINTENANCE OF MOTOR VEHICLES	197,800.00	2,000,000.00	996,725.00	R&D Fuel and Energy
	22020406	70483	OTHER MAINTENANCE SERVICES	600,000.00	1,000,000.00	1,810,132.50	R&D Fuel and Energy
	220205		TRAINING GENERAL				

	22020501	70483	LOCAL TRAINING	1,595,000.00	2,000,000.00	1,327,000.00	R&D Fuel and Energy
	22020502	70483	INTERNATIONAL TRAINING	-	2,000,000.00	-	R&D Fuel and Energy
	220207		CONSULTING & PROFESSIONAL SERVICES- GENERAL				
	22020709	70483	CONSULTANCY SERVICES/FEES	0.00	1,000,000.00	0.00	R&D Fuel and Energy
	220210		MISCELLENEOUS EXPENSES GENERAL				
	22021001	70483	REFRESHMENT & MEAL	100,000.00	100,000.00	0.00	R&D Fuel and Energy
	22021003	70483	PUBLICITY & ADVERTISEMENT	-	500,000.00	100,000.00	R&D Fuel and Energy
	22021007	70483	WELFARE PACKAGE	0.00	100,000.00	0.00	R&D Fuel and Energy
	22021008	70483	SUBSCRIPTION TO PROFESSIONAL BODY	0.00	150,000.00	0.00	R&D Fuel and Energy
	22021022	70483	PLANNING, MONITORING & EVALUATION	180,000.00	300,000.00	150,000.00	R&D Fuel and Energy
	22021033	70483	CONTINGENCES- OTHER RECURRENT COST	3,238,000,765.80	3,570,000,000.00	22,436,000.00	R&D Fuel and Energy
			TOTAL OVERHEAD COST	3,376,340,615.80	3,718,120,000.00	208,730,652.19	
			TOTAL RECURRENT COST FOR CODE 023100100200	3,433,615,663.47	3,775,482,633.00	261,255,374.84	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.64Cii	Agency Code: 023100100200	Function Code	Agency Name: Ministry of Energy & Mineral Resources	Actual 2023	Budget 2023	Actual 2022	Function
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS - GENERAL				
	23010105	70483	PURCHASEOF MOTOR VEHICLES	0.00	0.00	0.00	R&D Fuel and Energy
	23010111	70483	PURCHASE OF SOLAR POWERED INVERTOR/IBEDC FOR STREET	0.00	0.00	0.00	R&D Fuel and Energy
	23010112	70483	PURCHASE OF OFFICE FURNITURE & FITTING	0.00	0.00	0.00	R&D Fuel and Energy
	23010113	70483	PURCHASE OF COMPUTERS	0.00	0.00	0.00	R&D Fuel and Energy
	23010119	70483	PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	R&D Fuel and Energy
	23010144	70483	PURCHASE OF ELECTRONIC/ ELECTRICAL EQUIPMENT	0.00	0.00	0.00	R&D Fuel and Energy
	23010146	70483	PURCHASE OF OTHER EQUIPMENT	0.00	0.00	0.00	R&D Fuel and Energy
	230101		CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL				
	23020118	70483	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE	205,529,553.63	205,529,553.63	0.00	R&D Fuel and Energy
	23020123	70483	CONSTRUCTION OF STREET LIGHT	10,563,665,013.82	10,563,865,013.82	3,100,000,000.00	R&D Fuel and Energy
	23020127		CONTRUCTION OF ICT INFRASTRUCTURES	0.00	0.00	0.00	
	230301		REHABILITATION/ REPAIR OF FIXED ASSETS - GENERAL				

	23030121	70483	REHABILITATION & REPAIR OF OFFICE BUILDING	0.00	0.00	0.00	R&D Fuel and Energy
	230501		ACQUISITION OF NON-TANGIBLE ASSETS				
	23050102	70483	COMPUTER SOFTWARE ACQUISITION	0.00	0.00	0.00	R&D Fuel and Energy
	23050109	70483	SPECIAL PROJECT/ ASSIGNMENT	182,129,225.66	182,129,225.66	241,378,466.09	R&D Fuel and Energy
	TOTAL			10,951,323,793.11	10,951,523,793.11	3,341,378,466.09	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ECONOMIC SECTOR :- CONTD

NOTE NO.65	Agency Code: 022905500100	Function Code	Agency Name: Oyo State Road Traffic Management Authority	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70421	SALARY	201,283,603.15	363,264,392.00	174,142,691.64	AGRICULTURE
	Sub-Total			201,283,603.15	363,264,392.00	174,142,691.64	AGRICULTURE
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT -GENERAL				
	22020101	70421	LOCAL TRAVEL & TRANSPORT: TRAINING	-	1,000,000.00		AGRICULTURE
	22020102		LOCAL TRAVEL & TRANSPORT: OTHERS	375,580.00	2,000,000.00	5,562,565.17	
	220202		UTILITIES - GENERAL				AGRICULTURE
	22020203	70421	INTERNET ACCESS CHARGES	-	100,000.00	-	AGRICULTURE

	220203		MATERIALS & SUPPLIES-GENERAL				AGRICULTURE
	22020301	70421	OFFICE STATIONERIES/COMPUTER CONSUMABLES	-	2,000,000.00	655,350.00	AGRICULTURE
	22020302	70421	BOOKS	-	100,000.00		AGRICULTURE
	22020303		NEWSPAPERS	-	100,000.00	-	
	22020305		PRINTING OF NON-SECURITY DOCUMENTS	-	500,000.00	-	
	22020306		PRINTING OF SECURITY DOCUMENTS	-	1,000,000.00	3,569,000.00	AGRICULTURE
	220204		MAINTENANCE OF SERVICES - GENERAL				
	22020401		MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	-	1,000,000.00	2,400,000.00	AGRICULTURE
	22020402		MAINTENANCE OF OFFICE FURNITURE		1,000,000.00		
	22020404	70421	MAINTENANCE OF OFFICE /IT EQUIPMENT	179,525.00	500,000.00	-	AGRICULTURE
	220205		TRAINING -GENERAL				
	22020501		LOCAL TRAINING (SERVICE PROVIDER)	31,356,500.00	32,000,000.00	-	
	22020502		INTERNATIONAL TRAINING	-	3,000,000.00	-	
	220206		OTHER SERVICES- GENERAL				
	22020601		SECURITY SERVICES	7,150,000.00	7,600,000.00	3,950,000.00	
	22020605		CLEANING/FUNMIGATION SERVICES	183,610.00	400,000.00	-	
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL				

	22020703		LEGAL SERVICES	-	500,000.00		
	22020709		CONSULTANCY SERVICES/FEES	-	1,500,000.00	-	
	220208		FUEL AND LUBRICANT - GENERAL				
	22020802		OTHER TRANSPORT EQUIPMENT FUEL COST	552,750.00	2,000,000.00	768,800.00	
	220210		MISCELLANEOUS EXPENSES GENERAL				
	22021002		HONOURARIUM & SITTING ALLOWANCE	200,000.00	200,000.00	-	
	22021004		MEDICAL EXPENSES - LOCAL	-	1,000,000.00		
	22021007		WELFARE PACKAGE	-	500,000.00	-	
	22021029		OTHER EXPENSES	380,000.00	2,000,000.00	-	
			TOTAL OVERHEAD COST	40,377,965.00	60,000,000.00	16,905,715.17	
	TOTAL		RECURRENT COST FOR CODE: 012500100100	241,661,568.15	423,264,392.00	191,048,406.81	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
**DETAILS OF CAPITAL
EXPENDITURE**

NOTE NO.65B	Agency Code: 022905500100	Function Code	Agency Name: Oyo State Road Traffic Management Authority	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	2301		FIXED ASSETS PURCHASED				

	230101		PURCHASE OF FIXED ASSETS - GENERAL				
	23010101		PURCHASE /ACQUISITION OF LAND	0.00	5,000,000.00	0.00	AGRICULTURE
	23010105	70421	PURCHASE OF MOTOR VEHICLES	0.00	10,000,000.00	0.00	AGRICULTURE
	23010107		PURCHASE OF TRUCKS	0.00	60,000,000.00	0.00	
	23010112		PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	6,000,000.00	0.00	AGRICULTURE
	23010113		PURCHASE OF COMPUTERS	0.00	2,000,000.00	0.00	AGRICULTURE
	23010123		PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	2,000,000.00	0.00	
	23010146		PURCHASE OF OTHER EQUIPMENT	0.00	5,000,000.00	0.00	
	230201		CONSTRUCTION/ PROVISION OF FIXED ASSETS				
	23030118		REHABILITATION/REPAIRS-RECEATION FACILITIES	0.00	5,000,000.00		
	23030121		REHABILITATION/REPAIR OF OFFICE BUILDINGS	0.00	20,000,000.00	0.00	
	230501		ACQUISITION OF NON TANGIBLE ASSETS				
	23050119		CONTIGENCIES - CAPITALS	0.00	35,000,000.00	0.00	
	TOTAL			0.00	150,000,000.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ECONOMIC SECTOR-CONTD

NOTE NO.66	Agency Code: 021500100100	Function Code	Agency Name: Ministry of Agriculture, Natural Resources & Rural Development	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				

	21010101	70421	SALARY	750,022,373.77	782,388,098.00	733,435,227.80	AGRICULTURE
	Sub-Total			750,022,373.77	782,388,098.00	733,435,227.80	AGRICULTURE
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT GENERAL				
	22020102	70421	LOCAL TRAVEL & TRANSPORT : OTHERS	1,255,000.00	10,352,000.00	7,549,337.74	AGRICULTURE
	220203		MATERIALS & SUPPLIES-GENERAL				
	22020301	70421	OFFICE STATIONERIES/COMPUTER CONSUMABLES	596,188.13	2,000,000.00	315,112.50	AGRICULTURE
	220204		MAINTENANCE SERVICES- GENERAL				
	22020401	70421	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	219,300.00	1,000,000.00	0.00	AGRICULTURE
	22020402		MAINTENANCE OF OFFICE FURNITURE		500,000.00	0.00	AGRICULTURE
	22020403	70421	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	200,000.00	500,000.00	382,700.00	AGRICULTURE
	22020404	70421	MAINTENANCE OF OFFICE /IT EQUIPMENT	0.00	1,000,000.00	187,587.50	AGRICULTURE
	220205		TRAINING-GENERAL				
	22020501	70421	LOCAL TRAINING	358,000.00	12,000,000.00	254,000.00	AGRICULTURE
	220210		MISCELLANEOUS EXPENSES GENERAL				
	22021001		REFRESHMENT AND MEALS	0.00	1,300,000.00	0.00	
	22021003		PUBLICITY & ADVERTISEMENT	268,000.00	1,000,000.00	426,490.00	AGRICULTURE
	22021007		WELFARE PACKAGE	0.00	0.00	178,450.00	AGRICULTURE
	22021022		PLANNING, MONITORING AND EVALUATION	0.00	500,800.00	0.00	
	22021029	70421	OTHER EXPENSES	1,317,350.00	1,500,000.00	766,345.00	AGRICULTURE
	22021032		FAIR, FESTIVAL, EXPO AND SUMMIT	150,000.00	2,000,000.00	2,163,000.00	AGRICULTURE

			TOTAL OVERHEAD COST	4,363,838.13	33,652,800.00	12,223,022.74	
	TOTAL		RECURRENT COST FOR CODE:021500100100	754,386,211.90	816,040,898.00	745,658,250.54	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
**DETAILS OF CAPITAL
EXPENDITURE**

NOTE NO.66B	Agency Code: 021500100100	Function Code	Agency Name: Ministry of Agriculture, Natural Resources & Rural Development	Actual 2023	Budget 2023	Actual 2022	Function
	23		CAPITAL EXPENDITURE				
	2301		FIXED ASSETS PURCHASED				
	230101		PURCHASE OF FIXED ASSETS- GENERAL				
	23010105	70421	PURCHASE OF MOTOR VEHICLES	0.00	46,400,000.00	0.00	AGRICULTURE
	23010112	70421	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	3,700,000.00		
	23010122	70421	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	7,000,000.00		
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL				
	23020113	70421	CONSTRUCTION/PROVISION OF AGRICULTURE FACILITIES	0.00	0.00	13,681,310.00	AGRICULTURE
	230301		REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL				
	23030112	70421	REHABILITATION/REPAIRS OF AGRICULTURAL FACILITIES	198,875.00	11,250,000.00		
	23030121	70421	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	11,200,000.00		
	230501		ACQUISITION OF NON TANGIBLE ASSETS				
	23050111	70421	CONSTITUENCY PROJECT / EMPOWERMENT PROGRAMME	0.00	7,100,000.00	0.00	AGRICULTURE

	23050116	70421	PROCUREMENT OF AGRICULTURAL INPUT	0.00	18,250,000.00	0.00	AGRICULTURE
	23050117	70421	FARM DEVELOPMENT	0.00	15,600,000.00		AGRICULTURE
	23050118	70421	CONTINGENCIES -CAPITAL	0.00	29,500,000.00	0.00	
	TOTAL			198,875.00	150,000,000.00	13,681,310.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ECONOMIC SECTOR-CONTD

NOTE NO.66 Ci	Agency Code: 021500100101	Function Code	Agency Name: Oyo State Tree Crops Development Unit (CDU)	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101	70421	SALARIES AND WAGES				AGRICULTURE
	21010101	70421	SALARY	0.00	0.00	0.00	AGRICULTURE
	Sub-Total	70421		0.00	0.00	0.00	AGRICULTURE
	2202	70421	OVERHEAD COST				AGRICULTURE
	220201	70421	TRAVEL AND TRANSPORT -GENERAL				AGRICULTURE
	22020102	70421	LOCAL TRAVEL AND TRANSPORT: OTHERS	300,000.00	350,000.00	675,000.00	AGRICULTURE
	220203	70421	MATERIAL AND SUPPLIES-GENERAL				AGRICULTURE
	22020301	70421	OFFICE STATIONARIES/COMPUTER CONSUMABLES	150,000.00	200,000.00	0.00	AGRICULTURE
	220204	70421	MAINTENANCE SERVICE-GENERAL				AGRICULTURE
	22020401	70421	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	AGRICULTURE
	22020402	70421	MAINTENANCE OF OFFICE FURNITURE	177,375.00	200,000.00	0.00	AGRICULTURE

	22020403		MAINTENANCE OF OFFICE BUILDING/RESIDENTIALS QUARTERS	80,000.00	100,000.00	0.00	
	220205		TRAINING-GENERAL				
	22020501		LOCAL TRAINING	100,000.00	275,000.00	193,000.00	
	22020502		INTERNATIONAL TRAINING	0.00	0.00	0.00	
	220208		FUEL AND LUBRICANT GENERAL				
	22020801		MOTOR VEHICLE FUEL COST	0.00	50,000.00	0.00	
	220210		MISCELLANEOUS EXPENSES-GENERAL				
	22021001		REFRESHMENT AND MEALS	0.00	25,000.00	0.00	
			TOTAL OVERHEAD COST	807,375.00	1,200,000.00	868,000.00	
	TOTAL		RECURRENT COST FOR CODE: 021500100101	807,375.00	1,200,000.00	868,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.66Cii	Agency Code: 021500100101	Function Code	Agency Name: Oyo State Tree Crops Development Unit (CDU)	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS-GENERAL				
	23010104	70421	PURCHASE OF MOTOR CYCLES	0.00	450,000.00	0.00	AGRICULTURE
	23010112	70421	PURCHASE OF OFFICE FURNITURE AND FITTINGS	172,000.00	300,000.00	0.00	AGRICULTURE
	23010123	70421	PURCHASE OF FIRE FIGHTING EQUIPMENT		100,000.00		AGRICULTURE

	230401		PRESERVATION OF THE ENVIRONMENT - GENERAL				
	23040101		TREE PLANTING (TREE CROPS PLANTING ALONG IBADAN CIRCULAR ROAD)	0.00	150,000,000.00		
	230501		ACQUISITION OF NON TANGIBLE ASSETS				
	23050108		PRODUCTION FARM SEEDLINGS	0.00	1,500,000.00	0.00	
	23050118		PROCUREMENT OF AGRICULTURAL INPUTS	148,500.00	150,000.00	0.00	
	TOTAL			320,500.00	152,500,000.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ECONOMIC SECTOR: CONTD

NOTE NO.67	Agency Code: 021511200100	Function Code	Agency Name: Agricultural Credit Corporation of Oyo State	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND EAGES				
	21010101	70421	SALARY	46,465,536.63	46,970,025.00	41,104,453.35	Agriculture
	SUB-TOTAL			46,465,536.63	46,970,025.00	41,104,453.35	
	2002		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT-GENERAL				
	22020102		LOCAL TRAVEL & TRANSPORT: OTHERS	180,000.00	6,500,000.00	1,476,769.97	
	220202		UTILITIES-GENERAL				

	22020203	70421	INTERNET ACCESS CHARGES	0.00	100,000.00	0.00	Agriculture
	220203		MATERIAL & SUPPLY-GENERAL				
	22020301	70421	OFFICE STATIONERIES/COMPUTER CONSUMABLE	190,275.00	500,000.00	320,528.05	Agriculture
	22020305	70421	PRINTING OF NON SECURITY DOCUMENTS	-	200,000.00	0.00	Agriculture
	220204	70421	MAINTENANCE OF SERVICES-GENERAL				Agriculture
	22020401		MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	556,850.00	1,000,000.00	186,297.50	
	22020403		MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QRTS	0.00	3,140,000.00	684237.05	
	22020405	70421	MAINTENANCE OF PLANT/GENERATORS	187,050.00	250,000.00	0.00	Agriculture
	22020406		OTHER MAINTENANCE SERVICES	196510.00	250000.00	0.00	Agriculture
	220205	70421	TRAINING-GENERAL				Agriculture
	22020501	70421	LOCAL TRAINING	0.00	1,500,000.00	200,000.00	Agriculture
	220206	70421	OTHER SERVICES-GENERAL				Agriculture
	22020601		SECURITY SERVICE	0.00	100,000.00	0.00	
	220207	70421	CONSULTING & PROFESSIONAL SERVICES-GENERAL				Agriculture
	22020702	70421	INFORMATION TECHNOLOGY CONSULTING	0.00	200,000.00	0.00	Agriculture
	22020709	70421	CONSULTANCY SERVICE/FEE	0.00	5,000,000.00	0.00	Agriculture
	22020710		EXTERNAL AUDIT FEES	0.00	1,500,000.00	0.00	
	220208		FUEL & LUBRICANTS-GENERAL				

	22020803		PLANT/GENERATOR FUEL COST	0.00	174,400.00	0.00	
	220210		MISCELLANEOUS EXPENSES GENERAL				
	22021003		PUBLICITY AND ADVERTISEMENT	0.00	200,000.00	180,000.00	
	22021007		WELFARE PACKAGES	0.00	3,060,000.00	240,000.00	
	22021022		PLANNING, MONITORING & EVALUATION OF LOAN	585,000.00	2,000,000.00	555,000.00	
	22021032		FAIR, FESTIVAL, EXPO AND SUMMIT	0.00	500,000.00	0.00	
			TOTAL OVERHEAD COST	1,895,685.00	26,174,400.00	3,842,832.57	
	TOTAL		RECURRENT COST FOR CODE 021511200100	48,361,221.63	73,144,425.00	44,947,285.92	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.67B	Agency Code: 021511200100	Function Code	Agency Name: Agricultural Credit Corporation of Oyo State	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	220301		LOANS AND ADVANCES				
	22030103	70421	REFURBISHING ADVANCES(FOR AGRIC LOAN)	0.00	580,000,000.00	0.00	Agriculture
	230101	70421	PURCHASE OF FIXED ASSETS-GENERAL				Agriculture
	23010104	70421	PURCHASE OF MOTORCYCLES	0.00	4,038,340.80	0.00	Agriculture

	23010105	70421	PURCHASE OF MOTOR VEHICLES	0.00	36,390,000.00	0.00	Agriculture
	23010112	70421	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,266,859.20	0.00	Agriculture
	23010119	70421	PURCHASE OF POWER GENERATING SETS	0.00	1,155,000.00	0.00	Agriculture
	23010123		PURCHASE OF FIRE FIGHTING EQUIPMENTS	0.00	1,679,800.00	0.00	
	230501		ACQUISITION OF NON-TANGIBLE ASSETS				
	23050116		MICRO CREDIT SCHEME(ANCHOR BORROWERS SCHEME-FGN/CBN)	0.00	11,470,000.00		
		TOTAL		0.00	640,000,000.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ECONOMIC SECTOR : CONTD

NOTE NO.68	Agency Code: 021510200100	Function Code	Agency Name: Oyo State Agribusiness Development Agency (OYSADA)	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	2101		SALARY				
	210101		SALARY AND WAGES				
		70421		53,538,330.24	80,486,614.00	61,244,036.09	AGRICULTURE, FORESTRY, FISHING & HUNTING
	21010101		SALARY				
	SUB-TOTAL			53,538,330.24	80,486,614.00	61,244,036.09	
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT - GENERAL				

	22020101	70421	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	3,000,000.00	38,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	22020102	70421	LOCAL TRAVEL & TRANSPORT:OTHERS	0.00	2,000,000.00	286,248.81	AGRICULTURE, FORESTRY, FISHING & HUNTING
	22020104	70421	INTERNATIONAL TRAVEL & TRANSPORT;TRAINING		2,000,000.00	0.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	220202		UTILITIES -GENERAL				
	22020201	70421	ELECTRICITY CHARGES	0.00	2,000,000.00	175,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	22020203	70421	INTERNET ACCESS CHARGES	0.00	1,000,000.00	200,000.00	
	220203		MATERIAL & SUPPLY - GENERAL				AGRICULTURE, FORESTRY, FISHING & HUNTING
	22020301	70421	OFFICE STATIONARIES/ COMPUTER CONSUMABLE	0.00	2,000,000.00	500,000.00	
	220204		MAINTENANCE OF SERVICES - GENERAL				AGRICULTURE, FORESTRY, FISHING & HUNTING

	22020401	70421	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	0.00	12,000,000.00	1,625,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	22020403	70421	MAINTENANCE OF OFFICE BUILDINGS /RESIDENTIAL QTRS	0.00	2,000,000.00	0.00	
	22020405	70421	MAINTENANCE OF PLANT/GENERATORS	0.00	1,000,000.00	0.00	
	22020406	70421	OTHER MAINTENANCE SERVICES	0.00	500,000.00	0.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	220205		TRAINING - GENERAL				AGRICULTURE, FORESTRY, FISHING & HUNTING
	22020501	70421	LOCAL TRAINING	0.00	1,000,000.00	170,000.00	
	22020502	70421	INTERNATIONAL TRAINING	0.00	1,000,000.00	0.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	220206		OTHER SERVICES- GENERAL				AGRICULTURE, FORESTRY, FISHING & HUNTING
	22020601	70421	SECURITY SERVICE	0.00	5,000,000.00	0.00	

	22020605	70421	CLEANING/FUNMIGATION SERVICE	0.00	1,000,000.00	0.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	220207		CONSULTING AND PROFESSIONAL SERVICES - GENERAL				AGRICULTURE, FORESTRY, FISHING & HUNTING
	22020701	70421	FINANCIAL CONSULTING	0.00	1,500,000.00	0.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	22020709	70421	CONSULTANCY SERVICES/FEES	0.00	7,000,000.00	0.00	
	220210		MISGELLANEOUS EXPENSES GENERAL				
	22021022	70421	PLANNING MONITORING & EVALUATION	0.00	1,500,000.00	0.00	
	22021030	70421	PUBLIC ENLIGHTENMENT PROGRAM	0.00	2,000,000.00	0.00	
	22021032	70421	FAIR, EXPO & SUMMIT	5,000,000.00	8,588,000.00	0.00	
			OVERHEAD COSTS : 21510200100	5,000,000.00	56,088,000.00	2,994,248.81	
	TOTAL		TOTAL RECURRENT COSTS FOR CODE: 21510200100	58,538,330.24	136,574,614.00	64,238,284.90	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
**DETAILS OF CAPITAL
EXPENDITURE**

NOTE NO.68B	Agency Code 021510200100	Function Code	Agency Name: Oyo State Agribusiness Development Agency (OYSADA)	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						

	230101	FUNCTION CODE	PURCHASE OF FIXED ASSETS-GENERAL				
	23010105	70421	PURCHASE OF MOTOR VEHICLES	0.00	50,000,000.00	8,842,000.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	23010112	70421	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	50,000,000.00	0.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	23010119	70421	PURCHASE OF POWER GENERATING SET	0.00	20,000,000.00	0.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	23010123	70421	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	1,000,000.00		
	23010127	70421	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	50,000,000.00	0.00	AGRICULTURE, FORESTRY, FISHING & HUNTING
	23010142	70421	PURCHASE OF NETWORKING DEVICE/ PERIPHERALS(SOFTWARE CHARGES)		5,000,000.00		
	23010145	70421	PURCHASE OF PROJECTORS	0.00	4,782,000.00		
	230301		REHABILITATION /REPAIRS OF FIXED ASSETS-GENERAL				AGRICULTURE, FORESTRY, FISHING & HUNTING
	23030112	70421	REHABILITATION/REPAIRS OF AGRICULTURAL FACILITIES		50,000,000.00	0.00	

			(DEVELOPMENT OF INCUBATION CENTERS)				
	23030121	70421	REHABILITATION /REPAIRS OF OFFICE BUILDINGS	137,000.00	125,000,000.00	0.00	
	230501		ACQUISITION OF NON TANGIBLE ASSETS				
	23050108	70421	PRODUCTION OF FARM SEEDLINGS	0.00	114,000,000.00	0.00	
	23050109	70421	SPECIAL PROJECTS & ASSIGNMENTS	4,103,490.00	540,218,000.00	13,211,648.00	
	23050110	70421	EDUCATIONAL PROGRAMMES	0.00	0.00	104,612,562.00	
	23050102	70421	COMPUTER SOFTWARE ACQUISITION	0.00	20,000,000.00		
	23050112	70421	COUNTERPART FUNDING	0.00		39,933,950.00	
	23050117	70421	FARM DEVELOPMENT	3,954,545.45	1,331,000,000.00	0.00	
	TOTAL			8,195,035.45	2,361,000,000.00	166,600,160.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ECONOMIC SECTOR- CONTD.

NOTE NO.69	Agency Code: 022000300100	Function Code	Agency Name: Ministry of Budget & Economic Planning	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
		21	PERSONNEL COST				
		2101	SALARY				
		210101	SALARY & WAGES				
	70132	21010101	SALARY	83,425,143.26	100,000,000.00	80,346,309.20	PLANNING AND STATISTICAL SERVICES
		Sub-Total		83,425,143.26	100,000,000.00	80,346,309.20	
		2202	OVERHEAD COSTS				
		220201	TRAVEL & TRANSPORT-GENERAL				

	70132	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,318,400.00	15,000,000.00	2,752,937.10	PLANNING AND STATISTICAL SERVICES
	70132	22020103	INTERNATIONAL TRAVEL & TRANSPORT :OTHERS	7,406,000.00	10,000,000.00	0.00	PLANNING AND STATISTICAL SERVICES
		220202	UTILITIES-GENERAL				
	70132	22020201	ELECTRICITY CHARGES	0.00	200,000.00	0.00	PLANNING AND STATISTICAL SERVICES
	70132	22020203	INTERNET ACCESS CHARGES	0.00	1,200,000.00	0.00	PLANNING AND STATISTICAL SERVICES
		220203	MATERIAL & SUPPLIES-GENERAL				
	70132	22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	1,050,784.25	3,000,000.00	661,245.84	PLANNING AND STATISTICAL SERVICES
	70132	22020303	NEWSPAPERS	0.00	1,000,000.00	285,533.34	PLANNING AND STATISTICAL SERVICES
	70132	22020304	MAGAZINE & PERIODICALS	0.00	1,000,000.00	285,533.34	PLANNING AND STATISTICAL SERVICES
	70132	22020305	PRINTING OF NON-SECURITY DOCUMENT	120,000.00	5,000,000.00	4,764,679.28	PLANNING AND STATISTICAL SERVICES
		220204	MAINTENANCE SERVICES- GENERAL				

	70132		MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	569,550.00	2,000,000.00		PLANNING AND STATISTICAL SERVICES
		22020401					
	70132		MAINTENANCE OF OFFICE FURNITURE	-	3,000,000.00	-	PLANNING AND STATISTICAL SERVICES
		22020402					
	70132		MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	1,581,326.50	4,000,000.00	1,027,488.34	PLANNING AND STATISTICAL SERVICES
		22020403					
		220205	TRAINING-GENERAL				
	70132		LOCAL TRAINING	2,925,000.00	45,000,000.00	15,749,200.00	PLANNING AND STATISTICAL SERVICES
		22020501					
	70132		INTERNATIONAL TRAINING	30,536,500.00	70,000,000.00	-	PLANNING AND STATISTICAL SERVICES
		22020502					
		220208	FUEL & LUBRICANTS-GENERAL				
	70132		PLANTS/GENERATOR FUEL COST	0.00	300,000.00	0.00	PLANNING AND STATISTICAL SERVICES
		22020803					
		220210	MISCELLANEOUS EXPENSES- GENERAL				
		22021001	ENTERTAINMENT AND HOSPITALITY	0.00	200,000.00	0.00	
				0.00		0.00	PLANNING AND STATISTICAL SERVICES
	70132	22021007	WELFARE PACKAGES		1,000,000.00		
				30,648,000.00		324,000.00	PLANNING AND STATISTICAL SERVICES
	70132	22021022	PLANNING, MONITORING AND EVALUATION		170,000,000.00		

		22021023	GENDER MAINSTREAM AND SOCIAL POLICY				
	70132	22021023	RESEARCH APPLICATION IN POLICY AND STRATEGY	-	20,000,000.00	-	PLANNING AND STATISTICAL SERVICES
	70132	22021029	OTHER EXPENSES	176,614,200.00	196,000,000.00	28,561,100.00	PLANNING AND STATISTICAL SERVICES
			TOTAL OVERHEAD COST	252,769,760.75	547,900,000.00	54,411,717.24	
		TOTAL	RECURRENT COST FOR CODE:- 022000300100	336,194,904.01	647,900,000.00	134,758,026.44	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.69B	Agency Code: 022000300100	Function Code	Agency Name: Ministry of Budget & Economic planning	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
		23	CAPITAL EXPENDITURE				
		230101	PURCHASE OF FIXED ASSETS-GENERAL				
	70132	23010104	PURCHASE OF MOTOR CYCLES	0.00	2,500,000.00	0.00	PLANNING AND STATISTICAL SERVICES

	70132	23010105	PURCHASE OF MOTOR VEHICLES	49,094,400.00	205,000,000.00	0.00	PLANNING AND STATISTICAL SERVICES
	70132	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	10,000,000.00	0.00	PLANNING AND STATISTICAL SERVICES
		230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS-GENERAL				
	70132	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	10,000,000.00		
		230301	REHABILITATION/REPAIR OF FIXED ASSETS- GENERAL				
	70132	23030121	REHABILITATION/REPAIR OF OFFICE BUILDING	0.00	5,000,000.00	0.00	PLANNING AND STATISTICAL SERVICES
		230401	PRESERVATION OF THE ENVIRONMENT-GENERAL				
	70132	23040107	PREPARATION/EXECUTION OF MASTER & REGIONAL PLANS	27,647,180.67	368,882,201.00	0.00	PLANNING AND STATISTICAL SERVICES
		230501	ACQUISITION OF NON TANGIBLE ASSETS				
	70132	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	16,203,186.50	272,000,000.00	0.00	PLANNING AND STATISTICAL SERVICES
	70132	23050112	COUNTERPART FUNDING	0.00	91,500,000.00	0.00	PLANNING AND STATISTICAL SERVICES
		TOTAL		92,944,767.17	964,882,201.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ECONOMIC SECTOR- CONTD

NOTE NO.70	Agency Code : 022000700100	Function Code	Agency Name: Office of the Accountant-General	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70112	SALARY	150,771,293.15	238,858,906.00	138,029,832.60	Financial and Fiscal Affairs
	Sub Total			150,771,293.15	238,858,906.00	138,029,832.60	
	2202		OVERHEAD COST				
	220201	70112	TRAVEL & TRANSPORT-GENERAL				Financial and Fiscal Affairs
	22020102		LOCAL TRAVEL & TRANSPORT: OTHERS	593,000.00	12,000,000.00	9,635,469.77	
	220202	70112	UTILITIES-GENERAL				Financial and Fiscal Affairs
	22020201	70112	ELECTRICITY CHARGES	-	250,000.00	-	Financial and Fiscal Affairs
	22020202		TELEPHONE CHARGES	-	250,000.00	130,600.00	
	22020203	70112	INTERNET ACCESS CHARGES	-	500,000.00		Financial and Fiscal Affairs
	220203	70112	MATERIALS & SUPPLIES - GENERAL				Financial and Fiscal Affairs
	22020301		OFFICE STATIONERIES/ COMPUTER CONSUMABLES	926,780.00	2,500,000.00	1,270,321.25	

	22020306	70112	PRINTING OF SECURITY DOCUMENTS	21,153,749.56	35,000,000.00	24,802,800.00	Financial and Fiscal Affairs
	220204	70112	MAINTENANCE SERVICES-GENERAL				Financial and Fiscal Affairs
	22020401	70112	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	382,700.00	4,000,000.00	1,648,447.50	Financial and Fiscal Affairs
	22020402	70112	MAINTENANCE OF OFFICE FURNITURE	-	1,500,000.00		Financial and Fiscal Affairs
	22020403	70112	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	-	1,500,000.00	300,000.00	Financial and Fiscal Affairs
	22020404		MAINTENANCE OF OFFICE/IT EQUIPMENTS	-	500,000.00	200,000.00	
	22020406	70112	OTHER MAINTENANCE SERVICES	495,375.00	500,000.00	416,150.00	Financial and Fiscal Affairs
	220205	70112	TRAINING -GENERAL				Financial and Fiscal Affairs
	22020501		LOCAL TRAINING	9,968,000.00	40,000,000.00	7,956,000.00	
	22020502	70112	INTERNATIONAL TRAINING		-		Financial and Fiscal Affairs
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL				
	22020701		FINANCIAL CONSULTING	-	10,000,000.00		
			FINAMNCIAL CHARGES: GENERAL				
	22020904	70112	OTHER CRF BANK CHARGES	-	540,197,749.00	-	Financial and Fiscal Affairs
	220210	70112	MISCELLANEOUS EXPENSES GENERAL				Financial and Fiscal Affairs

	22021001	70112	REFRESHMENT & MEALS	200,000.00	1,500,000.00	365,000.00	Financial and Fiscal Affairs
	22021003		PUBLICITY & ADVERTISEMENT	-	1,000,000.00	-	
	22021007		WELFARE PACKAGES	-	500,000.00	-	
	22021022		PLANNING, MONITORING AND EVALUATION	-	1,000,000.00		
	22021032		FAIR, FESTIVAL, EXPO & SUMMIT	13,500,000.00	24,000,000.00	1,977,712.50	
	22021033		CONTIGENCIES AND OTHER RECURRENT COST	4,945,000.00	10,000,000.00	6,000,000.00	
			TOTAL OVERHEAD COST	52,164,604.56	686,697,749.00	54,702,501.02	
	TOTAL		RECURRENT COST FOR CODE 012300100100	202,935,897.71	925,556,655.00	192,732,333.62	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.70B	Agency Code : 022000700100	Function Code	Agency Name: Office of the Accountant-General	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS-GENERAL				
	23010105	70112	PURCHASE OF MOTOR VEHICLES		40,000,000.00		Financial and Fiscal Affairs
	23010112	70112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00	0.00	Financial and Fiscal Affairs

	23010123	70112	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	1,000,000.00	0.00	Financial and Fiscal Affairs
	23010128		PURCHASE OF SECURITY EQUIPMENT	0.00	5,000,000.00	0.00	
	23010145		PURCHASE OF PROJECTORS	0.00	1,000,000.00		
	23010146	70112	PURCHASE OF OTHER EQUIPMENTS	0.00	31,000,000.00	6,301,382.50	Financial and Fiscal Affairs
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL				
	23030121	70112	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	117,000,000.00	0.00	Financial and Fiscal Affairs
	230501		ACQUISITION OF NON TANGIBLE ASSETS				Financial and Fiscal Affairs
	23050102		COMPUTER SOFTWARE ACQUISITION	0.00	100,000,000.00	709,500.00	
	TOTAL			0.00	300,000,000.00	7,010,882.50	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ECONOMIC SECTOR - CONTD

NOTE NO.71	Agency Code: 022000800100	Function Code	Agency Name: Oyo State Internal Revenue	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	2		EXPENDITURE				
	21		PERSONNEL COST				
	2101		SALARIES AND WAGES				
	21010		SALARIES AND WAGES				
	21010101		SALARY	189,891,681.69	190,682,073.86	141,888,236.13	FINANCIAL AND FISCAL AFFAIRS
			SUB-TOTAL	189,891,681.69	190,682,073.86	141,888,236.13	
	2202		OVERHEAD COST				

	220201		TRAVEL&TRANSPORT-GENERAL			-		
	22020101		LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	3,224,000.00			
	22020102		LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	-	1,800,931.29	FINANCIAL AND FISCAL AFFAIRS	
	220202		UTILITIES-GENERAL					
	22020201		ELECTRICITY CHARGES	0.00	600,000.00	150,000.00	FINANCIAL AND FISCAL AFFAIRS	
	22020202		TELEPHONE CHARGES	0.00	1,500,000.00	300,000.00	FINANCIAL AND FISCAL AFFAIRS	
	22020203		INTERNET ACCESS CHARGES	0.00	1,500,000.00	300,000.00	FINANCIAL AND FISCAL AFFAIRS	
	220203		MATERIAL & SUPPLY-GENERAL					
	22020301		OFFICE STATIONERIES/COMPUTER CONSUMABLE	942,500.00	3,500,000.00	984,375.00	FINANCIAL AND FISCAL AFFAIRS	
	22020305		PRINTING OF NON SECURITY DOCUMENTS	394,725.00	2,000,000.00	368,386.00	FINANCIAL AND FISCAL AFFAIRS	
	22020306		PRINTING OF SECURITY DOCUMENTS	0.00	2,000,000.00	184,957.19	FINANCIAL AND FISCAL AFFAIRS	
	220204		MAINTENANCE OF SERVICES- GENERAL					
	22020401		MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	-	450,000.00	FINANCIAL AND FISCAL AFFAIRS	
	22020402		MAINTENANCE OF OFFICE FURNITURE	0.00	1,500,000.00	300,000.00	FINANCIAL AND FISCAL AFFAIRS	
	22020403		MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QRTS	172,000.00	3,000,000.00	840,000.00	FINANCIAL AND FISCAL AFFAIRS	

	22020404		MAINTENANCE OF OFFICE /IT EQUIPMENT	0.00	1,000,000.00		FINANCIAL AND FISCAL AFFAIRS
	220205		TRAINING-GENERAL				
	22020501		LOCAL TRAINING	491,000.00	3,000,000.00	1,026,000.00	FINANCIAL AND FISCAL AFFAIRS
	22020502		INTERNATIONAL TRAINING	0.00	15,000,000.00		FINANCIAL AND FISCAL AFFAIRS
	220206		OTHER SERVICES-GENERAL				
	22020602		OFFICE RENT	0.00	1,000,000.00	900,000.00	FINANCIAL AND FISCAL AFFAIRS
	220207		CONSULTING & PROFESSIONAL SERVICE-GENERAL				
	22020709		CONSULTANCY SERVICES/FEES (CONNECTION OF TAX STATIONS WITH CENTRAL DATA CENTRE)	0.00	7,000,000.00		FINANCIAL AND FISCAL AFFAIRS
	22020711		PROFESSIONAL FEES (ANNUAL CONFERENCE)	0.00	5,000,000.00		FINANCIAL AND FISCAL AFFAIRS
	220210		MISCELLANEOUS EXPENSES GENERAL				
	22021001		REFRESHMENT AND MEALS/ENTERTAINMENT	0.00	500,000.00		
	22021007		WELFARE PACKAGES	0.00	500,000.00		FINANCIAL AND FISCAL AFFAIRS
	22021022		MONITORING OF REVENUE	0.00	10,000,000.00	5,000,000.00	FINANCIAL AND FISCAL AFFAIRS
	22021030		PUBLIC ENLIGHTENMENT PROGRAMME	0.00	5,500,000.00		FINANCIAL AND FISCAL AFFAIRS
			SUB-TOTAL	2,000,225.00	67,324,000.00	12,604,649.48	

	TOTAL		RECURRENT COST FOR CODE: 022000800100	191,891,906.69	258,006,073.86	154,492,885.61	
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.71B	Agency Code: 022000800100	Function Code	Agency Name: Oyo State Internal Revenue	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
			CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSET GENERAL				
	23010104	70112	Purchase of Motor Cycles	0.00	4,000,000.00		FINANCIAL AND FISCAL AFFAIRS
	23010105	70112	Purchase of Motor Vehicles	-	32,000,000.00		FINANCIAL AND FISCAL AFFAIRS
	23010106	70112	Purchase of Vans (JAC)	0.00	30,000,000.00		FINANCIAL AND FISCAL AFFAIRS
	23010112	70112	Purchase of Furnitures & Fittings	365500.00	6,000,000.00		FINANCIAL AND FISCAL AFFAIRS
	23010113	70112	Purchase of Computers	0.00	10,000,000.00		
	23010115	70112	Purchase of Photocopying Machines	0.00	2,000,000.00		FINANCIAL AND FISCAL AFFAIRS
	23010123	70112	Purchase of Fire Fighting Equipments	-	1,500,000.00		
	230301	70112	REHABILITATION/ REPAIR				

	23030121	70112	Rehabilitation/ Repair of Office Buildings	0.00	157,000,000.00		FINANCIAL AND FISCAL AFFAIRS
	23050109	70112	Special Project & Assignment	0.00	324,000,000.00	70,000,000.00	
			TOTAL	365,500.00	566,500,000.00	70,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ECONOMIC SECTOR - CONTD

NOTE NO.72	Agency Code: 022200100100	Function Code	Agency Name: Ministry of Trade, Investments and Cooperatives	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70411	SALARY	148,348,571.75	148,904,701.00	131,822,465.33	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	SUB - TOTAL			148,348,571.75	148,904,701.00	131,822,465.33	
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT- GENERAL				
	22020102	70411	LOCAL TRAVEL & TRANSPORT : OTHERS	558,400.00	7,000,000.00	2,218,388.72	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	220202		UTILITIES - GENERAL				

	22020202	70411	TELEPHONE CHARGES		100,000.00	18,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	220203		MATERIALS & SUPPLIES - GENERAL				
	22020301	70411	OFFICE STATIONERIES/COMPUTER CONSUMABLES	799,737.50	1,500,000.00	415,732.50	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	22020304		MAGAZINES & PERIODICALS	0.00	250,000.00	0.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	22020305	70411	PRINTING OF NON-SECURITY DOCUMENTS	167,700.00	500,000.00	12,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	220204		MAINTENANCE SERVICES - GENERAL				
	22020401	70411	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	104,350.00	1,500,000.00	40,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	22020402	70411	MAINTENANCE OF OFFICE FURNITURE		500,000.00	217,800.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	22020403		MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	747,387.50	1,200,000.00	174,150.00	

	220205		TRAINING - GENERAL				
	22020501		LOCAL TRAINING	874,580.00	2,500,000.00	493,000.00	
	220206		OTHER SERVICES - GENERAL				
	22020601		SECURITY SERVICES	0.00	100,000.00	0.00	
	22020605		CLEANING & FUMIGATION SERVICES		400,000.00	180,000.00	
	220208		FUEL & LUBRICANTS - GENERAL				
	22020803	70411	PLANT/GENERATOR FUEL COST		1,200,000.00	60,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	220210		MISCELLANEOUS EXPENSES - GENERAL				
	22021001	70411	REFRESHMENT & MEALS		300,000.00	377,500.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	22021002	70411	HONORARIUM & ALLOWANCE		600,000.00	655,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	22021003	70411	PUBLICITY AND ADVERTISEMENTS		1,000,000.00	119,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	22021007		WELFARE PACKAGES		1,000,000.00	775,000.00	
	22021008		SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	200,000.00	0.00	
	22021021		SPECIAL DAYS/ CELEBRATIONS	0.00	2,000,000.00	0.00	

	22021022		PLANNING, MONITORING & EVALUATION	0.00	750,000.00	0.00	
	22021030		PUBLIC ENLIGHTENMENT PROGRAMME	0.00	800,000.00	0.00	
	22021032		FAIR, FESTIVAL, EXPO AND SUMMIT	2,000,000.00	12,916,000.00	0.00	
			TOTAL OVERHEAD COST	5,252,155.00	36,316,000.00	5,755,571.22	
	TOTAL		RECURRENT COST FOR CODE: 022200100100	153,600,726.75	185,220,701.00	137,578,036.55	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.72B	Agency Code: 022200100100	Function Code	Agency Name: Ministry of Trade, Investments and Cooperatives	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23	70411	CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS - GENERAL				
	23010104		PURCHASE OF MOTOR CYCLES	0.00	1,000,000.00	0.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	23010105		PURCHASE OF MOTOR VEHICLES	0.00	25,000,000.00	0.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS

	23010112		PURCHASE OF OFFICE FURNITURE AND FITTINGS	190,000.00	1,000,000.00	168,775.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	23010113		PURCHASE OF COMPUTERS	0.00	0.00	0.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	23010119		PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	
	23010123		PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	0.00	0.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				
	23020118		CONSTRUCTION/PROVISION OF INFRASTRUCTURE		18,000,000.00	10,000,000.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	230301		REHABILITATION/REPAIRS OF FIXED ASSET - GENERAL				GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	23030121		REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	2,000,000.00	0.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS

	23030124		REHABILITATION/REPAIRS - MARKETS/PARKS	241,000.00	18,000,000.00	0.00	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	230501		ACQUISITION OF NON-TANGIBLE ASSETS				GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
	23050102		COMPUTER SOFTWARE ACQUISITION	0.00	0.00	0.00	
	23050109		SPECIAL PROJECTS & ASSIGNMENTS	0.00	10,000,000.00	0.00	
	23050112		COUNTERPART FUNDING	0.00	0.00	0.00	
	23050113		LAND PREPARATION/FENCING	0.00	5,000,000.00	0.00	
	23050116		MICRO CREDIT SCHEME OR (COOPERATIVE WEALTH CREATION LOAN SCHEME)		20,000,000.00		
	TOTAL			431,000.00	100,000,000.00	10,168,775.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ECONOMIC SECTOR - CONTD

NOTE NO.73	Agency Code: 023600400100	Function Code	Agency Name: Oyo State Council for Arts and Culture	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70821	SALARY	40,754,770.68	53,665,390.00	42,049,864.58	Cultural Services
	Sub-Total		SUB TOTAL	40,754,770.68	53,665,390.00	42,049,864.58	

	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT - GENERAL				
	22020102	70821	LOCAL TRAVEL & TRANSPORT: OTHERS	-	2,550,000.00	946,662.61	Cultural Services
	220203		MATERIALS & SUPPLIES - GENERAL				Cultural Services
	22020301	70821	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	500,000.00	300,000.00	
	220204		MAINTENANCE SERVICES- GENERAL				Cultural Services
	22020406		OTHER MAINTENANCE SERVICES		250,000.00		Cultural Services
	220205		TRAINING - GENERAL				Cultural Services
	22020501		LOCAL TRAINING	200,000.00	1,000,000.00		Cultural Services
	220206		OTHER SERVICES- GENERAL				
	22020605		CLEANING AND FUMIGATION SERVICES	-	300,000.00		
	220207		CONSULTING & PROFESSIONAL SERVICES- GENERAL				
	22020709		CONSULTANCY SERVICES/ FEES				
	220208		FUEL & LUBRICANT-GENERAL				
	22020703		Plant/ Generator Fuel Cost	-	200,000.00		
	220210		MISCELLANEOUS EXPENSES GENERAL				
	22021001		REFRESHMENT & MEALS	-	300,000.00		
	22021002	70821	HONORARIUM & SITTING ALLOWANCE	450,000.00	500,000.00	300,000.00	
	22021029		OTHER EXPENSES	50,000.00	200,000.00		

	22021032	70821	FAIR, FESTIVAL EXPO AND SUMMIT	6,150,000.00	9,000,000.00	190,000.00	
	22021033		CONTINGENCIES- OTHER RECURRENT COSTS	-	200,000.00		
			TOTAL OVERHEAD COST	7,150,000.00	15,000,000.00	1,736,662.61	
	TOTAL		RECURRENT COST FOR CODE: 023600400100	47,904,770.68	68,665,390.00	43,786,527.19	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
**DETAILS OF CAPITAL
EXPENDITURE**

NOTE NO.73B	Agency Code: 023600400100	Function Code	Agency Name: Oyo State Council for Arts and Culture	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS - GENERAL				
	23010104	70821	PURCHASE OF MOTOR CYCLES	0.00	470,000.00	0.00	Cultural Services
	23010112		PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00		Cultural Services
	23010113		PURCHASE OF COMPUTERS	0.00	1,000,000.00		Cultural Services
	23010114	70821	PURCHASE OF COMPUTER PRINTERS	0.00	270,000.00	0.00	Cultural Services
	23010118	70821	PURCHASE OF SCANNERS	0.00	280,000.00	0.00	Cultural Services
	23010144	70821	PURCHASE OF ELECTRONICS & OTHER EQUIPMENTS	0.00	800,000.00	0.00	Cultural Services

	23010145		PURCHASE OF PROJECTOR	0.00	300,000.00		Cultural Services
	23010146	70821	PURCHASE OF OTHER EQUIPMENTS	0.00	5,000,000.00	404,200.00	Cultural Services
	230301		REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL				Cultural Services
	23030102		REHABILITATION / REPAIRS - ELECTRICITY	0.00	980,000.00	0.00	Cultural Services
	23030121		REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	14,000,000.00	0.00	
	230501		ACQUISITION OF NON TANGIBLE ASSETS				
	23050109		SPECIAL PROJECT AND ASSIGNMENT	0.00	2,896,000.00	0.00	Cultural Services
	Total			0.00	30,996,000.00	404,200.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ECONOMIC SECTOR-CONTD

NOTE NO.74	Agency Code: 023400100100	Function Code	Agency Name: Ministry of Public Works, Infrastructure and Transport	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70411	SALARY	385,047,475.14	385,104,222.00	338,399,897.45	General Economic and Commercial Affairs
	Sub -Total			385,047,475.14	385,104,222.00	338,399,897.45	
	2202		OVERHEAD COST				

	220201		TRAVEL & TRANSPORT - GENERAL				
	22020101	70411	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,600,000.00	0.00	General Economic and Commercial Affairs
	22020102	70411	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	6,195,469.62	General Economic and Commercial Affairs
	220203	70411	MATERIALS & SUPPLIES-GENERAL				General Economic and Commercial Affairs
	22020301	70411	OFFICE STATIONERIES/COMPUTER CONSUMABLES	192,424.00	4,360,000.00	600,000.00	General Economic and Commercial Affairs
	22020303	70411	NEWS PAPER	0.00	252,000.00	0.00	General Economic and Commercial Affairs
	22020304		MAGAZINES AND PERIODICALS	0.00	252,000.00	0.00	
	22020305	70411	PRINTING OF NON SECURITY DOCUMENTS		1,316,000.00	0.00	General Economic and Commercial Affairs
	22020306	70411	PRINTING OF SECURITY DOCUMENT	185,000.00	1,260,000.00	0.00	General Economic and Commercial Affairs
	22020309	70411	UNIFORM & OTHER CLOTHING	0.00	4,160,000.00	0.00	General Economic and Commercial Affairs
	220204	70411	MAINTENANCE SERVICES - GENERAL				General Economic and Commercial Affairs

	22020401	70411	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT		3,130,000.00	1,023,000.00	General Economic and Commercial Affairs
	22020402	70411	MAINTENANCE OF OFFICE FURNITURE	0.00	2,520,000.00	0.00	General Economic and Commercial Affairs
	22020403		MAINTENANCE OF OFFICE BUILDINGS/RESIDENTIAL QUARTERS	1,033,358.18	1,080,000.00	899,237.00	
	22020404	70411	MAINTENANCE OF OFFICE /I.T. EQUIPMENT	0.00	2,072,000.00	0.00	General Economic and Commercial Affairs
	22020405	70411	MAINTENANCE OF PLANTS/GENERATORS	459,025.00	2,800,000.00	552,550.00	General Economic and Commercial Affairs
	22020406	70411	OTHER MAINTENANCE SERVICES	0.00	1,512,000.00	0.00	
	220205	70411	TRAINING-GENERAL				General Economic and Commercial Affairs
	22020501		LOCAL TRAINING	550,000.00	5,360,000.00	200,000.00	General Economic and Commercial Affairs
	22020502	70411	INTERNATIONAL TRAINING	0.00	3,360,000.00	0.00	General Economic and Commercial Affairs
	220207	70411	CONSULTING & PROFESSIONAL SERVICES-GENERAL				General Economic and Commercial Affairs
	22020709	70411	CONSULTANCY SERVICE/FEES	0.00	0.00	0.00	General Economic and Commercial Affairs

	220208	70411	FUEL & LUBRICANTS-GENERAL				General Economic and Commercial Affairs
	22020802	70411	OTHER TRANSPORT EQUIPMENT COST	0.00	1,736,000.00	0.00	General Economic and Commercial Affairs
	22020803	70411	PLANT/GENERATOR FUEL COST	0.00	3,360,000.00	0.00	General Economic and Commercial Affairs
	220210	70411	MISCELLANEOUS EXPENSES GENERAL				General Economic and Commercial Affairs
	22021001	70411	REFRESHMENT & MEALS	0.00	224,000.00	0.00	General Economic and Commercial Affairs
	22021003		PUBLICITY & ADVERTISEMENTS	0.00	1,456,000.00	0.00	
	22021007		WELFARE PACKAGES	0.00	756,000.00	0.00	
	22021008		SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	2,520,000.00	0.00	
	22021021		SPECIAL DAYS/CELEBRATIONS	0.00	1,120,000.00	0.00	
	22021022		PLANNING, MONITORING AND EVALUATION	0.00	2,240,000.00	0.00	
	22021029		OTHER EXPENSES	180,600.00	2,520,000.00	149,600.00	
	22021030		PUBLIC ENLIGHTMENT PROGRAMME	0.00	1,122,000.00	0.00	
			TOTAL OVERHEAD COST	2,600,407.18	56,088,000.00	9,619,856.62	
	TOTAL		RECURRENT COST FOR CODE:032400100100	387,647,882.32	441,192,222.00	348,019,754.07	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD

**DETAILS OF CAPITAL
EXPENDITURE**

NOTE NO.74B	Agency Code: 023400100100	Function Code	Agency Name: Ministry of Public Works, Infrastructure and Transport	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS- GENERAL				
	23010105	70411	PURCHASE OF MOTOR VEHICLES	0.00	20,000,000.00	14,325,265.00	General Economic and Commercial Affairs
	23010112	70411	PURCHASE OF OFFICE FUNITURE & FITTINGS	0.00	1,536,871.98	0.00	General Economic and Commercial Affairs
	23010113	70411	PURCHASE OF COMPUTER	0.00	10,000,000.00	0.00	General Economic and Commercial Affairs
	23010114	70411	PURCHASE OF COMPUTER PRINTER	0.00	1,000,000.00	0.00	General Economic and Commercial Affairs
	23010119	70411	PURCHASE OF POWER GENERATING SET	0.00	1,000,000.00	0.00	General Economic and Commercial Affairs
	23010123	70411	PURCHASE OF FIRE FIGHTING EQUIPMENTS	0.00	276,636.96	0.00	General Economic and Commercial Affairs
	23010128	70411	PURCHASE SECURITY EQUIPMENT	0.00	338,111.84	0.00	General Economic and Commercial Affairs
	23010143	70411	PURCHASE OF CAMERAS	0.00	10,000,000.00	0.00	General Economic and Commercial Affairs

	23010144	70411	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENTS	0.00	500,000.00	0.00	General Economic and Commercial Affairs
	23010145	70411	PURCHASE OF PROJECTOR	0.00	1,000,000.00	0.00	General Economic and Commercial Affairs
	23010146		PURCHASE OF OTHER EQUIPMENTS	0.00	1,000,000.00	0.00	
	230201	70411	CONSTRUCTION/PROVISIONS OF FIXED ASSET &-GENERAL				General Economic and Commercial Affairs
	23020101	70411	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	500,000.00	0.00	General Economic and Commercial Affairs
	23020104	70411	CONSTRUCTION/PROVISION OF HOUSING	0.00	500,000.00	0.00	General Economic and Commercial Affairs
	23020114		CONSTRUCTION/PROVISION OF ROADS	59,013,436,138.15	59,022,018,295.00	37,320,123,689.76	
	23020118		CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	10,000,000.00	0.00	
	23020128		CONSTRUCTION/PROVISION OF ROAD SIGNS & FURNITURE	0.00	10,000,000.00	0.00	
	23020129		MECHANICAL WORKSHOPS EQUIPMENT ELEYELE AND AGODI YS	0.00	5,000,000.00	0.00	
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL				
	23030103		REHABILITATION/REPAIRS - HOUSING	0.00	5,000,000.00	0.00	
	23030113		REHABILITATION/REPAIRS - ROADS	11,306,681,374.91	11,310,056,766.05	0.00	
	23030121		REHABILITATION/REPAIRS OF OFFICE BUILDINGS	89,131,051.84	90,769,855.15	31,099,514.97	

	23030124		REHABILITATION/REPAIRS - MARKETS/PARKS	1,810,545,441.49	1,813,597,470.00	966,142,832.00	
	230501		ACQUISITION OF NON TANGIBLE ASSETS				
	23050119		CONTINGENCIES-CAPITAL	0.00	6,000,000.00	0.00	
	TOTAL			72,219,794,006.39	72,320,094,006.98	38,331,691,301.73	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ECONOMIC SECTOR-CONTD

NOTE NO.74Ci	Agency Code: 0023400400100	Function Code	Agency Name: Oyo State Road Maintenance Agency	Actual 2023	Budget 2023	Actual 2022	Function
	210101		SALARIES & WAGES				
	21010101	70451	SALARY	54,596,168.07	62,478,258.00	50,396,181.43	Road Transport
				54,596,168.07	62,478,258.00	50,396,181.43	
	220201		TRAVEL & TRANSPORT-GENERAL				
	22020101	70451	LOCAL TRAVEL & TRANSPORT:TRAINING	0.00	3,000,000.00	550,000.00	Road Transport
	220202		UTILITIES - GENERAL				
	22020203		INTERNET ACCESS CHARGES	0.00	500,000.00	32,500.00	Road Transport
	220203		MATERIAL & SUPPLY - GENERAL				
	22020301	70451	OFFICE STATIONERIES/COMPUTER CONSUMABLES	-	1,000,000.00	8,000.00	Road Transport
	22020305	70451	PRINTING OF NON-SECURITY DOCUMENT	-	500,000.00	-	Road Transport
	22020309	70451	UNIFORM & OTHER CLOTHINGS	-	1,500,000.00	-	Road Transport
	220204		MAINTENANCE SERVICES - GENERAL				

	22020401	70451	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	-	3,500,000.00		Road Transport
	22020402	70451	MAINTENANCE OF OFFICE FURNITURE	-	500,000.00		Road Transport
	22020403	70451	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTER	-	6,602,800.00	100,000.00	Road Transport
	22020404	70451	MAINTENANCE OF OFFICE/IT EQUIPMENT	-	500,000.00	4,000.00	Road Transport
	22020405	70451	MAINTENANCE OF PLANTS & GENERATORS	-	7,500,000.00	-	Road Transport
	220205	70451	TRAINING - GENERAL				
	22020501	70451	LOCAL TRAINING	-	4,000,000.00		Road Transport
	220206		OTHER SERVICES - GENERAL				
	22020601	70451	SECURITY SERVICES	-	1,500,000.00	-	Road Transport
	22020605	70451	CLEANING AND FUMIGATION SERVICE	-	300,000.00		Road Transport
	220208		FUEL & LUBRICANT - GENERAL				
	22020801	70451	MOTOR VEHICLE COST	-	450,000.00	45,500.00	Road Transport
	220210	70451	MISCELLANEOUS EXPENSES GENERAL				
	22021002	70451	HONORARIUM & SITTING ALLOWANCE	-	300,000.00		Road Transport
	22021008	70451	SUBSCRIPTION TO PROFESSIONAL BODIES	-	2,000,000.00		Road Transport
			TOTAL OVERHEAD COST	-	33,652,800.00	740,000.00	
	TOTAL		RECURRENT COST FOR CODE: 0023400400100	54,596,168.07	96,131,058.00	51,136,181.43	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.74Cii	Agency Code: 0023400400100	Function Code	Agency Name: Oyo State Road Maintenance Agency	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS - GENERAL				
	23010105	70451	PURCHASE OF MOTOR VEHICLES	0.00	50,000,000.00	0.00	General Economic and Commercial Affairs
	23010112	70451	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	4,000,000.00	193,500.00	General Economic and Commercial Affairs
	23010119	70451	PURCHASE OF POWER GENERATING SETS	0.00	800,000.00	0.00	General Economic and Commercial Affairs
	23010123	70451	PURCHASE OF FIRE FIGHTING EQUIPMENTS	0.00	1,000,000.00	0.00	General Economic and Commercial Affairs
	23010145	70451	PURCHASE OF PROJECTORS	0.00	2,000,000.00	0.00	General Economic and Commercial Affairs
	23010146	70451	PURCHASE OF OTHER EQUIPMENT	0.00	100,000,000.00	0.00	General Economic and Commercial Affairs
	230301		REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL				
	23030101	70451	REHABILITATION / REPAIRS OF RESIDENTIAL/ OFFICE BUILDING	0.00	50,000,000.00	0.00	General Economic and Commercial Affairs

	23030113	70451	REHABILITATION/REPAIRS - ROADS (IBADAN ZONE)	283,649,527.64	854,360,000.00	50,000,000.00	General Economic and Commercial Affairs
	23030113		REHABILITATION/REPAIRS - ROADS (IBADAN ZONE)	43,048,032.41	135,430,000.00		
	23030113		REHABILITATION/REPAIRS - ROADS (OYO ZONE)	36,879,903.24	102,740,000.00		
	23030113		REHABILITATION/REPAIRS - ROADS (OGBOMOSHO ZONE)	36,882,926.77	102,740,000.00		
	23030113		REHABILITATION/REPAIRS - ROADS (OKE OGUN ZONE)	44,858,184.25	135,430,000.00		
	23030113		REHABILITATION/REPAIRS - ROADS (IBARAPA ZONE)	31,308,432.40	88,730,000.00		
	23030113		REHABILITATION/REPAIRS -	0.00	90,039,200.00		
	TOTAL			476,627,006.71	1,717,269,200.00	50,193,500.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ECONOMIC SECTOR-CONTD

NOTE NO.75	Agency Code: 026000100100	Function Code	Agency Name: Ministry of Lands, Housing & Urban Development	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES & WAGES				
	21010101		SALARY	504,156,604.87	596,569,727.00	460,937,084.24	Housing Development
	Sub-Total			504,156,604.87	596,569,727.00	460,937,084.24	
	2202		OVERHEAD COST				

	220201		TRAVELS & TRANSPORT - GENERAL				
	22020102	70611	LOCAL TRAVEL & TRANSPORT: OTHERS	164,000.00	10,400,000.00	5,095,000.00	Housing Development
	220203		MATERIALS & SUPPLIES - GENERAL				
	22020301	70611	OFFICE STATIONERIES/COMPUTER CUNSUMABLES	510,855.00	5,000,000.00	1,341,350.00	Housing Development
	22020303	70611	NEWSPAPERS	0.00	300,000.00	60,000.00	Housing Development
	22020305	70611	PRINTING OF NON-SECURITY DOCUMENTS	887,750.00	10,000,000.00	1,180,550.00	Housing Development
	220204		MAINTENANCE SERVICES - GENERAL				
	22020401	70611	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	184,900.00	7,500,000.00	986,950.00	Housing Development
	22020402	70611	MAINTENANCE OF OFFICE FURNITURE	-	4,000,000.00	200,000.00	Housing Development
	22020405	70611	OTHER MAINTAINANCE SERVICES	1,101,176.25	4,500,000.00	876,005.00	Housing Development
	220205		TRAINING - GENERAL				
	22020501	70611	LOCAL TRAINING	555,000.00	10,000,000.00	468,000.00	Housing Development
	22020502	70611	INTERNATIONAL TRAINING	-	20,000,000.00		
	220206		OTHER SERVICES - GENERAL				
	22020605	70611	CLEANING & FUMIGATION SERVICES	-	1,500,000.00	400,000.00	Housing Development
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL				
	22020709	70611	LEGAL SERVICE	200,000.00	1,500,000.00	0.00	Housing Development
	22020709	70611	CONSULTANCY SERVICES/FEES	0.00	2,800,000.00		

	220210		MISCELLANEOUS EXPENSES GENERAL				
	22021001	70611	REFRESHMENT & MEALS	199,000.00	1,500,000.00	-	Housing Development
	22021003	70611	PUBLICITY AND ADVERTISEMENTS	0.00	5,000,000.00	340,000.00	Housing Development
	22021007	70611	WELFARE PACKAGES	0.00	1,000,000.00	0.00	Housing Development
	22021022	70611	PLANNING, MONITORING & EVALUATION	0.00	10,000,000.00		
	22021023	70611	RESEARCH & DOCUMENTATION	0.00	5,000,000.00	0.00	Housing Development
	22021029	70611	OTHER EXPENSES	0.00	0.00	385,925.00	Housing Development
			TOTAL OVERHEAD COST	3,802,681.25	100,000,000.00	11,333,780.00	
	TOTAL		RECURRENT COST FOR CODE 026000100100	507,959,286.12	696,569,727.00	472,270,864.24	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
**DETAILS OF CAPITAL
EXPENDITURE**

NOTE NO.75B	Agency Code: 026000100100	Function Code	Agency Name: Ministry of Lands, Housing & Urban Development	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS - GENERAL				
	23010101	70611	PURCHASE /ACQUISITION OF LAND	14,329,500.00	250,000,000.00	49,078,045.00	Housing Development

	23010105	70611	PURCHASE OF MOTOR VEHICLES	0.00	60,000,000.00	0.00	Housing Development
	23010112	70611	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,500,000.00	0.00	Housing Development
	23010113	70611	PURCHASE OF COMPUTERS	0.00	1,500,000.00	0.00	Housing Development
	23010118	70611	PURCHASE OF SCANNERS	0.00	250,000.00	0.00	Housing Development
	23010119	70611	PURCHASE OF POWER GENERATING SET	0.00	2,000,000.00	0.00	Housing Development
	23010123	70611	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	200,000.00	0.00	Housing Development
	23010141	70611	PURCHASE OF COMPUTER STORAGE DEVICES	0.00	8,250,000.00	0.00	Housing Development
	23010142	70611	PURCHASE OF NETWORKING DEVICE	0.00	100,000.00	0.00	Housing Development
	23010146	70611	PURCHASE OF OTHER EQUIPMENTS	0.00	1,000,000.00	0.00	Housing Development
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				
	23020101	70611	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	45,000,000.00	0.00	Housing Development
	23020111	70611	CONSTRUCTION/PROVISION OF LIBRARIES	0.00	1,200,000.00	0.00	Housing Development
	23020118	70611	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	4,745,000,110.76	0.00	Housing Development
	230301		REHABILITATION/REPAIR OF FIXED ASSETS - GENERAL				
	23030121	70611	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	5,000,000.00	0.00	Housing Development
	230401		PRESERVATION OF THE ENVIRONMENT - GENERAL				

	23040107	70611	PREPARATION / EXECUTION OF MASTER & REGIONAL PLANS	0.00	5,000,000.00	0.00	Housing Development
	230501		ACQUISITION OF NON TANGIBLE ASSETS				
	23050109	70611	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	144,000,000.00		Housing Development
	TOTAL			14,329,500.00	5,270,000,110.76	49,078,045.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ECONOMIC SECTOR: CONTD

NOTE NO.76	Agency Code: 023400200100	Function Code	Agency Name: Office of the Surveyor-General	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101	70541	SALARIES AND WAGES				
	21010101	70541	SALARY	46,275,820.31	47,177,826.00	44,428,764.87	Housing Development
	Sub-Total			46,275,820.31	47,177,826.00	44,428,764.87	
	2202		OVER HEAD COST				
	220201		TRAVEL & TRANSPORT-GENERAL				Housing Development
	22020102	70541	LOCAL TRAVEL AND TRANSPORT: OTHERS	505,000.00	1,000,000.00	1,162,000.00	
	22020103		INTERNATIONAL TRAVEL& TRANSPORT: TRAINING	0.00	2,000,000.00	0.00	Housing Development
	220203		MATERIALS AND SUPPLY-GENERAL				
	22020301	70541	OFFICE STATIONERIES/COMPUTER CONSUMABLES	379,358.75	1,500,000.00	650,855.00	Housing Development

	220204		MAINTENANCE OF SERVICES				Housing Development
	22020401	70541	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	500,000.00	0.00	Housing Development
	22020402	70541	MAINTENANCE OF OFFICE FURNITURE	60,000.00	500,000.00		Housing Development
	22020403	70541	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	240,000.00	250,000.00	871,582.50	
	22020404	70541	MAINTENANCE OF OFFICE/IT EQUIPMENT	0.00	-	181,675.00	Housing Development
	220207		CONSULTING & PROFESSIONAL SERVICES-GENERAL				Housing Development
	22020702	70541	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00	150,000.00	
	22020703	70541	LEGAL SERVICES	0.00	0.00	100,000.00	Housing Development
	22020706	70541	SURVEYING SERVICES	0.00	2,000,600.00	50,000.00	Housing Development
	220208		FUEL & LUBRICANTS –GENERAL				Housing Development
	22020801	70541	MOTOR VEHICLE FUEL COST	0.00	251,000.00	50,000.00	
	22020802	70541	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	50,000.00	
	22020803	70541	PLANT/GENERATOR FUEL COST	0.00	100,000.00	0.00	
			TOTAL OVERHEAD COST	1,184,358.75	8,101,600.00	3,266,112.50	
	TOTAL		RECURRENT COST FOR CODE: 0234000200100	47,460,179.06	55,279,426.00	47,694,877.37	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAIL OF CAPITAL EXPENDITURE

NOTE NO.76B	Agency Code: 023400200100	Function Code	Agency Name: Office of the Surveyor-General	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE GENERAL				
	230101		PURCHASE FIXED ASSET- GENERAL				
	23010105	70541	PURCHASE OF MOTOR VEHICLES	0.00	20,000,000.00		Housing Development
	23010112	70541	PURCHASE OF OFFICE FURNITURE & FITTINGS	388,720.00	1,000,000.00	373,025.00	Housing Development
	23010113	70541	PURCHASE OF COMPUTERS	0.00	1,500,000.00	129,000.00	Housing Development
	23010123	70541	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	100,000.00	0.00	Housing Development
	23010133	70541	PURCHASE OF SURVEYING EQUIPMENT	0.00	5,000,000.00	0.00	
	230201		CONSTRUCTION/PROVISION OF FIXED ASSET-GENERAL				
	23020101	70541	CONSTRUCTION/PROVISION OF OFFICE BUILDING	389,200.00	3,500,000.00	582,162.50	Housing Development
	23020122	70541	CONSTRUCTION OF BOUNDARY PILLARS RIGHT OF WAYS(SEcurity & BOUNDARY MATTERS)	0.00	0.00	190,000.00	Housing Development
	230301		REHABILITATION/REPAIR OF FIXED ASSET GENERAL				
	23030122	70541	REHABILITATION/REPAIR OF BOUNDARIES	0.00	5,400,000.00	0.00	Housing Development
	230401		PRESERVATION OF ENVIRONMENTAL-GENERAL				Housing Development
	23040107		PREPARATION/EXECUTION OF MASTER & REGIONAL PLANS		1,000,000.00		Housing Development

	230501		ACQUISITION OF NON-TANGIBLE ASSET				Housing Development
	23050102	70541	COMPUTER SOFTWARE ACQUISITION (ESTABLISHMENT & MAINTENANCE OF SURVEY CONTROL BEACONS & CORE STATION & COMPUTARISATION OF OFFICE)	-	2,000,000.00	391,806.88	Housing Development
	23050109	70541	SPECIAL PROJECTS & ASSIGNMENTS	160,000.00	500,000.00		
	TOTAL			937,920.00	40,000,000.00	1,665,994.38	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ECONOMIC SECTOR - CONTD

NOTE NO.77	Agency code: 022000300100	Function Code	Agency Name: Oyo State Bureau of Statistics	Actual 2023	Budget 2023	Actual 2022	Function
	Economic code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70132	SALARY	69,115,790.85	69,554,000.00	63,153,581.90	Overall Planning and Statistical Services
	Sub-Total			69,115,790.85	69,554,000.00	63,153,581.90	
	2202						
	220201	70132	TRAVEL AND TRANSPORT- GENERAL				Overall Planning and Statistical Services
	22020101	70132	LOCAL TRAVEL AND TRANSPORT & TRAINING		564,000.00	200,000.00	Overall Planning and Statistical Services

	22020102		LOCAL TRAVEL AND TRANSPORT : OTHERS	15,505,000.00	16,157,675.00		
	220203	70132	MATERIALS AND SUPPLIES- GENERAL				Overall Planning and Statistical Services
	22020301	70132	OFFICE STATIONERIES/COMPUTER CONSUMABLES	592,325.00	1,192,325.00	226,575.00	Overall Planning and Statistical Services
	22020302	70132	BOOKS		200,000.00	195,650.00	Overall Planning and Statistical Services
	22020305		PRINTING OF NON-SECURITY DOCUMENTS		150,000.00	-	
	220204	70132	MAINTENANCE SERVICES- GENERAL				Overall Planning and Statistical Services
	22020402	70132	MAINTENANCE OF OFFICE FURNITURE	188,662.50	400,000.00		Overall Planning and Statistical Services
	22020403		MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS		200,000.00	-	
	22020404	70132	MAINTENANCE OF OFFICE/ IT EQUIPMENT		100,000.00	184,900.00	Overall Planning and Statistical Services
	22020405		MAINTENANCE OF PLANTS/GENERATORS		36,000.00		
	22020406		OTHER MAINTENANCE SERVICES	-	-	184,362.50	

	220205	70132	TRAINING-GENERAL				Overall Planning and Statistical Services
	22020501	70132	LOCAL TRAINING	400,000.00	1,000,000.00	220,000.00	Overall Planning and Statistical Services
	220208	70132	FUEL AND LUBRICANTS-GENERAL				Overall Planning and Statistical Services
	22020802	70132	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	75,000.00	Overall Planning and Statistical Services
	22020803		PLANT/GENERATOR FUEL COST	-	-	75,000.00	
	220210	70132	MISCELLENOUS EXPENSES GENERAL				Overall Planning and Statistical Services
	22021001	70132	REFRESHMENT AND MEALS	0.00	-	0.00	Overall Planning and Statistical Services
	22021003	70132	PUBLICITY AND ADVERTISEMENT	-	-	-	Overall Planning and Statistical Services
			TOTAL OVERHEAD COST	16,685,987.50	20,000,000.00	1,361,487.50	
	TOTAL		RECURRENT COST FOR CODE: 022000300100B	85,801,778.35	89,554,000.00	64,515,069.40	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD

**DETAILS OF CAPITAL
EXPENDITURE**

NOTE NO.77B	Agency Code: 022000300100	Function Code	Agency Name: Oyo State Bureau of Statistics	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS- GENERAL				
				0.00	5,000,000.00	0.00	Overall Planning and Statistical Services
	23010105	70132	Purchase of Motor Vehicles				
				193,500.00	2,500,000.00	365,500.00	Overall Planning and Statistical Services
	23010112	70132	Purchase of Office Furniture and Equipment				
				0.00	500,000.00	160,500.00	Overall Planning and Statistical Services
	23010114	70132	Purchase of Computers Printers				
				0.00	250,000.00	0.00	Overall Planning and Statistical Services
	23010144	70132	Purchase of Electronics /Electrical Equipments				
	230301	70132	Rehabilitation/Repairs of Fixed Assets- General				Overall Planning and Statistical Services
				0.00	2,500,000.00	0.00	Overall Planning and Statistical Services
	23030121	70132	Rehabilitation/Repairs of Office Building				
	230501	70132	ACQUISITION OF NON TANGIBLE ASSETS				

	23050109	70132	Special Project and Assignment	0.00	71,250,000.00	0.00	Overall Planning and Statistical Services
	TOTAL			193,500.00	82,000,000.00	526,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ECONOMIC SECTOR- CONTD

NOTE NO.78	Agency Code: 023605200100	Function Code	Agency Name: Oyo State Tourism Board	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	2202	70821	OVER HEAD COST				
	220201	70821	TRAVEL & TRANSPORT- GENERAL				
	22020101		LOCAL TRAVEL & TRANSPORT- TRAINING	0.00	2,000,000.00		
	22020102	70821	LOCAL TRAVEL & TRANSPORT- OTHERS	0.00	5,000,000.00	125,000.00	Cultural Services
	22020104	70821	INTERNATIONAL TRAVEL & TRANSPORT- OTHERS	0.00	30,000,000.00		
	220203	70821	MATERIALS AND SUPPLIES- GENERAL				
	22020301	70821	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	196,725.00	2,000,000.00	125,000.00	Cultural Services
	220204	70821	MAINTENANCE SERVICE - GENERAL				
	22020401	70821	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	0.00	2,000,000.00	177,375.00	Cultural Services
	22020402	70821	MAINTENANCE OF OFFICE FURNITURE	0.00	2,000,000.00	0.00	Cultural Services
	220205	70821	TRAINING - GENERAL				

	22020501	70821	LOCAL TRAINING	0.00	2,000,000.00	398,000.00	Cultural Services
	22020502	70821	INTERNATIONAL TRAINING	0.00	2,000,000.00		
	220206	70821	OTHER SERVICE - GENERAL				
	22020605	70821	CLEANING AND FUMIGATION	193,588.00	1,000,000.00	125,000.00	Cultural Services
	220210	70821	MISCELLANIOUS EXPENSES - GENERAL				
	22021002	70821	HONOURARIUM AND SITTING ALLOWANCE	184,750.00	2,000,000.00	356,000.00	Cultural Services
	22021003	70821	PUBLICITY AND ADVERTISEMENT	0.00	20,000,000.00	0.00	Cultural Services
	22021021	70821	SPECIAL DAYS/CELEBRATION	0.00	5,000,000.00	0.00	Cultural Services
	22021022	70821	PLANNING, MONITORING AND EVALUATION	0.00	10,000,000.00	0.00	Cultural Services
	22021023	70821	RESEARCH AND DOCUMENTATION	0.00	5,000,000.00	0.00	Cultural Services
	22021032	70821	FAIR, FESTIVAL, EXPO AND SUMMIT	0.00	10,000,000.00	250,000.00	Cultural Services
			TOTAL OVERHEAD COST	575,063.00	100,000,000.00	1,556,375.00	
			RECURRENT COST FOR CODE: 023605200100	575,063.00	100,000,000.00	1,556,375.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.78B	Agency Code: 023605200100	Function Code	Agency Name: Oyo State Tourism Board	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						

	23	70821	CAPITAL EXPENDITURE				
	230101	70821	PURCHASE OF FIXED ASSETS - GENERAL				
	23010105		PURCHASE OF MOTOR VEHICLE		30,000,000.00	0.00	Cultural Services
	23010112	70821	PURCHASE OF OFFICE FURNITURE	0.00	1,500,000.00	345,720.00	Cultural Services
	230401	70821	PRESERVATION OF THE ENVIRONMENT - GENERAL				
	23030118	70821	REHABILITATION/ REPAIRS - RECREATION FACILITIES	0.00	2,000,000.00		
	23030121	70821	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	0.00	14,000,000.00		
	23030127	70821	REHABILITATION/ REPAIRS - ICT EQUIPMENT	0.00	500,000.00		
	23040106	70821	BEAUTIFICATION AND LANDSCAPPING	0.00	2,000,000.00		Cultural Services
	TOTAL			0.00	50,000,000.00	345,720.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
ECONOMIC SECTOR CONTD

NOTE NO.79	Agency Code: 022000100100	Function Code	Agency Name: Ministry of Finance	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70112	SALARY	83,801,388.44	99,209,421.00	1,634,421,871.29	Financial and Fiscal Affairs
	21010103	70112	CONSOLIDATED REVENUE FUND CHARGES-SALARIES	1,278,052,391.62	1,910,770,794.00	90,970,860.51	Financial and Fiscal Affairs

	21010104	70112	CONTINGENCIES – SALARIES	0.00	0.00	15,879,140,984.23	Financial and Fiscal Affairs
	Sub-Total (i)			1,361,853,780.06	2,009,980,215.00	17,604,533,716.03	
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT-GENERAL				
	22020102	70112	LOCAL TRAVEL & TRANSPORT: OTHERS	4,084,600.00	4,108,786.33	6,850,100.00	Financial and Fiscal Affairs
	22020305	70112	MATERIALS & SUPPLIES- GENERAL				Financial and Fiscal Affairs
	22020301		OFFICE STATIONERIES/COMPUTER CONSUMABLES	352,062.50	400,000.00	1,030,575.00	
	22020304	70112	MAGAZINES & PERIODICALS	0.00	0.00	46,600.02	Financial and Fiscal Affairs
	22020305	70112	PRINTING OF NON-SECURITY DOCUMENTS	0.00	0.00	322,500.00	Financial and Fiscal Affairs
	220204	70112	MAINTENANCE OF SERVICES- GENERAL				Financial and Fiscal Affairs
	22020401	70112	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	578,625.00	600,000.00	180,062.50	Financial and Fiscal Affairs
	22020403	70112	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS	117,550.00	150,000.00	233,850.00	Financial and Fiscal Affairs
	22020406		OTHER MAINTENANCE SERVICES	2,050,000.00	2,100,000.00	0.00	
	22020406 *	70112	OTHER MAINTENANCE SERVICES	708,703,449.79	708,803,449.79	806,325,535.42	Financial and Fiscal Affairs
			TRAINING-GENERAL				
	22020501		LOCAL TRAINING	2,559,600.00	2,600,000.00	6,712,000.00	
	220207	70112	CONSULTING & PROFESSIONAL SERVICES-GENERAL				Financial and Fiscal Affairs

	22020709	70112	CONSULTANCY SERVICES/FEES	8,266,740,770.65	8,266,840,770.65	4,713,161,629.83	Financial and Fiscal Affairs
	220210	70112	MISCELLANEOUS EXPENSES GENERAL				Financial and Fiscal Affairs
	22021007	70112	WELFARE PACKAGES	218,600.00	300,000.00	0.00	Financial and Fiscal Affairs
	22021029	70112	OTHER EXPENSES	4,310,312,938.00	4,310,385,189.00	705,406,758.76	
	22021033		CONTINGENCIES – OTHER RECURRENT COSTS	2,500,000.00	2,600,000.00	5,525,000.00	
	22030106		MOTOR VEHICLE ADVANCE	120,000,000.00	120,000,000.00	0.00	
	Sub-Total		TOTAL OVERHEAD COST	13,418,218,195.94	13,418,718,195.00	6,245,794,611.53	
	TOTAL	70112	RECURRENT COST FOR CODE: 022000100100	14,780,071,976.00	15,428,698,410.00	6,245,794,611.53	Financial and Fiscal Affairs
	210202		SOCIAL CONTRIBUTIONS				
	220101		SOCIAL BENEFITS				
	22010101	70112	GRATUITY/SEVERANCE /FURNITURE ALLOWANCE	1,383,134,811.56	1,700,000,000.00	92,100,000.00	Financial and Fiscal Affairs
	22010101	70112	GRATUITY OF PARASTATALS &TERTIARY INST.			180,000,000.00	Financial and Fiscal Affairs
	22010102	70112	PENSION (LG)	180,000,000.00	181,034,482.76	168,000,000.00	Financial and Fiscal Affairs
	22010102	70112	PENSION (SUBEB)	168,000,000.00	168,965,517.24	0.00	Financial and Fiscal Affairs
	21020202	70112	STATE SHARE OF CONTRIBUTORY PENSION	0.00	200,000,000.00		Financial and Fiscal Affairs
	21020203	70112	CONSOLIDATED REVENUE FUND CHARGES-SALARIES	101,870,578.10	120,000,000.00		Financial and Fiscal Affairs
	2206		PUBLIC DEBT CHARGES				
	220601		FOREIGN INTEREST/DISCOUNT				

	22060102	70112	FOREIGN INTEREST/DISCOUNT SHORT-TERM BORROWING	5,190,284,217.77	5,500,000,000.00	4,269,591,654.90	Financial and Fiscal Affairs
	22060201	70112	REPAYMENT OF LOANS	17,146,753,284.61	18,000,000,000.00	17,667,648,312.82	Financial and Fiscal Affairs
		70112	OTHER OPERATING ACTIVITIES (STATE SHARE OF CONTRIBUTORY TO L/G)	0.00	500,000,000.00	0.00	Financial and Fiscal Affairs
	22020902	70112	INSURANCE SCHEME	0.00	100,000,000.00	0.00	Financial and Fiscal Affairs
	TOTAL			24,170,042,892.04	26,470,000,000.00	22,377,339,967.72	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
**DETAILS OF CAPITAL
EXPENDITURE**

NOTE NO.79B	Agency Code: 022000100100	Function Code	Agency Name: Ministry of Finance	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS- GENERAL				
	23010104	70112	PURCHASE OF MOTOR-CYCLES	0.00	0.00	0.00	Financial and Fiscal Affairs
	23010105	70112	PURCHASE OF MOTORVEHICLES	0.00	37,627,894.33	0.00	Financial and Fiscal Affairs
	23010112	70112	PURCHASE OF OFFICE FURNITURE & FITTINGS	188,125.00	2,500,000.00	328,950.00	Financial and Fiscal Affairs

	23010146	70112	PURCHASE OF OTHER EQUIPMENTS	179,525.00	50,000,000.00	48,375,000.00	Financial and Fiscal Affairs
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL				
	23020118	70112	CONSTRUCTION /PROVISION OF INFRASTRUCTURES	0.00	1,000,000,000.00	0.00	Financial and Fiscal Affairs
	23020118*	70112	CONSTRUCTION /PROVISION OF INFRASTRUCTURES	0.00	0.00	67,555,100.00	Financial and Fiscal Affairs
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL				
	23030121	70112	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	2,000,000.00	0.00	Financial and Fiscal Affairs
	230501		ACQUISITION OF NON-TANGIBLE ASSETS				
	23050112	70112	COUNTERPART FUNDING			749,999,999.96	Financial and Fiscal Affairs
	23050112*		COUNTERPART FUNDING	1,312,155,609.96	1,350,000,000.00		
	23050119		CONTINGENCIES CAPITAL	853,071,039.86	2,650,000,000.00		
	23050109	70112	SPECIAL PROJECT & ASSIGNMENT	318,924,315.79	353,029,315.79	0.00	Financial and Fiscal Affairs
	TOTAL			2,484,518,615.61	5,445,157,210.12	866,259,049.96	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD

Ref. SPL VII	Economic Code	Function Code	Names of Parastatals	Actual 2023	Budget 2023	Actual 2022	Function
	21010101	70961	THE POLYTECHNIC,IBADAN	2,838,010,072.31	3,266,736,410.00	2,830,353,521.19	Subsidiary Services to Education
	21010101	70961	EMMANUEL ALAYANDE UNIVERSITY OF EDUCATION,OYO.	3,046,114,218.99	3,269,888,262.00	2,453,988,182.24	Subsidiary Services to Education

	21010101	70961	LADOKE AKINTOLA UNIVERSITY OF TECHNOLOGY, OGBOMOSHO.	4,234,217,070.95	5,100,000,000.00	4,081,810,645.10	Subsidiary Services to Education
	21010101	70731	LADOKE AKINTOLA TEACHING HOSPITAL, OGBOMOSHO.	2,546,637,613.87	3,116,687,729.00	2,377,107,049.04	General Hospital Services
	21010101	70421	OYO STATE COLLEGE OF AGRICULTURE, IGBOORA.	1,293,019,015.21	1,500,000,000.00	990,374,442.63	Agriculture
	21010101	70961	OKE OGUN POLYTECHNIC SAKI	841,720,428.13	940,225,400.00	819,358,078.56	Subsidiary Services to Education
	21010101	70961	ADESEUN OGUNDOYIN POLYTECHNIC, ERUWA	717,942,598.71	804,412,770.00	701,558,029.74	Subsidiary Services to Education
	21010101	70821	BROADCASTING CORPORATION OF OYO STATE	404,500,594.10	404,833,608.00	377,820,344.80	Cultural services
	21010101	70611	HOUSING CORPORATION OF OYO STATE	129,336,243.28	253,327,144.00	110,029,666.51	Housing Development
	21010101	70631	WATER CORPORATION OF OYO STATE	339,099,667.79	360,000,000.00	312,131,488.56	Water Supply
	21010101	70961	OYO STATE COLLEGE OF EDUCATION, LANLATE	961,754,041.18	1,104,944,400.00	824,609,535.86	Subsidiary Services to Education
	21010101	70961	TECHNICAL UNIVERSITY	0.00	0.00	0.00	Subsidiary Services to Education
			TOTAL	17,352,351,564.52	20,121,055,723.00	15,879,140,984.23	

Ref. SPL VII	Economic Code	Function Code	Names of Parastatals	Actual 2023	Budget 2023	Actual 2022	Function
	22021029	70961	THE POLYTECHNIC, IBADAN	0.00	0.00	0.00	Subsidiary Services to Education
	22021029	70961	EMMANUEL ALAYANDE UNIVERSITY OF EDUCATION, OYO.	0.00	0.00	0.00	Subsidiary Services to Education
	22021029	70961	LADOKE AKINTOLA UNIVERSITY OF TECHNOLOGY, OGBOMOSHO.	0.00	0.00	0.00	Subsidiary Services to Education

	22021029	70731	LADOKE AKINTOLA TEACHING HOSPITAL, OGBOMOSHO.	0.00	0.00	0.00	General Hospital Services
	22021029	70421	OYO STATE COLLEGE OF AGRICULTURE, IGBOORA.	0.00	0.00	0.00	Agriculture
	22021029	70961	OKE OGUN POLYTECHNIC SAKI	0.00	0.00	0.00	Subsidiary Services to Education
	22021029	70961	ADESEUN OGUNDOYIN POLYTECHNIC, ERUWA	0.00	0.00	0.00	Subsidiary Services to Education
	22021029	70821	BROADCASTING CORPORATION OF OYO STATE	0.00	0.00	0.00	Cultural services
	22021029	70611	HOUSING CORPORATION OF OYO STATE	0.00	180,000,000.00	0.00	Housing Development
	22021029	70631	WATER CORPORATION OF OYO STATE	0.00	100,000,000.00	0.00	Water Supply
	22021029	70961	OYO STATE COLLEGE OF EDUCATION, LANLATE	0.00	0.00	0.00	Subsidiary Services to Education
	22021029	70961	TECHNICAL UNIVERSITY	0.00	0.00	0.00	Subsidiary Services to Education
			TOTAL	0.00	280,000,000.00	280,000,000.00	
			TOTAL RECURRENT: PARASTATALS	17,352,351,564.52	20,401,055,723.00		

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

Ref. SPL VII	Economic Code	Function Code	Names of Parastatals	Actual 2023	Budget 2023	Actual 2022	Function
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	23050109	70961	THE POLYTECHNIC,IBADAN	0.00	100,000,000.00	0.00	Subsidiary Services to Education
	23050109	70961	EMMANUEL ALAYANDE UNIVERSITY OF EDUCATION,OYO.	0.00	1,060,000,000.00	0.00	Subsidiary Services to Education
	23050109	70961	LADOKE AKINTOLA UNIVERSITY OF TECHNOLOGY,OGBOMOSHO.	0.00	432,000,000.00	0.00	Subsidiary Services to Education
	23050109	70731	LADOKE AKINTOLA TEACHING HOSPITAL,OGBOMOSHO.	0.00	70,000,000.00	0.00	General Hospital Services
	23050109	70421	OYO STATE COLLEGE OF AGRICULTURE,IGBOORA.	0.00	14,760,000.00	0.00	Agriculture
	23050109	70961	OKE OGUN POLYTECHNIC SAKI	0.00	250,000,000.00	0.00	Subsidiary Services to Education
	23050109	70961	ADESEUN OGUNDOYIN POLYTECHNIC,ERUWA	0.00	150,000,000.00	0.00	Subsidiary Services to Education
	23050109	70821	BROADCASTING CORPORATION OF OYO STATE	12,000,000.00	350,000,000.00	45,055,100.00	Cultural services
	23050109	70611	HOUSING CORPORATION OF OYO STATE	0.00	3,097,000,000.00	0.00	Housing Development
	23050109	70631	WATER CORPORATION OF OYO STATE	0.00	590,000,000.00	22,500,000.00	Water Supply
	23050109	70961	OYO STATE COLLEGE OF EDUCATION,LANLATE	0.00	100,000,000.00	0.00	Subsidiary Services to Education
	23050109	70961	TECHNICAL UNIVERSITY	0.00	1,000,000,000.00	0.00	Subsidiary Services to Education
			TOTAL	12,000,000.00	7,213,760,000.00	67,555,100.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
LAW AND JUSTICE SECTOR

NOTE NO.80	Agency Code: 032600100100	Function Code	Agency Name: Ministry of Justice	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70331	SALARY	225,076,498.26	268,122,842.00	246,473,635.31	Justice & Law Courts
	Sub-Total			225,076,498.26	268,122,842.00	246,473,635.31	
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT - GENERAL				
	22020102	70331	LOCAL TRAVEL & TRANSPORT: OTHERS	3,182,600.00	50,000,000.00	5,158,541.34	Justice & Law Courts
	220203		MATERIALS & SUPPLIES - GENRAL				
	22020301		OFFICE STATIONERIES/COMPUTER CONSUMABLES	188,125.00	20,000,000.00		
	22020302		BOOKS	-	30,000,000.00		
	22020304	70331	MAGAZINE & PERIODICALS		20,000,000.00	2,800,000.00	Justice & Law Courts
	22020309	70331	UNIFORMS & OTHER CLOTHING	46,653,895.24	95,000,000.00	48,946,719.30	Justice & Law Courts
	220204	70331	MAINTENANCE SERVICES - GENERAL				Justice & Law Courts
	22020401	70331	MAINTENANCE OF MOTOR VECHICLE / TRANSPORT EQUIPMENT	-	10,000,000.00	-	Justice & Law Courts
	22020402	70331	MAINTENANCE OF OFFICE FURNITURE	-	2,500,000.00	-	Justice & Law Courts

	22020403		MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	950,000.00	6,000,000.00	760,000.00	Justice & Law Courts
	220205	70331	TRAINING -GENERAL				Justice & Law Courts
	22020501	70331	LOCAL TRAINING	4,731,000.00	150,000,000.00	1,038,000.00	Justice & Law Courts
	22020502	70331	INTERNATIONAL TRAINING	3,770,932.00	80,000,000.00	-	
	220206	70331	OTHER SERVICES - GENERAL				Justice & Law Courts
	22020604	70331	CLEANING/INFOFMIGATION SERVICES	1,505,500.00	5,000,000.00	-	Justice & Law Courts
	220207		CONSULTING &PROFESSINAL SERVICES-GENERAL				
	22020703	70331	LEGAL SERVICES	25,203,000.00	750,000,000.00	97,800,000.00	Justice & Law Courts
	220208		FUEL & LUBRICANTS – GENERAL				
	22020803	70331	PLANT / GENERATOR FUEL COST	-	5,000,000.00	-	Justice & Law Courts
	220210	70331	MISCELLANEOUS EXPENSES - GENERAL				Justice & Law Courts
	22021001	70331	REFRESMENT&MEAL	120,000.00	10,000,000.00	0,00	Justice & Law Courts
	22021002	70331	HONOURARIUM & SITTING ALLOWANCE	0.00	10,000,000.00	0.00	Justice & Law Courts
	22021007		WELFARE PACKAGES	0.00	16,500,000.00	9,000,000.00	
	22021008		SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	10,000,000.00	2,254,875.00	
	22021030		PUBLIC ENLIGHTEMENT PROGRAMME	37,000.00	15,000,000.00	0.00	

	22021033		CONTINGENCY-OTHER RECURRENT COST	0.00	25,000,000.00	0.00	
			TOTAL OVERHEAD COST	86,342,052.24	1,310,000,000.00	167,758,135.64	
	TOTAL		RECURRENT COST FOR CODE : 032600100100	311,418,550.50	1,578,122,842.00	414,231,770.95	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.80B	Agency Code 032600100100	Function Code	Agency Name: Ministry of Justice	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23	70331	CAPITAL EXPENDITURE				
	230101	70331	PURCHASE OF FIXED ASSETS-GENERAL				
	23010105	70331	PURCHASE OF MOTOR VEHICLES	0.00	90,000,000.00	0.00	JUSTICE AND LAW COURT
	23010112	70331	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	20,000,000.00	0.00	JUSTICE AND LAW COURT
	23010113	70331	PURCHASE OF COMPUTERS	0.00	2,500,000.00	0.00	JUSTICE AND LAW COURT
	23010118	70331	PURCHASE OF SCANNERS	0.00	2,500,000.00	0.00	JUSTICE AND LAW COURT
	23010123	70331	PURCHASE OF FIRE FIGHTING EQUIPMENTS	0.00	2,000,000.00	0.00	JUSTICE AND LAW COURT
	23010146	70331	PURCHASE OF OTHER EQUIPMENT	0.00	65,000,000.00	0.00	JUSTICE AND LAW COURT

	230201	70331	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL				JUSTICE AND LAW COURT
	23020101	70331	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	125,000,000.00	0.00	JUSTICE AND LAW COURT
	230301	70331	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL				JUSTICE AND LAW COURT
	23030121	70331	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	5,000,000.00	0.00	JUSTICE AND LAW COURT
	23030127	70331	REHABILITATION /REPAIRS OF ICT EQUIPMENT	0.00	1,000,000.00	0.00	JUSTICE AND LAW COURT
	230401	70331	RESERVATION OF THE ENVIRONMENT				JUSTICE AND LAW COURT
	23040106	70331	BEAUTIFICATION & LANDSCAPING	0.00	10,000,000.00		JUSTICE AND LAW COURT
	230501	70331	ACQUISITION OF NON TANGIBLE ASSETS				JUSTICE AND LAW COURT
	23050102	70331	PURCHASE OF COMPUTERS SOFTWARE	0.00	2,000,000.00	0.00	JUSTICE AND LAW COURT
	TOTAL			0.00	325,000,000.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD

LAW AND JUSTICE SECTOR

NOTE NO.80	Agency Code: 032600100100	Function Code	Agency Name: Oyo State Anti-Corruption Agency	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES & WAGES				

	21010101	70331	SALARY	281,214,561.84	281,214,561.84	86,196,173.89	Justice & Law Courts
	Sub-Total			281,214,561.84	281,214,561.84	86,196,173.89	
	2202		OVERHEAD COST				
	220201		TRAVELS & TRANSPORT - GENERAL				
	22020101	70331	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	-	19,432,900.00	Justice & Law Courts
	220202		UTILITIES GENERAL				
	22020201	70331	ELECTRICITY CHARGES	0.00	-	58,000.00	Justice & Law Courts
	22020202	70331	TELEPHONE CHARGES	0.00	-	7,940,523.33	
	220203	70331	MATERIALS AND SUPPLIES - GENERAL				Justice & Law Courts
	22020301	70331	OFFICE STATIONERIES/COMPUTER COMPUTER	0.00	-	27,660,324.66	Justice & Law Courts
	22020304	70331	MAGAZINES AND PERIODICALS	0.00	-	981,200.00	Justice & Law Courts
	22021305	70331	PRINTING OF NON SECURITY DOCUMENTS	0.00	-	7,769,000.00	Justice & Law Courts
	220204		MAINTENANCE SERVICES - GENERAL				
	22020401	70331	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS	0.00	-	4,859,835.62	Justice & Law Courts
	22020403	70331	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	0.00	-	14,579,882.98	Justice & Law Courts
	22020405	70331	MAINTENANCE OF PLANT/ GENERATORS	0.00	-	4,855,760.11	Justice & Law Courts
	220205		TRAINING - GENERAL				Justice & Law Courts

	22020501	70331	LOCAL TRAINNING	0.00	-	19,432,461.25	Justice & Law Courts
	220208	70331	FUELS & LUBRICANTS- GENERAL				Justice & Law Courts
	22020801	70331	MOTOR VEHICLE FUEL COST	0.00	-	13,499,900.00	
	220210	70331	MISCELLANEOUS EXPENSES- GENERAL				Justice & Law Courts
	22021002		HONORARIUM & SITTING ALLOWANCE	0.00	-	2,391,600.00	
	22021003	70331	PUBLICITY & ADVERTISEMENT	0.00	-	44,695,000.00	Justice & Law Courts
	22021007		WELFARE PACKAGES	0.00	-	26862000.00	
			TOTAL OVERHEAD COST	-	-	195,018,387.95	
	TOTAL		RECURRENT COST FOR CODE : 032600100100	281,214,561.84	281,214,561.84	281,214,561.84	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.80B	Agency Code	Function Code	Agency Name: Oyo State Anti-Corruption Agency	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23	70331	CAPITAL EXPENDITURE				
	230101	70331	PURCHASE OF FIXED ASSETS - GENERAL				
	23010104	70331	PURCHASE OF MOTOR CYCLES	0.00	2,500,000.00	0.00	JUSTICE AND LAW COURT

	23010105	70331	PURCHASE OF MOTOR VEHICLES	0.00	130,000,000.00	0.00	JUSTICE AND LAW COURT
	23010112	70331	PURCHASE OF FURNITURE AND FITTINGS	0.00	10,000,000.00	0.00	JUSTICE AND LAW COURT
	23010115	70331	PURCHASE OF PHOTOCOPY MACHINE	0.00	5,000,000.00	0.00	JUSTICE AND LAW COURT
	23010125	70331	PURCHASE OF LIBRARY BOOKS/ EQUIPMENTS	0.00	2,500,000.00	0.00	JUSTICE AND LAW COURT
	23010128	70331	PRCHASE OF SECURITY EQUIPMENTS	0.00	5,000,000.00	0.00	JUSTICE AND LAW COURT
	23010144	70331	PURCHASE OF ELECTRICAL AND ELECTRONICS	0.00	10,000,000.00	0.00	JUSTICE AND LAW COURT
	230201	70331	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				
	23020101	70331	CONSTRUCTION/PROVISION OF OFFICE BUILDING	0.00	400,000,000.00	0.00	JUSTICE AND LAW COURT
	23030121	70331	REHABILITATION/ REPAIR OF OFFICE BUILDING	0.00	35,000,000.00		JUSTICE AND LAW COURT
	TOTAL			0.00	600,000,000.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
LAW AND JUSTICE SECTOR - CONTD.

NOTE NO.81	Agency Code	Function Code	Agency Name: The Judiciary, High Court of Justice	Actual 2023	Budget 2023	Actual 2022	Function
	032605100100						
	Economic Code						
	21		PERSONNEL COST				
	2101		Salary				

	210101		Salaries And Wages				
	21010101	70331	Salary	1,914,801,785.71	1,980,000,000.00	1,768,445,452.59	JUSTICE AND LAW COURT
			Sub-Total	1,914,801,785.71	1,980,000,000.00	1,768,445,452.59	
			Overhead Cost				
			Local Training	-	-	3,500,000.00	
	Sub-Total		Total Overhead Cost	-	-	3,500,000.00	
	TOTAL		Total Recurent Cost 032605100100	1,914,801,785.71	1,980,000,000.00	1,771,945,452.59	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
LAW AND JUSTICE SECTOR -
CONTD.

NOTE NO.81	Agency Code O32605100100	Function Code	Agency Name: The Judiciary, High Court of Justice	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		CAPITAL EXPENDITURE				
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS- GENERAL				
	23020101	70331	CONSTRUCTION/PROVISION OF OFFICE BUILDING	25,000,000.00	3,000,000,000.00	-	JUSTICE AND LAW COURT
	TOTAL			25,000,000.00	3,000,000,000.00	-	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD

LAW AND JUSTICE SECTOR-CONTD

NOTE NO.81Ci	Agency Code : 031800100100	Function Code	Agency Name: Oyo State Customary Court of Appeal	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70331	SALARY	503,076,053.03	504,000,000.00	461,041,560.12	JUSTICE AND LAW COURT
				503,076,053.03	504,000,000.00	461,041,560.12	
	2202	70331	OVERHEAD COST	6,000,000.00	100,000,000.00	0.00	JUSTICE AND LAW COURT
				6,000,000.00	100,000,000.00	0.00	
	TOTAL		RECURRENT FOR CODE: 032600100100B	509,076,053.03	604,000,000.00	461,041,560.12	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.81Cii	Agency Code : 031800100100	Function Code	Agency Name: Oyo State Customary Court of Appeal	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230301		PURCHASE OF FIXED ASSETS				
	23030101	70331	PURCHASE OF FIXED ASSETS		100,000,000.00	0.00	JUSTICE AND LAW COURT

	TOTAL		TOTAL	0.00	100,000,000.00	0.00	
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
SOCIAL SECTOR

NOTE NO.81Di	Agency Code	Function Code	Agency Name: Multi Door Court House	Actual 2023	Budget 2023	Actual 2022	Function
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSOPORT – GENERAL				
	22020101		Local Travel, Transports :Training	0.00	1,000,000.00	0.00	JUSTICE AND LAW COURT
	22020102		Local Travel, Transports and Others	0.00	1,000,000.00	0.00	JUSTICE AND LAW COURT
	220202		UTILITIES-GENERAL				
	22020202		Telephone Charges	0.00	500,000.00	0.00	JUSTICE AND LAW COURT
	220203		MATERIAL & SUPPLY – GENERAL				
	22020301		Office Stationeries / Computer Consumables	390,275.00	2,000,000.00	0.00	JUSTICE AND LAW COURT
	22020302		Books	0.00	500,000.00	0.00	JUSTICE AND LAW COURT
	22020304		Magazine & Periodical	0.00	300,000.00	0.00	JUSTICE AND LAW COURT
	22020309		Uniform & Clothing	0.00	1,000,000.00	0.00	JUSTICE AND LAW COURT
	220204		MAINTENANCE OF SERVICES – GENERAL				

	22020401		Maintenance of Vehicles Transport Equipment.	0.00	1,000,000.00	0.00	JUSTICE AND LAW COURT
	22020402		Maintenance of Office Furniture & Equipment.	0.00	1,000,000.00	0.00	JUSTICE AND LAW COURT
	22020403		Maintenance of Office IT/ Equipment	0.00	1,000,000.00	0.00	JUSTICE AND LAW COURT
	22020406		Other Maintainance Services	0.00	500,000.00	0.00	JUSTICE AND LAW COURT
	220205		TRAINING – GENERAL				
	220230501		Local Training	2,318,000.00	2,500,000.00	0.00	JUSTICE AND LAW COURT
	220230502		International Training	0.00	1,000,000.00	0.00	JUSTICE AND LAW COURT
	220206		OTHER SERVICES – GENERAL				
	22020605		Cleaning & Funmigration	176,300.00	300,000.00	0.00	JUSTICE AND LAW COURT
	220207		CONSULTING & PROFESSIONAL SERVICE – GENERAL				
	22020709		Consultancy Service	0.00	600,000.00	0.00	JUSTICE AND LAW COURT
	220210		MISCELLANEOUS EXPENSES GENERAL				
	22021001		Refreshment & Meal	0.00	560,000.00	0.00	JUSTICE AND LAW COURT
	22021002		Honorarium & Sitting	4,028,000.00	10,000,000.00	0.00	JUSTICE AND LAW COURT
	22021003		Publicity & Advertisement	0.00	1,000,000.00	0.00	JUSTICE AND LAW COURT

	22021007		Welfare Package	0.00	400,000.00	0.00	JUSTICE AND LAW COURT
	22021030		Public Enlighthenment	0.00	3,000,000.00	0.00	JUSTICE AND LAW COURT
	22021033		Contingencies: Other Recurrent Cost	150,000.00	2,000,000.00	0.00	JUSTICE AND LAW COURT
			TOTAL	7,062,575.00	31,160,000.00	0.00	
			RECURRENT FOR CODE: 032605100100	7,062,575.00	31,160,000.00	-	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD

**DETAILS OF CAPITAL
EXPENDITURE**

NOTE NO.81Dii	Agency Code 032605100100	Function Code	Agency Name: Multi Door Court House	Actual 2023	Budget 2023	Actual 2022	Function
	230101		PURCHASE OF FIXED ASSETS- GENERAL				
	23010105		Purchase of Motor Vehicles	0.00	23,000,000.00		
	23010112		Purchase of Office Furniture and Fittings	0.00	3,000,000.00	0.00	JUSTICE AND LAW COURT
	23010113		Purchase of Computers	0.00	1,000,000.00	0.00	JUSTICE AND LAW COURT
	23010148		Purchase of Books	0.00	390,000.00		
	23010146		Purchase of Other Equipment	363350.00	5,000,000.00	0.00	JUSTICE AND LAW COURT
	TOTAL		TOTAL	363,350.00	32,390,000.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
LAW AND JUSTICE SECTOR-CONTD

NOTE NO.82	Agency Code: 031801100100	Function Code	Agency Name: Judicial Service Commission	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARY AND WAGES				
	21010101		SALARY	20,819,220.85	1,000,000,000.00	17,729,760.60	
	SUB-TOTAL			20,819,220.85	1,000,000,000.00	17,729,760.60	
	220203		MATERIAL & SUPPLIES-GENERAL				
	22020301	70511	OFFICE STATIONERIES/COMPUTER CONSUMABLES	573,987.50	2,000,000.00	443,488.50	Justice and Law Court
	220204		MAINTENANCE SERVICES-GENERAL				
	22020401	70511	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		2,000,000.00	212,000.00	Justice and Law Court
	22020402	70511	MAINTENANCE OF OFFICE FURNITURE		1,500,000.00	0.00	Justice and Law Court
	22020406	70511	OTHER MAINTENANCE SERVICES		1,500,000.00	198,875.00	Justice and Law Court
	220205		TRAINING-GENERAL				
	22020501	70511	LOCAL TRAINING	160,000.00	6,000,000.00	0.00	Justice and Law Court
	220207		CONSULTING & PROFESSIONAL SERVICES-GENERAL				

	22020703	70511	LEGAL SERVICES		500,000.00	200,000.00	Justice and Law Court
	220208		FUEL & LUBRICANTS-GENERAL				
	22020802		OTHER TRANSPORT EQUIPMENT FUEL COST		500,000.00	79,000.00	Justice and Law Court
	220210		MISCELLANEOUS EXPENSES GENERAL				
	22021001	70511	REFRESHMENT AND MEALS	160,000.00	1,920,000.00	0.00	Justice and Law Court
	22021006	70511	POSTAGE/COURIER SERVICES	200,000.00	1,000,000.00	200,000.00	Justice and Law Court
	22021029	70511	OTHER EXPENSES	1,321,962.50	3,080,000.00	687,050.00	Justice and Law Court
			TOTAL OVERHEAD COST	2,415,950.00	20,000,000.00	2,020,413.50	
	TOTAL		RECURRENT COST FOR CODE: 031801100100	23,235,170.85	1,020,000,000.00	19,750,174.10	
	22010101		GRATUITY	-	416,000,000.00	36,827,687.92	Justice and Law Court
	22010102	70511	PENSION	228,244,412.93	280,000,000.00	184,469,166.88	Justice and Law Court

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.82B	Agency Code: 031801100100	Function Code	Agency Name: Judicial Service Commission	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS - GENERAL				Justice and Law Court

	23010105	70511	PURCHASE OF MOTOR VEHICLES		50,000,000.00		
	23010112	70511	PURCHASE OF OFFICE FURNITURE AND FITTINGS		10,000,000.00	178450.00	Justice and Law Court
	23010113	70511	PURCHASE OF COMPUTERS				Justice and Law Court
	23010114	70511	PURCHASE OF COMPUTERS PRINTERS		1,000,000.00		Justice and Law Court
	23010119	70511	PURCHASE OF FIRE FIGHTING EQUIPMENT				Justice and Law Court
	23010142	70511	PURCHASE OF ELECTRONICS/ELECTRICAL		2,000,000.00		Justice and Law Court
	23010146	70511	PURCHASE OF OTHER EQUIPMENT		10,000,000.00	198875.00	Justice and Law Court
	230201		CONSTRUCTION /PROVISION OF FIXED ASSETS - GENERAL				
	23010101	70511	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS		171,000,000.00		Justice and Law Court
	230301		REHABILITATION/REPAIRS OF FIXED ASSETSS- GENERAL				
	23030121	70511	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS		5,000,000.00		Justice and Law Court
	230501		ACQUISITION OF NON TANGIBLE ASSETS				
	23050109	70511	SPECIAL PROJECT AND ASSIGNMENTS		1,000,000.00	200000.00	Justice and Law Court
	TOTAL			0.00	250,000,000.00	577,325.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
SOCIAL SECTOR

NOTE NO.83	Agency Code: 051700100100	Function Code	Agency Name: Ministry of Education, Science and Technology	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70961	SALARY	1,390,387,050.85	1,600,000,000.00	1,374,223,887.90	Subsidiary Services to Education
	Sub-Total			1,390,387,050.85	1,600,000,000.00	1,374,223,887.90	
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT - GENERAL				
	22020102	70961	LOCAL TRAVEL & TRANSPORT: OTHERS	908,000.00	3,000,000.00	2,397,000.00	Subsidiary Services to Education
	220203	70961	MATERIALS & SUPPLIES - GENERAL				Subsidiary Services to Education
	22020301	70961	OFFICE STATIONERIES/COMPUTER CONSUMABLES	370,600.00	2,000,000.00	199,735.00	Subsidiary Services to Education
	22020302*	70961	BOOKS	996,340.00	1,000,000.00	-	Subsidiary Services to Education
	22020304		MAGAZINES AND PREODICALS	98,400.00	100,000.00	94,400.00	
	22020305	70961	PRINTING OF NON SECURITY DOCUMENTS	6,200,000.00	7,200,000.00	-	Subsidiary Services to Education
	220204	70961	MAINTENANCE SERVICES - GENERAL				Subsidiary Services to Education

	22020401	70961	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	2,500,000.00	1,311,000.00	Subsidiary Services to Education
	22020402	70961	MAINTENANCE OF OFFICE FURNITURE	-	1,000,000.00	-	Subsidiary Services to Education
	22020403		MAINTENANCE OF BUILDING &RESIDENTIAL QUARTERS	398,660.00	1,000,000.00	600,000.00	
	22020404	70961	MAINTENANCE OF OFFICE IT EQUIPMENT PUBLIC SCHOOLS	-	1,000,000.00	-	Subsidiary Services to Education
	22040110		GRANTS TO BOARDS/INSTITUTIONS/CORPORATE BODIES	-	5,500,000.00	30,000,000.00	
	220205	70961	TRAINING - GENERAL				
	22020501	70961	LOCAL TRAINING	2,802,000.00	7,980,265.00	2,857,000.00	Subsidiary Services to Education
	22020502		INTERNATIONAL TRAINING	-	2,500,000.00	-	
	220207	70961	CONSULTING & PROFESSIONAL SERVICES - GENERAL				Subsidiary Services to Education
	22020709	70961	CONSULTANCY SERVICES/FEES	-	100,000.00	-	Subsidiary Services to Education
	220210	70961	MISCELLANEOUS EXPENSES GENERAL	-		-	Subsidiary Services to Education
	22021002	70961	HONORARIUM & SITTING ALLOWANCES	336,200.00	1,000,000.00	396,000.00	Subsidiary Services to Education
	22021003	70961	PUBLICITY & ADVERTISEMENTS	260,000.00	1,000,000.00	-	Subsidiary Services to Education
	22021007	70961	WELFARE PACKAGES	15,000,000.00	16,000,000.00	-	Subsidiary Services to Education

	22021009	70961	SPORTING ACTIVITIES	-	0.00	45,000.00	Subsidiary Services to Education
	22021022	70961	PLANNING, MONITORING AND EVALUATION	5,150,000.00	6,000,000.00	1,354,000.00	Subsidiary Services to Education
	22021023	70961	RESEARCH AND DOCUMENTATION	1,431,451.61	2,000,000.00	845,860.00	Subsidiary Services to Education
	22021025		ACCREDITATION & SUBSCRIPTION TO EDUCATIONAL BODIES	-	100,000.00	-	
	22021026		EXAMINATION EXPENSES	81,325,655.10	81,799,470.00	22,529,676.80	
	22021029		OTHER EXPENSES	-	0.00	3,600,000.00	
	22021030		PUBLIC ENLIGHTENMENT PROGRAMME	392,000.00	700,000.00	-	
	22021032		FAIR, FESTIVAL, EXPO & SUMMIT	-	500,000.00	-	
	22021033		CONTINGENCIES-OTHER RECURRENT COSTS	600,000.00	1,000,000.00	336,000.00	
			TOTAL OVERHEAD COST	116,269,306.71	144,979,735.00	66,565,671.80	
	TOTAL		RECURRENT COST FOR CODE: 051700100100	1,506,656,357.56	1,744,979,735.00	1,440,789,559.70	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.83B	Agency Code: 051700100100	Function Code	Agency Name: Ministry of Education, Science and Technology	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS-GENERAL				

	23010105	70961	PURCHASE OF MOTOR VEHICLES		90,000,000.00		Subsidiary Services to Education
	23010112	70961	PURCHASE OF OFFICE FURNITURE & FITTINGS		1,000,000.00		Subsidiary Services to Education
	23010113	70961	PURCHASE OF COMPUTERS	0.00	500,000.00	0.00	Subsidiary Services to Education
	23010124	70961	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	21,807,734.73	90,000,000.00	38,892,815.00	Subsidiary Services to Education
	23010126	70961	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	500,000.00	0.00	Subsidiary Services to Education
	23010148	70961	PURCHASE OF BOOKS	0.00	100,000,000.00	35,519,415.50	Subsidiary Services to Education
	230201	70961					Subsidiary Services to Education
	23020105	70961	CONSTRUCTION/PROVISION OF WATER FACILITIES	0.00	2,000,000.00	0.00	Subsidiary Services to Education
	23020107A	70961	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS(MODEL SCHOOL)	166,000.00	50,000,000.00	16,729,041.30	Subsidiary Services to Education
	23020107B	70961	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS(INCLUDING TECH-U)		100,000,000.00		Subsidiary Services to Education
	23020110		CONSTRUCTION/PROVISION OF FIRE FIGHTING EQUIPMENT	0.00	1,000,000.00	0.00	Subsidiary Services to Education
	23020118	70961	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,684,935.00	419,500,000.00	30,625,000.00	Subsidiary Services to Education
	230301	70961	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL				Subsidiary Services to Education

	23030106	70961	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	3,222,669.65	330,000,000.00	11,290,134.56	Subsidiary Services to Education
	23030110		REHABILITATION / REPAIRS - LIBRARIES	0.00	500,000.00	0.00	
	23030121	70961	REHABILITATION/REPAIR OF OFFICE BUILDINGS	0.00	40,000,000.00	0.00	Subsidiary Services to Education
	230501	70961	ACQUISITION OF NON TANGIBLE ASSETS				Subsidiary Services to Education
	23050110		EDUCATIONAL PROGRAMMES	5,000,000.00	50,000,000.00	0.00	
	23050112		COUNTERPART FUNDING	5,560,000.00	50,940,000.00		
	TOTAL			136,441,339.38	1,325,940,000.00	133,056,406.36	2,275,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.83Ci	AGENCY CODE: 051700100200	Function Code	Agency Name: Agency for Adult And Non-Formal Education	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70912	SALARY	43,535,994.76	45,528,817.00	39,967,850.56	Primary Education
	2102		ALLOWANCES AND SOCIAL CONTRIBUTION				
			SUB-TOTAL	43,535,994.76	45,528,817.00	39,967,850.56	
	2202		OVERHEAD COST				

	220201		TRAVEL AND TRANSPORT-GENERAL				
	22020101		TRAVEL AND TRANSPORT- TRAINING				
	22020102	70912	LOCAL TRAVEL & TRANSPORT: OTHERS	378,000.00	1,800,000.00	-	Primary Education
	220202		UTILITIES - GENERAL				
	220203		MATERIALS & SUPPLIES - GENERAL				
	22020301	70912	OFFICE STATIONERY/COMPUTER CONSUMMABLES	452,700.00	1,300,000.00	184,300.50	Primary Education
	22020304		MAGAZINE AND PERIODICALS	-	100,000.00	-	Primary Education
	22020305		PRINTING OF NON SECURITY DOCUMENTS		500,000.00		Primary Education
	2200204		MAINTENANCE SERVICE - GENERAL				
	22020401	70912	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMT	195,650.00	400,000.00	-	Primary Education
	22020406	70912	OTHER MAINTENANCE SERVICES	-	250,000.00	-	Primary Education
	220205		TRAINING- GENERAL				
	22020501	70912	LOCAL TRAINING	80,000.00	1,000,000.00	360,000.00	Primary Education
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL				
	22020709	70912	CONSULTANCY SERVICE & FEES	0.00	100,000.00	0.00	Primary Education
	220208		FUEL & LUBRICANTS- GENERAL				
	22020801	70912	MOTOR VEHICLE FUEL COST		300,000.00	-	Primary Education
	22020803	70912	PLANT/GENERATOR FUEL COST	100000.00	100,000.00	0.00	Primary Education

	220210		MISCELLANEOUS EXPENSES - GENERAL				
	22021002	70912	HONORARIUM & SITTING ALLOWANCE	380,000.00	8,000,000.00	360,000.00	Primary Education
	22021003	70912	PUBLICITY & ADVERTISEMENT	560,000.00	1,200,000.00	638,125.00	Primary Education
	22021007	70912	WELFARE PACKAGE	854000.00	1,000,000.00	360000.00	Primary Education
	22021010	70912	DIRECT TEACHING & LABORATORY COST	180000.00	1,000,000.00	0.00	Primary Education
	22021021	70912	SPECIAL DAYS/CELEBRATION	300,000.00	1,500,000.00	-	Primary Education
	22021022	70912	PLANNING, MONITORING AND EVALUATION	-	1,000,000.00	-	Primary Education
	22021026	70912	EXAMINATION EXPENSES	160,000.00	400,000.00	-	Primary Education
			TOTAL OVERHEAD COST	3,640,350.00	19,950,000.00	1,902,425.50	
	TOTAL		RECURRENT COST : FOR CODE 051700100200	47,176,344.76	65,478,817.00	41,870,276.06	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.83Cii	Agency Code: 051700100200	Function Code	Agency Name: Agency for Adult And Non- Formal Education	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS- GENERAL				
	23010105	70912	PURCHASE OF MOTOR VEHICLES	0.00	15,000,000.00	0.00	Primary Education

	23010112	70912	PURCHASE OF OFFICE FURNITURE AND FITTINGS	381,625.00	1,000,000.00	0.00	Primary Education
	23010114	70912	PURCHASE OF PRINTERS AND UPS	193,500.00	200,000.00	0.00	Primary Education
	23010124	70912	PURCHASE OF TEACHING/LEARNING AID EQUIPMENTS	193,100.00	400,000.00	0.00	Primary Education
	23010145	70912	PURCHASE OF PROJECTORS	0.00	200,000.00		
	23010148	70912	PURCHASE OF BOOKS	0.00	500,000.00		
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS				
	23020118	70912	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	500,000.00		Primary Education
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL				
	23030121	70912	REHABILITATION/REPAIRS OF OFFICE BUILDING	230,050.00	1,800,000.00		Primary Education
	23050110	70912	EDUCATIONAL PROGRAMME	0.00	400,000.00		Primary Education
	TOTAL			998,275.00	20,000,000.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.83Di	Agency Code: 051705600100	Function Code	Agency Name: Oyo State Scholarship Board	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT - GENERAL				
	22020102	70961	LOCAL TRAVEL AND TRANSPORT: OTHERS	0.00	100,000.00	0.00	Subsidiary Services to Education
	220203		MATERIALS & SUPPLIES - GENERAL				

	22020301		OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	200,000.00	0.00	Subsidiary Services to Education
	22020305	70961	PRINTING OF NON SECURITY DOCUMENTS	185,975.00	200,000.00	0.00	Subsidiary Services to Education
	220204		MAINTENANCE SERVICES - GENERAL				
	22020401	70961	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT		252,400.00	0.00	Subsidiary Services to Education
	22020402	70961	MAINTENANCE OF OFFICE FURNITURE		0.00	0.00	Subsidiary Services to Education
	22020405	70961	MAINTENANCE OF PLANTS / GENERATORS		0.00	0.00	Subsidiary Services to Education
	220205		TRAINING-GENERAL				
	22020501	70961	LOCAL TRAINING		0.00	0.00	Subsidiary Services to Education
	220207		CONSULTING & PROFESSIONAL SERVICE- GENERAL				
	22020709	70961	CONSULTANCY SERVICES/ FEES		0.00	0.00	Subsidiary Services to Education
	220230		MISCELLANEOUS EXPENSES GENERAL				
	22023001	70961	REFRESHMENTS & MEALS		0.00	0.00	Subsidiary Services to Education
	22023002	70961	HONORARIUM & SITTING ALLOWANCE		0.00	0.00	Subsidiary Services to Education
	22023003	70961	PUBLICITY & ADVERTISEMENTS		0.00	0.00	Subsidiary Services to Education
	22023007	70961	WELFARE PACKAGES	775,000.00	900,000.00	0.00	Subsidiary Services to Education

	22021029	70961	OTHER EXPENSES		0.00	0.00	Subsidiary Services to Education
	22021033		CONTINGENCIES-OTHER RECURRENT COSTS		0.00		
			TOTAL OVERHEAD COST	1,110,975.00	1,652,400.00	0.00	
	TOTAL		RECURRENT COST FOR CODE: 051705600100	1,110,975.00	1,652,400.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.83Dii	Agency Code: 051705600100	Function Code	Agency Name: Oyo State Scholarship Board	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS - GENERAL				
	23010112	70961	PURCHASE OF FURNITURE AND FITTINGS	0.00	15,000,000.00		Subsidiary Services to Education
	23010113	70961	PURCHASE OF COMPUTERS	0.00	3,000,000.00	0.00	Subsidiary Services to Education
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL				
	23030121	70961	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	2,000,000.00	0.00	Subsidiary Services to Education
	TOTAL			0.00	20,000,000.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD

SOCIAL SECTOR - CONTD

NOTE NO.84	Agency Code: 051705400200	Function Code	Agency Name: Post Primary Schools Teaching Service Commission	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70961	SALARY (TEACHERS)	25,963,342,547.71	30,055,055,637.60	24,760,659,273.75	Subsidiary Service to Education
	21010101	70961	SALARY (STAFF)	38,604,069.80	47,690,534.00	32,017,869.25	Subsidiary Service to Education
	Sub-Total			26,001,946,617.51	30,102,746,171.60	24,792,677,143.00	
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT - GENERAL				
	22020102	70961	LOCAL TRAVEL & TRANSPORT: OTHERS (TEACHERS LEAVE BONUS)	0.00	0.00	0.00	Subsidiary Service to Education
	22020102	70961	LOCAL TRAVEL & TRANSPORT: OTHERS (STAFF LEAVE BONUS)	0.00	0.00	460,266.80	Subsidiary Service to Education
	220202		UTILITIES-GENERAL				
	22020201	70961	ELECTRICITY CHARGES	0.00	500,000.00	0.00	Subsidiary Service to Education
	22020203	70961	INTERNET ACCESS CHARGES	0.00	100,000.00	0.00	Subsidiary Service to Education
	220203		MATERIAL & SUPPLIES - GENERAL				
	22020301	70961	OFFICE STATIONERIES/COMPUTER CONSUMABLES	193,500.00	5,000,000.00	396,245.00	Subsidiary Service to Education
	22020303	70961	NEWSPAPERS	0.00	500,000.00	0.00	Subsidiary Service to Education

	22020305		PRINTING OF NON SECURITY DOCUMENT	0.00	1,500,000.00	0.00	Subsidiary Service to Education
	220204		MAINTENANCE SERVICE - GENERAL				
	22020401	70961	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	387,765.00	5,000,000.00	185,437.50	Subsidiary Service to Education
	22020402	70961	MAINTENANCE OF OFFICE FURNITURE	0.00	2,000,000.00	193,040.00	Subsidiary Service to Education
	22020403	70961	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	200,000.00	2,000,000.00	192,000.00	Subsidiary Service to Education
	22020404	70961	MAINTENANCE OF OFFICE/IT EQUIPMENTS	0.00	1,000,000.00	376,250.00	Subsidiary Service to Education
	22020405	70961	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	0.00	Subsidiary Service to Education
	22020406	70961	OTHER MAINTENANCE SERVICES	0.00	6,000,000.00	0.00	Subsidiary Service to Education
	22020410	70961	GRANT TO BOARDS/INSTITUTION/CORPORATION	0.00	5,000,000.00	0.00	Subsidiary Service to Education
	22020418	70961	MAINTENANCE OF PUBLIC SCHOOLS	271,758,000.00	272,000,000.00	289,825,751.38	Subsidiary Service to Education
	220205		TRAINING - GENERAL				
	22020501	70961	LOCAL TRAINING	393,000.00	6,000,000.00	56,261,000.00	Subsidiary Service to Education
	22020502	70961	INTERNATIONAL TRAINING	0.00	13,000,000.00	0.00	Subsidiary Service to Education
	22020605	70961	CLEANING/FUMIGATION SERVICE	60,000.00	3,000,000.00	253,750.00	Subsidiary Service to Education
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL				

	22020702	70961	INFORMATION TECHNOLOGY CONSULTING	0.00	1,500,000.00	250,000.00	Subsidiary Service to Education
	22020703	70961	LEGAL SERVICE	115,000.00	500,000.00	0.00	Subsidiary Service to Education
	22020709	70961	CONSULTANCY SERVICES/FEES	0.00	2,500,000.00	250,000.00	Subsidiary Service to Education
	220210		MISCELLANEOUS EXPENSES GENERAL				
	22021001	70961	REFRESHMENT & MEALS	450,000.00	3,500,000.00	430,000.00	Subsidiary Service to Education
	22021002	70961	HONORARIUM & SITTING ALLOWANCE	0.00	2,000,000.00	0.00	Subsidiary Service to Education
	22021003	70961	PUBLICITY & ADVERTISEMENTS	0.00	1,500,000.00	376,875.00	Subsidiary Service to Education
	22021006	70961	POSTAGES & COURIER SERVICES	0.00	300,000.00	0.00	Subsidiary Service to Education
	22021007	70961	WELFARE PACKAGES	0.00	4,000,000.00	376,875.00	Subsidiary Service to Education
	22021008	70961	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	500,000.00	0.00	Subsidiary Service to Education
	22021011	70961	RECRUITMENT & APPOINTMENT (SERVICE WIDE)	0.00	4,500,000.00	0.00	Subsidiary Service to Education
	22021012	70961	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	0.00	600,000.00	0.00	Subsidiary Service to Education
	22021022	70961	PLANNING, MONITORING AND EVALUATION	995,000.00	10,000,000.00	0.00	Subsidiary Service to Education
	22021023	70961	RESEARCH AND DOCUMENTATION	0.00	1,000,000.00	184,147.50	Subsidiary Service to Education

	22021026	70961	EXAMINATION EXPENSES	2,800,000.00	7,000,000.00	376,875.00	Subsidiary Service to Education
	22021029	70961	OTHER EXPENSES	0.00	0.00	376,875.00	Subsidiary Service to Education
	22021033	70961	CONTIGENCIES/OTHER RECURRENT COST	0.00	0.00	0.00	Subsidiary Service to Education
	Sub-Total (ii)			277,352,265.00	277,852,265.00	350,765,388.18	
	220301		STAFF LOANS AND ADVANCES				
	22030106		MOTOR VEHICLE ADVANCES	0.00	0.00	0.00	
	Sub-Total (iii)			0.00	0.00	0.00	
			TOTAL OVERHEAD COST (ii+iii)	277,352,265.00	277,852,265.00	350,765,388.18	
	TOTAL		RECURRENT COST FOR CODE: 051705400200	26,279,298,882.51	30,380,598,436.60	25,143,442,531.18	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.84B	Agency Code: 051705400200	Function Code	Agency Name: Post Primary Schools Teaching Service Commission	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS - GENERAL				
	23010104	70961	PURCHASE OF MOTOR CYCLES	0.00	6,000,000.00	0.00	Subsidiary Service to Education
	23010105	70961	PURCHASE OF MOTOR VEHICLES	0.00	160,000,000.00	0.00	Subsidiary Service to Education
	23010112	70961	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	60,000,000.00	0.00	Subsidiary Service to Education

	23010113	70961	PURCHASE OF COMPUTERS	0.00	1,000,000.00	0.00	Subsidiary Service to Education
	23010114	70961	PURCHASE OF COMPUTER PRINTERS	0.00	9,000,000.00	0.00	Subsidiary Service to Education
	23010142	70961	PURCHASE OF NETWORKING DEVICE/PERIPHERALS	0.00	5,000,000.00		
	23010144	70961	PURCHASE OF ELECTRONICS/ELECTRONICS EQUIPMENTS	0.00	6,080,000.00		
	23010145	70961	PURCHASE OF PROJECTORS	0.00	4,000,000.00	0.00	Subsidiary Service to Education
	23010146	70961	PURCHASE OF OTHER EQUIPMENTS	0.00	16,000,000.00	0.00	Subsidiary Service to Education
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
	23030101	70961	REHABILITATION/REPAIRS OF RESIDENTIAL BUILDING	0.00	100,000,000.00	0.00	Subsidiary Service to Education
	23030121	70961	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	64,000,000.00		
	23030127	70961	REHABILITATION/REPAIRS OF ICT EDQUIPMENTS	0.00	900,000.00		
	23050102	70961	REHABILITATION/REPAIRS OF ICT EQUIPMENTS	0.00	5,000,000.00		
	23050109	70961	SPECIAL PROJECTS/ASSIGNMENT	0.00	5,000,000.00		
	TOTAL			0.00	441,980,000.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
SOCIAL SECTOR-CONTD

NOTE N0.85	Agency Code: 051700800100	Function Code	Agency Name: Oyo State Library Board	Actual 2023	Budget 2023	Actual 2022	Function
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	Economic Code:						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70961	SALARY	51,324,673.99	71,509,009.00	62,829,303.80	Subsidiary Services to Education
	21020100	60166751	ALLOWANCES	0.00	0.00	1,431,174.62	
	SUB-TOTAL			51,324,673.99	71,509,009.00	64,260,478.42	
	2202		OVERHEAD COST				
	220201	70961	TRAVEL & TRANSPORT - GENERAL				Subsidiary Services to Education
	22020102		LOCAL TRAVEL& TRANSPORT: OTHERS	0.00	1,200,000.00	300,000.00	
	220202	70961	UTILITIES - GENERAL				Subsidiary Services to Education
	22020201	70961	ELECTRICITY CHARGES	45,859.02	100,000.00	100,000.00	Subsidiary Services to Education
	22020203		INTERNET ACCESS CHARGES	0.00	50,000.00		
	220203	70961	MATERIALS & SUPPLIES - GENERAL				Subsidiary Services to Education
	22020301	70961	OFFICE STATIONARIES/ COMPUTER CONSUMABLES	354,470.00	800,000.00	342,285.00	Subsidiary Services to Education
	22020303	70961	NEWSPAPERS	782,500.00	1,100,000.00	704,800.00	Subsidiary Services to Education
	22020305	70961	PRINTING OF NON SECURITY DOCUMENT	0.00	200,000.00		Subsidiary Services to Education

	220204		MAINTENANCE SERVICES - GENERAL				
	22020401	70961	MAINTAINANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	840,000.00	182,750.00	Subsidiary Services to Education
	22020403		MAINTAINACE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	180,000.00	398,000.00	193,500.00	
	22020405	70961	MAINTAINANCE OF PLANT /GENERATOR	0.00	300,000.00		Subsidiary Services to Education
	220205	70961	TRAINING - GENERAL				Subsidiary Services to Education
	22020501		LOCAL TRAINING	190,000.00	1,500,000.00	200,000.00	
	220206		OTHER SERVICES - GENERAL				
	22020601		SECURITY SERVICES	600,000.00	600,000.00	600,000.00	
	22020605		CLEANING/FUMIGATION SERVICE	150,000.00	500,000.00	197,643.00	
	220208		FUEL & LUBRICANTS - GENERAL				
	22020803		PLANT /GENERATOR FUEL COST	460,000.00	960,000.00	160,000.00	
	220210		MISCELLANEOUS EXPENSES - GENERAL				
	22021002		HONORARIUM /SITTING ALLOWANCE	150,000.00	900,000.00	450,000.00	
	22021030		PUBLIC ENLIGHTENMENT PROGRAMME	0.00	1,000,000.00		
				2,912,829.02	10,448,000.00	3,430,978.00	
	TOTAL		RECURRENT COST FOR CODE: 051700800100	54,237,503.01	81,957,009.00	67,691,456.42	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE N0.85B	Agency Code: 051700800100	Function Code	Agency Name: Oyo State Library Board	Actual 2023	Budget 2023	Actual 2022	Function
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	Economic Code							
	23		CAPITAL EXPENDITURE					
	230101		PURCHASE OF FIXED ASSETS – GENERAL					
	23010104	70961	PURCHASE OF MOTORCYCLES	0.00	16,000,000.00		Subsidiary Services to Education	
	23010112	70961	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,500,000.00	0.00	Subsidiary Services to Education	
	23010114	70961	PRINTERS	0.00	1,000,000.00	0.00	Subsidiary Services to Education	
	23010128	70961	PURCHASE OF SECURITY EQUIPMENT	0.00	1,000,000.00	0.00	Subsidiary Services to Education	
	23010125		PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	15,000,000.00	0.00		
	23010145	70961	PURCHASE OF PROJECTOR	0.00	1,000,000.00	0.00	Subsidiary Services to Education	
	23010146	70961	PURCHASE OF OTHER EQUIPMENTS	0.00	497,000.00	0.00	Subsidiary Services to Education	
	23030121		REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	190,275.00	29,500,000.00	0.00		
	23050109		SPECIAL PROJECTS & ASSIGNMENTS	0.00	500,000.00	0.00		
	23050110		EDUCATIONAL PROGRAMMES	200,000.00	2,000,000.00	0.00		
	TOTAL			390,275.00	67,997,000.00	0.00		
			NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD					
			SOCIAL SECTOR-CONTD					
NOTE NO.86	Agency Code: 051700300100	Function Code	Agency Name: State Universal Basic Education Board	Actual 2023	Budget 2023	Actual 2022	Function	

	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70912	SALARY	129,202,431.80	130,124,573.00	135,678,057.67	Primary Education
	Sub-Total			129,202,431.80	130,124,573.00	135,678,057.67	
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT - GENERAL				
	22020101	70912	LOCAL TRAVEL & TRANSPORT : TRAINING	0.00	950,000.00	0.00	Primary Education
	22020102	70912	LOCAL TRAVEL & TRANSPORT : OTHERS	642,000.00	1,000,000.00	1,000,000.00	
	220202	70912	UTILITIES – GENERAL				Primary Education
	22020201	70912	ELECTRICITY CHARGES	0.00	750,000.00	737,720.51	
	22020203	70912	INTERNET ACCESS CHARGES	0.00	50,000.00	0.00	Primary Education
	220203	70912	MATERIALS & SUPPLIES – GENERAL				Primary Education
	22020301	70912	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	790,000.00	0.00	Primary Education
	22020302	70912	BOOKS	0.00	250,000.00	0.00	Primary Education
	22020303	70912	MAGAZINES & PERIODICALS	0.00	46,050.00	0.00	
	22020305	70912	PRINTING OF NON SECURITY DOCUMENTS	0.00	250,000.00	0.00	Primary Education
	22020310	70912	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	500,000.00	2,112,000.00	Primary Education

	220204	70912	MAINTAINANCE SERVICES - GENERAL				Primary Education
	22020402	70912	MAINTENANCE OF OFFICE FURNITURE	0.00	200,000.00	0.00	Primary Education
	22020403	70912	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	0.00	200,000.00	0.00	
	22020404	70912	MAINTENANCE OF OFFICE / IT EQUIPMENT	0.00	200,000.00	0.00	Primary Education
	22020405	70912	MAINTENANCE OF PLANTS / GENERATORS	0.00	250,000.00	0.00	
	220205	70912	TRAINING – GENERAL				Primary Education
	22020501	70912	LOCAL TRAINING	0.00	1,000,000.00	0.00	Primary Education
	220207	70912	CONSULTING & PROFESSIONAL SERVICES - GENERAL				Primary Education
	22020703	70912	LEGAL SERVICES	0.00	500,000.00	0.00	Primary Education
	22020710	70912	EXTERNAL AUDIT FEES	0.00	500,000.00	0.00	Primary Education
	220210	70912	MISCELLANEOUS EXPENSES - GENERAL				Primary Education
	22021002		HONORARIUM & SITTING ALLOWANCE	0.00	500,000.00	0.00	
	22021003		PUBLICITY & ADVERTISEMENT	0.00	500,000.00	0.00	
	22021009		SPORTING ACTIVITIES	388,000.00	500,000.00	126,500.00	
	22021011		RECRUITMENT & APPOINTMENT (SERVICE WIDE)	0.00	500,000.00	0.00	
	22021013		PROMOTION (SERVICE WIDE)	0.00	500,000.00	0.00	
	22021023		RESEARCH & DOCUMENTATION	0.00	250,000.00	0.00	
	22021026		PROMOTION EXAMINATION (STAFF)	57,402,875.00	83,962,750.00	0.00	
	22021029		OTHER EXPENSES (RUNNING COST)	0.00	0.00	3,600,500.00	
			TOTAL OVERHEAD COST	58,432,875.00	94,148,800.00	9,576,720.51	

	TOTAL		RECURRENT COST FOR CODE: 051700300100	187,635,306.80	224,273,373.00	145,254,778.18	
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.86B	Agency Code: 051700300100	Function Code	Agency Name: State Universal Basic Education Board	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS - GENERAL				
	23010112	70912	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,000,000.00	0.00	Primary Education
	23010113	70912	PURCHASE OF COMPUTERS	0.00	3,000,000.00	0.00	Primary Education
	230201		CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL				
	23020107		CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00		0.00	
	23020118		CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	13,500,000.00	0.00	
	230501		ACQUISITION OF NON TANGIBLE ASSETS				
	23050110		EDUCATIONAL PROGRAMMES	0.00	1,500,000.00	508,000.00	
	23050112		COUNTERPART FUNDING	0.00	2,408,904,707.52	682,234,125.36	
	TOTAL			0.00	2,428,904,707.52	682,742,125.36	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.87	Agency Code: 051705500100	Function Code	Agency Name: Board For Technical & Vocational Education (BOTAVED)	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101						
	210101		SALARIES AND WAGES				
	21010101	70961	SALARY	141,661,723.61	185,072,548.00	173,241,319.54	Subsidiary Service to Education
	Sub Total			141,661,723.61	185,072,548.00	173,241,319.54	Subsidiary Service to Education
	2202		OVERHEAD COST				
	220201		TRAVEL AND TRANSPORT GENERAL				
	22020101	70961	LOCAL TRAVEL AND TRANSPORT: OTHERS	200,000.00	950,000.00	262,500.00	Subsidiary Service to Education
	220202		UTILITIES -GENERAL				
	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	182,750.00	1,300,000.00		Subsidiary Service to Education
	22020302	70961	BOOKS		100,000.00		Subsidiary Service to Education
	22020303	70961	NEWSPAPER		100,000.00		Subsidiary Service to Education

	22020305	70961	PRINTING OF NON SECURITY DOCUMENTS		800,000.00		Subsidiary Service to Education
	22020310	70961	TEACHING AIDS/INSTRUCTIONAL MATERIALS		1,000,000.00		Subsidiary Service to Education
	220204	70961	MAINTENANCE SERVICE-GENERAL				
	22020401	70961	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		364,000.00		Subsidiary Service to Education
	22020402	70961	MAINTAINANCE OF OFFICE FURNITURE		200,000.00		Subsidiary Service to Education
	22020403		MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS		300,000.00		Subsidiary Service to Education
	22020404	70961	MAINTENANCE OF OFFICE/IT EQUIPMENT		100,000.00		Subsidiary Service to Education
	22020406	70961	OTHER MAINTENANCE SERVICES		3,650,000.00		Subsidiary Service to Education
	220205		TRAINING - GENERAL				
	22020501	70961	LOCAL TRAINING	582,000.00	1,500,000.00	398,000.00	Subsidiary Service to Education
	22020601		SECURITY SERVICES				Subsidiary Service to Education
	22020605	70961	CLEANING/FUMIGATION SERVICE		300,000.00		Subsidiary Service to Education
	220208	70961	FUEL & LUBRICANTS - GENERAL				
	22020801	70961	MOTOR VEHICLE		100,000.00		Subsidiary Service to Education
	22020803		PLANT/GENERATOR FUEL COST		100,000.00		Subsidiary Service to Education

	220210		MISCELLANEOUS EXPENSES - GENERAL				
	22021003		PUBLICITY & ADVERTISEMENT		1,300,000.00		Subsidiary Service to Education
	22021007		WELFARE PACKAGES		100,000.00		Subsidiary Service to Education
			TOTAL OVERHEAD COST	964,750.00	12,464,000.00	660,500.00	
	TOTAL		RECURRENT COST FOR CODE: 051705500100	142,626,473.61	197,536,548.00	173,901,819.54	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.87B	Agency Code: 051705500100	Function Code	Agency Name: Board For Technical And Vocational Education (BOTAVED)	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS - GENERAL				
	23010112	70961	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	2,000,000.00	163400.00	Subsidiary Service to Education
	23010115	70961	PURCHASE OF PHOTOCOPYING MACHINES	0.00	300,000.00		Subsidiary Service to Education
	23010119	70961	PURCHASE OF POWER GENERATING SETS	0.00	300,000.00		Subsidiary Service to Education
	23010122	70981	PURCHASE OF POWER GENERATING SETS	0.00	300,000.00		Subsidiary Service to Education

	23010126	70961	PURCHASE OF SPORTING/GAMING EQUIPMENT	4796000.00	40,000,000.00		Subsidiary Service to Education
	23010142	70981	PURCHASE OF SPORTING/GAMING EQUIPMENT	0.00	961,000.00		Subsidiary Service to Education
	23010145		PURCHASE OF ELECTRONIC/ELECTRICAL EQUIPMENT	0.00	7,500,000.00		Subsidiary Service to Education
	230201	70961	CONSTRUCTION/PROVISION OF FIXED ASSETS- GENERAL				
	23020105	70961	CONSTRUCTION/PROVISION OF ELECTRICITY	0.00	4,000,000.00		Subsidiary Service to Education
	23020107B	70961	CONSTRUCTION/PROVISION OF PUBLIC SCHOOLS (TECHNICAL COLLEGES)	0.00	6,000,000.00		Subsidiary Service to Education
	23020111		CONSTRUCTION/ PROVISION OF LIBRARY MATERIALS				Subsidiary Service to Education
	23020118	70961	CONSTRUCTION/PROVISION OF INFRASTRUCTURES (FURNITURE & FENCING)	0.00	70,000,000.00		Subsidiary Service to Education
	23020127	70961	CONSTRUCTION OF ICT INFRASTRUCTURE	0.00	4,000,000.00		Subsidiary Service to Education
	230301	70961	REHABILITATION AND REPAIRS OF FIXED ASSETS - GENERAL				
	23030110		REHABILITATION/REPAIRS LIBRARIES	0.00	13,000,000.00		Subsidiary Service to Education
	23030121		REHABILITATION/REPAIR OF ICT INFRASTRUCTURE	0.00	13,000,000.00		Subsidiary Service to Education
	23030127		REHABILITATION/REPAIR OF OFFICE BUILDINGS	0.00	4,000,000.00	184577.50	Subsidiary Service to Education
	230501		ACQUISITION OF NON TANGIBLE ASSETS				

	23050110		EDUCATIONAL PROGRAMMES	0.00	0.00	4997670.00	Subsidiary Service to Education
	23050103		MONITORING AND EVALUATION	476000.00	7,000,000.00		Subsidiary Service to Education
	23050109	70981	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	12,000,000.00		
	23050110	70981	Educational Programmes	200,000.00	1,000,000.00		
	TOTAL			5,472,000.00	185,361,000.00	5,345,647.50	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
SOCIAL SECTOR CONTD

NOTE NO.88	Agency Code: 052100100100	Function Code	Agency Name: Ministry of Health	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES & WAGES				
	21010101	70731	SALARY	367,786,399.43	400,000,000.00	347,005,306.54	General Hospital Services
	Sub Total			367,786,399.43	400,000,000.00	347,005,306.54	
	2202		OVERHEAD COST				
	220201		TRAVELS & TRANSPORT - GENERAL				
	22020102	70731	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	4,000,000.00	3,804,944.99	General Hospital Services
	220202		UTILITIES GENERAL				
	22020202	70731	TELEPHONE CHARGES	-	235,600.00	-	General Hospital Services

	22020203		INTERNET ACCESS CHARGES	-	186,000.00	-	General Hospital Services
	220203	70731	MATERIALS & SUPPLIES - GENERAL				
	22020301	70731	OFFICE STATIONERIES/COMPUTER CONSUMABLES	180,000.00	523,900.00	535,947.50	General Hospital Services
	22030303	70731	NEWSPAPER	-	201,500.00	-	General Hospital Services
	22020307		DRUGS/LABORATORY/MEDICAL SUPPLIES	-	53,225,000.00	-	General Hospital Services
	220204		MAINTENANCE SERVICES - GENERAL	-		-	
	22020401	70731	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	806,000.00	-	General Hospital Services
	22020402	70731	MAINTENANCE OF OFFICE FURNITURE	-	806,000.00	-	General Hospital Services
	22020404	70731	MAINTENANCE OF OFFICE /IT EQUIPMENT	-	1,410,500.00	200,000.00	General Hospital Services
	22020405	70731	MAINTENANCE OF PLANTS/GENERATORS	-	806,000.00		General Hospital Services
	220205		TRAINING - GENERAL				
	22020501	70731	LOCAL TRAINING	670,000.00	2,015,000.00	1,180,000.00	General Hospital Services
	220206	70731	OTHER SERVICES - GENERAL			-	General Hospital Services
	22020601	70731	SECURITY SERVICE	-	1,007,500.00		
	22020605	70731	CLEANING AND FUMIGATION SERVICES	-	1,860,000.00		

	220207	70731	CONSULTING & PROFESSIONAL SERVICES - GENERAL			-		General Hospital Services
	22020709	70731	CONSULTANCY SERVICES/FEES	-	1,178,000.00			
	220210	70731	MISCELLANEOUS EXPENSES - GENERAL			-		General Hospital Services
	22021001	70731	REFRESHMENT & MEALS	-	403,000.00			General Hospital Services
	22021004	70731	MEDICAL EXPENSES - LOCAL	200,000.00	12,710,000.00		2,978,300.00	General Hospital Services
	22021007	70731	WELFARE PACKAGES	-	403,000.00			General Hospital Services
	22021021	70731	SPECIAL DAYS/CELEBRATIONS	-	403,000.00			General Hospital Services
	22021022	70731	PLANNING, MONITORING & EVALUATION	-	806,000.00		170,000.00	General Hospital Services
	22021023	70731	RESEARCH & DOCUMENTATION	0.00	201,500.00			General Hospital Services
	22021029	70731	OTHER EXPENSES	-	201,500.00			General Hospital Services
	22021030	70731	PUBLIC ENLIGHTENMENT PROGRAMME	-	427,800.00		200,000.00	
	22021032	70731	FAIR, FESTIVAL, EXPO & SUMMIT	0.00	315,200.00			
			TOTAL OVERHEAD COST	1,050,000.00	84,132,000.00		9,069,192.49	
	TOTAL		RECURRENT COST FOR CODE : 052100100100	368,836,399.43	484,132,000.00		356,074,499.03	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD

**DETAILS OF CAPITAL
EXPENDITURE**

NOTE NO.88B	Agency Code: 0052100100100	Function Code	Agency Name: Ministry of Health	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS- GENERAL				
	23010108	70731	PURCHASE OF BUSES	0.00	38,000,000.00	0.00	General Hospital Services
	23010112		PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	80,000,000.00	0.00	
	23010122	70731	PURCHASE OF HEALTH/MEDICAL EQUIPMENT	0.00	0.00	98,230,000.00	General Hospital Services
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				
	23020106	70731	CONSTRUCTION/PROVISION OF HOSPITALS/HEALTH CENTRES	0.00	22,070,000,000.00	0.00	General Hospital Services
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
	23030105	70731	REHABILITATION/REPAIRS - HOSPITAL/HEALTH CENTRES	0.00	100,000,000.00	112,875.00	General Hospital Services
	230501		ACQUISITION OF NON TANGIBLE ASSETS				
	23050109	70731	SPECIAL PROJECTS AND ASSIGNMENTS	67,550,677.15	224,095,000.00	250,026,857.10	
	23050112	70731	COUNTERPART FUNDING	0.00	135,000,000.00	50,000,000.00	
	23010100	70731	COVID-- 19 TEGGING	0.00	30,000,000.00	135,351,500.00	
	TOTAL			67,550,677.15	22,677,095,000.00	533,721,232.10	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD

SOCIAL SECTOR-CONTD

NOTE NO.89	Agency Code : 052110200100	Function Code	Agency Name:Oyo State Hospitals' Management Board	Actual 2023	Budget 2022	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70731	SALARY	6,408,115,396.98	7,000,000,000.00	6,520,448,547.00	General Hospital Services
	Sub-Total			6,408,115,396.98	7,000,000,000.00	6,520,448,547.00	
	2202		OVERHEAD COST				
	220201		TRAVEL AND TRANSPORT- GENERAL				
	22020102	70731	LOCAL TRAVEL & TRANSPORT: OTHERS		35,500,000.00	9,835,203.63	General Hospital Services
	220203	70731	MATERIALS & SUPPLIES - GENERAL				General Hospital Services
	22020301		OFFICE STATIONERIES / COMPUTER CONSUMABLES	330,000.00	5,000,000.00	919,825.00	
	220204	70731	MAINTENANCE SERVICES - GENERAL				General Hospital Services
	22020401		MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,000,000.00	928,850.00	
	22020403		MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS		5,000,000.00		
	220205	70731	TRAINING - GENERAL				
	22020501	70731	LOCAL TRAINING	445,235.00	2,000,000.00	300,000.00	
	220206	70731	OTHER SERVICES- GENERAL				

	22020605	70731	CLEANING & FUMIGATION SERVICES		500,000.00	171,140.00	
	220207	70731	CONSULTING AND PROFESSIONAL SERVICES-GENERAL				
	22020709	70731	CONSULTANCY SERVICE/FEEES		50,000,000.00		
	220210		MISCELLANEOUS EXPENSES-GENERAL				
	22021001	70731	REFRESHMENT & MEALS	800,000.00	2,500,000.00	600,000.00	
	22021008	70731	ACCREDITATION		10,000,000.00		
	22021029		OTHER EXPENSES		6,000,000.00	264,475.00	
	22021033		CONTINGENCIES - OTHER RECURRENT COST	0.00	500,000.00	0.00	
			TOTAL OVERHEAD COST	1,575,235.00	120,000,000.00	13,019,493.63	
	TOTAL		RECURRENT COST FOR CODE: 052110200100	6,409,690,631.98	7,120,000,000.00	6,533,468,040.63	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE CONTD

NOTE NO.89B	Agency Code: 052110200100	Function Code	Agency Name :Oyo State Hospitals' Management Board	Actual 2023	Budget 2023	Actual 2022	Function
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSET'S GENERAL				
	23010112		PURCHASE OF OFFICE FURNITURES AND FITTINGS	0.00	5,000,000.00	358,125.00	
	23010113		PURCHASE OF COMPUTERS PRINTER & ACCESSORIES	0.00	5,000,000.00	-	
	23010119	70731	PURCHASE OF POWER GENERATING SET	0.00	2,000,000.00	-	General Hospital Services

	23010122	70731	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT	0.00	19,176,000.00	-	General Hospital Services
	23020105	70731	REHABILITATION OF HOSPITALS	0.00	18,824,000.00	-	General Hospital Services
	TOTAL			0.00	50,000,000.00	358,125.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD

SOCIAL SECTOR-CONTD

NOTE NO.90	Agency code: 052100300101	Function Code	Agency Name: Oyo State Primary Health Care Board	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES & WAGES				
	21010101	70741	SALARY	134,214,167.86	134,648,180.00	89,726,502.02	GENERAL HOSPITAL EXPENSES
	Sub Total			134,214,167.86	134,648,180.00	89,726,502.02	
	2202		OVERHEAD COST				
	220201		TRAVELS & TRANSPORT - GENERAL				
	22020102	70741	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	0.00	GENERAL HOSPITAL EXPENSES

	220203		MATERIALS & SUPPLIES - GENERAL				
	22020301	70741	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	755,200.00	191,457.50	GENERAL HOSPITAL EXPENSES
	220204		MAINTENANCE SERVICES - GENERAL				
	22020401	70741	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	1,000,000.00	0.00	GENERAL HOSPITAL EXPENSES
	22020406	70741	OTHER MAINTENANCE SERVICES	0.00	750,000.00	0.00	GENERAL HOSPITAL EXPENSES
	220205		TRAINING - GENERAL				
	22020501	70741	LOCAL TRAINING	0.00	1,200,000.00	200,000.00	GENERAL HOSPITAL EXPENSES
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL				
	22020710	70741	EXTERNAL AUDIT FEE	0.00	2,000,000.00	0.00	GENERAL HOSPITAL EXPENSES
	220230		MISCELLANEOUS EXPENSES - GENERAL				
	22023001	70741	REFRESHMENT & MEAL	0.00	500,000.00	0.00	GENERAL HOSPITAL EXPENSES
	22023002	70741	HONORARIUM & SITTING ALLOWANCE	0.00	1,000,000.00	0.00	GENERAL HOSPITAL EXPENSES

	22023007	70741	WELFARE PACKAGES	0.00	250,000.00	0.00	GENERAL HOSPITAL EXPENSES
	22023021	70741	SPECIAL DAYS/CELEBRATIONS	200,000.00	250,000.00	0.00	GENERAL HOSPITAL EXPENSES
	22023022	70741	PLANNING, MONITORING & EVALUATION	0.00	400,000.00	0.00	GENERAL HOSPITAL EXPENSES
	22023030	70741	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	250,000.00	0.00	GENERAL HOSPITAL EXPENSES
	22023033	70741	CONTINGENCIES-OTHER RECURRENT COSTS	0.00	500,000.00	0.00	GENERAL HOSPITAL EXPENSES
			TOTAL OVERHEAD COST	200,000.00	9,855,200.00	391,457.50	
	TOTAL		RECURRENT COST FOR CODE : 052100300101	134,414,167.86	144,503,380.00	90,117,959.52	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE: NO.90B	Agency code: 052100300101	Function Code	Agency Name: Oyo State Primary Health Care Board	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS-GENERAL				

	23010105	70741	PURCHASE OF MOTOR VEHICLES	0.00	28,000,000.00	0.00	General Hospital Services
	23010112	70741	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00	0.00	General Hospital Services
	23010113	70741	PURCHASE OF COMPUTERS	0.00	2,000,000.00	0.00	General Hospital Services
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
	23030105	70741	REHABILITATION/REPAIRS - HOSPITAL/HEALTH CENTRES	0.00	427,517,800.00	0.00	General Hospital Services
	230501		ACQUISITION OF NON TANGIBLE ASSETS				
	23050109	70741	SPECIAL PROJECTS AND ASSIGNMENTS	4,660,740.00	1,365,000,000.00	200,000.00	General Hospital Services
	23050112	70741	COUNTERPART FUNDING	0.00	150,000,000.00	0.00	General Hospital Services
	23050119	70741	CONTINGENCIES-CAPITAL	0.00	30,000,000.00	0.00	General Hospital Services
	TOTAL			4,660,740.00	2,007,517,800.00	200,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
SOCIAL SECTOR - CONTD

NOTE NO.91	Agency Code: 052101100101	Function Code	Agency Name: Oyo State College of Nursing and Midwifery	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONEL COST				
	2101		SALARY				
	210101		SALARY AND WAGES				

	21010101	70731	SALARY	175,425,179.74	225,751,612.00	199,383,171.61	General Hospital Services
	SUB-TOTAL			175,425,179.74	225,751,612.00	199,383,171.61	
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT – GENERAL				
	22020102	70731	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	3,000,000.00	129,161.06	General Hospital Services
	220202		UTILITIES - GENERAL				
	22020201		ELECTRICAL CHARGES	0.00	200,000.00	0.00	
	22020202		TELEPHONE CHARGES	0.00	500,000.00	0.00	
	22020203		INTERNET ACCESS CHARGES	0.00	1,000,000.00	0.00	
	220203		MATERIALS & SUPPLIES - GENERAL				
	22020301		OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	8,000,000.00	0.00	
	22020302		BOOKS	0.00	2,000,000.00	0.00	
	22020303		NEWS PAPER	0.00	750,000.00	0.00	
	22020304		MAGAZINES &PERIODICALS	0.00	750,000.00	0.00	
	22020305		PRINTING OF NON-SECURITY DOCUMENT	0.00	2,000,000.00	0.00	
	22020306		SEWAGE CHARGES/WASTE MANAGEMENT FACULTIES	0.00	1,000,000.00	0.00	
	22020307		DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	2,500,000.00	0.00	
	22020309		UNIFORM AND OTHER CLOTHING	0.00	2,500,000.00	0.00	

	22020310		TEACHING AIDS/INSTRUCTION MATERIALS	0.00	3,000,000.00	0.00	
			MAINTENANCE SERVICES-GENERAL				
	22020401		MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	7,000,000.00	0.00	
	22020402		MAINTENANCE OF OFFICE FURNITURE	0.00	2,000,000.00	0.00	
	22020403		MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	0.00	4,000,000.00	0.00	
	22020404		MAINTENANCE OFFICE/IT EQUIPMENT	0.00	2,500,000.00	0.00	
	22020405		MAINTENANCE OF PLANT/GENERATORS	0.00	2,500,000.00	0.00	
	220205		TRAINING – GENERAL				
	22020501		LOCAL TRAINING	0.00	4,000,000.00	198,000.00	
	220206		OTHER SERVICES – GENERAL				
	22020601		SECURITY SERVICES	0.00	3,500,000.00	0.00	
	22020605		CLEANING AND FUMIGATION SERVICES	0.00	1,500,000.00	0.00	
	220207		CONSULTING & PROFESSIONAL SERVICES – GENERAL				
	22020702		INFORMATION TECHNOLOGY CONSULTING	0.00	1,500,000.00	0.00	
	22020710		EXTERNAL AUDIT FEES	0.00	3,000,000.00	0.00	
	220208		FUEL & LUBRICANTS SERVICES - GENERAL				
	22020803		PLANT/GENERAL FUEL COST	0.00	1,500,000.00	0.00	

	220210		MISCELLANEOUS EXPENSES - GENERAL				
	22021001		REFRESHMENT AND MEALS	0.00	3,000,000.00	0.00	
	22021009		SPORTING ACTIVITES	0.00	1,000,000.00	0.00	
	22021025		ACCREDITATION & SUBSCRIPTION TO EDUCATIONAL BODIES	0.00	9,000,000.00	0.00	
	22021026		EXAMINATION EXPENSES	0.00	13,400,000.00	0.00	
	22021029		OTHER EXPENSES	0.00	13,400,000.00	0.00	
			TOTAL OVERHEAD COST	200,000.00	100,000,000.00	327,161.06	
			RECURRENT COST FOR CODE:- 052110400100	175,625,179.74	325,751,612.00	199,710,332.67	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.91B	Agency Code: 052101100101	Function Code	Agency Name: Oyo State College of Nursing and Midwifery	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSTES- GENERAL				
	23010105	70731	PURCHASE OF MOTOR VEHICLES	0.00	10,000,000.00	0.00	General Hospital Services
	23010125	70731	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	2,000,000.00	0.00	General Hospital Services

	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL				
	23020101		CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	23,000,000.00	0.00	
	23020118		CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	15,000,000.00	0.00	
			TOTAL - CAPITAL EXPENDITURE	0.00	50,000,000.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.92	Agency Code 052110600100	Function Code	Agency Name: Oyo State College of Health Science and Technology	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70731	SALARY	133,087,090.50	164,557,016.00	117,714,320.30	General Hospital Services
	Sub-Total			133,087,090.50	164,557,016.00	117,714,320.30	
	2202		OVERHEAD COST				
	220201		TRAVEL AND TRANSPORT- GENERAL				
	22020101	70731	LOCAL TRAVEL & TRANSPORT:TRAINNING	373,000.00	750,000.00	200,000.00	General Hospital Services
	22020102	70731	LOCAL TRAVEL & TRANSPORT: OTHERS	-	750,000.00	84,311.54	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/INSTRUCTION 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
	220206		OTHER SERVICES-GENERAL				
	22020601	70731	SECURITY SERVICES	-	2,500,000.00	-	General Hospital Services
	22020603		RESIDENTIAL RENT	-	100,000.00	-	
	22020605	70731	CLEANING AND FUMIGATION SERVICES	-	125,000.00	-	General Hospital Services
	23040106	70731	BEAUTIFICATION AND LANDSCAPING	-	125,000.00	-	General Hospital Services
	220207	70731	CONSULTING & PROFESSIONAL SERVICES-GENERAL				General Hospital Services
	22020704		ENGINEERING SERVICES	-	100,000.00	-	
	22020710	70731	EXTERNAL AUDIT FEES	-	725,000.00	-	General Hospital Services
	220208	70731	FUEL & LUBRICANTS-GENERAL				General Hospital Services
	22020801	70731	MOTOR VEHICLE FUEL COST	-	650,000.00	-	General Hospital Services
	22020802		OTHER TRANSPORT EQUIPMENT FUEL COST	-	750,000.00	-	
	22020803	70731	PLANTS/GENERATORS FUEL COST	-	500,000.00	-	General Hospital Services
	220210	70731	MISCELLANEOUS EXPENSES-GENERAL				General Hospital Services
	22021003		PUBLICITY & ADVERTISEMENT	-	500,000.00	-	

	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
	22021007	70731	WELFARE PACKAGES	-	5,500,000.00	-	General Hospital Services
	22021009	70731	SPORTING ACTIVITIES	-	150,000.00	-	General Hospital Services
	22021011	70731	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	-	17,000,000.00	-	General Hospital Services
	22021021	70731	SPECIAL DAYS/CELEBRATIONS	-	800,000.00	-	General Hospital Services
	22021022	70731	PLANNING, MONITORING AND EVALUATION	0	120,000.00	0	General Hospital Services
	22021023	70731	RESEARCH AND DOCUMENTATION	0.00	150,000.00	0.00	General Hospital Services
	22021025	70731	ACCREDITATION & SUBSCRIPTION TO EDUCATIONAL BODIES	0.00	400,000.00	0.00	General Hospital Services
	22021026	70731	EXAMINATION EXPENSES	0	350,000.00	0	General Hospital Services
	22021027	70731	DISASTER MANAGEMENT	0.00	150,000.00	0.00	General Hospital Services
	22021029	70731	OTHER EXPENSES	0.00	400,000.00	0.00	General Hospital Services
	22021033	70731	CONTINGENCIES - OTHER RECURRENT COST	0.00	350,000.00	0.00	General Hospital Services
			TOTAL OVERHEAD COST	373,000.00	40,000,000.00	284,311.54	

			RECURRENT COST FOR CODE: 052110600100	133,460,090.50	204,557,016.00	117,998,631.84	
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.92B	Agency Code 052110600100	Function Code	Agency Name: Oyo State College of Health Science and Technology	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101	70731	PURCHASE OF FIXED ASSETS - GENERAL				
	23010122	70731	PURCHASE OF HEALTH/MEDICAL EQUIPMENT	0.00	6,000,000.00	0.00	General Hospital Services
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
	23030128	70731	REHABILITATION/REPAIRS -ROADS SIGNS & FURNITURE	0.00	9,500,000.00	0.00	General Hospital Services
	230501		ACQUISITION OF NON TANGIBLE ASSETS				
	23050110	70731	EDUCATIONAL PROGRAMMES	0.00	26,197,000.00	0.00	General Hospital Services
	TOTAL			0.00	41,697,000.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
SOCIAL SECTOR: CONTD

NOTE NO.93	Agency Code: 052100100100	Function Code	Agency Name: Oyo State Health Insurance Agency	Actual 2023	Budget 2023	Actual 2022	Function
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	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70731	SALARY	40,326,533.74	41,117,271.00	36,622,954.05	General hospitals Services
	Sub-Total		OVERHEAD COST	40,326,533.74	41,117,271.00	36,622,954.05	
	220201		TRAVEL & TRANSPORT – GENERAL				
	22020102	70731	LOCAL TRAVEL & TRANSPORT:OTHERS	-	5,000,000.00	289,574.96	General hospitals Services
	22021033		CONTINGENCIES- OTHER RECURRENT COSTS	0.00	4,000,000.00	0.00	General hospitals Services
			TOTAL OVERHEAD COST	0.00	9,000,000.00	289,574.96	
	TOTAL		RECCURENT COST CODE: 052100100100	40,326,533.74	50,117,271.00	36,912,529.01	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
**DETAILS OF CAPITAL
EXPENDITURE**

NOTE NO.93B	Agency Code: 052100100100	Function Code	Agency Name: Oyo State Health Insurance Agency	Actual 2023	Budget 2023	Actual 2022	Function
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSET GENERAL				
	23010105	70731	PURCHASE OF MOTOR VEHICLE	0.00	30,000,000.00	0.00	General Hospital Services
	23010146	70731	PURCHASE OF OTHER EQUIPMENT	0.00	10,000,000.00	0.00	General Hospital Services
	TOTAL			0.00	40,000,000.00	0.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD

SOCIAL SECTOR-CONTD

NOTE NO.94	Agency Code: 051400100100	Function Code	Agency Name:Ministry of Women Affairs, Community Development, Social Welfare & Poverty Alleviation	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21	71041	PERSONNEL COST				
	2101	71041	SALARY				
	210101	71041	SALARIES AND WAGES				
	21010101	71041	SALARY	143,945,107.54	169,855,656.00	146,409,259.21	Family And Children
	21020101	71041	NON REGULAR ALLOWANCE (LEAVE BONUS)	-	-	1,609,633.2	Family And Children
	Sub Total			143,945,107.54	169,855,656.00	148,018,892.38	
	2202	71041	OVERHEAD COST				
	210201	71041	ALLOWANCES				
	220201	71041	TRAVEL AND TRANSPORT-GENERAL				
	22020102	71041	LOCAL TRAVEL AND TRANSPORT: OTHERS	660,000.00	7,000,000.00	1,073,000.00	Family And Children
	220203	71041	MATERIALS AND SUPPLIES - GENERAL				
	22020301	71041	OFFICE STATIONERIES / COMPUTER CONSUMABLES	196,402.50	2,000,000.00	146,737.50	Family And Children
	220204	71041	MAINTENANCE SERVICE - GENERAL				
	22020401	71041	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	-	2,000,000.00		Family And Children
	22020402	71041	MAINTENANCE OF OFFICE FURNITURE	-	500,000.00		Family And Children

	22020403	71041	MAINTENANCE OF OFFICE BUILDING/RESIDENT	-	1,000,000.00		Family And Children
	22020404	71041	MAINTENANCE OF OFFICE /IT EQUIPMENT	385,925.00	1,000,000.00	168,775.00	Family And Children
	22020405	71041	MAINTENANCE OF PLANT/GEN	-	500,000.00		Family And Children
	220205	71041	TRAINING- GENERAL				
	22020501	71041	LOCAL TRAINING	801,000.00	7,000,000.00	1,530,000.00	Family And Children
	220206	71041	OTHER SERVICES- GENERAL				
	22020601	71041	SECURITY SERVICES	-	500,000.00		Family And Children
	22020605	71041	CLEANING/FUMIGATION	-	1,000,000.00	513,600.00	Family And Children
	220207	71041	CONSULTING AND PROFESSIONAL SERVICES-GENERAL				
	22020703	71041	LEGAL SERVICES	-	200,000.00		Family And Children
	22020711	71041	PROFESSIONAL FEES	-	500,000.00		Family And Children
	220210	71041	MISCELLANEOUS EXPENSES GENERAL				
	22021001	71041	REFRESHMENT AND MEALS	-	500,000.00		Family And Children
	22021002	71041	PUBLICITY AND ADVERTISEMENT	-	1,000,000.00		Family And Children
	22021007	71041	WELFARE PACKAGES	55,642,000.00	192,284,800.00	40,640,800.00	Family And Children
	22021019	71041	MEDICAL EXPENSES- LOCAL	-	2,000,000.00		Family And Children
	22021021	71041	SPECIAL DAYS/ CELEBRATIONS	7,200,000.00	23,000,000.00	5,188,000.00	Family And Children

	22021022	71041	PLANNING, MONITORING AND EVALUATION		500,000.00		Family And Children
	22021029	71041	OTHER EXPENSES	22,387,000.00	100,000,000.00	30,925,900.00	Family And Children
	22021030	71041	PUBLICITY ENLIGHTMENT PROGRAMME	-	1,000,000.00		Family And Children
	22021032	71041	FAIR, FESTIVAL, EXPO AND SUMMIT	-	4,000,000.00		Family And Children
	22021033	71041	CONTINGENCIES - OTHER RECURRENT COST	-	4,000,000.00	815,625.00	Family And Children
	Sub Total		TOTAL OVERHEAD COST	87,272,327.50	351,484,800.00	81,002,437.50	
	TOTAL		RECURRENT COST FOR CODE: 051400100100	231,217,435.04	521,340,456.00	229,021,329.88	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.94B	Agency Code	Function Code	Agency Name: Women Affairs Community Development Social Welfare. & Poverty Alleviation	Actual 2023	Budget 2023	Actual 2022	Function
	051400100100	71041	CAPITAL EXPENDITURE				FAMILY AND CHILDREN
	23	71041	PURCHASE OF FIXED ASSET GENERAL				FAMILY AND CHILDREN
	230101	71041	PURCHASE OF MOTOR VEHICLES	9,166,674.38	10,000,000.00	9,117,424.38	FAMILY AND CHILDREN
	23010105	71041	PURCHASE OF OFFICE FURNITURE AND FITTINGS	184,470.00	500,000.00	0.00	FAMILY AND CHILDREN
	23010112	71041	PURCHASE OF POWER GENERATING SET	0.00	500,000.00	0.00	FAMILY AND CHILDREN
	23010119	71041					FAMILY AND CHILDREN

	230201	71041	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL				FAMILY AND CHILDREN
	23020105	71041	CONSTRUCTION/PROVISION OF WATER FACILITIES	0.00	500,000.00	0.00	FAMILY AND CHILDREN
	230301	71041	REHABILITATION/REPAIR OF FIXED ASSET-GENERAL				FAMILY AND CHILDREN
	23030101	71041	REHABILITATION /REPAIR OF RESIDENTIAL BUILDING	0.00	13,000,000.00	0.00	FAMILY AND CHILDREN
	23030121	71041	REHABILITATION /REPAIR OF OFFICE BUILDINGS	0.00	13,500,000.00	0.00	FAMILY AND CHILDREN
	230501	71041	ACQUISITION OF NON TANGIBLE ASSET				FAMILY AND CHILDREN
	23050119	71041	CONTINGENCIES CAPITAL	0.00	2,000,000.00	0.00	FAMILY AND CHILDREN
			TOTAL	9,351,144.38	40,000,000.00	9,117,424.38	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.95	Agency Code	Function Code	Agency Name: Ministry of Environment And Natural Resources	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code		Details of Expenditure				
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARY AND WAGES				
	21010101	70131	SALARY	351,712,248.78	359,072,678.00	332,012,887.76	General Personnel Services
	Sub-Total			351,712,248.78	359,072,678.00	332,012,887.76	
	2202		OVERHEAD COST				

	220201		TRAVEL & TRANSPORT - GENERAL				
	22020101	70131	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	2,000,000.00	926,000.00	General Personnel Services
	22020102	70131	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	10,000,000.00	1,415,985.67	General Personnel Services
	22020103		INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	00.00	1,000,000.00		
	220202	70131	UTILITY - GENERAL				General Personnel Services
	22020301	70131	OFFICE STATIONERIES/COMPUTER CONSUMABLES	00.00	2,000,000.00	588,125.00	General Personnel Services
	22020305	70131	PRINTING OF NON SECURITY DOCUMENTS	00.00	500,000.00		
	220204	70131	MAINTENANCE SERVICES - GENERAL		0.00		General Personnel Services
	22020401	70131	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	00.00	3,000,000.00	383,990.00	General Personnel Services
	22020402		MAINTENANCE OF OFFICE FURNITURE	00.00	500,000.00	184,470.00	
	22020403	70131	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	00.00	500,000.00		General Personnel Services
	22020404		MAINTENANCE OF OFFICE / IT EQUIPMENTS	00.00	500,000.00		
	22020405	70131	MAINTENANCE OF PLANTS /GENERATORS	00.00	500,000.00		General Personnel Services
	22020406	70131	OTHER MAINTENANCE SERVICES	720,000.00	1,000,000.00	2,544,912.50	General Personnel Services
	220205		TRAINING GENERAL				
	22020501	70131	LOCAL TRAINING	596,000.00	5,000,000.00	198,000.00	General Personnel Services

	22020502	70131	INTERNATIONAL TRAINING	00.00	5,000,000.00		General Personnel Services
	220206	70131	OTHER SERVICES-GENERAL				General Personnel Services
	22020605	70131	CLEANING AND FUMIGATION SERVICES	00.00	1,000,000.00		General Personnel Services
	220207	70131	CONSULTING AND PROFESSIONAL SERVICE - GENERAL				General Personnel Services
	22020703	70131	CONSULTANCY SERVICE	00.00	100,000.00		General Personnel Services
	220208	70131	FUEL & LUBRICANTS - GENERAL				General Personnel Services
	22020801	70131	MOTOR VEHICLE FUEL COST	00.00	500,000.00		General Personnel Services
	22020803	70131	PLANT / GENERATOR FUEL COST	00.00	500,000.00		General Personnel Services
	220210	70131	MISCELLANEOUS EXPENSES - GENERAL				General Personnel Services
	22021003		PUBLICITY AND ADVERTISEMENTS	00.00	400,000.00	84,500.00	
	22021007		WELFARE PACKAGES	00.00	200,000.00	79,500.00	
	22021013		CONDUCT OF STAFF PROMOTION EXERCISE (SERVICE WIDE)	00.00	200,000.00		
	22021021		SPECIAL DAYS/CELEBRATIONS	190,000.00	2,000,000.00		
	22021022		PLANNING, MONITORING AND EVALUATION	00.00	500,000.00	190,000.00	
	22021023		RESEARCH AND DOCUMENTATION	00.00	1,000,000.00		
	22021029		OTHER EXPENSES	52,861,230.77	61,100,000.00	86,407,219.28	
	22021030		PUBLIC ENLIGHTENMENT PROGRAMME	00.00	500,000.00		

	22001032		FAIR,FESTICAL,EXPO AND SUMMIT	00.00	500,000.00		
			TOTAL OVERHEAD COST	54,767,230.77	100,000,000.00		93,002,702.45
			RECURRENT COST FOR CODE 053500100100	406,479,479.55	459,072,678.00		425,015,590.21

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.95B	Agency Code: 053500100100	Function Code	Agency Name: Ministry of Environment And Natural Resources	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS - GENERAL				
	23010107 (a)	70131	PURCHASE OF TRUCKS	0.00	300,000,000.00	0.00	General Personnel Services
	23010112	70131	PURCHASE OF OFFICE FURNITURE AND FITTINGS	193,500.00	500,000.00	164,475.00	General Personnel Services
	23010142	70131	PURCHASE OF COMPUTERS & NETWORKING DEVICES/PERIPHERALS (ICT SOFTWARE)	0.00	500,000.00	0.00	General Personnel Services
	23010149		PURCHASE AND INSTALLATION HYDRO-METEROLOGICAL OF GEOLOGICAL/GEOPHYSICAL EQUIPMENT	0.00	20,000,000.00	0.00	
	230201	70131	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				General Personnel Services
	23020101	70131	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	5,000,000.00	0.00	General Personnel Services

	23020105		CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	5,000,000.00		
	230301	70131	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL				General Personnel Services
	23030105		REHABILITATION OF EXISTING ENVIRONMENT HOUSE/ REPAIRS - HOSPITAL / HEALTH CENTRES	0.00	10,000,000.00	73,100.00	
	23030107	70131	REHABILITATION / REPAIRS- LABORATORY	0.00	50,000,000.00	0.00	General Personnel Services
	230401	70131	PRESERVATION OF THE ENVIRONMENT - GENERAL				General Personnel Services
	23040102	70131	EROSION AND FLOOD CONTROL	64,156,256.98	200,000,000.00	1,773,750.00	General Personnel Services
	23040104		SPECIAL PROJECTS AND ASSIGNMENTS	0.00	500,000.00	0.00	
	23040105	70131	WATER POLLUTION PREVENTION AND CONTROL	0.00	500,000.00	0.00	General Personnel Services
	23040106	70131	BEAUTIFICATION AND LANDSCAPING	1,156,557.50	17,000,000.00	385,172.50	
	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		
	23050112	70131	COUNTERPART FUNDING	0.00	500,000,000.00		
	23050119	70131	UPGRADING & MAINTENANCE OF EXISTING DUMPSITE	0.00	133,900,000.00	0.00	
	23050121	70131	FIRST AIDS TREATMENT FACILITIES	0.00	100,000.00		
	TOTAL			65,506,314.48	1,250,000,000.00	2,396,497.50	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.95Ci	Agency Code	Function Code	Agency Name:Oyo State Solid Waste Management Authority	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code		Details of Expenditure				
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT - GENERAL				
	22020102	70511	LOCAL TRAVEL&TRANSPORT:OTHERS		2,000,000.00		Waste Management
	220202		UTILITIES GENERAL				
	22020201	70511	ELECTRICITY CHARGES		1,000,000.00		Waste Management
	220203		MATERIAL AND SUPPLIES-GENERAL				
	22020301	70511	OFFICE STATIONERIES/COMPUTER CONSUMABLES		2,000,000.00	357,050.00	Waste Management
	220204		MAINTENANCE SERVISSES-GENERAL				
	22020401	70511	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS		2,000,000.00		Waste Management
	22020402	70511	MAINTENANCE OF OFFICE FURNITURE		2,000,000.00		Waste Management
	220205		TRAINING-GENERAL				
	22020501	70511	LOCAL TRAINING		3,000,000.00	200,000.00	Waste Management
	22020502	70511	INTERNATIONAL TRAINING		4,000,000.00		Waste Management
	220207		CONSULTANCY AND PROFESSIONAL SERVICES-GENERAL				
	22020703	70511	LEGAL SERVICES		1,000,000.00		Waste Management
	22020710	70511	AUDIT FEE		4,500,000.00		Waste Management

	22020709	70511	CONSULTANCY SERVICES/FEES	98,595,000.00	100,500,000.00	185,906,195.00	Waste Management
	220210		MISCELLANEOUS EXPENSES- GENERAL				
	22021029	70511	OTHER EXPENSES		3,000,000.00		Waste Management
			TOTAL OVERHEAD COST	98,595,000.00	125,000,000.00	186,463,245.00	
	TOTAL		RECURRENT COST FOR CODE 0535015001001	98,595,000.00	125,000,000.00	186,463,245.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
**DETAILS OF CAPITAL
EXPENDITURE**

NOTE NO.95Cii	Agency Code 0535015001001	Function Code	Agency Name:Oyo State Solid Waste Management Authority	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS - GENERAL				
	23010105	70511	PURCHASE OF VEHICLE	0.00	0.00	21,607,500.00	Waste Management
	23010107	70511	PURCHASE OF TRUCKS	0.00	0.00		Waste Management
	23010146	70511	PURCHASE OF OTHER EQUIPMENT	0.00	0.00		Waste Management
	230501	70511	ACQUISITION OF NON TANGIBLE ASSETS				
	23050112	70511	COUNTERPART FUNDING	0.00	0.00		Waste Management
	23050114	70511	FABRICATION OF REPAIRS OF SKIP BINS	0.00	0.00		Waste Management
	23050115	70511	PROCUREMENT OF WASTE MANAGEMENT EQUIPMENT	0.00	0.00		Waste Management
	23050116	70511	PURCHASE OF TYRES & WORKSHOP CONSUMABLES	0.00	0.00		Waste Management

	23050117	70511	REPAIR & REFURBISHMENT OF HEAVY EQUIPMENT	0.00	0.00		Waste Management
	23050118	70511	RENOVATION OF OFFICE & PROCUREMENT OF FURNITURE	0.00	0.00		Waste Management
	23050119	70511	UPGRADING & MAINTENANCE OF EXISTING DUMP SITES	0.00	0.00		Waste Management
	23050120	70511	PROCUREMENT OF PUBLIC ENLIGHTMENT EQUIPMENT	0.00	0.00		Waste Management
	23050121	70511	FIRST AIDS TREATMENT FACILITIES	0.00	0.00		Waste Management
	23050122	70511	FIRE EXTINGUISHER FOR COMPACTORS	0.00	0.00		Waste Management
	TOTAL			0.00	0.00	21,607,500.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.96	Agency Code: 025200100100	Function Code	Agency Name : Oyo State Rural Water Supply and Sanitation Agency	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT-GENERAL				
	22020102	70631	LOCAL TRAVEL & TRANSPORT: OTHERS	380,000.00	750,000.00	808,000.00	Water Supply
	220203	70631	MATERIALS & SUPPLIES-GENERAL				Water Supply
	22020301	70631	OFFICE STATIONERIES/COMPUTER CONSUMABLES	367,585.00	500,000.00	562,485.00	Water Supply
	22020312	70631	SUPPLIES OF CHEMICALS	-	300,000.00	-	
	220204	70631	MAINTENANCE SERVICES-GENERAL				

	22020403	70631	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	195,000.00	1,000,000.00	729,656.25	
	22020404	70631	MAINTENANCE OF OFFICE EQUIPMENT	400,000.00	500,000.00	553,125.00	
	22020405	70631	OTHER MAINTENANCE SERVICES	-	800,000.00	-	
	220206	70631	OTHER SERVICES-GENERAL	-	-	-	
	22020605	70631	CLEANING/ FUNMIGATION	-	250,000.00	200,000.00	
	TOTAL		TOTAL OVERHEAD COST	1,342,585.00	4,100,000.00	2,853,266.25	
			RECURRENT COST FOR CODE 025200100100	1,342,585.00	4,100,000.00	2,853,266.25	

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD.
DETAILS OF CAPITAL
EXPENDITURE**

NOTE NO.96B	Agency Code: 025200100100	Function Code	Agency Name : Oyo State Rural Water Supply and Sanitation Agency	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS- GENERAL				
	23010112	70631	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	0.00	587,023.68	Water Supply
	23010146		PURCHASE OF OTHER EQUIPMENT (ONE RIG WITH COMPRESSORS)	0.00	10,000,000.00	0.00	
	230201	70631	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL				Water Supply

	23020101	70631	CONSTRUCTION/PROVISION OF OFFICE BUILDING		8,000,000.00		Water Supply
	23020105		CONSTRUCTION/PROVISION OF WATER FACILITIES (BOREHOLE REQUEST BY GOVT)	0.00	35,000,000.00	0.00	
	23020118	70631	CONSTRUCTION/PROVISION OF INFRASTRUCTURE (VIP-TOILET IN PUBLIC PLACES)	0.00	25,000,000.00	0.00	Water Supply
	230301	70631	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL				Water Supply
	23030104		GEOLOGICAL SURVEY EQUIPMENT	0.00	5,000,000.00	0.00	
	230501		ACQUISITION OF NON-TANGIBLE ASSETS				
	23050109		SPECIAL PROJECT/ASSIGNMENT	0.00	20,000,000.00		
	23050112		COUNTERPART FUNDING	0.00	20,000,000.00	0.00	
	TOTAL			0.00	123,000,000.00	587,023.68	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.97	Agency Code: 051300100100	Function Code	Agency Name: Ministry of Youth and Sports	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70131	SALARY (MINISTRY)	62,343,725.08	62,610,804.00	53,578,548.05	General Personnel Services
	21010102	70131	LEAVE BONUS	-	0.00	612,814.64	General Personnel Services

	Sub-Total	70131		62,343,725.08	62,610,804.00	54,191,362.69	General Personnel Services
	21010101		SALARY (SSFC)	384,250,000.00	385,728,005.19	200,000,000.00	
	21010101		SALARY (CFC)	163,500,000.00	165,000,000.00	65,967,200.00	
	Sub-Total			547,750,000.00	550,728,005.19	265,967,200.00	
	TOTAL			610,093,725.08	613,338,809.19	320,158,562.69	
	2202	70131	OVERHEAD				General Personnel Services
	220201		TRAVEL & TRANSPORT- GENERAL				
	22020102	70131	LOCAL TRAVEL AND TRANSPORT: OTHERS	1,989,400.00	2,544,000.00	1,190,000.00	General Personnel Services
	220203		MATERIALS & SUPPLIES- GENERAL				General Personnel Services
	22020301		OFFICE STATIONERIES/COMPUTER CONSUMABLES	575,770.00	1,000,000.00	1,094,220.50	
	22020305	70131	PRINTING OF NON - SECURITY DOCUMENTS	199,950.00	1,000,000.00	0.00	General Personnel Services
	220204		MAINTENANCE SERVICES- GENERAL				
	22020401	70131	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	372,000.00	1,000,000.00	387,000.00	General Personnel Services
	22020402	70131	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	380,600.00	General Personnel Services
	22020403		MAINTENANCE OF OFFICE BUILDING/ RESIDENTAL QUARTERS	962,445.38	1,000,000.00	955,882.50	
	22020404	70131	MAINTENANCE OF OFFICE/IT EQUIPMENT	0.00	1,000,000.00	510,625.00	General Personnel Services
	220205	70131	TRAINING- GENERAL				General Personnel Services

	22020501	70131	LOCAL TRAINING	200,000.00	2,000,000.00	200,000.00	
	22020502	70131	INTERNATIONAL TRAINING	0.00	2,000,000.00	0.00	General Personnel Services
	220207	70131	CONSULTING & PROFESSIONAL SERVICES-GENERAL				General Personnel Services
	220208		FUEL & LUBRICANTS - GENERAL				
	22020803		PLANT / GENERATOR FUEL COST	0.00	500,000.00	167,162.50	
	220210		MISCELLANEOUS EXPENSES GENERAL				
	22021007		WELFARE PACKAGES	1,965,500.00	2,000,000.00	460,000.00	
	22021009		SPORTING ACTIVITIES	4,900,000.00	5,000,000.00	0.00	
	22021021		SPECIAL DAYS/ CELEBRATIONS	8,000,000.00	8,000,000.00	7,997,000.00	
	22021029		OTHER EXPENSES	845,166.50	1,000,000.00	1,845,838.75	
			TOTAL OVERHEAD COST	20,010,231.88	28,044,000.00	15,188,329.25	
	51300100200		SSFC	0.00	250,642,000.00	113,750,000.00	
			CFC	0.00	75,000,000.00	59,532,800.00	
	TOTAL		RECURRENT COST (GLOBAL) MIN+SSC+CFC	630,103,956.96	967,024,809.19	508,629,691.94	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAIL OF CAPITAL EXPENDDITURE

NOTE NO.97B	Agency Code: 051300100100	Function Code	Agency Name: Ministry of Youth and Sports	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS-GENERAL				

	23010105	70131	PURCHASE OF MOTOR VEHICLES	0.00	30,000,000.00	0.00	General Personnel Services
	23010112	70131	PURCHASE OF OFFICE FURNITURE AND FITTINGS	188,125.00	1,000,000.00	0.00	General Personnel Services
	23010113	70131	PURCHASE OF COMPUTERS		1,000,000.00		
	23010114	70131	PURCHASE OF COMPUTERS PRINTERS		1,000,000.00		
	23010119	70131	PURCHASE OF GENERATING SET	200,000.00	2,000,000.00	0.00	General Personnel Services
	230201	70131	CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENERAL				General Personnel Services
	23020118		CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	1,210,391,000.00	522,018,536.53	
	230501		ACQUISITION OF NON- TANGIBLE ASSETS				
	23050109		SPECIAL PROJECT &ASSGINMENTS	549,808.75	4,000,000.00	763,407.50	
	TOTAL			937,933.75	1,249,391,000.00	522,781,944.03	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.98	Agency Code: 051305100100	Function Code	Agency Name: Agency for Youth Development	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	2101		SALARY				
	210101		SALARIES AND WAGES				
	21010101	70131	SALARY	50,026,274.24	52,046,306.00	47,650,445.71	General Personnel Services
	210201		ALLOWANCES				

	21020102		LEAVE BONUS				
	Sub-Total			50,026,274.24	52,046,306.00	47,650,445.71	
	2202	70131	OVERHEAD COST				General Personnel Services
	220203	70131	MATERIALS & SUPPLIES –GENERAL				General Personnel Services
	22020301	70131	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,458,432.05	1,500,000.00	488,042.75	General Personnel Services
	22020305	70131	PRINTING OF NON SECURITY DOCUMENTS	0.00	800,400.00	0.00	
	220204	70131	MAINTENANCE SERVICES – GENERAL				General Personnel Services
	22020401	70131	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	1,000,000.00	282,750.00	General Personnel Services
	22020402		MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00	100,000.00	
	22020403	70131	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	0.00	500,000.00	0.00	General Personnel Services
	22020404		MAINTANANCE OF OFFICE/IT EQUIPMENTS	198,875.00	200,000.00	0.00	
	220205		TRAINING – GENERAL				General Personnel Services
	22020501	70131	LOCAL TRAINING	90,000.00	1,000,000.00	1,927,000.00	General Personnel Services
	22020502	70131	INTERNATIONAL TRAINING	0.00	1,700,000.00	0.00	General Personnel Services
	220206	70131	OTHER SERVICES – GENERAL				General Personnel Services
	22020602		OFFICE RENT	300,000.00	300,000.00	300,000.00	

	220210		MISCELLANEOUS EXPENSES- GENERAL				
	22021007		WELFARE PACKAGES	100,000.00	8,330,600.00	0.00	
	22021030		PUBLIC ENLIGHTENMENT PROGRAMME	1,856,500.00	2,400,000.00	0.00	
	22021032		FAIR, FESTIVAL, EXPO & SUMMIT.	0.00	1,169,000.00	0.00	
	22021033		CONTINGENCIES-OTHER RECURRENT COSTS	250,000.00	600,000.00	150,000.00	
			TOTAL OVERHEAD COST	4,253,807.05	20,000,000.00	3,247,792.75	
			RECURRENT COST FOR CODE: 051305100100	54,280,081.29	72,046,306.00	50,898,238.46	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
**DETAILS OF CAPITAL
EXPENDITURE**

NOTE NO.98B	Agency Code: 051305100100	Function Code	Agency Name: Agency for Youth Development	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSESTS- GENERAL				
	23010112	70131	PURCHASE OF OFFICE FURNITURE AND FITTINGS	180,600.00	2,000,000.00	0.00	General Personnel Services
	23010144	70131	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	0.00	1,000,000.00	0.00	General Personnel Services
	23030101	70131	PURCHASE OF OTHER EQUIPMENTS	0.00	2,000,000.00	0.00	General Personnel Services
	23030121	70131	CONSTRUCTION / PROVISION OF FIXED ASSETS- GENERAL	100,000.00	1,000,000.00		General Personnel Services

	23050111	70131	CONSTITUENCY PROJECTS/EMPOWERMENT PROGRAMME	0.00	20,435,160.00	13,233,667.72	
	TOTAL		TOTAL	280,600.00	26,435,160.00	13,233,667.72	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.99	Agency Code: 053905100100	Function Code	Agency Name: Oyo State Sports Council	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	21		PERSONNEL COST				
	210		SALARY				
	210101		SALARIES & WAGES				
	21010101	70811	SALARY	328,420,483.06	346,244,827.00	296,794,300.21	Recreational and Sporting Services
	SUB-TOTAL			328,420,483.06	346,244,827.00	296,794,300.21	
	2202		OVERHEAD COST				
	220201		TRAVEL & TRANSPORT - GENERAL				
	22020102	70811	LOCAL TRAVEL & TRANSPORT : OTHERS	0.00	3,500,000.00	155,828.25	Recreational and Sporting Services
	220202		UTILITIES-GENERAL				
	22020201	70811	ELECTRICITY CHARGES	0.00	200,000.00	0.00	Recreational and Sporting Services
	220203		MATERIALS & SUPPLIES - GENERAL				
	22020301	70811	OFFICE STATIONERIES / COMPUTER CONSUMABLES	203,980.00	800,000.00	162,647.50	Recreational and Sporting Services
	220204		MAINTENANCE SERVICES - GENERAL				

	22020401	70811	MAINTENANCE OF VEHICLE/TRANSPORT EQUIPMENT	0.00	600,000.00	0.00	Recreational and Sporting Services
	22020402	70811	MAINTENANCE OF OFFICE FURNITURE	0.00	200,000.00	0.00	Recreational and Sporting Services
	22020403	70811	MAINTENANCE OF OFFICE FURNITURE/RESIDENTIAL QTRS	0.00	2,000,000.00	0.00	Recreational and Sporting Services
	22020406	70811	OTHER MAINTENANCE SERVICES	150,000.00	200,000.00	161,250.00	Recreational and Sporting Services
	22020403	70811	MAINTENANCE OF OFFICE FURNITURE/RESIDENTIAL QTRS	0.00	2,000,000.00	0.00	Recreational and Sporting Services
	220205		TRAINING - GENERAL			0.00	
	22020501	70811	LOCAL TRAINING	698,000.00	1,000,000.00	0.00	Recreational and Sporting Services
	22020503	70811	INTERNATIONAL TRAINING	0.00	2,000,000.00		
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL				
	22020709	70811	CONSULTANCY SERVICES/FEES	0.00	3,000,000.00	0.00	Recreational and Sporting Services
	220208		FUEL & LUBRICANTS - GENERAL				
	22020803	70811	PLANTS / GENERATOR FUEL COST	0.00	200,000.00	0.00	
	220210		MISCELLANEOUS EXPENSES GENERAL				
	22021002	70811	HONORARIUM & SITTING ALLOWANCE	0.00	100,000.00	0.00	Recreational and Sporting Services
	22021003	70811	PUBLICITY & ADVERTISEMENT	0.00	3,700,000.00	0.00	Recreational and Sporting Services
	22021004	70811	MEDICAL EXPENSES - LOCAL	0.00	300,000.00	199,520.00	Recreational and Sporting Services

	22021006	70811	POSTAGE & COURIER SERVICES	0.00	100,000.00	0.00	Recreational and Sporting Services
	22021007	70811	WELFARE PACKAGES	0.00	50,000.00	0.00	Recreational and Sporting Services
	22021009	70811	SPORTING ACTIVITIES	43,002,000.00	53,000,000.00	46,218,000.00	Recreational and Sporting Services
	22021028	70811	SPORTS ACADEMY/SIGN-ON FEES/REGISTRATION ETC	0.00	200,000.00	0.00	Recreational and Sporting Services
	22021029	70811	OTHER EXPENSES	160,000.00	1,600,000.00	1,000,000.00	Recreational and Sporting Services
	22021030	70811	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	200,000.00	0.00	Recreational and Sporting Services
	22021032	70811	FAIR FESTIVAL EXPO & SUMMIT	0.00	50,000.00	0.00	Recreational and Sporting Services
			TOTAL OVERHEAD COST	44,213,980.00	75,000,000.00	47,897,245.75	
	TOTAL	369469258	RECURRENT COST FOR CODE: 053905100100	372,634,463.06	421,244,827.00	344,691,545.96	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.99B	Agency Code: 053905100100	Function Code	Agency Name: Oyo State Sports Council	Actual 2023	Budget 2023	Actual 2022	Function
	Economic Code						
	23		CAPITAL EXPENDITURE				
	230101		PURCHASE OF FIXED ASSETS-GENERAL				
	23010104	70811	PURCHASE OF UPS/INVERTERS	0.00	500,000.00	0.00	Recreational and Sporting Services

	23010105	70811	PURCHASE OF MOTOR VEHICLES	0.00	14,334,000.00	0.00	Recreational and Sporting Services
	23010112	70811	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	7,000,000.00		
	23010126	70811	PURCHASE OF SPORTING/GAMING EQUIPMENT	0.00	3,000,000.00		Recreational and Sporting Services
	23010146	70811	PURCHASE OF OTHER EQUIPMENTS i.e TRACTOR, MOWER e.t.c.	0.00	2,000,000.00	0.00	Recreational and Sporting Services
	23010149	70811	PURCHASE OF GEOLOGICAL/GEOPHYSICAL EQUIPMENT	0.00	300,000.00	0.00	Recreational and Sporting Services
	230201		CONSTRUCTION /PROVISION OF FIXED ASSETS GENERAL				
	23020101		CONSTRUCTION/PROVISION OF OFFICE BUILDINGS		500,000.00		
	23020105	70811	CONSTRUCTION/PROVISION OF WATER FACILITIES	0.00	500,000.00		Recreational and Sporting Services
	23020112	70811	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	1,500,000.00		Recreational and Sporting Services
	23020118		CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	300,000.00		
	230301		REHABILITATION /REPAIRS OF FIXED ASSETS-GENERAL			0.00	
	23030104	70811	CONSTRUCTION/PROVISION OF SPORTING FACILITIES	0.00	500,000.00	0.00	Recreational and Sporting Services
	23030121	70811	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	500,000.00	0.00	Recreational and Sporting Services
	230501	70811	REHABILITATION /REPAIRS OF FIXED ASSETS-GENERAL				
	23050104	70811	ANNIVERSARIES/CELEBRATIONS	0.00	200,000.00	0.00	Recreational and Sporting Services

	23050109	70811	SPECIAL PROJECTS & ASSIGNMENTS	0.00	600,000.00	0.00	Recreational and Sporting Services
			TOTAL	0.00	31,734,000.00	0.00	

ANALYSIS OF THE YEAR 2023 EXPENDITURE ACCORDING TO NCOA ECONOMIC CODE

	RECURRENT EXPENDITURES	ACTUAL 2023	BUDGET 2023	ACTUAL 2022
21000000	PERSONNEL COST			
21010101	SALARY	46,812,624,660.29	54,540,432,226.61	44,510,586,312.16
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	101,870,578.10	120,000,000.00	90,970,860.51
21010104	CONTINGENCIES- SALARIES	17,352,351,564.52	20,121,055,723.00	15,879,140,984.23
22010101	GRATUITY	2,789,243,227.25	4,810,000,000.00	956,150,000.00
22010102	PENSION	15,688,038,712.17	16,976,000,000.00	13,701,863,281.47
		82,744,128,742.33	96,567,487,949.61	75,138,711,438.37
22020000	OVERHEAD COST			
22020100	TRAVEL & TRANSPORT - GENERAL			
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,083,800.00	87,538,000.00	28,421,400.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	600,160,427.83	903,688,085.33	481,087,673.11
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	3,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	103,950,120.00	144,000,000.00	0.00
22020200	UTILITIES - GENERAL			

22020201	ELECTRICITY CHARGES	159,045,859.02	168,480,000.00	180,783,000.00
22020202	TELEPHONE CHARGES	8,000,000.00	13,902,576.00	8,434,623.33
22020203	INTERNET ACCESS CHARGES	170,000.00	11,901,000.00	1,913,950.00
22020300	MATERIALS & SUPPLIES - GENERAL			
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	31,025,330.31	158,319,425.00	69,255,383.88
22020302	BOOKS	996,340.00	34,500,000.00	195,650.00
22020303	NEWSPAPERS	1,536,430.00	5,858,050.00	1,277,000.00
22020304	MAGAZINES & PERIODICALS	14,258,400.00	39,852,000.00	9,253,986.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	64,584,336.78	144,066,400.00	48,270,804.37
22020306	PRINTING OF SECURITY DOCUMENTS	21,968,324.56	44,310,000.00	28,556,757.19
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	56,075,000.00	-
22020309	UNIFORMS & OTHER CLOTHING	82,752,513.38	155,660,000.00	82,802,608.57
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	7,100,000.00	2,112,000.00
22020312	SUPPLIES OF CHEMICALS	-	300,000.00	-
22020400	MAINTENANCE SERVICES - GENERAL			
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	103,132,078.20	341,192,400.00	68,941,283.34
22020402	MAINTENANCE OF OFFICE FURNITURE	13,044,401.00	67,858,000.00	9,255,807.50

22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	79,888,961.10	172,270,800.00	105,467,996.62
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,531,627.78	42,332,500.00	7,883,957.24
22020405	MAINTENANCE OF PLANTS/GENERATORS	21,796,677.22	58,342,000.00	13,731,632.06
22020406	OTHER MAINTENANCE SERVICES	795,125,339.24	830,395,449.79	53,785,776.03
22020410	MAINTENANCE OF STREET LIGHTINGS	-	5,000,000.00	0.00
22020418	MAINTENANCE OF PUBLIC SCHOOLS	271,758,000.00	595,160,000.00	0.00
22020500	TRAINING - GENERAL			
22020501	LOCAL TRAINING	288,259,465.00	811,000,000.00	368,090,311.25
22020502	INTERNATIONAL TRAINING	467,338,237.00	791,320,000.00	493,858,185.00
22020600	OTHER SERVICES - GENERAL			
22020601	SECURITY SERVICES	593,786,200.00	635,507,500.00	783,849,300.00
22020602	OFFICE RENT	300,000.00	3,700,000.00	1,472,643.00
22020603	RESIDENTIAL RENT	-	1,100,000.00	-
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	13,983,957,630.00	14,000,000,000.00	11,856,970,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,446,829.77	21,710,000.00	2,702,550.50
22020700	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22020701	FINANCIAL CONSULTING	-	11,500,000.00	-

22020702	INFORMATION TECHNOLOGY CONSULTING	-	3,200,000.00	150,000.00
22020703	LEGAL SERVICES	65,318,000.00	833,000,000.00	98,950,000.00
22020704	ENGINEERING SERVICES	-	100,000.00	-
22020706	SURVEYING SERVICES	-	2,000,600.00	50,000.00
22020709	CONSULTANCY SERVICES/FEES	8,519,051,645.65	8,669,068,770.65	317,118,195.00
22020710	EXTERNAL AUDIT FEES	-	49,225,000.00	-
22020711	PROFESSIONAL FEES	657,800.00	7,000,000.00	70,000.00
22020800	FUEL & LUBRICANTS - GENERAL			
22020801	MOTOR VEHICLE FUEL COST	-	3,351,000.00	13,725,400.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	494,170,195.00	1,186,236,000.00	376,051,989.00
22020803	PLANT / GENERATOR FUEL COST	7,346,900.00	37,871,400.04	8,378,862.50
22020900	FINANCIAL CHARGES - GENERAL			
22020902	INSURANCE PREMIUM	-	100,000,000.00	-
22020904	OTHER CRF BANK CHARGES	22,337,037,502.38	24,300,000,000.00	-
22021000	MISCELLANEOUS EXPENSES GENERAL			
22021001	REFRESHMENT & MEALS	29,404,365.50	82,132,000.00	14,761,800.00
22021002	REFRESHMENT & MEALS	120,721,910.00	185,700,000.00	97,319,500.00

22021003	PUBLICITY & ADVERTISEMENTS	150,169,243.00	224,317,439.96	261,008,098.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	16,260,000.00	3,177,820.00
22021006	HONORARIUM & SITTING ALLOWANCE	200,000.00	6,628,000.00	252,875.00
22021007	PUBLICITY & ADVERTISEMENTS	620,628,667.43	1,161,742,220.00	956,431,165.20
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	227,500.00	26,470,000.00	2,254,875.00
22021009	SPORTING ACTIVITIES	46,290,000.00	59,650,000.00	46,389,500.00
22021010	DIRECT TEACHING & LABORATORY COST	180,000.00	1,000,000.00	-
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	280,000.00	25,900,000.00	385,000.00
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	-	600,000.00	-
22021013	PROMOTION (SERVICE WIDE)	413,650.00	4,200,000.00	-
22021019	MEDICAL EXPENSES-INTERNATIONAL	-	2,000,000.00	
22021021	SPECIAL DAYS/CELEBRATIONS	1,300,081,754.15	1,793,323,000.00	410,099,750.00
22021022	PLANNING, MONITORING AND EVALUATION	69,047,700.00	142,416,800.00	58,023,150.00
22021023	RESEARCH AND DOCUMENTATION	1,531,451.61	20,351,500.00	1,505,807.50
22021024	PILGRIMAGE AND RELIGIOUS FESTIVALS	243,953,639.16	300,000,000.00	180,041,252.00
22021025	ACCREDITATION & SUBSCRIPTION TO EDUCATIONAL BODIES	-	9,500,000.00	-

22021026	EXAMINATION EXPENSES	150,963,930.10	331,532,750.00	22,906,551.80
22021027	DISASTER MANAGEMENT	2,366,500.00	2,550,000.00	373,000.00
22021028	SPORTS ACADEMY/SIGN-ON FEES/REGISTRATION E.T.C	-	200,000.00	-
22021029	OTHER EXPENSES	3,415,051,203.17	6,144,414,938.00	22,150,893,811.80
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	67,990,075.00	147,149,800.00	68,082,000.00
22021031	CONDUCT OF SURVEY			-
22021032	FAIR, FESTIVAL, EXPO & SUMMIT	30,082,500.00	113,538,200.00	31,990,000.00
22021033	CONTINGENCIES- OTHER RECURRENT COSTS	4,305,094,653.61	6,744,916,480.00	8,360,524,724.67
	TOTAL OVERHEAD	59,698,358,113.95	73,104,485,084.77	48,189,289,406.46
	TOTAL RECURRENT	142,442,486,856.28	169,671,973,034.38	123,328,000,844.83
	CAPITAL EXPENDITURES			
23010100	PURCHASE OF FIXED ASSET - GENERAL			
23010101	PURCHASE / ACQUISITION OF LAND	14,329,500.00	456,000,000.00	49,078,045.00
23010104	PURCHASE OF MOTOR CYCLE	-	36,158,340.80	-
23010105	PURCHASE OF MOTOR VEHICLES	2,474,545,259.38	11,154,460,092.26	6,339,369,294.18
23010106	PURCHASE OF VANS	-	30,000,000.00	-
23010107	PURCHASE OF TRUCKS	-	381,900,000.00	-

23010108	PURCHASE OF BUSES	149,199,682.00	243,000,000.00	1,837,450,780.78
23010112	PURCHASE OF FURNITURE & FITTINGS	7,701,760.87	481,001,731.18	4,412,148.68
23010113	PURCHASE OF COMPUTERS	684,560.00	516,194,246.38	16,151,559.67
23010114	PURCHASE OF COMPUTERS PRINTERS	2,535,425.00	73,613,419.81	335,300.00
23010115	PURCHASE OF PHOTOCOPY MACHINE	431,740.63	19,100,000.00	188,125.00
23010118	PURCHASE OF SCANNERS	-	3,380,000.00	-
23010119	PURCHASE OF GENERATING SET	382,750.00	32,696,799.03	933,928.75
23010121	PURCHASE OF RESIDENTIAL FURNITURE	-	2,000,000.00	-
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENT	-	32,476,000.00	98,230,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	5,960,000.00	263,106,436.96	60,632,350.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	22,000,834.73	91,400,000.00	38,892,815.00
23010125	PURCHASE OF LIBRARY BOOKS AND EQUIPMENT	-	20,200,000.00	-
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	4,796,000.00	43,500,000.00	-
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	50,000,000.00	-
23010128	PURCHASE OF SECURITY EQUIPMENTS	5,706,100.00	328,878,111.84	32,040,855.63
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	65,518,800.00	-

23010133	PURCHASE OF SUREVEYING EQUIPMENT	-	6,500,000.00	-
23010140	PURCHASE OF UPS/INVERTERS			-
23010141	PURCHASE OF COMPUTERS STORAGE	-	8,250,000.00	-
23010142	PURCHASE OF NETWORKING DEVICES	35,122,400.00	241,661,000.00	357,115.00
23010143	PURCHASE OF CAMERAS	-	31,817,816.50	-
23010144	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	12,069,244.00	485,605,734.29	367,220.00
23010145	PURCHASE OF PROJECTORS	-	26,635,654.83	-
23010146	PURCHASE OF OTHER EQUIPMENT	542,875.00	375,723,054.83	56,372,944.50
23010147	PURCHASE OF ACADEMIC GOWNS			-
23010148	PURCHASE OF BOOKS	-	100,890,000.00	35,519,415.50
23010149	PURCHASE OF GEOLOGICAL/GEOPHYSICAL EQUIPMENT	27,000,000.00	70,300,000.00	-
23020100	CONSTRUCTION / PROVISION OF FIXED ASSET - GENERAL			
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	87,424,528.89	5,248,146,603.03	582,162.50
23020102	CONSTRUCTION/PROVISION OF RESIDENTIAL BUILDINGS		6,000,000.00	-
23020103	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	2,143,903,187.46	2,930,246,000.00	5,938,375.99
23020104	CONSTRUCTION/PROVISION OF HOUSING	-	61,474,879.29	-

23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES	-	65,824,000.00	-
23020106	CONSTRUCTION/PROVISION OF HOSPITALS/HEALTH CENTRES	-	70,000,000.00	-
23020107	CONSTRUCTION/PROVISION OF PUBLIC SCHOOLS	166,000.00	156,000,000.00	-
23020110	CONSTRUCTION/PROVISION OF FIRE FIGHTING EQUIPMENT	-	131,000,000.00	-
23020111	CONSTRUCTION/PROVISION OF LIBRARIES	-	1,200,000.00	-
23020112	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES	-	1,500,000.00	
23020113	CONSTRUCTION/PROVISION OF AGRICULTURE FACILITIES			13,681,310.00
23020114	CONSTRUCTION/PROVISION OF ROADS	59,013,436,138.15	73,463,953,779.10	37,320,123,689.76
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	648,635,677.63	5,476,521,391.31	1,348,680,913.24
23020122	CONSTRUCTION OF BOUNDARY PILLARS RIGHT OF WAYS			190,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	10,563,665,013.82	11,182,450,000.00	3,100,000,000.00
23020124	CONSTRUCTION OF MARKETS / PARKS	-	5,000,000.00	-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	1,123,375.00	117,000,000.00	-
23020128	CONSTRUCTION/PROVISION OF ROAD SIGNS & FURNITURE	-	38,401,135.32	-
23030100	REHABILITATION / REPAIRS OF FIXED ASSET - GENERAL			
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	-	1,020,000,000.00	2,135,546.69

23030102	REHABILITATION / REPAIRS - ELECTRICITY	-	980,000.00	-
23030103	REHABILITATION/REPAIRS-HOUSING	-	39,221,231.89	-
23030104	REHABILITATION/REPAIR OF WATER FACILITIES	-	6,000,000.00	-
23030105	REHABILITATION/REPAIR: HOSPITALS / HEALTH CENTRES	-	537,517,800.00	185,975.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	3,222,669.65	330,000,000.00	11,290,134.56
23030107	REHABILITATION / REPAIRS - LABORATORY	-	50,000,000.00	-
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	-	119,000,000.00	-
23030110	REHABILITATION / REPAIRS - LIBRARIES	-	13,500,000.00	-
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES			49,460,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	198,875.00	61,250,000.00	-
23030113	REHABILITATION/REPAIRS - ROADS	11,783,308,381.62	15,429,525,966.05	50,000,000.00
23030118	REHABILITATION/REPAIRS - RECREATIONAL FACILITIES	-	7,000,000.00	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	213,167,449.88	1,563,883,255.15	210,263,165.55
23030122	REHABILITATION/REPAIR OF BOUNDARIES	-	5,400,000.00	-
23030124	REHABILITATION/REPAIRS - MARKETS/PARKS	1,810,786,441.49	3,116,597,470.52	966,142,832.00
23030125	REHABILITATION/REPAIR OF POWER GENERATING SET			-

23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	100,000.00	108,900,000.00	184,577.50
23030128	REHABILITATION/REPAIRS -ROADS SIGNS & FURNITURE	-	9,500,000.00	-
23040100	PRESERVATION OF ENVIRONMENT - GENERAL			
23040102	EROSION AND FLOOD CONTROL	64,156,256.98	350,000,000.00	1,773,750.00
23040104	INDUSTRIAL POLLUTION, PREVENTION & CONTROL	-	500,000.00	-
23040105	WATER POLLUTION PREVENTION AND CONTROL	-	500,000.00	-
23040106	BEAUTIFICATION AND LANDSCAPING	1,156,557.50	29,125,000.00	385,172.50
23040107	PREPARATION/EXECUTION OF MASTER & REGIONAL PLANS	-	6,000,000.00	-
23050100	ACQUISITION OF NON TANGIBLE ASSET- GENERAL			
23050102	COMPUTER SOFTWARE ACQUISITION	476,000.00	248,405,000.00	40,408,731.88
23050108	PRODUCTION OF FARM SEEDLINGS	-	115,500,000.00	-
23050109	SPECIAL PROJECTS AND ASSIGNMENTS	1,123,017,655.14	31,562,785,563.77	833,926,355.21
23050110	EDUCATIONAL PROGRAMMES	5,400,000.00	81,097,000.00	110,118,232.00
23050111	COSTITUENCY PROJECTS / EMPOWERMENT PROGRAMME	779,525.38	1,037,435,200.00	334,515,117.00
23050112	COUNTERPART FUNDING	1,317,715,609.96	5,155,044,707.52	1,482,234,125.32
23050113	LAND PREPARATION/FENCING	-	5,000,000.00	-

23050114	FABRICATION OF REPAIRS OF SKIP BINS			-
23050115	PROCUREMENT OF WASTE MANAGEMENT EQUIPMENT			
23050116	MICRO CREDIT SCHEME OR (COOPERATIVE WEALTH CREATION LOAN SCHEME)	-	49,720,000.00	
23050117	FARM DEVELOPMENT	3,954,545.45	1,346,600,000.00	39,933,950.00
23050118	PROCUREMENT OF AGRICULTURAL INPUTS	148,500.00	29,650,000.00	-
23050119	CONTINGENCIES- CAPITAL	1,392,266,139.86	5,052,943,743.96	422,450,358.92
23050120	PROCUREMENT OF PUBLIC ENLIGHTMENT EQUIPMENT			-
23050121	FIRST AIDS TREATMENT FACILITIES	-	100,000.00	-
23050122	FIRE EXTINGUISHER FOR COMPACTORS			-
	TOTAL CAPITAL	92,941,216,660.47	182,755,366,965.62	54,914,936,373.31
	TOTAL EXPENDITURE	235,383,703,516.75	352,427,340,000.00	178,242,937,218.14
ANALYSIS OF THE YEAR 2023 EXPENDITURE ACCORDING TO FUNCTIONS				
Function Code	Function	Actual 2023	Budget 2023	Actual 2022
70111	EXECUTIVE ORGAN AND LEGISLATIVE ORGANS	29,691,755,957.20	48,829,773,170.67	21,489,684,529.76
70112	FINANCIAL AND FISCAL AFFAIRS	40,429,303,613.67	64,838,287,080.75	44,862,659,662.73

70131	GENERAL PERSONNEL SERVICES	891,024,165.78	2,437,516,130.00	819,418,656.93
70132	OVERALL PLANNING AND STATISTICAL SERVICES	515,134,949.53	1,805,954,820.00	64,781,706.90
70133	OTHER GENERAL SERVICES	742,700,982.92	1,673,103,698.00	596,310,728.09
70321	FIRE PROTECTION SERVICES	192,309,486.71	809,000,000.00	572,988,559.67
70331	JUSTICE & LAW COURTS	3,311,452,029.31	10,997,887,403.84	577,325.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	535,862,683.39	899,565,894.87	482,726,803.62
70421	AGRICULTURE	2,363,024,832.58	6,872,209,329.00	180,281,470.00
70431	COAL AND SOLID MINERAL FUEL	39,748,129.84	135,232,061.00	40,049,589.48
70435	ELECTRICITY	23,190,624.05	77,244,724.00	19,848,927.69
70451	ROAD TRANSPORT	72,607,441,888.71	91,441,192,222.00	43,315,560,949.64
70483	R&D FUEL AND ENERGY	14,384,939,456.58	16,265,482,633.00	3,602,633,840.93
70511	WASTE MANAGEMENT	329,255,362.93	674,500,000.00	395,340,822.38
70541	Protection of Biodiversity and Landscape	48,398,099.06	95,279,426.00	49,360,871.75
70611	HOUSING DEVELOPMENT	147,468,424.53	4,250,327,144.00	60,411,825.00
70631	WATER SUPPLY	1,342,585.00	127,100,000.00	3,440,289.93
70731	GENERAL HOSPITAL SERVICES	9,741,797,126.41	13,926,676,628.00	7,775,574,115.28

70741	Public Health Services	179,401,441.60	1,152,021,180.00	10,245,668,398.84
70811	RECREATIONAL AND SPORTING SERVICES	372,634,463.06	452,178,827.00	344,691,545.96
70821	CULTURAL SERVICES	48,479,833.68	249,661,390.00	182,552,767.55
70831	BROADCASTING AND PUBLISHING SERVICES	416,500,594.10	754,833,608.00	106,446,763.30
70912	PRIMARY EDUCATION	187,635,306.80	2,798,338,080.27	39,549,182,977.74
70961	SUBSIDIARY SERVICES TO EDUCATION	57,942,332,899.89	80,157,794,093.60	1,754,910,247.60
71041	FAMILY AND CHILDREN	240,568,579.42	561,340,456.00	1,727,833,842.37
	TOTAL	235,383,703,516.75	352,427,340,000.00	178,242,937,218.14
Top Ten Recurrent Allocation by Sectors				
S/NO	MDA/Sectors	Actual 2023	Budget 2023	Actual 2022
1	Finance, Budget & Economic Planning	54,904,594,767.70	59,129,244,690.63	43,986,557,830.27
2	Health	9,808,990,617.12	11,445,749,008.00	9,711,389,041.74
3	Education	40,861,571,210.52	47,777,893,560.60	38,727,651,798.52
4	Agriculture	2,153,216,468.98	2,526,959,937.00	1,846,086,263.99
5	Water & Rural Development	845,486,732.34	1,048,172,678.00	926,463,590.02
6	Information, Culture & Tourism	647,976,303.74	826,913,078.00	612,588,889.37

7	Gender & Social Development; Youth & Sports	1,285,762,194.85	1,981,656,398.19	1,133,240,806.24
8	Trade, Commerce & Industry & Human Dev.	172,953,158.81	303,556,896.00	209,297,082.02
9	Justice	3,004,874,117.47	6,909,282,842.00	3,173,262,545.40
10	Infrastructure & Housing Development	1,672,182,228.56	6,000,443,387.00	1,541,353,642.44
11	Other MDA Expenditure	26,803,664,494.35	31,722,100,558.96	21,460,109,354.82
	TOTAL	142,442,486,856.28	169,671,973,034.38	123,328,000,844.83
Top Ten Capital Allocation by Sectors				
S/NO	MDA/Sectors	Actual 2023	Budget 2023	Actual 2022
1	Infrastructure & Housing Development	83,739,194,976.21	91,250,133,109.76	41,774,207,307.20
2	Finance, Budget & Economic Planning	2,590,866,599.41	5,603,790,811.22	876,101,832.46
3	Trade, Commerce & Industry & Human Dev.	336,917,047.50	2,990,500,000.00	439,355,763.92
4	Information, Culture & Tourism	12,650,000.00	535,808,800.00	59,202,020.00
5	Education	143,492,164.38	7,582,182,707.27	821,531,179.22
6	Gender & Social Development; Youth & Sports	10,569,678.13	1,347,560,160.00	594,593,036.13
7	Justice	25,363,350.00	3,707,390,000.00	577,325.00
8	Health	72,211,417.15	24,936,309,800.00	534,279,357.10
9	Agriculture	8,714,410.45	3,318,260,000.00	180,281,470.00
10	Water & Rural Development	65,506,314.48	18,144,991,152.13	47,091,021.18

11	Other MDA Expenditure	5,935,730,702.76	23,338,440,425.24	9,587,716,061.10
	TOTAL	92,941,216,660.47	182,755,366,965.62	54,914,936,373.31
TOP TEN TOTAL EXPENDITURE BY SECTORS				
S/NO	MDA/Sectors	Actual 2023	Budget 2023	Actual 2022
1	Finance, Budget & Economic Planning	57,495,461,367.11	64,733,035,501.85	44,862,659,662.73
2	Infrastructure & Housing Development	85,411,377,204.77	97,250,576,496.76	43,315,560,949.64
3	Education	41,005,063,374.90	55,360,076,267.87	39,549,182,977.74
4	Information, Culture & Tourism	660,626,303.74	1,362,721,878.00	671,790,909.37
5	Gender & Social Development; Youth & Sports	1,296,331,872.98	3,329,216,558.19	1,727,833,842.37
6	Agriculture	2,161,930,879.43	5,845,219,937.00	2,026,367,733.99
7	Justice	3,030,237,467.47	10,616,672,842.00	3,173,839,870.40
8	Health	9,881,202,034.27	36,382,058,808.00	10,245,668,398.84
9	Trade, Commerce & Industry & Human Dev.	509,870,206.31	3,294,056,896.00	648,652,845.94
10	Water & Rural Development	910,993,046.82	19,193,163,830.13	973,554,611.20
11	Other MDA Expenditure	33,020,609,758.95	55,060,540,984.20	31,047,825,415.92
	TOTAL	235,383,703,516.75	352,427,340,000.00	178,242,937,218.14

	SUMMARY	Actual 2023	Budget 2023	Actual 2022
1a	PERSONNEL WITHOUT SUBVENTION TO STATUTORY BODIES	46,812,624,660.29	54,540,432,226.61	44,510,586,312.16
1b	PERSONNEL - SUBVENTION TO STATUTORY BODIES	17,352,351,564.52	20,121,055,723.00	15,879,140,984.23
1	TOTAL PERSONNEL COSTS	64,164,976,224.81	74,661,487,949.61	60,389,727,296.39
2	OVERHEAD	23,377,362,981.57	35,604,485,084.77	14,486,050,299.25
3	CAPITAL	92,941,216,660.47	182,755,366,965.62	54,914,936,373.31
4	CRFC	54,900,147,649.90	59,406,000,000.00	48,452,223,249.19
5	GRAND TOTAL	235,383,703,516.75	352,427,340,000.00	178,242,937,218.14

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

YEAR 2021							
		PERSONNEL		OVERHEAD		TOTAL RECURRENT	
S/N	MINISTRY, DEPARTMENT AND AGENCIES	ACTUAL 2021	BUDGET 2021	ACTUAL 2021	BUDGET 2021	ACTUAL 2021	BUDGET 2021
1	MINISTRY OF FINANCE	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	OYO STATE BOARD OF INTERNAL REVENUE	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	OFFICE OF THE ACCOUNTANT GENERAL	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	MINISTRY OF BUDGET AND ECONOMIC PLANNING	75,430,984.87	90,469,131.00	61,805,611.70	190,000,000.00	137,236,596.57	280,469,131.00
	TOTAL	19,096,998,287.65	22,650,446,376.45	6,724,374,687.78	12,796,436,158.00	25,821,372,975.43	35,446,882,534.45
YEAR 2022							
		PERSONNEL		OVERHEAD		TOTAL RECURRENT	
S/N	MINISTRY, DEPARTMENT AND AGENCIES	ACTUAL 2022	BUDGET 2022	ACTUAL 2022	BUDGET 2022	ACTUAL 2022	BUDGET 2022
1	MINISTRY OF FINANCE (NOTE NO. 79)	17,604,533,716.03	21,730,311,068.00	6,245,794,611.53	10,316,436,158.00	23,850,328,327.56	32,046,747,226.00
2	OYO STATE BOARD OF INTERNAL REVENUE (NOTE 71)	141,888,236.13	142,247,071.00	12,604,649.48	70,000,000.00	154,492,885.61	212,247,071.00
3	OFFICE OF THE ACCOUNTANT GENERAL (NOTE 70)	138,029,832.60	238,858,906.00	54,702,501.02	867,000,000.00	192,732,333.62	1,105,858,906.00
4	MINISTRY OF BUDGET AND ECONOMIC PLANNING (NOTE 69)	80,346,309.20	100,999,260.00	54,411,717.24	335,136,302.00	134,758,026.44	436,135,562.00
	TOTAL	17,964,798,093.96	22,212,416,305.00	6,367,513,479.27	11,588,572,460.00	24,332,311,573.23	33,800,988,765.00

YEAR 2023							
		PERSONNEL		OVERHEAD		TOTAL RECURRENT	
S/N	MINISTRY, DEPARTMENT AND AGENCIES	ACTUAL 2023	BUDGET 2023	ACTUAL 2023	BUDGET 2023	ACTUAL 2023	BUDGET 2023
1	MINISTRY OF FINANCE (NOTE NO. 79)	1,361,853,780.06	2,009,980,215.00	13,418,218,195.94	13,418,718,195.00	14,780,071,976.00	15,428,896,159.77
2	OYO STATE BOARD OF INTERNAL REVENUE (NOTE 71)	189,891,681.69	190,682,073.86	2,000,225.00	67,324,000.00	191,891,906.69	258,006,073.86
3	OFFICE OF THE ACCOUNTANT GENERAL (NOTE 70)	150,771,293.15	238,858,906.00	52,164,604.56	686,697,749.00	202,935,897.71	1,185,358,906.00
4	MINISTRY OF BUDGET AND ECONOMIC PLANNING (NOTE 69)	83,425,143.26	100,000,000.00	252,769,760.75	597,900,000.00	336,194,904.01	647,900,000.00
	TOTAL	1,785,941,898.16	2,539,521,194.86	13,725,152,786.25	14,770,639,944.00	15,511,094,684.41	17,520,161,139.63

CONSOLIDATED FINANCIAL STATEMENTS OF NG -CARES IN OYO STATE FOR 1ST AND 2ND SEMESTER 2023.

FINANCIAL REPORT FOR THE YEAR 2023.

RECEIPT	CURRENT PERIOD: State cash Transfer	CURRENT PERIOD: LIPW	CURRENT PERIOD:CSDA	CURRENT PERIOD: RA 2	CURRENT PERIOD:RA 3	Total
IDA CREDIT: ADVANCES	430,894,351.76	583,386,747.37	296,170,730.22	394,047,622.62	194,779,140.05	1,899,278,592.02
STATE GOVERNMENT CONTRIBUTION	-	-	-	-	-	-
INTEREST RECEIVED FROM NAIRA BANK ACCT	-	-	-	-	-	-
TOTAL RECEIPT	430,894,351.76	583,386,747.37	296,170,730.22	394,047,622.62	194,779,140.05	1,899,278,592.02
EXPENDITURE IN STATE FORMAT	-	-	-	-	-	-
CAPITAL	-	52,241,317.00	158,335,444.53	118,806,230.00	75,182,166.58	404,565,158.11
RECURRENT	339,092,034.62	287,901,087.93	115,029,744.42	7,799,087.00	76,782,394.59	826,604,348.56
BANK CHARGES	87,936.42	10,734.33	8,327.04	6,812.11	181,545.63	295,355.53

TOTAL EXPENDITURE	339,179,971.04	340,153,139.26	273,373,515.99	201,521,400.49	152,146,106.80	1,112,658,632.20
	-	-	-	-	-	-
RECEIPT LESS EXPENDITURE	91,714,380.72	243,233,608.11	22,797,214.23	373,583,894.51	42,633,033.25	773,962,130.82
	-	-	-	-	-	-
ADD: EXCHANGE RATE DIFFERENCES	-	-	-	-	-	-
ADD: UNRETIRED ADVANCES	-	351,000.00	-	27,823,602.00	(4,544,666.64)	23,629,935.36
	-	-	-	-	-	-
NET CHANGES IN CASH	91,714,380.72	243,584,608.11	22,797,214.23	414,065,325.51	38,088,366.61	810,249,895.18
	-	-	-	-	-	-
OPENING BALANCE:	-	-	-	-	-	-
DESIGNATED IDA ACCOUNT	244,938,950.19	150,681,380.96	28,950,503.24	-	-	424,570,834.39
STATE GOVERNMENT CONTRIBUTION ACCOUNT	-	-	-	-	-	-
TOTAL OPENING BALANCE	244,938,950.19	150,681,380.96	28,950,503.24	-	145,691,139.04	563,044,326.93

ADD: NET CHANGES IN CASH	91,714,380.72	243,584,608.11	22,797,214.23	430,122,997.89	38,088,366.61	826,307,567.56
NET CASH AVAILABLE	336,653,330.91	387,048,342.57	51,747,717.47	414,065,325.51	183,779,505.65	1,373,294,222.11
	-	-	-	-	-	-
CLOSING BALANCE	-	-	-	-	-	-
DESIGNATED IDA ACCOUNT	336,653,330.91	387,048,342.57	51,747,717.47	414,065,325.51	183,779,505.65	1,373,294,222.11
STATE GOVERNMENT CONTRIBUTION ACCOUNT	-	-	-	-	-	-
TOTAL CLOSING ACCOUNT	336,653,330.91	387,048,342.57	51,747,717.47	414,065,325.51	183,779,505.65	1,373,294,222.11

REMARKS	
RA 2	OYSADA
RA 3	OYSIPA

**CONSOLIDATED INTERIM FINANCIAL STATEMENT OF NG - CARES IN OYO STATE FOR THE FIRST SEMESTER 2023.
INTERIM FINANCIAL REPORT FOR THE FIRST SEMESTER 2023.**

	RECEIPT	CURRENT PERIOD: 1ST SEMESTER 2023 : State cash Transfer	CURRENT PERIOD: 1ST SEMESTER 2023 : LIPW	CURRENT PERIOD: 1ST SEMESTER 2023 : CSDA	CURRENT PERIOD: 1ST SEMESTER 2023 : RA 2	CURRENT PERIOD: 1ST SEMESTER 2023 : RA 3	Total
	IDA CREDIT: ADVANCES	224,716,851.76	274,939,431.58	0.00	410,105,295.00	0.00	909,761,578.34
	STATE GOVERNMENT CONTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL RECEIPT	224,716,851.76	274,939,431.58	0.00	410,105,295.00	-	909,761,578.34
	EXPENDITURE IN STATE FORMAT						
	CAPITAL	0.00	0.00	0.00	118,806,230.00	75,182,166.58	193,988,396.58
	RECURRENT	183,770,164.84	158,416,575.83		7,799,087.00	38,423,801.92	388,409,629.59
	BANK CHARGES	69,748.91	2,889.85	245.76	6,812.11	123,245.80	202,942.43
	TOTAL EXPENDITURE	183,839,913.75	158,419,465.68	245.76	7,805,899.11	113,729,214.30	463,794,738.60
	RECEIPT LESS EXPENDITURE	40,876,938.01	116,519,965.90	-245.76	402,299,395.89	(113,729,214.30)	445,966,839.74

	ADD: EXCHANGE RATE DIFFERENCES	0.00	0.00	0.00	0.00	0.00	0.00
	ADD: UNRETIRED ADVANCES	0.00	351,000.00	0.00	27,823,602.00	3,336,052.05	31,510,654.05
	NET CHANGES IN CASH	40,876,938.01	116,870,965.90	-245.76	430,122,997.89	(110,393,162.25)	477,477,493.79
	OPENING BALANCE:						
	DESIGNATED IDA ACCOUNT	102,031,006.09	20,514,130.78	14,475,251.62	0.00	0.00	137020388.49
	STATE GOVERNMENT CONTRIBUION ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL OPENING BALANCE	102,031,006.09	20,514,130.78	14,475,251.62	0.00	0.00	137020388.49
	ADD: NET CHANGES IN CASH	40,876,938.01	116,870,965.90	-245.76	430,122,997.89	(110,393,162.25)	477,477,493.79
	NET CASH AVAILABLE	142,907,944.10	137,385,096.68	14,475,005.86	430,122,997.89	(110,393,162.25)	614,497,882.28
	CLOSING BALANCE						
	DESIGNATED IDA ACCOUNT	142,907,944.10	137,385,096.68	14,475,005.86	430,122,997.89	(110,393,162.25)	614,497,882.28
	STATE GOVERNMENT CONTRIBUTION ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL CLOSING ACCOUNT	142,907,944.10	137,385,096.68	14,475,005.86	430,122,997.89	(110,393,162.25)	614,497,882.28

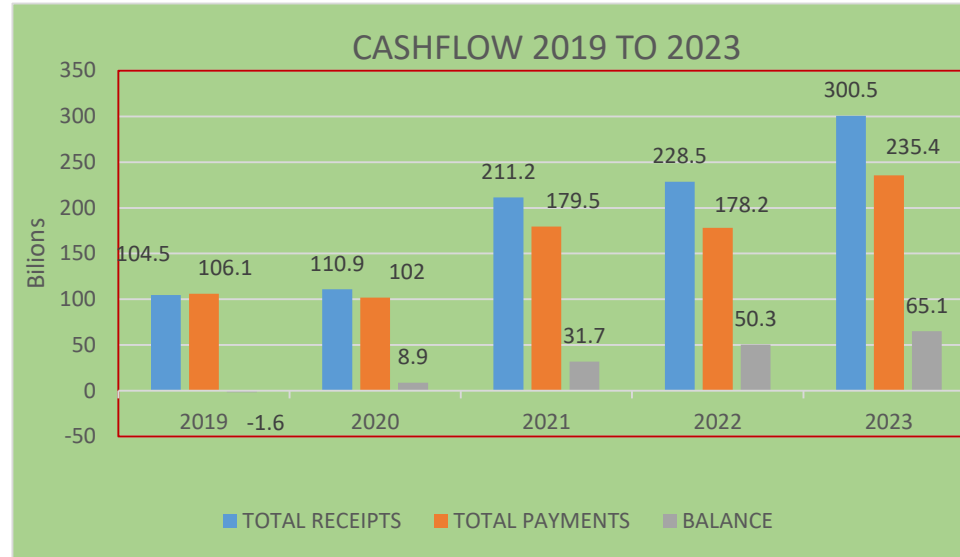
CONSOLIDATED INTERIM FINANCIAL STATEMENT OF NG -CARES IN OYO STATE FOR THE SECOND SEMESTER 2023.

INTERIM FINANCIAL REPORT FOR THE SECOND SEMESTER 2023.

RECEIPT	CURRENT PERIOD: 2ND SEMESTER 2023 : State cash Transfer	CURRENT PERIOD: 2ND SEMESTER 2023 : LIPW	CURRENT PERIOD: 2ND SEMESTER 2023 : CSDA	CURRENT PERIOD: 2ND SEMESTER 2023 : RA 2	CURRENT PERIOD: 2ND SEMESTER 2023 : RA 3	Total
IDA CREDIT: ADVANCES	206,177,500.00	308,447,315.79	296,170,730.22	(16,057,672.38)	194,779,140.05	989,517,013.68
STATE GOVERNMENT CONTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST RECEIVED FROM NAIRA BANK ACCT	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPT	206,177,500.00	308,447,315.79	296,170,730.22	(16,057,672.38)	194,779,140.05	989,517,013.68
EXPENDITURE IN STATE FORMAT						
CAPITAL	0.00	52,241,317.00	158,335,444.53		-	210,576,761.53
RECURRENT	155,321,869.78	129,484,512.10	115,029,744.42		38,358,592.67	438,194,718.97
BANK CHARGES	18,187.51	7,844.48	8,081.28		58,299.83	92,413.10
TOTAL EXPENDITURE	155,340,057.29	181,733,673.58	273,373,270.23	-	38,416,892.50	648,863,893.60
RECEIPT LESS EXPENDITURE	50,837,442.71	126,713,642.21	22,797,459.99	(16,057,672.38)	156,362,247.55	340,653,120.08

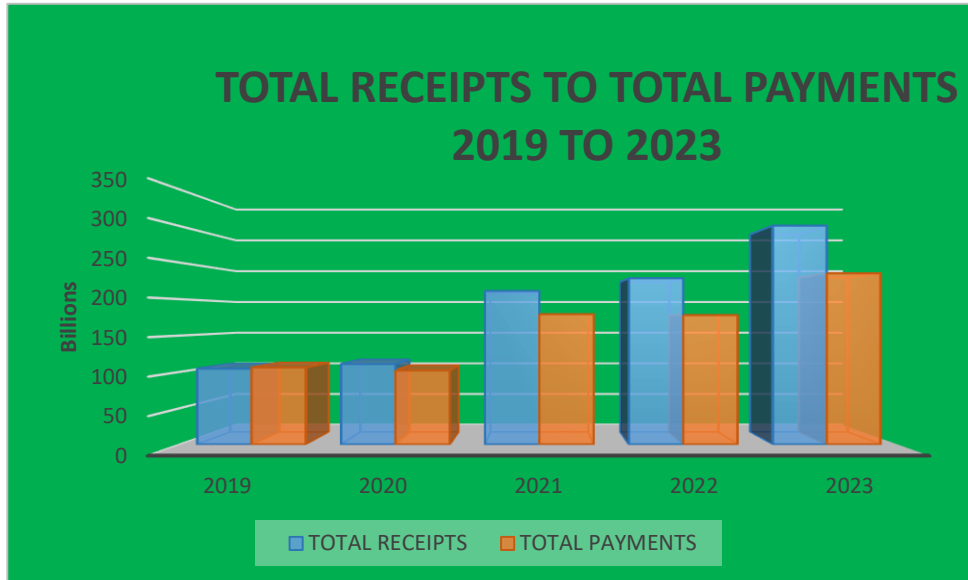
ADD: EXCHANGE RATE DIFFERENCES	0.00	0.00	0.00		0.00	0.00
ADD: UNRETIRED ADVANCES	0.00	0.00	0.00		(7,880,718.69)	-7,880,718.69
NET CHANGES IN CASH	50,837,442.71	126,713,642.21	22,797,459.99	(16,057,672.38)	148,481,528.86	332,772,401.39
OPENING BALANCE:						
DESIGNATED IDA ACCOUNT	142,907,944.10	130,167,250.18	14,475,251.62		0.00	287,550,445.90
STATE GOVERNMENT CONTRIBUTION ACCOUNT	0.00	0.00	0.00		0.00	0.00
TOTAL OPENING BALANCE	142,907,944.10	130,167,250.18	14,475,251.62		145,691,139.04	433,241,584.94
ADD: NET CHANGES IN CASH	50,837,442.71	126,713,642.21	22,797,459.99		148,481,528.86	348,830,073.77
NET CASH AVAILABLE	193,745,386.81	256,880,892.39	37,272,711.61	-16,057,672.38	294,172,667.90	766,013,986.33
CLOSING BALANCE						
DESIGNATED IDA ACCOUNT	193,745,386.81	256,880,892.39	37,272,711.61	(16,057,672.38)	294,172,667.90	766,013,986.33
STATE GOVERNMENT CONTRIBUTION ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CLOSING ACCOUNT	193,745,386.81	256,880,892.39	37,272,711.61	(16,057,672.38)	294,172,667.90	766,013,986.33

CHARTS



CASHFLOW 2019 TO 2023

YEAR	2019	2020	2021	2022	2023
TOTAL RECEIPTS	104.5	110.9	211.2	228.5	300.5
TOTAL PAYMENTS	106.1	102	179.5	178.2	235.4
BALANCE	-1.6	8.9	31.7	50.3	65.1

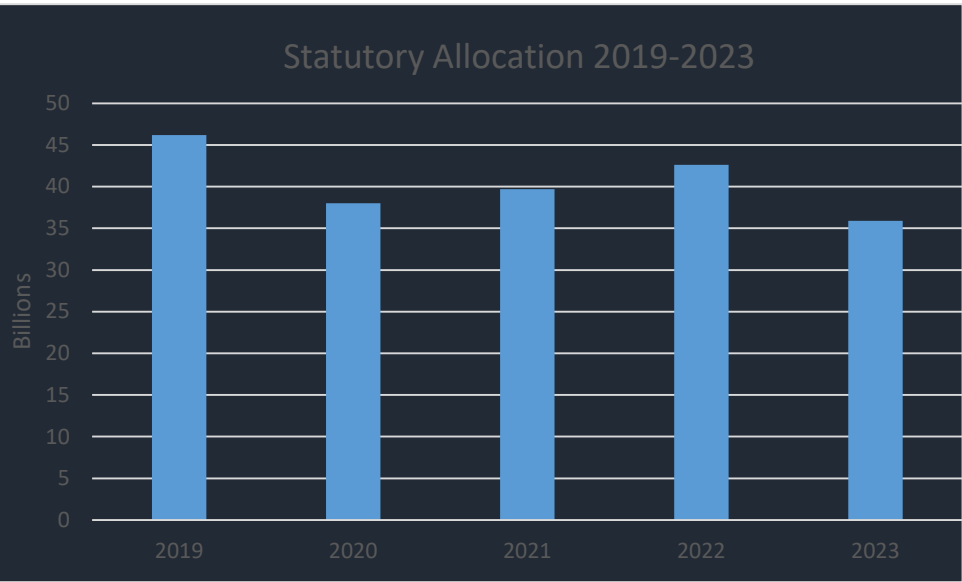


TOTAL RECEIPTS TO TOTAL PAYMENTS 2019 TO 2023					
	2019	2020	2021	2022	2023
TOTAL RECEIPTS	104.5	110.9	211.2	228.5	300.5
TOTAL PAYMENTS	106.1	102	179.5	178.2	235.4



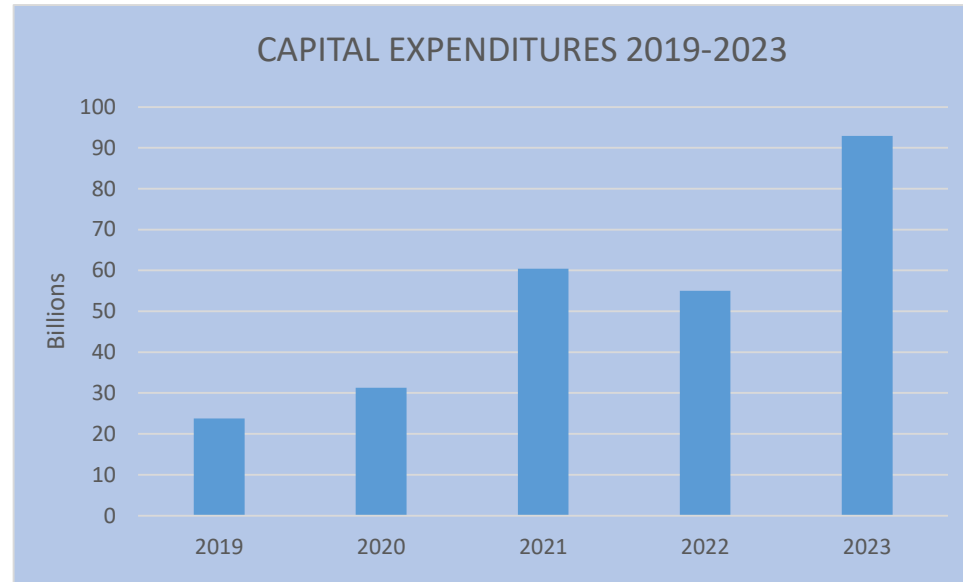
Internally Generated Revenue 2019-2023

Year	2019	2020	2021	2022	2023
IGR	26.6	38	52.2	50.4	51.2



Statutory Allocation 2019-2023

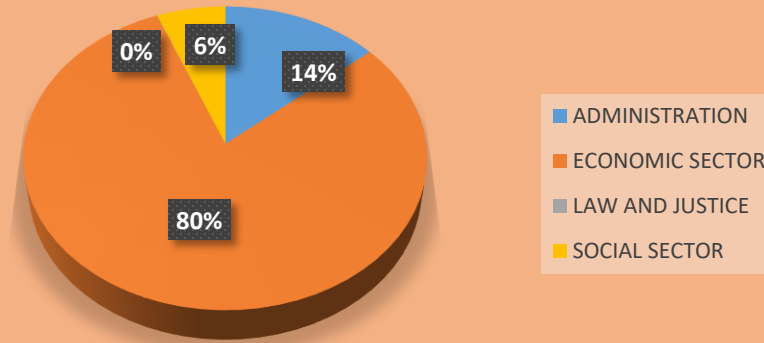
Year	2019	2020	2021	2022	2023
Statutory Allocation	46.2	38	39.7	42.6	35.9



CAPITAL EXPENDITURES 2019-2023

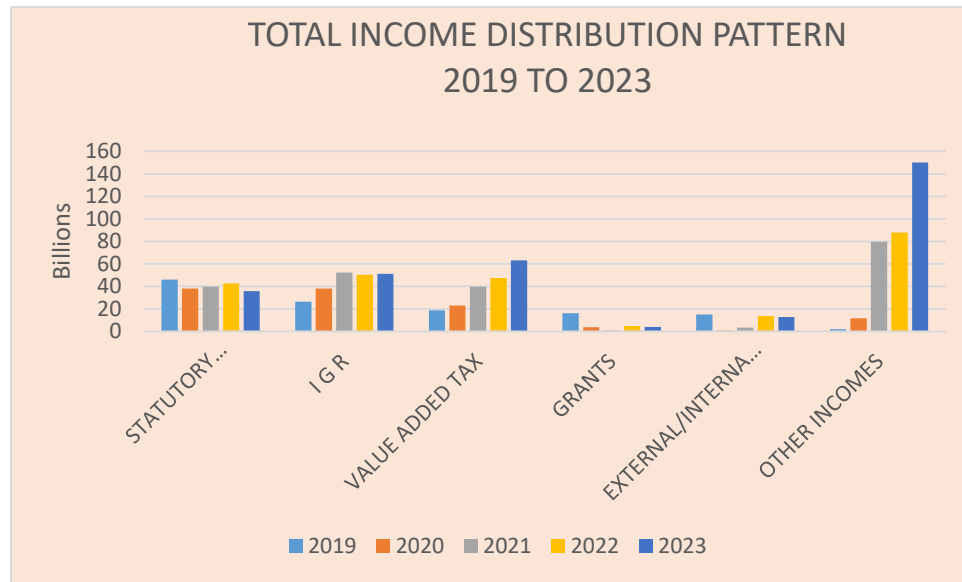
Year	2019	2020	2021	2022	2023
Capital Expenditure	23.8	31.3	60.4	55	92.9

Allocation of Capital Expenditures By Sector 2019 to 2023



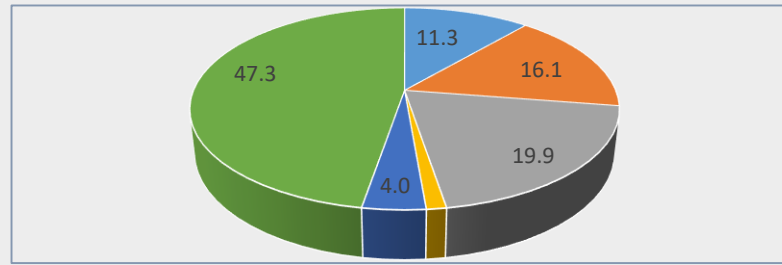
ALLOCATION OF CAPITAL EXPENDITURES BY SECTOR 2019-2023

ADMINISTRATIVE SECTOR	13.8	36.3
ECONOMIC SECTOR	80.2	211.0
LAW AND JUSTICE	0.0	0.1
SOCIAL SECTOR	6.0	15.9
	100	263.3



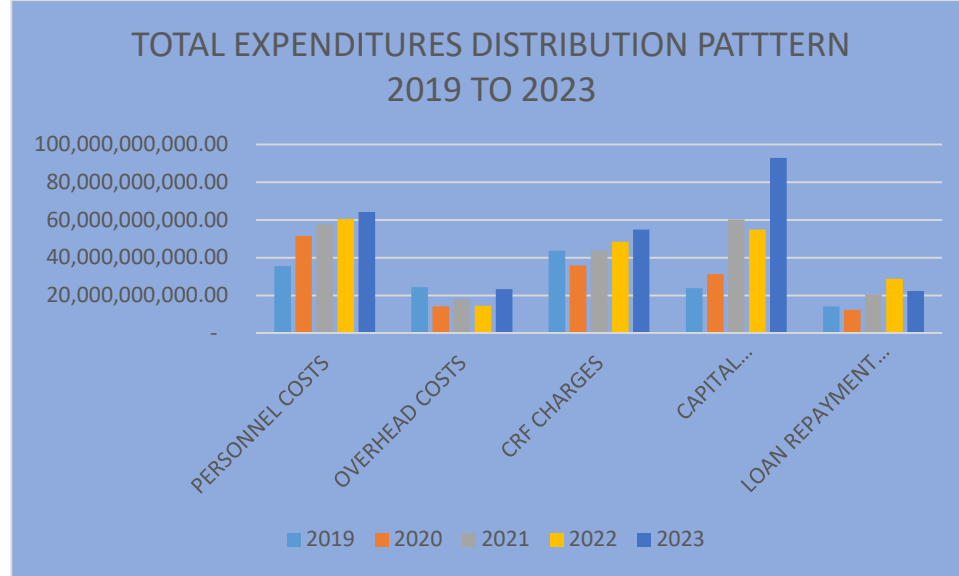
YEARS	2019	2020	2021	2022	2023
STATUTORY ALLOCATION	46.2	38	39.7	42.6	35.9
I G R	26.6	38	52.2	50.4	51.2
VALUE ADDED TAX	18.9	23.2	39.7	47.5	63.2
GRANTS	16.1	3.6	0.8	4.8	4
EXTERNAL/INTERNAL LOANS	15	0.8	3.4	13.8	12.7
OTHER INCOMES	1.9	11.6	79.6	88	150.1
TOTAL INCOMES	124.7	115.2	215.4	247.1	317.1

2023 TOTAL INCOME DISTRIBUTION

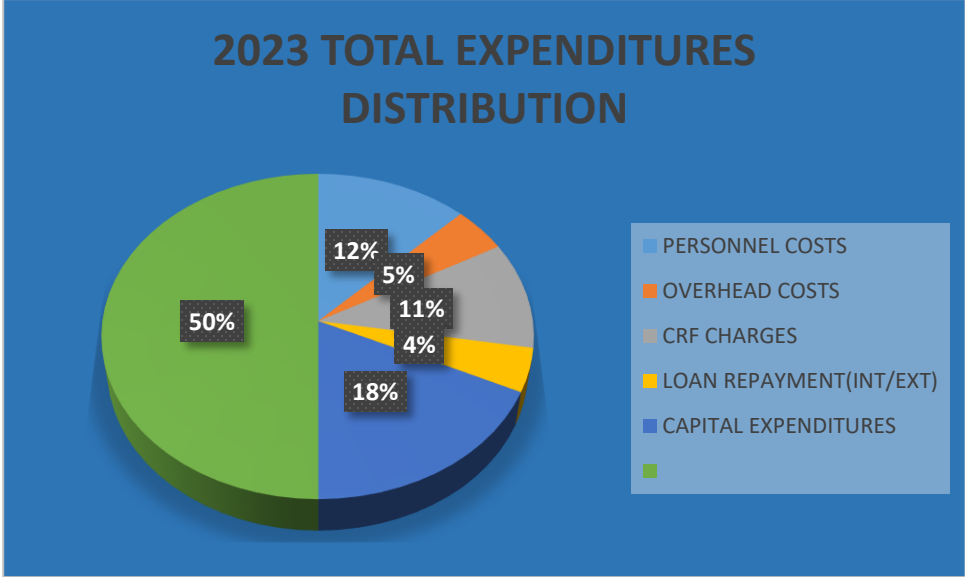


- STATUTORY ALLOCATION
- VALUE ADDED TAX
- EXTERNAL LOANS
- INTERNALLY GENERATED REVENUE
- GRANTS/S/REIMBURSMT.
- OTHERS

2023 TOTAL INCOME DISTRIBUTION		
STATUTORY ALLOCATION	11.3	35.9
INTERNALLY GENERATED REVENUE	16.1	51.2
VALUE ADDED TAX	19.9	63.2
GRANTS/S/REIMBURSMT.	1.3	4
EXTERNAL LOANS	4.0	12.7
OTHERS	47.3	150.1
	100	317.1



YEAR	PERSONNEL COSTS	OVERHEAD COSTS	CRF CHARGES	CAPITAL EXPENDITURES	LOAN REPAYMENT (INT/EXT)	TOTALS
2019	35,592,310,995.70	24,397,109,426.86	43,666,266,122.25	23,794,510,336.66	14,138,775,611.71	141,588,972,493.18
2020	51,484,137,984.83	14,214,231,532.99	35,934,718,981.94	31,278,902,357.10	12,355,129,082.47	145,267,119,939.33
2021	57,642,946,316.12	17,799,078,865.95	43,739,406,017.61	60,367,410,276.07	20,633,974,352.94	200,182,815,828.69
2022	60,389,727,296.39	14,486,050,299.25	48,452,223,249.19	54,914,936,373.31	28,749,803,539.94	206,992,740,758.08
2023	64,164,976,224.81	23,377,362,981.57	54,900,147,649.90	92,941,216,860.47	22,337,037,502.38	257,720,741,219.13



2023 TOTAL EXPENDITURES DIS DISTRIBUTION

PERSONNEL COSTS	64,164,976,224.81
OVERHEAD COSTS	23,377,362,981.57
CRF CHARGES	54,900,147,649.90
LOAN REPAYMENT(INT/EXT)	22,337,037,502.38
CAPITAL EXPENDITURES	92,941,216,860.47
	257,720,741,219.13