



# STATE GOVERNMENT OF OSUN

## 2020 ESTIMATES

### SUMMARY OF OTHER RECURRENT BUDGET

| ADMINISTRATIVE<br>CODES | MDAS   | APPROVED<br>BUDGET 2020 | APPROVED<br>BUDGET 2019 |
|-------------------------|--|-------------------------|-------------------------|
|                         |  | ₦                       | ₦                       |
|                         | <b>GOVERNANCE AND ADMINISTRATION SECTOR</b>                        |                         |                         |
| 011100100100            | OFFICE OF THE GOVERNOR   | 4,407,059,870.00        | 4,232,253,650.00        |
| 011101000100            | PUBLIC PROCUREMENT AGENCY  | 33,460,000.00           | 31,639,000.00           |
| 011101900100            | MINISTRY OF SPECIAL DUTIES   | 10,575,820.00           | 10,000,000.00           |
| 011103500100            | BUREAU OF PUBLIC SERVICE PENSION                                   | 2,643,960.00            | 2,500,000.00            |
| 011200300100            | OSUN STATE HOUSE OF ASSEMBLY                                       | 1,290,503,940.00        | 1,290,503,940.00        |
| 011200400100            | OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION                    | 69,230,000.00           | 65,500,000.00           |
| 014000100100            | OFFICE OF THE AUDITOR GENERAL ( STATE )                            | 12,172,990.00           | 12,000,000.00           |
| 014000200100            | OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)                  | 12,690,990.00           | 12,000,000.00           |
| 012500500100            | MINISTRY OF HUMAN RESOURCES & CAPACITY BUILDING                    | 211,542,310.00          | 200,024,480.00          |
| 014700100100            | CIVIL SERVICE COMMISSION   | 15,000,000.00           | 12,000,000.00           |
| 014700200100            | LOCAL GOVERNMENTS SERVICE COMMISSION                               | 400,000,000.00          | 71,718,020.00           |
| 014800100100            | OSUN STATE INDEPENDENT ELECTORAL COMMISSION                        | 1,500,000,000.00        | 30,000,000.00           |
| 022800100100            | MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY                     | 32,355,000.00           | 31,000,000.00           |
| 045102100100            | MINISTRY OF REGIONAL INTEGRATION                                   | 46,000,000.00           | 10,000,000.00           |
| 055100100100            | MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS              | 12,990,000.00           | 12,283,000.00           |
|                         | <b>SUB-TOTAL GOVERNANCE AND ADMINISTRATION SECTOR</b>              | <b>8,056,224,880.00</b> | <b>6,023,422,090.00</b> |
|                         | <b>AGRICULTURE SECTOR</b>  |                         |                         |
| 021500100100            | MINISTRY OF AGRICULTURE, FOOD SECURITY                             | 88,308,110.00           | 83,500,000.00           |
| 021501400100            | OSUN PRODUCE BOARD   | 15,000,000.00           | 15,000,000.00           |
| 021510200100            | OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME                      | 5,816,700.00            | 5,500,000.00            |
| 021510300100            | OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION                    | 10,093,760.00           | 9,544,180.00            |
|                         | <b>SUB-TOTAL AGRICULTURE SECTOR</b>                                | <b>119,218,570.00</b>   | <b>113,544,180.00</b>   |
|                         | <b>PLANNING AND BUDGET SECTOR</b>                                  |                         |                         |
| 022000300100            | MINISTRY OF ECONOMIC PLANNING, BUDGET & DEVELOPMENT                | 263,472,760.00          | 263,472,410.00          |
| 023800400100            | STATE BUREAU OF STATISTICS   | 35,380,000.00           | 33,453,910.00           |
|                         | <b>SUB-TOTAL PLANNING AND BUDGET SECTOR</b>                        | <b>298,852,760.00</b>   | <b>296,926,320.00</b>   |
|                         | <b>COMMERCE AND INDUSTRY SECTOR</b>                                |                         |                         |
| 011100800100            | OFFICE OF ENTERPRISE AND WEALTH CREATION                           | -                       | 5,000,000.00            |
| 022200100100            | MINISTRY OF INDUSTRY, COMMERCE & COOPERATIVES                      | 109,803,620.00          | 105,583,880.00          |
| 022205100100            | OSUN MICRO CREDIT AGENCY   | 8,060,040.00            | 7,621,200.00            |
| 023600100100            | OFFICE OF TOURISM AND CULTURE                                      | 4,759,110.00            | 4,500,000.00            |
| 023600400100            | OSUN STATE COUNCIL FOR ARTS AND CULTURE                            | 10,500,000.00           | 10,000,000.00           |
| 023605200100            | OSUN STATE TOURISM BOARD   | 5,083,800.00            | 4,807,000.00            |
| 051300100100            | MINISTRY OF EMPOWERMENT AND YOUTH ENGAGEMENT                       | 90,042,530.00           | 85,140,000.00           |
|                         | <b>SUB-TOTAL COMMERCE AND INDUSTRY SECTOR</b>                      | <b>228,249,100.00</b>   | <b>222,652,080.00</b>   |
|                         | <b>EDUCATION SECTOR</b>  |                         |                         |
| 051700100100            | MINISTRY OF EDUCATION  | 421,560,790.00          | 636,887,470.00          |
| 051700300100            | STATE UNIVERSAL BASIC EDUCATION BOARD                              | 90,000,000.00           | 90,000,000.00           |
| 051700800100            | OSUN STATE LIBRARY BOARD   | 708,580.00              | 670,000.00              |
| 051701000100            | OSUN STATE MASS EDUCATION AGENCY                                   | 2,828,330.00            | 4,565,450.00            |
| 051701800100            | OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE                          | 723,245,700.00          | 530,499,500.00          |
| 051701900100            | OSUN STATE POLYTECHNIC, IREE                                       | 546,321,600.00          | 577,685,000.00          |
| 051702000100            | OSUN STATE COLLEGE OF EDUCATION, ILESA                             | 431,647,330.00          | 196,161,250.00          |
| 051702100100            | OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN                       | 78,500,000.00           | 78,500,000.00           |
| 051702200100            | OSUN STATE UNIVERSITY, OSOGBO                                      | 766,000,000.00          | 700,000,000.00          |
| 051702300100            | LADOKE AKINTOLA UNIVERSITY OF TECHNOLOGY, OGBOMOSO                 | -                       | -                       |
| 051702600100            | OSUN CENTRAL EDUCATIONAL DISTRICT ILA ORANGUN (DISTRICT OFFICE)    | 58,000,000.00           | 60,929,370.00           |
| 051702700100            | OSUN EAST EDUCATIONAL DISTRICT OFFICE, ILE - IFE (DISTRICT OFFICE) | 58,000,000.00           | 80,356,250.00           |
| 051702800100            | OSUN WEST EDUCATIONAL DISTRICT OFFICE, IKIRE (DISTRICT OFFICE)     | 57,500,000.00           | 58,428,430.00           |
| 051705100100            | TEACHERS' ESTABLISHMENT AND PENSIONS OFFICE, OSOGBO                | 4,500,000.00            | 4,674,000.00            |
| 051705300100            | BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION                       | 21,151,640.00           | 20,000,000.00           |
| 051705600100            | OFFICE OF HIGHER EDUCATION, BURSARY & SCHOLARSHIP                  | 10,000,000.00           | 10,000,000.00           |
| 051706500100            | OSUN EDUCATION QUALITY ASSURANCE AND MORALITY AGENCY               | 5,000,000.00            | 18,008,530.00           |
|                         | <b>SUB-TOTAL EDUCATION SECTOR</b>                                  | <b>3,274,963,970.00</b> | <b>3,067,365,250.00</b> |
|                         | <b>ENVIRONMENT SECTOR</b>  |                         |                         |
| 022205600100            | OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY                    | 31,727,460.00           | 30,000,000.00           |
| 053500100100            | MINISTRY OF ENVIRONMENT & SANITATION                               | 24,900,000.00           | 23,600,000.00           |
| 053500200100            | OSUN PARKS AND GARDENS MANAGEMENT AGENCY                           | 20,000,000.00           | 5,000,000.00            |
| 053505300100            | OSUN STATE WASTE MANAGEMENT AGENCY                                 | 70,846,180.00           | 43,350,000.00           |

| ADMINISTRATIVE<br>CODES | MDAS  | APPROVED<br>BUDGET 2020 | APPROVED<br>BUDGET 2019 |
|-------------------------|---|-------------------------|-------------------------|
|                         |   | ₦                       | ₦                       |
| 023305100100            | OFFICE OF FORESTRY, NATURAL & MINERAL RESOURCES | 8,460,650.00            | 8,000,000.00            |
|                         | <b>SUB-TOTAL ENVIRONMENT SECTOR</b>             | <b>155,934,290.00</b>   | <b>109,950,000.00</b>   |

| ADMINISTRATIVE<br>CODES | MDAS   | APPROVED<br>BUDGET 2020  | APPROVED<br>BUDGET 2019  |
|-------------------------|--|--------------------------|--------------------------|
|                         |  | ₦                        | ₦                        |
|                         | <b>HEALTH SECTOR</b>                                       |                          |                          |
| 052100100100            | MINISTRY OF HEALTH   | 200,000,000.00           | 245,932,290.00           |
| 052100200100            | OSUN STATE HEALTH INSURANCE SCHEME                         | 22,917,810.00            | 21,670,000.00            |
| 052102600100            | LAUTECH TEACHING HOSPITAL, OSOGBO                          | 225,000,000.00           | 40,109,750.00            |
| 052110200100            | OSUN STATE HOSPITALS MANAGEMENT BOARD                      | 110,000,000.00           | 95,000,000.00            |
| 052111600100            | PRIMARY HEALTH CARE DEVELOPMENT BOARD                      | 171,452,170.00           | 10,000,000.00            |
|                         | <b>SUB-TOTAL HEALTH SECTOR</b>                             | <b>729,369,980.00</b>    | <b>412,712,040.00</b>    |
|                         | <b>INFRASTRUCTURE SECTOR</b>                               |                          |                          |
| 022905300100            | OFFICE OF THE TRANSPORTATION                               | 34,007,900.00            | 32,156,270.00            |
| 023400100100            | MINISTRY OF WORKS & TRANSPORT                              | 157,223,360.00           | 148,663,030.00           |
| 023400200100            | OFFICE OF THE SURVEYOR - GENERAL                           | 6,230,500.00             | 6,000,000.00             |
| 023400400100            | OSUN ROAD MAINTENANCE AGENCY                               | 8,000,000.00             | 8,957,900.00             |
| 023405500100            | OSUN ASSETS MANAGEMENT AGENCY                              | 12,690,990.00            | 12,000,000.00            |
| 025305300100            | OSUN STATE PROPERTY DEVELOPMENT CORPORATION                | 31,088,520.00            | 29,395,840.00            |
| 025305600100            | OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY         | 12,690,990.00            | 12,000,000.00            |
| 025305500100            | OSUN NEW TOWNS AND GROWTH AREAS DEVELOPMENT AUTHORITY      | 15,863,730.00            | 15,000,000.00            |
| 026000100100            | MINISTRY OF LANDS AND PHYSICAL PLANNING                    | 15,863,730.00            | 15,000,000.00            |
|                         | <b>SUB-TOTAL INFRASTRUCTURE SECTOR</b>                     | <b>293,659,720.00</b>    | <b>279,173,040.00</b>    |
|                         | <b>SOCIAL DEVELOPMENT AND WELFARE SECTOR</b>               |                          |                          |
| 012400100100            | MINISTRY OF HOME AFFAIRS                                   | 190,000,000.00           | 186,604,080.00           |
| 051400100100            | MINISTRY OF WOMEN & CHILDREN AFFAIRS                       | 152,310,000.00           | 97,598,270.00            |
| 053900100100            | MINISTRY OF SOCIAL PROTECTION, SPORTS & SPECIAL NEEDS      | 30,000,000.00            | 60,000,000.00            |
| 053905100100            | OSUN STATE SPORTS COUNCIL                                  | 70,000,000.00            | 70,000,000.00            |
|                         | <b>SUB-TOTAL SOCIAL DEVELOPMENT AND WELFARE SECTOR</b>     | <b>442,310,000.00</b>    | <b>414,202,350.00</b>    |
|                         | <b>SECURITY LAW AND JUSTICE SECTOR</b>                     |                          |                          |
| 031801100100            | JUDICIAL SERVICE COMMISSION                                | 63,454,920.00            | 60,000,000.00            |
| 032600100100            | MINISTRY OF JUSTICE  | 105,758,200.00           | 100,000,000.00           |
| 032605100100            | THE JUDICIARY (HIGH COURT OF JUSTICE)                      | 317,274,630.00           | 300,000,000.00           |
| 032605200100            | CUSTOMARY COURT OF APPEAL                                  | 157,805,530.00           | 149,213,500.00           |
|                         | <b>SUB-TOTAL SECURITY LAW AND JUSTICE SECTOR</b>           | <b>644,293,280.00</b>    | <b>609,213,500.00</b>    |
|                         | <b>INFORMATION AND COMMUNICATION SECTOR</b>                |                          |                          |
| 012300100100            | MINISTRY OF INFORMATION AND STRATEGY                       | 6,345,490.00             | 6,000,000.00             |
| 012300300100            | OSUN STATE BROADCASTING CORPORATION                        | 112,019,790.00           | 105,920,660.00           |
|                         | <b>SUB-TOTAL INFORMATION AND COMMUNICATION SECTOR</b>      | <b>118,365,280.00</b>    | <b>111,920,660.00</b>    |
|                         | <b>WATER AND SANITATION SECTOR</b>                         |                          |                          |
| 025200100100            | OFFICE OF WATER RESOURCES, RURAL AND COMMUNITY AFFAIRS     | 5,000,000.00             | 6,555,070.00             |
| 025210200100            | OSUN STATE WATER CORPORATION                               | 60,000,000.00            | 60,054,260.00            |
| 025210300100            | RURAL WATER & ENVIRONMENTAL SANITATION AGENCY              | 2,000,000.00             | 2,400,000.00             |
|                         | <b>SUB-TOTAL WATER AND SANITATION SECTOR</b>               | <b>67,000,000.00</b>     | <b>69,009,330.00</b>     |
|                         | <b>FINANCE &amp; REVENUE MOBILIZATION SECTOR</b>           |                          |                          |
| 022000100100            | MINISTRY OF FINANCE  | 5,315,708,250.00         | 4,287,900,480.00         |
| 022000200100            | DEBT MANAGEMENT OFFICE                                     | -                        | 123,039,000.00           |
| 022000700100            | OFFICE OF THE ACCOUNTANT - GENERAL                         | 70,000,000.00            | 66,507,590.00            |
| 022000800100            | OSUN STATE INTERNAL REVENUE SERVICE                        | 190,364,770.00           | 180,000,000.00           |
|                         | <b>SUB-TOTAL FINANCE &amp; REVENUE MOBILIZATION SECTOR</b> | <b>5,576,073,020.00</b>  | <b>4,657,447,070.00</b>  |
|                         | <b>TOTAL EXPENDITURE</b>                                   | <b>20,004,514,850.00</b> | <b>16,387,537,910.00</b> |



# STATE GOVERNMENT OF OSUN

## 2020 ESTIMATES

### SUMMARY OF OTHER RECURRENT BUDGET

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020     | APPROVED BUDGET 2019     |
|---------------|---|--------------------------|--------------------------|
|               |   | ₦                        | ₦                        |
| 22020100      | TRAVEL& TRANSPORT - GENERAL                         | 1,275,101,250.00         | 1,289,933,970.00         |
| 22020200      | UTILITIES - GENERAL                                 | 777,649,030.00           | 739,761,850.00           |
| 22020300      | MATERIALS & SUPPLIES - GENERAL                      | 1,007,063,270.00         | 796,262,110.00           |
| 22020400      | MAINTENANCE SERVICES - GENERAL                      | 1,507,778,720.00         | 1,137,865,990.00         |
| 22020500      | TRAINING - GENERAL                                  | 1,455,718,376.18         | 743,499,320.00           |
| 22020600      | OTHER SERVICES - GENERAL                            | 2,079,361,650.00         | 1,660,255,730.00         |
| 22020700      | CONSULTING & PROFESSIONAL SERVICES - GENERAL        | 2,070,726,920.00         | 2,860,486,210.00         |
| 22020800      | FUEL & LUBRICANTS - GENERAL                         | 455,317,210.00           | 432,961,312.00           |
| 22020900      | FINANCIAL CHARGES - GENERAL                         | 347,932,490.00           | 577,689,060.00           |
| 22021000      | MISCELLANEOUS EXPENSES GENERAL                      | 5,892,977,983.82         | 5,258,244,658.00         |
| 22040100      | LOCAL GRANTS AND CONTRIBUTIONS                      | 224,808,360.00           | 242,150,070.00           |
| 22040200      | FOREIGN GRANTS AND CONTRIBUTIONS                    | 2,500,020,000.00         | 120,000.00               |
| 22050100      | SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS | 275,261,640.00           | 534,575,000.00           |
| 23040100      | PRESERVATION OF THE ENVIRONMENT- GENERAL            | 3,300,000.00             | -                        |
| 23050100      | OTHER CAPITAL EXPENDITURE                           | 131,497,950.00           | 113,732,630.00           |
|               | <b>TOTAL TRANSFERS</b>                              | <b>20,004,514,850.00</b> | <b>16,387,537,910.00</b> |



# STATE GOVERNMENT OF OSUN

## 2020 ESTIMATES

### DETAILS OF OTHER RECURRENT BUDGET

| ECONOMIC CODE | DESCRIPTION  | APPROVED BUDGET 2020    | APPROVED BUDGET 2019    |
|---------------|--|-------------------------|-------------------------|
|               |  | ₦                       | ₦                       |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>   |                         |                         |
| <b>2202</b>   | <b>OVERHEAD COST</b>   |                         |                         |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                                |                         |                         |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                     | 261,907,710.00          | 211,174,860.00          |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                       | 578,466,790.00          | 550,655,310.00          |
| 22020103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING                             | 244,847,950.00          | 367,280,000.00          |
| 22020104      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                               | 189,878,800.00          | 160,823,800.00          |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>                      | <b>1,275,101,250.00</b> | <b>1,289,933,970.00</b> |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>   |                         |                         |
| 22020201      | ELECTRICITY CHARGES  | 542,444,640.00          | 527,737,850.00          |
| 22020202      | TELEPHONE CHARGES  | 102,379,390.00          | 93,114,310.00           |
| 22020203      | INTERNET ACCESS CHARGES  | 106,985,000.00          | 90,995,000.00           |
| 22020204      | SATELLITE BROADCASTING ACCESS CHARGES                                  | 5,400,000.00            | 5,710,800.00            |
| 22020205      | WATER RATES  | 650,000.00              | 908,890.00              |
| 22020206      | SEWAGE CHARGES   | 1,070,000.00            | 1,075,000.00            |
| 22020209      | INTERACTIVE LEARNING NETWORK   | 5,000,000.00            | 5,000,000.00            |
| 22020210      | SOFTWARE CHARGES/ LICENSE RENEWAL                                      | 13,720,000.00           | 15,220,000.00           |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                                   | <b>777,649,030.00</b>   | <b>739,761,850.00</b>   |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                              |                         |                         |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                             | 286,411,390.00          | 207,825,180.00          |
| 22020302      | BOOKS  | 45,885,230.00           | 56,305,000.00           |
| 22020303      | NEWSPAPERS   | 16,650,200.00           | 15,333,610.00           |
| 22020304      | MAGAZINES & PERIODICALS  | 15,377,310.00           | 12,602,000.00           |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                                     | 109,692,740.00          | 99,042,740.00           |
| 22020306      | PRINTING OF SECURITY DOCUMENTS   | 27,470,000.00           | 23,740,000.00           |
| 22020307      | DRUGS/LABORATORY/MEDICAL SUPPLIES                                      | 276,129,300.00          | 165,340,580.00          |
| 22020308      | FIELD & CAMPING MATERIALS SUPPLIES                                     | 150,000.00              | 150,000.00              |
| 22020309      | UNIFORMS & OTHER CLOTHING  | 83,294,060.00           | 102,946,300.00          |
| 22020310      | TEACHING AIDS / INSTRUCTION MATERIALS                                  | 68,123,400.00           | 40,023,400.00           |
| 22020311      | FOOD STUFF / CATERING MATERIALS SUPPLIES                               | 14,300,000.00           | 10,308,800.00           |
| 22020312      | PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS | 59,529,640.00           | 59,519,500.00           |
| 22020313      | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE                     | 4,050,000.00            | 3,125,000.00            |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>                    | <b>1,007,063,270.00</b> | <b>796,262,110.00</b>   |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                                  |                         |                         |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                     | 388,357,220.00          | 392,304,900.00          |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE  | 113,791,620.00          | 115,999,370.00          |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                      | 132,238,550.00          | 128,248,000.00          |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                                  | 282,989,750.00          | 155,310,560.00          |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                       | 207,301,940.00          | 73,493,090.00           |
| 22020406      | OTHER MAINTENANCE SERVICES   | 362,079,640.00          | 252,912,420.00          |
| 22020407      | MAINTENANCE OF AIRCRAFTS   | -                       | 100,000.00              |
| 22020409      | MAINTENANCE OF RAILWAY EQUIPMENTS                                      | -                       | 25,000.00               |
| 22020410      | MAINTENANCE OF STREET LIGHTINGS  | 2,700,000.00            | 2,950,000.00            |
| 22020411      | MAINTENANCE OF COMMUNICATION EQUIPMENTS                                | 11,500,000.00           | 9,202,650.00            |
| 22020413      | MINOR ROAD MAINTENANCE   | 6,820,000.00            | 7,320,000.00            |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                        | <b>1,507,778,720.00</b> | <b>1,137,865,990.00</b> |
| <b>220205</b> | <b>TRAINING - GENERAL</b>  |                         |                         |
| 22020501      | LOCAL TRAINING   | 1,330,418,376.18        | 551,079,310.00          |
| 22020502      | INTERNATIONAL TRAINING   | 125,300,000.00          | 192,420,010.00          |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                                    | <b>1,455,718,376.18</b> | <b>743,499,320.00</b>   |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>  |                         |                         |
| 22020601      | SECURITY SERVICES  | 265,273,920.00          | 234,313,420.00          |
| 22020602      | OFFICE RENT  | 103,028,000.00          | 89,918,000.00           |
| 22020603      | RESIDENTIAL RENT   | 36,650,000.00           | 24,500,000.00           |
| 22020604      | SECURITY VOTE (INCLUDING OPERATIONS)                                   | 1,422,610,000.00        | 1,120,197,310.00        |
| 22020605      | CLEANING & FUMIGATION SERVICES   | 144,499,730.00          | 127,178,000.00          |
| 22020606      | LAND USE CHARGES   | -                       | 49,000.00               |
| 22020607      | RESCUE SERVICES  | 107,300,000.00          | 64,100,000.00           |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                              | <b>2,079,361,650.00</b> | <b>1,660,255,730.00</b> |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>                |                         |                         |

| ECONOMIC CODE | DESCRIPTION  | APPROVED BUDGET 2020    | APPROVED BUDGET 2019    |
|---------------|--|-------------------------|-------------------------|
|               |  | ₦                       | ₦                       |
| 22020701      | FINANCIAL CONSULTING   | 1,649,391,730.00        | 2,477,070,000.00        |
| 22020702      | INFORMATION TECHNOLOGY CONSULTING  | 50,330,000.00           | 43,516,820.00           |
| 22020703      | LEGAL SERVICES   | 227,848,200.00          | 147,850,000.00          |
| 22020704      | ENGINEERING SERVICES   | 6,450,000.00            | 7,500,000.00            |
| 22020705      | ARCHITECTURAL SERVICES   | 740,000.00              | 1,850,000.00            |
| 22020706      | SURVEYING SERVICES   | 36,100,000.00           | 45,300,000.00           |
| 22020707      | AGRICULTURAL CONSULTING  | 5,000,000.00            | -                       |
| 22020708      | MEDICAL CONSULTING   | 8,350,990.00            | 2,281,400.00            |
| 22020709      | AUDITING OF ACCOUNTS   | 86,516,000.00           | 135,117,990.00          |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>        | <b>2,070,726,920.00</b> | <b>2,860,486,210.00</b> |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                                   |                         |                         |
| 22020801      | MOTOR VEHICLE FUEL COST  | 249,268,760.00          | 214,618,540.00          |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                                      | 44,242,180.00           | 47,548,500.00           |
| 22020803      | PLANT / GENERATOR FUEL COST  | 161,506,270.00          | 170,391,772.00          |
| 22020806      | COOKING GAS/FUEL COST  | 300,000.00              | 402,500.00              |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                         | <b>455,317,210.00</b>   | <b>432,961,312.00</b>   |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                       |                         |                         |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                                       | 23,432,490.00           | 39,233,060.00           |
| 22020902      | INSURANCE PREMIUM  | 324,000,000.00          | 415,136,000.00          |
| 22020904      | OTHER CRF BANK CHARGES   | 500,000.00              | 3,320,000.00            |
| 22020906      | FOREIGN INTEREST/DISCOUNT-SHORT TERM BORROWINGS                          | -                       | 120,000,000.00          |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>                             | <b>347,932,490.00</b>   | <b>577,689,060.00</b>   |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                                    |                         |                         |
| 22021001      | REFRESHMENT & MEALS  | 769,117,400.00          | 609,592,770.00          |
| 22021002      | HONORARIUM & SITTING ALLOWANCE   | 1,229,287,750.00        | 586,044,410.00          |
| 22021003      | PUBLICITY & ADVERTISEMENTS   | 241,498,733.82          | 397,470,970.00          |
| 22021004      | MEDICAL EXPENSES-LOCAL   | 67,750,500.00           | 61,744,630.00           |
| 22021006      | POSTAGES & COURIER SERVICES  | 14,742,380.00           | 15,029,740.00           |
| 22021007      | WELFARE PACKAGES   | 2,411,246,870.00        | 1,759,643,920.00        |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                                      | 135,590,000.00          | 605,323,408.00          |
| 22021009      | SPORTING ACTIVITIES  | 99,850,000.00           | 118,577,060.00          |
| 22021010      | DIRECT TEACHING & LABORATORY COST  | 54,750,000.00           | 50,746,250.00           |
| 22021014      | ANNUAL BUDGET EXPENSES AND ADMINISTRATION                                | 48,076,150.00           | 46,109,000.00           |
| 22021020      | ELECTION-LOGISTICS SUPPORT   | 3,000,000.00            | 2,300,000.00            |
| 22021037      | MARGIN FOR INCREASE IN COSTS   | 900,000.00              | 1,700,000.00            |
| 22021041      | CONTINGENCY  | 815,363,200.00          | 992,407,500.00          |
| 22021042      | RECURRENT ADJUSTMENT   | 1,305,000.00            | 11,555,000.00           |
| 22021047      | ANNUAL BOARD OF SURVEY   | 500,000.00              | -                       |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                          | <b>5,892,977,983.82</b> | <b>5,258,244,658.00</b> |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                                  |                         |                         |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                                    |                         |                         |
| 22040109      | GRANTS TO COMMUNITIES/NGOs   | 13,550,000.00           | 18,400,000.00           |
| 22040110      | GRANTS TO ACADEMIC INSTITUTIONS  | 201,808,370.00          | 220,350,070.00          |
| 22040111      | CONTRIBUTION TO TRADITIONAL COUNCILS                                     | 2,500,000.00            | 1,650,000.00            |
| 22040112      | GRANTS TO OTHER MDAs   | 6,949,990.00            | 1,750,000.00            |
|               | <b>SUB-TOTAL LOCAL GRANTS AND CONTRIBUTIONS</b>                          | <b>224,808,360.00</b>   | <b>242,150,070.00</b>   |
| <b>220402</b> | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>                                  |                         |                         |
| 22040203      | CONTRIBUTION TO INTERNATIONAL ORGANISATION                               | 2,500,020,000.00        | 20,000.00               |
| 22040204      | EXTERNAL FINANCIAL OBLIGATIONS   | -                       | 100,000.00              |
|               | <b>SUB-TOTAL FOREIGN GRANTS AND CONTRIBUTIONS</b>                        | <b>2,500,020,000.00</b> | <b>120,000.00</b>       |
| <b>2205</b>   | <b>SUBSIDIES GENERAL</b>   |                         |                         |
| <b>220501</b> | <b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>           |                         |                         |
| 22050105      | EDUCATION SUBSIDY  | 206,261,640.00          | 465,575,000.00          |
| 22050108      | RELIGIOUS PILGRIMAGE SUBSIDY   | 69,000,000.00           | 69,000,000.00           |
|               | <b>SUB-TOTAL SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b> | <b>275,261,640.00</b>   | <b>534,575,000.00</b>   |
| <b>23</b>     | <b>PRESERVATION OF THE ENVIRONMENT</b>                                   |                         |                         |
| <b>2304</b>   | <b>PRESERVATION OF THE ENVIRONMENT</b>                                   |                         |                         |
| <b>230401</b> | <b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>                          |                         |                         |
| 23040102      | EROSION & FLOOD CONTROL  | 1,300,000.00            | -                       |
| 23040104      | INDUSTRIAL POLLUTION PREVENTION & CONTROL                                | 1,000,000.00            | -                       |
| 23040105      | WATER POLLUTION, PREVENTION & CONTROL                                    | 1,000,000.00            | -                       |
|               | <b>SUB-TOTAL PRESERVATION OF THE ENVIRONMENT- GENERAL</b>                | <b>3,300,000.00</b>     | <b>-</b>                |
| <b>2305</b>   | <b>OTHER CAPITAL EXPENDITURE</b>   |                         |                         |
| <b>230501</b> | <b>OTHER CAPITAL EXPENDITURE</b>   |                         |                         |
| 23050102      | COMPUTER SOFTWARE ACQUISITION  | -                       | 20,350,000.00           |
| 23050103      | MONITORING & EVALUATION  | 41,297,950.00           | 544,390.00              |
| 23050104      | ANNIVERSARIES/ CELEBRATIONS  | 90,200,000.00           | 92,838,240.00           |

| ECONOMIC<br>CODE | DESCRIPTION                                | APPROVED<br>BUDGET 2020  | APPROVED BUDGET<br>2019  |
|------------------|--|--------------------------|--------------------------|
|                  |  | ₦                        | ₦                        |
|                  | <b>SUB-TOTAL OTHER CAPITAL EXPENDITURE</b> | 131,497,950.00           | 113,732,630.00           |
|                  | <b>TOTAL OTHER RECURRENT COSTS</b>         | <b>20,004,514,850.00</b> | <b>16,387,537,910.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

011100100100 - GOVERNOR'S OFFICE

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020    | APPROVED BUDGET 2019    |
|---------------|---|-------------------------|-------------------------|
|               |   | ₦                       | ₦                       |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                         |                         |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                         |                         |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                           |                         |                         |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | 102,400,000.00          | 62,600,000.00           |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 252,331,200.00          | 252,331,200.00          |
| 22020103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING                        | 100,000,000.00          | 237,380,000.00          |
| 22020104      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                          | 167,628,800.00          | 147,628,800.00          |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>622,360,000.00</b>   | <b>699,940,000.00</b>   |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                         |                         |
| 22020201      | ELECTRICITY CHARGES   | 472,000,000.00          | 480,000,000.00          |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>472,000,000.00</b>   | <b>480,000,000.00</b>   |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                         |                         |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 34,923,940.00           | 28,108,140.00           |
| 22020309      | UNIFORMS & OTHER CLOTHING   | 14,024,060.00           | 14,024,060.00           |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>48,948,000.00</b>    | <b>42,132,200.00</b>    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                         |                         |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 39,469,970.00           | 88,862,000.00           |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 7,434,550.00            | 30,500,000.00           |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                 | 16,398,340.00           | 27,500,000.00           |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | 13,060,270.00           | 5,500,000.00            |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | 8,053,940.00            | 13,500,000.00           |
| 22020406      | OTHER MAINTENANCE SERVICES  | 241,406,740.00          | 167,370,570.00          |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>325,823,810.00</b>   | <b>333,232,570.00</b>   |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                         |                         |
| 22020501      | LOCAL TRAINING  | 90,676,060.00           | 56,000,000.00           |
| 22020502      | INTERNATIONAL TRAINING  | 5,500,000.00            | 50,520,000.00           |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>96,176,060.00</b>    | <b>106,520,000.00</b>   |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                                   |                         |                         |
| 22020601      | SECURITY SERVICES   | 55,500,000.00           | 55,000,000.00           |
| 22020602      | OFFICE RENT   | 60,000,000.00           | 50,000,000.00           |
| 22020603      | RESIDENTIAL RENT  | 20,000,000.00           | 20,000,000.00           |
| 22020604      | SECURITY VOTE (INCLUDING OPERATIONS)                              | 1,350,000,000.00        | 1,102,638,880.00        |
| 22020605      | CLEANING & FUMIGATION SERVICES                                    | 54,100,000.00           | 53,600,000.00           |
| 22020607      | RESCUE SERVICES   | 103,100,000.00          | 60,100,000.00           |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                         | <b>1,642,700,000.00</b> | <b>1,341,338,880.00</b> |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                         |                         |
| 22020701      | FINANCIAL CONSULTING  | -                       | 30,500,000.00           |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>-</b>                | <b>30,500,000.00</b>    |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                         |                         |
| 22020801      | MOTOR VEHICLE FUEL COST   | 70,632,000.00           | 103,852,000.00          |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>70,632,000.00</b>    | <b>103,852,000.00</b>   |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                         |                         |
| 22021001      | REFRESHMENT & MEALS   | 462,900,000.00          | 440,000,000.00          |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                                    | 18,500,000.00           | 20,000,000.00           |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | 115,000,000.00          | 273,688,000.00          |
| 22021006      | POSTAGES & COURIER SERVICES                                       | 2,020,000.00            | 3,000,000.00            |
| 22021007      | WELFARE PACKAGES  | 530,000,000.00          | 358,050,000.00          |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>1,128,420,000.00</b> | <b>1,094,738,000.00</b> |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>4,407,059,870.00</b> | <b>4,232,253,650.00</b> |



# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

011101000100 - PUBLIC PROCUREMENT AGENCY

| ECONOMIC CODE | DESCRIPTION  | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|--|----------------------|----------------------|
|               |  | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>   |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>   |                      |                      |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                                |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                     | 4,000,000.00         | 5,000,000.00         |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                       | 4,000,000.00         | 5,000,000.00         |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>                      | <b>8,000,000.00</b>  | <b>10,000,000.00</b> |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>   |                      |                      |
| 22020202      | TELEPHONE CHARGES  | 1,000,000.00         | 1,000,000.00         |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                                   | <b>1,000,000.00</b>  | <b>1,000,000.00</b>  |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                              |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                             | 4,500,000.00         | 3,000,000.00         |
| 22020303      | NEWSPAPERS   | 60,000.00            | 60,000.00            |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                                     | 1,500,000.00         | 1,000,000.00         |
| 22020312      | PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS | 3,000,000.00         | 2,000,000.00         |
| 22020313      | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE                     | -                    | -                    |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>                    | <b>9,060,000.00</b>  | <b>6,060,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                                  |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                     | 2,000,000.00         | 2,000,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE  | 1,500,000.00         | 1,000,000.00         |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                      | -                    | -                    |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                                  | 500,000.00           | 500,000.00           |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                       | 89,000.00            | 89,000.00            |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                        | <b>4,089,000.00</b>  | <b>3,589,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>  |                      |                      |
| 22020501      | LOCAL TRAINING   | 6,300,000.00         | 6,400,000.00         |
| 22020502      | INTERNATIONAL TRAINING   | -                    | -                    |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                                    | <b>6,300,000.00</b>  | <b>6,400,000.00</b>  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>  |                      |                      |
| 22020605      | CLEANING & FUMIGATION SERVICES   | 200,000.00           | 200,000.00           |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                              | <b>200,000.00</b>    | <b>200,000.00</b>    |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>                |                      |                      |
| 22020701      | FINANCIAL CONSULTING   | 200,000.00           | 200,000.00           |
| 22020702      | INFORMATION TECHNOLOGY CONSULTING                                      | 100,000.00           | 100,000.00           |
| 22020703      | LEGAL SERVICES   | 100,000.00           | 100,000.00           |
| 22020704      | ENGINEERING SERVICES   | 100,000.00           | 100,000.00           |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>      | <b>500,000.00</b>    | <b>500,000.00</b>    |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                                 |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST  | 140,000.00           | 140,000.00           |
| 22020803      | PLANT / GENERATOR FUEL COST  | 300,000.00           | 300,000.00           |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                       | <b>440,000.00</b>    | <b>440,000.00</b>    |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                                  |                      |                      |
| 22021001      | REFRESHMENT & MEALS  | 300,000.00           | 300,000.00           |
| 22021002      | HONORARIUM & SITTING ALLOWANCE   | 2,000,000.00         | 2,000,000.00         |
| 22021003      | PUBLICITY & ADVERTISEMENTS   | 500,000.00           | 100,000.00           |
| 22021004      | MEDICAL EXPENSES-LOCAL   | 100,000.00           | 100,000.00           |
| 22021006      | POSTAGES & COURIER SERVICES  | 100,000.00           | 100,000.00           |
| 22021007      | WELFARE PACKAGES   | 350,000.00           | 350,000.00           |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                                    | 450,000.00           | 450,000.00           |
| 22021014      | ANNUAL BUDGET EXPENSES AND ADMINISTRATION                              | 71,000.00            | 50,000.00            |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                        | <b>3,871,000.00</b>  | <b>3,450,000.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                     | <b>33,460,000.00</b> | <b>31,639,000.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

011101900100 - MINISTRY OF SPECIAL DUTIES

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>              |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                  | 500,000.00           | 500,000.00           |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                    | 500,000.00           | 500,000.00           |
| 22020104      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS            | 2,000,000.00         | 2,000,000.00         |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>    | <b>3,000,000.00</b>  | <b>3,000,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                          |                      |                      |
| 22020201      | ELECTRICITY CHARGES                                 | 100,000.00           | 50,000.00            |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>100,000.00</b>    | <b>50,000.00</b>     |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 750,000.00           | 750,000.00           |
| 22020303      | NEWSPAPERS  | 200,000.00           | 200,000.00           |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>950,000.00</b>    | <b>950,000.00</b>    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 1,000,000.00         | 750,000.00           |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                     | 350,000.00           | 250,000.00           |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS               | 300,000.00           | 300,000.00           |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                    | 300,000.00           | 300,000.00           |
| 22020406      | OTHER MAINTENANCE SERVICES                          | 350,000.00           | 200,000.00           |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>2,300,000.00</b>  | <b>1,800,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                           |                      |                      |
| 22020501      | LOCAL TRAINING                                      | 1,000,000.00         | 1,000,000.00         |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>1,000,000.00</b>  | <b>1,000,000.00</b>  |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST                             | 500,000.00           | 500,000.00           |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                 | 300,000.00           | 300,000.00           |
| 22020803      | PLANT / GENERATOR FUEL COST                         | 300,000.00           | 300,000.00           |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>1,100,000.00</b>  | <b>1,100,000.00</b>  |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                      |                      |
| 22021001      | REFRESHMENT & MEALS                                 | 200,000.00           | 200,000.00           |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                      | 300,000.00           | 300,000.00           |
| 22021003      | PUBLICITY & ADVERTISEMENTS                          | 500,000.00           | 500,000.00           |
| 22021006      | POSTAGES & COURIER SERVICES                         | 125,820.00           | 100,000.00           |
| 22021009      | SPORTING ACTIVITIES                                 | 200,000.00           | 200,000.00           |
| 22021014      | ANNUAL BUDGET EXPENSES AND ADMINISTRATION           | 300,000.00           | 300,000.00           |
| 22021041      | CONTINGENCY   | 500,000.00           | 500,000.00           |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>2,125,820.00</b>  | <b>2,100,000.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>10,575,820.00</b> | <b>10,000,000.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

011103500100 - BUREAU OF PUBLIC SERVICE PENSION

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | 800,000.00           | 800,000.00           |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 200,000.00           | 200,000.00           |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>1,000,000.00</b>  | <b>1,000,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                      |                      |
| 22020202      | TELEPHONE CHARGES   | 360,000.00           | 360,000.00           |
| 22020203      | INTERNET ACCESS CHARGES   | 50,000.00            | 50,000.00            |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>410,000.00</b>    | <b>410,000.00</b>    |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 200,000.00           | 200,000.00           |
| 22020303      | NEWSPAPERS  | 50,000.00            | 50,000.00            |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                                | 300,000.00           | 300,000.00           |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>550,000.00</b>    | <b>550,000.00</b>    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | -                    |                      |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | -                    |                      |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | -                    |                      |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | 40,000.00            | 40,000.00            |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>40,000.00</b>     | <b>40,000.00</b>     |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                      |                      |
| 22020501      | LOCAL TRAINING  | -                    |                      |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>-</b>             | <b>-</b>             |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                      |                      |
| 22020701      | FINANCIAL CONSULTING  | 143,960.00           |                      |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>143,960.00</b>    | <b>-</b>             |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST   | 60,000.00            | 60,000.00            |
| 22020803      | PLANT / GENERATOR FUEL COST                                       | 100,000.00           | 100,000.00           |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>160,000.00</b>    | <b>160,000.00</b>    |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                      |                      |
| 22021001      | REFRESHMENT & MEALS   | 100,000.00           | 100,000.00           |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | 50,000.00            | 50,000.00            |
| 22021006      | POSTAGES & COURIER SERVICES                                       | 50,000.00            | 50,000.00            |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                               | 100,000.00           | 100,000.00           |
| 22021014      | ANNUAL BUDGET EXPENSES AND ADMINISTRATION                         | 40,000.00            | 40,000.00            |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>340,000.00</b>    | <b>340,000.00</b>    |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>2,643,960.00</b>  | <b>2,500,000.00</b>  |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

011200300100 - OSUN STATE HOUSE OF ASSEMBLY

| ECONOMIC CODE | DESCRIPTION  | APPROVED BUDGET 2020    | APPROVED BUDGET 2019    |
|---------------|--|-------------------------|-------------------------|
|               |  | ₦                       | ₦                       |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>   |                         |                         |
| <b>2202</b>   | <b>OVERHEAD COST</b>   |                         |                         |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                                |                         |                         |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                     | -                       |                         |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                       | 50,000,000.00           | 50,000,000.00           |
| 22020103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING                             | 100,000,000.00          | 100,000,000.00          |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>                      | <b>150,000,000.00</b>   | <b>150,000,000.00</b>   |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>   |                         |                         |
| 22020202      | TELEPHONE CHARGES  | 35,000,000.00           | 35,000,000.00           |
| 22020205      | WATER RATES  | 500,000.00              | 500,000.00              |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                                   | <b>35,500,000.00</b>    | <b>35,500,000.00</b>    |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                              |                         |                         |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                             | 7,000,000.00            | 7,000,000.00            |
| 22020303      | NEWSPAPERS   | 2,600,000.00            | 2,600,000.00            |
| 22020309      | UNIFORMS & OTHER CLOTHING  | 5,000,000.00            | 5,000,000.00            |
| 22020312      | PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS | 50,000,000.00           | 50,000,000.00           |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>                    | <b>64,600,000.00</b>    | <b>64,600,000.00</b>    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                                  |                         |                         |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                     | 65,000,000.00           | 65,000,000.00           |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE  | 7,000,000.00            | 7,000,000.00            |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                      | 7,000,000.00            | 7,000,000.00            |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                                  | 60,000,000.00           | 60,000,000.00           |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                       | 2,000,000.00            | 2,000,000.00            |
| 22020406      | OTHER MAINTENANCE SERVICES   | -                       |                         |
| 22020410      | MAINTENANCE OF STREET LIGHTINGS  | 700,000.00              | 700,000.00              |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                        | <b>141,700,000.00</b>   | <b>141,700,000.00</b>   |
| <b>220205</b> | <b>TRAINING - GENERAL</b>  |                         |                         |
| 22020501      | LOCAL TRAINING   | 80,000,000.00           | 80,000,000.00           |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                                    | <b>80,000,000.00</b>    | <b>80,000,000.00</b>    |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>  |                         |                         |
| 22020601      | SECURITY SERVICES  | 35,000,000.00           | 35,000,000.00           |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                              | <b>39,000,000.00</b>    | <b>39,000,000.00</b>    |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>                |                         |                         |
| 22020701      | FINANCIAL CONSULTING   | 1,500,000.00            | 1,500,000.00            |
| 22020703      | LEGAL SERVICES   | 20,000,000.00           | 20,000,000.00           |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>      | <b>21,500,000.00</b>    | <b>21,500,000.00</b>    |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                                 |                         |                         |
| 22020801      | MOTOR VEHICLE FUEL COST  | 10,000,000.00           | 10,000,000.00           |
| 22020803      | PLANT / GENERATOR FUEL COST  | 6,000,000.00            | 6,000,000.00            |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                       | <b>16,000,000.00</b>    | <b>16,000,000.00</b>    |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                     |                         |                         |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                                     | 2,000,000.00            | 2,000,000.00            |
| 22020902      | INSURANCE PREMIUM  | 10,000,000.00           | 10,000,000.00           |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>                           | <b>12,000,000.00</b>    | <b>12,000,000.00</b>    |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                                  |                         |                         |
| 22021001      | REFRESHMENT & MEALS  | 50,000,000.00           | 50,000,000.00           |
| 22021002      | HONORARIUM & SITTING ALLOWANCE   | 350,000,000.00          | 350,000,000.00          |
| 22021003      | PUBLICITY & ADVERTISEMENTS   | 10,000,000.00           | 10,000,000.00           |
| 22021006      | POSTAGES & COURIER SERVICES  | 203,940.00              | 203,940.00              |
| 22021007      | WELFARE PACKAGES   | 190,000,000.00          | 190,000,000.00          |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                                    | 60,000,000.00           | 60,000,000.00           |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                        | <b>660,203,940.00</b>   | <b>660,203,940.00</b>   |
| <b>2305</b>   | <b>OTHER CAPITAL EXPENDITURE</b>                                       |                         |                         |
| <b>230501</b> | <b>OTHER CAPITAL EXPENDITURE</b>                                       |                         |                         |
| 23050104      | ANNIVERSARIES/ CELEBRATIONS  | 70,000,000.00           | 70,000,000.00           |
|               | <b>SUB-TOTAL OTHER CAPITAL EXPENDITURE</b>                             | <b>70,000,000.00</b>    | <b>70,000,000.00</b>    |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                     | <b>1,290,503,940.00</b> | <b>1,290,503,940.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

011200400100 - OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                |                      |                      |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                          |                      |                      |
| 22020202      | TELEPHONE CHARGES                                   | 2,000,000.00         | 2,000,000.00         |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>2,000,000.00</b>  | <b>2,000,000.00</b>  |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 2,500,000.00         | 2,500,000.00         |
| 22020303      | NEWSPAPERS  | 1,500,000.00         | 1,500,000.00         |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                  | 1,000,000.00         | 1,000,000.00         |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>5,000,000.00</b>  | <b>5,000,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 3,000,000.00         | 2,500,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                     | 2,000,000.00         | 1,500,000.00         |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS               | 1,500,000.00         | 1,500,000.00         |
| 22020406      | OTHER MAINTENANCE SERVICES                          | 9,000,000.00         | 9,000,000.00         |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>15,500,000.00</b> | <b>14,500,000.00</b> |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                           |                      |                      |
| 22020501      | LOCAL TRAINING                                      | 10,000,000.00        | 9,000,000.00         |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>10,000,000.00</b> | <b>9,000,000.00</b>  |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                  |                      |                      |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                  | 200,000.00           |                      |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>        | <b>200,000.00</b>    | <b>-</b>             |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                      |                      |
| 22021001      | REFRESHMENT & MEALS                                 | 1,530,000.00         | 1,500,000.00         |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                      | 1,500,000.00         | 1,500,000.00         |
| 22021007      | WELFARE PACKAGES                                    | 33,500,000.00        | 32,000,000.00        |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>36,530,000.00</b> | <b>35,000,000.00</b> |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>69,230,000.00</b> | <b>65,500,000.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

014000100100 - OFFICE OF THE AUDITOR GENERAL ( STATE )

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | 1,390,000.00         | 1,200,000.00         |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  |                      | 518,000.00           |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>1,390,000.00</b>  | <b>1,718,000.00</b>  |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 480,990.00           | 458,000.00           |
| 22020304      | MAGAZINES & PERIODICALS   | 220,000.00           | 220,000.00           |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                                | 40,000.00            | -                    |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>740,990.00</b>    | <b>678,000.00</b>    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 581,000.00           | 581,000.00           |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 123,000.00           | 123,000.00           |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | 200,000.00           | 200,000.00           |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | 100,000.00           | 100,000.00           |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>1,004,000.00</b>  | <b>1,004,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                      |                      |
| 22020501      | LOCAL TRAINING  | 5,628,000.00         | 3,290,000.00         |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>5,628,000.00</b>  | <b>3,290,000.00</b>  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                                   |                      |                      |
| 22020602      | OFFICE RENT   | 268,000.00           | 268,000.00           |
| 22020605      | CLEANING & FUMIGATION SERVICES                                    | 36,000.00            | 36,000.00            |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                         | <b>304,000.00</b>    | <b>304,000.00</b>    |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                      |                      |
| 22020709      | AUDITING OF ACCOUNTS  | 406,000.00           | 406,000.00           |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>406,000.00</b>    | <b>406,000.00</b>    |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST   | 1,000,000.00         | 1,000,000.00         |
| 22020803      | PLANT / GENERATOR FUEL COST                                       | 200,000.00           | 200,000.00           |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>1,200,000.00</b>  | <b>1,200,000.00</b>  |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                |                      |                      |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                                | -                    | -                    |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>                      | <b>-</b>             | <b>-</b>             |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                      |                      |
| 22021006      | POSTAGES & COURIER SERVICES                                       | 150,000.00           | 150,000.00           |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                               | 1,350,000.00         | 3,250,000.00         |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>1,500,000.00</b>  | <b>3,400,000.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>12,172,990.00</b> | <b>12,000,000.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

014000200100 - OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)

| ECONOMIC CODE | DESCRIPTION  | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|--|----------------------|----------------------|
|               |  | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>   |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>   |                      |                      |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                                |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                     | 5,100,000.00         | 5,000,000.00         |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                       | 2,682,320.00         | 2,341,330.00         |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>                      | <b>7,782,320.00</b>  | <b>7,341,330.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>   |                      |                      |
| 22020202      | TELEPHONE CHARGES  | 650,000.00           | 650,000.00           |
| 22020203      | INTERNET ACCESS CHARGES  | 80,000.00            | 80,000.00            |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                                   | <b>730,000.00</b>    | <b>730,000.00</b>    |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                              |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                             | 900,000.00           | 550,000.00           |
| 22020303      | NEWSPAPERS   | 20,000.00            | 20,000.00            |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                                     | 50,000.00            | 50,000.00            |
| 22020312      | PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS | -                    | 1,050,000.00         |
| 22020313      | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE                     | 50,000.00            | 100,000.00           |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>                    | <b>1,020,000.00</b>  | <b>1,770,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                                  |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                     | 300,000.00           | 300,000.00           |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE  | 710,000.00           | 60,000.00            |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                      | 250,000.00           | 250,000.00           |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                                  | 680,000.00           | 680,000.00           |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                       | 60,000.00            | 60,000.00            |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                        | <b>2,000,000.00</b>  | <b>1,350,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>  |                      |                      |
| 22020501      | LOCAL TRAINING   | 363,670.00           | 363,670.00           |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                                    | <b>363,670.00</b>    | <b>363,670.00</b>    |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>  |                      |                      |
| 22020601      | SECURITY SERVICES  | 50,000.00            | 50,000.00            |
| 22020605      | CLEANING & FUMIGATION SERVICES   | 50,000.00            | 50,000.00            |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                              | <b>100,000.00</b>    | <b>100,000.00</b>    |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                                 |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST  | 450,000.00           | 200,000.00           |
| 22020803      | PLANT / GENERATOR FUEL COST  | 100,000.00           |                      |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                       | <b>550,000.00</b>    | <b>200,000.00</b>    |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                                  |                      |                      |
| 22021001      | REFRESHMENT & MEALS  | 20,000.00            | 20,000.00            |
| 22021006      | POSTAGES & COURIER SERVICES  | 50,000.00            | 50,000.00            |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                                    | 50,000.00            | 50,000.00            |
| 22021014      | ANNUAL BUDGET EXPENSES AND ADMINISTRATION                              | 25,000.00            | 25,000.00            |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                        | <b>145,000.00</b>    | <b>145,000.00</b>    |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                     | <b>12,690,990.00</b> | <b>12,000,000.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

012500500100 - MINISTRY OF HUMAN RESOURCES & CAPACITY BUILDING

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020  | APPROVED BUDGET 2019  |
|---------------|---|-----------------------|-----------------------|
|               |   | ₦                     | ₦                     |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                       |                       |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                       |                       |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                       |                       |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | 20,000,000.00         | 16,000,000.00         |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>20,000,000.00</b>  | <b>16,000,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                       |                       |
| 22020202      | TELEPHONE CHARGES   | 2,000,000.00          | 1,000,000.00          |
| 22020203      | INTERNET ACCESS CHARGES   | 5,000,000.00          | 3,000,000.00          |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>7,000,000.00</b>   | <b>4,000,000.00</b>   |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                       |                       |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 8,000,000.00          | 3,000,000.00          |
| 22020303      | NEWSPAPERS  | 300,000.00            | 200,000.00            |
| 22020304      | MAGAZINES & PERIODICALS   | 242,310.00            | 150,000.00            |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>8,542,310.00</b>   | <b>3,350,000.00</b>   |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                       |                       |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 15,000,000.00         | 6,000,000.00          |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 12,000,000.00         | 7,000,000.00          |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | 40,000,000.00         | 27,000,000.00         |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | -                     | 3,500,000.00          |
| 22020406      | OTHER MAINTENANCE SERVICES  | 6,000,000.00          | 2,500,000.00          |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>73,000,000.00</b>  | <b>46,000,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                       |                       |
| 22020501      | LOCAL TRAINING  | 76,000,000.00         | 75,000,000.00         |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>76,000,000.00</b>  | <b>75,000,000.00</b>  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                                   |                       |                       |
| 22020602      | OFFICE RENT   | 12,000,000.00         | 12,000,000.00         |
| 22020605      | CLEANING & FUMIGATION SERVICES                                    | 3,000,000.00          | 3,000,000.00          |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                         | <b>15,000,000.00</b>  | <b>15,000,000.00</b>  |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                       |                       |
| 22020702      | INFORMATION TECHNOLOGY CONSULTING                                 | 8,000,000.00          | 6,000,000.00          |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>8,000,000.00</b>   | <b>6,000,000.00</b>   |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                       |                       |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                               | 2,000,000.00          | 1,000,000.00          |
| 22020803      | PLANT / GENERATOR FUEL COST                                       | 2,000,000.00          | 33,674,480.00         |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>4,000,000.00</b>   | <b>34,674,480.00</b>  |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                       |                       |
| 22021001      | REFRESHMENT & MEALS   | -                     |                       |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | -                     |                       |
| 22021007      | WELFARE PACKAGES  | -                     |                       |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>-</b>              | <b>-</b>              |
| <b>2203</b>   | <b>LOANS &amp; ADVANCES</b>                                       |                       |                       |
| <b>220301</b> | <b>STAFF LOANS &amp; ADVANCES</b>                                 |                       |                       |
|               |   | -                     |                       |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>211,542,310.00</b> | <b>200,024,480.00</b> |



# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

014700100100 - CIVIL SERVICE COMMISSION

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | 400,000.00           | 400,000.00           |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 1,500,000.00         | 1,500,000.00         |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>1,900,000.00</b>  | <b>1,900,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                      |                      |
| 22020202      | TELEPHONE CHARGES   | 331,000.00           | 331,000.00           |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>331,000.00</b>    | <b>331,000.00</b>    |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 2,000,000.00         | 800,000.00           |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                                | 1,600,000.00         | 1,980,000.00         |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>3,600,000.00</b>  | <b>2,780,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 2,000,000.00         | 1,500,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 1,600,000.00         | 1,600,000.00         |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                      |                      |
| 22020501      | LOCAL TRAINING  | 2,000,000.00         | 500,000.00           |
| 22020502      | INTERNATIONAL TRAINING  | -                    |                      |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>2,000,000.00</b>  | <b>500,000.00</b>    |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                                   |                      |                      |
| 22020605      | CLEANING & FUMIGATION SERVICES                                    | 250,000.00           |                      |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                         | <b>250,000.00</b>    | <b>-</b>             |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                      |                      |
| 22020701      | FINANCIAL CONSULTING  | 250,000.00           | 250,000.00           |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>250,000.00</b>    | <b>250,000.00</b>    |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                |                      |                      |
| 22020904      | OTHER CRF BANK CHARGES  | -                    |                      |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>                      | <b>-</b>             | <b>-</b>             |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                      |                      |
| 22021001      | REFRESHMENT & MEALS   | 900,000.00           | 950,000.00           |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                                    | 2,000,000.00         | 2,000,000.00         |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | 100,000.00           | -                    |
| 22021014      | ANNUAL BUDGET EXPENSES AND ADMINISTRATION                         | 69,000.00            | 189,000.00           |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>3,069,000.00</b>  | <b>3,139,000.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>15,000,000.00</b> | <b>12,000,000.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

014700200100 - LOCAL GOVERNMENTS SERVICE COMMISSION

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020  | APPROVED BUDGET 2019 |
|---------------|---|-----------------------|----------------------|
|               |   | ₦                     | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                       |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                |                       |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>              |                       |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                  | -                     |                      |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                    | 7,500,000.00          | 1,500,000.00         |
| 22020103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING          | 12,247,950.00         | 1,800,000.00         |
| 22020104      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS            | -                     | -                    |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>    | <b>19,747,950.00</b>  | <b>3,300,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                          |                       |                      |
| 22020201      | ELECTRICITY CHARGES                                 | 100,000.00            | 88,200.00            |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>100,000.00</b>     | <b>88,200.00</b>     |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                       |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 2,500,000.00          | 500,000.00           |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                  | 1,000,000.00          |                      |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>3,500,000.00</b>   | <b>500,000.00</b>    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                       |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 1,500,000.00          | 1,000,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                     | 1,500,000.00          |                      |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS   | 2,500,000.00          |                      |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS               | 1,500,000.00          | 1,500,000.00         |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                    | 500,000.00            | 500,000.00           |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>7,500,000.00</b>   | <b>3,000,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                           |                       |                      |
| 22020501      | LOCAL TRAINING                                      | 324,152,306.18        | 18,784,820.00        |
| 22020502      | INTERNATIONAL TRAINING                              | -                     | 7,000,000.00         |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>324,152,306.18</b> | <b>25,784,820.00</b> |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                     |                       |                      |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                       |                      |
| 22020803      | PLANT / GENERATOR FUEL COST                         | 3,000,000.00          | 3,000,000.00         |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>3,000,000.00</b>   | <b>3,000,000.00</b>  |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                  |                       |                      |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>        | <b>-</b>              | <b>-</b>             |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                       |                      |
| 22021001      | REFRESHMENT & MEALS                                 | -                     | 15,000,000.00        |
| 22021003      | PUBLICITY & ADVERTISEMENTS                          | 499,743.82            |                      |
| 22021007      | WELFARE PACKAGES                                    | 24,000,000.00         | 21,000,000.00        |
| 22021041      | CONTINGENCY   | 17,500,000.00         | 45,000.00            |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>41,999,743.82</b>  | <b>36,045,000.00</b> |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>400,000,000.00</b> | <b>71,718,020.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

014800100100 - OSUN STATE INDEPENDENT ELECTORAL COMMISSION

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020    | APPROVED BUDGET 2019 |
|---------------|---|-------------------------|----------------------|
|               |   | ₦                       | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                         |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                         |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                         |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | -                       |                      |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 36,100,000.00           | 7,970,000.00         |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>36,100,000.00</b>    | <b>7,970,000.00</b>  |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                         |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 55,335,000.00           | 2,373,000.00         |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>55,335,000.00</b>    | <b>2,373,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                         |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 24,327,400.00           | 3,573,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 12,000,000.00           | 3,051,000.00         |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                 | 11,500,000.00           | 3,273,000.00         |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | 102,500,000.00          |                      |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | 143,000,000.00          | 3,003,000.00         |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>293,327,400.00</b>   | <b>12,900,000.00</b> |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                         |                      |
| 22020501      | LOCAL TRAINING  | 97,150,000.00           | 1,000,000.00         |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>97,150,000.00</b>    | <b>1,000,000.00</b>  |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                         |                      |
| 22020703      | LEGAL SERVICES  | 90,000,000.00           |                      |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>90,000,000.00</b>    | <b>-</b>             |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                         |                      |
| 22021001      | REFRESHMENT & MEALS   | 164,720,000.00          | 2,634,000.00         |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                                    | 616,540,340.00          | 3,123,000.00         |
| 22021041      | CONTINGENCY   | 146,827,260.00          |                      |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>928,087,600.00</b>   | <b>5,757,000.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>1,500,000,000.00</b> | <b>30,000,000.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

022800100100 - MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                |                      |                      |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>             |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                  | 650,000.00           | 650,000.00           |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>   | <b>650,000.00</b>    | <b>650,000.00</b>    |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                          |                      |                      |
| 22020202      | TELEPHONE CHARGES                                   | 250,000.00           | 250,000.00           |
| 22020203      | INTERNET ACCESS CHARGES                             | 25,000,000.00        | 23,645,000.00        |
| 22020210      | SOFTWARE CHARGES/ LICENSE RENEWAL                   | 220,000.00           | 220,000.00           |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>25,470,000.00</b> | <b>24,115,000.00</b> |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 280,000.00           | 280,000.00           |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                  | 150,000.00           | 150,000.00           |
| 22020306      | PRINTING OF SECURITY DOCUMENTS                      | 70,000.00            | 70,000.00            |
| 22020308      | FIELD & CAMPING MATERIALS SUPPLIES                  | 150,000.00           | 150,000.00           |
| 22020309      | UNIFORMS & OTHER CLOTHING                           | 70,000.00            | 70,000.00            |
| 22020310      | TEACHING AIDS / INSTRUCTION MATERIALS               | 150,000.00           | 150,000.00           |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>870,000.00</b>    | <b>870,000.00</b>    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 180,000.00           | 180,000.00           |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                     | 250,000.00           | 250,000.00           |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS   | 300,000.00           | 300,000.00           |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS               | 300,000.00           | 300,000.00           |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                    | 175,000.00           | 175,000.00           |
| 22020411      | MAINTENANCE OF COMMUNICATION EQUIPMENTS             | 400,000.00           | 400,000.00           |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>1,605,000.00</b>  | <b>1,605,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                           |                      |                      |
| 22020501      | LOCAL TRAINING                                      | 700,000.00           | 700,000.00           |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>700,000.00</b>    | <b>700,000.00</b>    |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                     |                      |                      |
| 22020601      | SECURITY SERVICES                                   | 40,000.00            | 40,000.00            |
| 22020605      | CLEANING & FUMIGATION SERVICES                      | 60,000.00            | 60,000.00            |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>           | <b>100,000.00</b>    | <b>100,000.00</b>    |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST                             | 100,000.00           | 100,000.00           |
| 22020803      | PLANT / GENERATOR FUEL COST                         | 130,000.00           | 130,000.00           |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>230,000.00</b>    | <b>230,000.00</b>    |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                  |                      |                      |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                  | 70,000.00            | 70,000.00            |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>        | <b>70,000.00</b>     | <b>70,000.00</b>     |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                      |                      |
| 22021001      | REFRESHMENT & MEALS                                 | 70,000.00            | 70,000.00            |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                      | -                    |                      |
| 22021003      | PUBLICITY & ADVERTISEMENTS                          | 100,000.00           | 100,000.00           |
| 22021004      | MEDICAL EXPENSES-LOCAL                              | -                    |                      |
| 22021006      | POSTAGES & COURIER SERVICES                         | -                    |                      |
| 22021007      | WELFARE PACKAGES                                    | 150,000.00           | 150,000.00           |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                 | 310,000.00           | 310,000.00           |
| 22021009      | SPORTING ACTIVITIES                                 | -                    |                      |
| 22021010      | DIRECT TEACHING & LABORATORY COST                   | 250,000.00           | 250,000.00           |
| 22021014      | ANNUAL BUDGET EXPENSES AND ADMINISTRATION           | 850,000.00           | 850,000.00           |
| 22021020      | ELECTION-LOGISTICS SUPPORT                          | -                    |                      |
| 22021037      | MARGIN FOR INCREASE IN COSTS                        | -                    |                      |

|          |   |                      |                      |
|----------|---|----------------------|----------------------|
| 22021041 | CONTINGENCY                                     | 825,000.00           | 825,000.00           |
| 22021042 | RECURRENT ADJUSTMENT                            | 105,000.00           | 105,000.00           |
| 22021047 | ANNUAL BOARD OF SURVEY                          | -                    |                      |
|          | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b> | <b>2,660,000.00</b>  | <b>2,660,000.00</b>  |
|          | <b>TOTAL OTHER RECURRENT COSTS</b>              | <b>32,355,000.00</b> | <b>31,000,000.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

045102100100 - MINISTRY OF REGIONAL INTEGRATION

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | 540,000.00           | 500,000.00           |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>540,000.00</b>    | <b>500,000.00</b>    |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 1,170,000.00         | 1,800,000.00         |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>1,170,000.00</b>  | <b>1,800,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 930,000.00           | 1,200,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | -                    |                      |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                 | -                    |                      |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | 990,000.00           | 1,200,000.00         |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | 480,000.00           | 500,000.00           |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>2,400,000.00</b>  | <b>2,900,000.00</b>  |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>-</b>             | <b>-</b>             |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST   | 990,000.00           | 600,000.00           |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>990,000.00</b>    | <b>600,000.00</b>    |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>                      | <b>-</b>             | <b>-</b>             |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                      |                      |
| 22021001      | REFRESHMENT & MEALS   | 900,000.00           | 4,200,000.00         |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>40,900,000.00</b> | <b>4,200,000.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>46,000,000.00</b> | <b>10,000,000.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

055100100100 - MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>              |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                  | 2,770,000.00         | 2,500,000.00         |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>    | <b>2,770,000.00</b>  | <b>2,500,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                          |                      |                      |
| 22020202      | TELEPHONE CHARGES                                   | 250,000.00           | 250,000.00           |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>250,000.00</b>    | <b>250,000.00</b>    |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 750,000.00           | 1,000,000.00         |
| 22020303      | NEWSPAPERS  | 30,000.00            | 100,000.00           |
| 22020306      | PRINTING OF SECURITY DOCUMENTS                      | 400,000.00           | 480,000.00           |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>1,180,000.00</b>  | <b>1,580,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 750,000.00           |                      |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                     | 300,000.00           |                      |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS               | 300,000.00           |                      |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                    | 250,000.00           |                      |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>1,600,000.00</b>  | <b>-</b>             |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                           |                      |                      |
| 22020501      | LOCAL TRAINING                                      | 2,990,000.00         | 3,803,000.00         |
| 22020502      | INTERNATIONAL TRAINING                              | -                    |                      |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>2,990,000.00</b>  | <b>3,803,000.00</b>  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                     |                      |                      |
| 22020607      | RESCUE SERVICES                                     | 2,650,000.00         | 4,000,000.00         |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>           | <b>2,650,000.00</b>  | <b>4,000,000.00</b>  |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST                             | 750,000.00           |                      |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                 | -                    |                      |
| 22020803      | PLANT / GENERATOR FUEL COST                         | 200,000.00           |                      |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>950,000.00</b>    | <b>-</b>             |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                  |                      |                      |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                  | 100,000.00           | 150,000.00           |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>        | <b>100,000.00</b>    | <b>150,000.00</b>    |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                      |                      |
| 22021001      | REFRESHMENT & MEALS                                 | 500,000.00           |                      |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>500,000.00</b>    | <b>-</b>             |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>12,990,000.00</b> | <b>12,283,000.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

021500100100 - MINISTRY OF AGRICULTURE, FOOD SECURITY

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                      |                      |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                           |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | 3,000,000.00         | 2,500,000.00         |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 6,000,000.00         | 5,000,000.00         |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>9,000,000.00</b>  | <b>7,500,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                      |                      |
| 22020202      | TELEPHONE CHARGES   | 300,000.00           | 100,000.00           |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>300,000.00</b>    | <b>100,000.00</b>    |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 2,000,000.00         | 500,000.00           |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>2,000,000.00</b>  | <b>500,000.00</b>    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | -                    | 800,000.00           |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 2,000,000.00         |                      |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | 1,500,000.00         |                      |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>3,500,000.00</b>  | <b>800,000.00</b>    |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                      |                      |
| 22020501      | LOCAL TRAINING  | 3,000,000.00         | 2,000,000.00         |
| 22020502      | INTERNATIONAL TRAINING  | -                    |                      |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>3,000,000.00</b>  | <b>2,000,000.00</b>  |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                         | <b>-</b>             | <b>-</b>             |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                      |                      |
| 22020703      | LEGAL SERVICES  | 10,000,000.00        | 20,000,000.00        |
| 22020706      | SURVEYING SERVICES  | 25,000,000.00        | 40,000,000.00        |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>35,000,000.00</b> | <b>60,000,000.00</b> |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST   | 3,000,000.00         | 2,500,000.00         |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>3,000,000.00</b>  | <b>2,500,000.00</b>  |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                      |                      |
| 22021001      | REFRESHMENT & MEALS   | 1,000,000.00         | 150,000.00           |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                                    | 4,000,000.00         | 4,000,000.00         |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | 500,000.00           | 450,000.00           |
| 22021007      | WELFARE PACKAGES  | 27,008,110.00        | 5,500,000.00         |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>32,508,110.00</b> | <b>10,100,000.00</b> |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>88,308,110.00</b> | <b>83,500,000.00</b> |



# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

021501400100 - OSUN PRODUCE BOARD

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 1,500,000.00         | 1,500,000.00         |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                  | 500,000.00           | 500,000.00           |
| 22020309      | UNIFORMS & OTHER CLOTHING                           | -                    | 2,500,000.00         |
| 22020313      | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE  | 2,000,000.00         | 2,500,000.00         |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>4,000,000.00</b>  | <b>7,000,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 3,000,000.00         | 3,000,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                     | 450,000.00           | 250,000.00           |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS   | 1,400,000.00         |                      |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>4,850,000.00</b>  | <b>3,250,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                           |                      |                      |
| 22020501      | LOCAL TRAINING                                      | 1,750,000.00         | 3,750,000.00         |
| 22020502      | INTERNATIONAL TRAINING                              | -                    |                      |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>1,750,000.00</b>  | <b>3,750,000.00</b>  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                     |                      |                      |
| 22020601      | SECURITY SERVICES                                   | 1,900,000.00         |                      |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>           | <b>1,900,000.00</b>  | <b>-</b>             |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST                             | 2,500,000.00         | 500,000.00           |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>2,500,000.00</b>  | <b>500,000.00</b>    |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                      |                      |
| 22021014      | ANNUAL BUDGET EXPENSES AND ADMINISTRATION           | -                    | 500,000.00           |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>-</b>             | <b>500,000.00</b>    |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>15,000,000.00</b> | <b>15,000,000.00</b> |

# **DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)**

021510200100 - OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME

| ECONOMIC<br>CODE | DESCRIPTION   | APPROVED<br>BUDGET 2020 | APPROVED<br>BUDGET 2019 |
|------------------|---|-------------------------|-------------------------|
|                  |   | ₦                       | ₦                       |
| <b>22</b>        | <b>OTHER RECURRENT COSTS</b>                                      |                         |                         |
| <b>2202</b>      | <b>OVERHEAD COST</b>  |                         |                         |
| <b>220201</b>    | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                         |                         |
| 22020101         | LOCAL TRAVEL & TRANSPORT: TRAINING                                | 1,306,700.00            | 1,200,000.00            |
| 22020102         | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 900,000.00              | 800,000.00              |
| 22020103         | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING                        | -                       |                         |
| 22020104         | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                          | -                       |                         |
|                  | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>2,206,700.00</b>     | <b>2,000,000.00</b>     |
| <b>220202</b>    | <b>UTILITIES - GENERAL</b>  |                         |                         |
| 22020201         | ELECTRICITY CHARGES   | -                       | 1,000.00                |
| 22020202         | TELEPHONE CHARGES   | 3,000.00                | 2,000.00                |
| 22020203         | INTERNET ACCESS CHARGES   | 5,000.00                |                         |
|                  | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>8,000.00</b>         | <b>3,000.00</b>         |
| <b>220203</b>    | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                         |                         |
| 22020310         | TEACHING AIDS / INSTRUCTION MATERIALS                             | 2,000,000.00            | 2,000,000.00            |
|                  | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>2,000,000.00</b>     | <b>2,000,000.00</b>     |
| <b>220204</b>    | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                         |                         |
| 22020401         | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 1,407,000.00            | 1,300,000.00            |
|                  | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>1,407,000.00</b>     | <b>1,300,000.00</b>     |
| <b>220207</b>    | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                         |                         |
| 22020709         | AUDITING OF ACCOUNTS  | 180,000.00              | 181,000.00              |
|                  | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>180,000.00</b>       | <b>181,000.00</b>       |
| <b>220209</b>    | <b>FINANCIAL CHARGES - GENERAL</b>                                |                         |                         |
| 22020901         | BANK CHARGES (OTHER THAN INTEREST)                                | 3,000.00                | 3,000.00                |
|                  | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>                      | <b>3,000.00</b>         | <b>3,000.00</b>         |
| <b>220210</b>    | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                         |                         |
| 22021003         | PUBLICITY & ADVERTISEMENTS  | 10,000.00               | 11,000.00               |
| 22021004         | MEDICAL EXPENSES-LOCAL  | -                       |                         |
| 22021006         | POSTAGES & COURIER SERVICES                                       | 2,000.00                | 2,000.00                |
|                  | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>12,000.00</b>        | <b>13,000.00</b>        |
|                  | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>5,816,700.00</b>     | <b>5,500,000.00</b>     |

# **DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)**

021510300100 - OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | 300,000.00           | 200,000.00           |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 600,000.00           | 600,000.00           |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>900,000.00</b>    | <b>800,000.00</b>    |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                      |                      |
| 22020202      | TELEPHONE CHARGES   | 400,000.00           | 400,000.00           |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>400,000.00</b>    | <b>400,000.00</b>    |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 400,000.00           | 370,000.00           |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>400,000.00</b>    | <b>370,000.00</b>    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 500,000.00           | 500,000.00           |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 263,760.00           | 244,180.00           |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | 700,000.00           | 700,000.00           |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>1,463,760.00</b>  | <b>1,444,180.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                      |                      |
| 22020501      | LOCAL TRAINING  | 300,000.00           | 200,000.00           |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>300,000.00</b>    | <b>200,000.00</b>    |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                      |                      |
| 22020709      | AUDITING OF ACCOUNTS  | 2,500,000.00         | 2,200,000.00         |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>2,500,000.00</b>  | <b>2,200,000.00</b>  |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST   | 1,400,000.00         | 1,400,000.00         |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>1,400,000.00</b>  | <b>1,400,000.00</b>  |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                |                      |                      |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                                | 100,000.00           | 100,000.00           |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>                      | <b>100,000.00</b>    | <b>100,000.00</b>    |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                      |                      |
| 22021001      | REFRESHMENT & MEALS   | 360,000.00           | 360,000.00           |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | 50,000.00            | 50,000.00            |
| 22021007      | WELFARE PACKAGES  | 720,000.00           | 720,000.00           |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                               | 1,000,000.00         | 1,000,000.00         |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>2,130,000.00</b>  | <b>2,130,000.00</b>  |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                           |                      |                      |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                             |                      |                      |
| 22040112      | GRANTS TO OTHER MDAs  | 500,000.00           | 500,000.00           |
|               | <b>SUB-TOTAL LOCAL GRANTS AND CONTRIBUTIONS</b>                   | <b>500,000.00</b>    | <b>500,000.00</b>    |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>10,093,760.00</b> | <b>9,544,180.00</b>  |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

022000300100 - MINISTRY OF ECONOMIC PLANNING & BUDGET

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020  | APPROVED BUDGET 2019  |
|---------------|---|-----------------------|-----------------------|
|               |   | ₦                     | ₦                     |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                       |                       |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                |                       |                       |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>             |                       |                       |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                  | 5,000,000.00          | 5,000,000.00          |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                    | 19,000,000.00         | 19,000,000.00         |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>   | <b>24,000,000.00</b>  | <b>24,000,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                          |                       |                       |
| 22020202      | TELEPHONE CHARGES                                   | 500,000.00            | 500,000.00            |
| 22020210      | SOFTWARE CHARGES/ LICENSE RENEWAL                   | 1,000,000.00          | 1,000,000.00          |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>1,500,000.00</b>   | <b>1,500,000.00</b>   |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                       |                       |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 5,000,000.00          | 5,000,000.00          |
| 22020303      | NEWSPAPERS  | 500,000.00            | 500,000.00            |
| 22020304      | MAGAZINES & PERIODICALS                             | 500,000.00            | 500,000.00            |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                  | 24,202,740.00         | 24,202,740.00         |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>30,202,740.00</b>  | <b>30,202,740.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                       |                       |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 10,000,000.00         | 10,000,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                     | 1,000,000.00          | 1,000,000.00          |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS               | 1,000,000.00          | 1,000,000.00          |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                    | 2,000,000.00          | 2,000,000.00          |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>14,000,000.00</b>  | <b>14,000,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                           |                       |                       |
| 22020501      | LOCAL TRAINING                                      | 20,000,000.00         | 20,000,000.00         |
| 22020502      | INTERNATIONAL TRAINING                              | 5,500,000.00          | 5,500,000.00          |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>25,500,000.00</b>  | <b>25,500,000.00</b>  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                     |                       |                       |
| 22020605      | CLEANING & FUMIGATION SERVICES                      | 500,000.00            | 500,000.00            |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>           | <b>500,000.00</b>     | <b>500,000.00</b>     |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                       |                       |
| 22020801      | MOTOR VEHICLE FUEL COST                             | 5,000,000.00          | 5,000,000.00          |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                 | -                     | -                     |
| 22020803      | PLANT / GENERATOR FUEL COST                         | 3,500,000.00          | 3,500,000.00          |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>8,500,000.00</b>   | <b>8,500,000.00</b>   |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                       |                       |
| 22021001      | REFRESHMENT & MEALS                                 | 2,700,000.00          | 2,700,000.00          |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                      | 38,000,000.00         | 38,000,000.00         |
| 22021003      | PUBLICITY & ADVERTISEMENTS                          | 5,900,000.00          | 5,900,000.00          |
| 22021004      | MEDICAL EXPENSES-LOCAL                              | -                     | -                     |
| 22021006      | POSTAGES & COURIER SERVICES                         | 1,470,020.00          | 1,470,020.00          |
| 22021007      | WELFARE PACKAGES                                    | 2,500,000.00          | 2,500,000.00          |
| 22021014      | ANNUAL BUDGET EXPENSES AND ADMINISTRATION           | 33,700,000.00         | 33,700,000.00         |
| 22021041      | CONTINGENCY   | 75,000,000.00         | 74,999,650.00         |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>159,270,020.00</b> | <b>159,269,670.00</b> |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>263,472,760.00</b> | <b>263,472,410.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

023800400100 - STATE BUREAU OF STATISTICS

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                      |                      |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                           |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | 1,000,000.00         | 1,000,000.00         |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 2,000,000.00         | 1,000,000.00         |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>3,000,000.00</b>  | <b>2,000,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                      |                      |
| 22020202      | TELEPHONE CHARGES   | 1,000,000.00         | 800,000.00           |
| 22020203      | INTERNET ACCESS CHARGES   | 500,000.00           |                      |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>1,500,000.00</b>  | <b>800,000.00</b>    |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 700,000.00           | 600,000.00           |
| 22020303      | NEWSPAPERS  | 200,000.00           |                      |
| 22020304      | MAGAZINES & PERIODICALS   | 4,000,000.00         | 2,000,000.00         |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                                | 200,000.00           | 100,000.00           |
| 22020306      | PRINTING OF SECURITY DOCUMENTS                                    | 200,000.00           |                      |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>5,300,000.00</b>  | <b>2,700,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 1,800,000.00         | 1,700,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 500,000.00           | 300,000.00           |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | 1,000,000.00         | 200,000.00           |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | 200,000.00           | 100,000.00           |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>3,500,000.00</b>  | <b>2,300,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                      |                      |
| 22020501      | LOCAL TRAINING  | 5,000,000.00         | 12,453,910.00        |
| 22020502      | INTERNATIONAL TRAINING  | 5,300,000.00         | 5,000,000.00         |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>10,300,000.00</b> | <b>17,453,910.00</b> |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                      |                      |
| 22020706      | SURVEYING SERVICES  | 4,600,000.00         | 4,000,000.00         |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>4,600,000.00</b>  | <b>4,000,000.00</b>  |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST   | 2,000,000.00         | 800,000.00           |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                               | 200,000.00           | 200,000.00           |
| 22020803      | PLANT / GENERATOR FUEL COST                                       | 200,000.00           | 200,000.00           |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>2,400,000.00</b>  | <b>1,200,000.00</b>  |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                |                      |                      |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                                | -                    |                      |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>                      | <b>-</b>             | <b>-</b>             |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                      |                      |
| 22021001      | REFRESHMENT & MEALS   | 1,000,000.00         | 1,000,000.00         |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                                    | 2,000,000.00         | 2,000,000.00         |
| 22021006      | POSTAGES & COURIER SERVICES                                       | 20,000.00            |                      |
| 22021007      | WELFARE PACKAGES  | 500,000.00           |                      |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                               | 1,260,000.00         |                      |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>4,780,000.00</b>  | <b>3,000,000.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>35,380,000.00</b> | <b>33,453,910.00</b> |

## DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

011100700200 - OFFICE OF ENTERPRISE AND WEALTH CREATION

| ECONOMIC<br>CODE | DESCRIPTION   | APPROVED<br>BUDGET 2020 | APPROVED<br>BUDGET 2019 |
|------------------|---|-------------------------|-------------------------|
|                  |   | ₦                       | ₦                       |
| <b>22</b>        | <b>OTHER RECURRENT COSTS</b>                                      |                         |                         |
| <b>2202</b>      | <b>OVERHEAD COST</b>  |                         |                         |
| <b>220201</b>    | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                         |                         |
| 22020101         | LOCAL TRAVEL & TRANSPORT: TRAINING                                |                         | 1,300,000.00            |
|                  | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | -                       | <b>1,300,000.00</b>     |
| <b>220202</b>    | <b>UTILITIES - GENERAL</b>  |                         |                         |
| 22020202         | TELEPHONE CHARGES   | -                       |                         |
|                  | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | -                       | -                       |
| <b>220203</b>    | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                         |                         |
| 22020301         | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        |                         | 560,000.00              |
|                  | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | -                       | <b>560,000.00</b>       |
| <b>220204</b>    | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                         |                         |
| 22020401         | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                |                         | 1,050,000.00            |
|                  | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | -                       | <b>1,050,000.00</b>     |
| <b>220207</b>    | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                         |                         |
| 22020702         | INFORMATION TECHNOLOGY CONSULTING                                 |                         | 116,820.00              |
|                  | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | -                       | <b>116,820.00</b>       |
| <b>220208</b>    | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                         |                         |
| 22020801         | MOTOR VEHICLE FUEL COST   |                         | 350,000.00              |
| 22020803         | PLANT / GENERATOR FUEL COST                                       |                         | 150,000.00              |
|                  | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | -                       | <b>500,000.00</b>       |
| <b>220210</b>    | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                         |                         |
| 22021003         | PUBLICITY & ADVERTISEMENTS  |                         | 1,000,000.00            |
| 22021006         | POSTAGES & COURIER SERVICES                                       |                         | 73,180.00               |
| 22021008         | SUBSCRIPTION TO PROFESSIONAL BODIES                               |                         | 400,000.00              |
|                  | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | -                       | <b>1,473,180.00</b>     |
|                  | <b>TOTAL OTHER RECURRENT COSTS</b>                                | -                       | <b>5,000,000.00</b>     |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

022200100100 - MINISTRY OF INDUSTRY, COMMERCE & COOPERATIVES

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020  | APPROVED BUDGET 2019  |
|---------------|---|-----------------------|-----------------------|
|               |   | ₦                     | ₦                     |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                       |                       |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                       |                       |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                           |                       |                       |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | -                     |                       |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 12,999,740.00         | 22,000,000.00         |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>12,999,740.00</b>  | <b>22,000,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                       |                       |
| 22020201      | ELECTRICITY CHARGES   | 50,000.00             | 50,000.00             |
| 22020202      | TELEPHONE CHARGES   | 1,000,000.00          | 1,000,000.00          |
| 22020205      | WATER RATES   | 50,000.00             | 50,000.00             |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>1,100,000.00</b>   | <b>1,100,000.00</b>   |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                       |                       |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 2,000,000.00          | 1,000,000.00          |
| 22020302      | BOOKS   | 100,000.00            | 100,000.00            |
| 22020303      | NEWSPAPERS  | 500,000.00            | 500,000.00            |
| 22020304      | MAGAZINES & PERIODICALS   | 600,000.00            | 100,000.00            |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                                | -                     | 360,000.00            |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>3,200,000.00</b>   | <b>2,060,000.00</b>   |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                       |                       |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 3,000,000.00          | 1,000,000.00          |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 3,269,580.00          | 269,580.00            |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                 | -                     | 500,000.00            |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | 1,500,000.00          | 500,000.00            |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | 1,450,000.00          | 450,000.00            |
| 22020406      | OTHER MAINTENANCE SERVICES  | 1,620,000.00          | 620,000.00            |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>10,839,580.00</b>  | <b>3,339,580.00</b>   |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                       |                       |
| 22020501      | LOCAL TRAINING  | 2,000,000.00          | 1,000,000.00          |
| 22020502      | INTERNATIONAL TRAINING  | -                     |                       |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>2,000,000.00</b>   | <b>1,000,000.00</b>   |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                                   |                       |                       |
| 22020601      | SECURITY SERVICES   | 310,420.00            | 310,420.00            |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                         | <b>310,420.00</b>     | <b>310,420.00</b>     |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                       |                       |
| 22020702      | INFORMATION TECHNOLOGY CONSULTING                                 | 2,080,000.00          |                       |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>2,080,000.00</b>   | <b>-</b>              |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                       |                       |
| 22020801      | MOTOR VEHICLE FUEL COST   | 2,000,000.00          | 2,000,000.00          |
| 22020803      | PLANT / GENERATOR FUEL COST                                       | 500,000.00            | 500,000.00            |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>2,500,000.00</b>   | <b>2,500,000.00</b>   |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                |                       |                       |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                                | 500,000.00            |                       |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>                      | <b>500,000.00</b>     | <b>-</b>              |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                       |                       |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | 4,223,880.00          | 3,000,000.00          |
| 22021006      | POSTAGES & COURIER SERVICES                                       | 50,000.00             | 50,000.00             |
| 22021007      | WELFARE PACKAGES  | 70,000,000.00         | 70,223,880.00         |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>74,273,880.00</b>  | <b>73,273,880.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>109,803,620.00</b> | <b>105,583,880.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

022205100100 - OSUN MICRO CREDIT AGENCY

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | -                    | 100,000.00           |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | -                    | <b>100,000.00</b>    |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                      |                      |
| 22020201      | ELECTRICITY CHARGES   | 350,000.00           | 200,000.00           |
| 22020202      | TELEPHONE CHARGES   | 500,000.00           |                      |
| 22020204      | SATELLITE BROADCASTING ACCESS CHARGES                             | 100,000.00           | 70,800.00            |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>950,000.00</b>    | <b>270,800.00</b>    |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 250,000.00           | 480,000.00           |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                                | -                    | 100,000.00           |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>250,000.00</b>    | <b>580,000.00</b>    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 500,000.00           | 50,000.00            |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 260,000.00           | 50,000.00            |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                 | -                    | 50,000.00            |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | -                    |                      |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | 400,000.00           | 150,000.00           |
| 22020406      | OTHER MAINTENANCE SERVICES  | -                    |                      |
| 22020411      | MAINTENANCE OF COMMUNICATION EQUIPMENTS                           | -                    | 50,000.00            |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>1,160,000.00</b>  | <b>350,000.00</b>    |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                      |                      |
| 22020501      | LOCAL TRAINING  | 800,000.00           | 300,000.00           |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>800,000.00</b>    | <b>300,000.00</b>    |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                                   |                      |                      |
| 22020602      | OFFICE RENT   | 2,000,000.00         | 4,960,000.00         |
| 22020603      | RESIDENTIAL RENT  | 500,000.00           |                      |
| 22020605      | CLEANING & FUMIGATION SERVICES                                    | -                    | 82,000.00            |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                         | <b>2,500,000.00</b>  | <b>5,042,000.00</b>  |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                      |                      |
| 22020709      | AUDITING OF ACCOUNTS  | 1,500,000.00         |                      |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>1,500,000.00</b>  | -                    |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST   | 800,000.00           | 450,000.00           |
| 22020803      | PLANT / GENERATOR FUEL COST                                       | -                    | 100,000.00           |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>800,000.00</b>    | <b>550,000.00</b>    |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                |                      |                      |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                                | 100,040.00           | 70,000.00            |
| 22020902      | INSURANCE PREMIUM   | -                    | 50,000.00            |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>                      | <b>100,040.00</b>    | <b>120,000.00</b>    |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                      |                      |
| 22021001      | REFRESHMENT & MEALS   | -                    | 100,000.00           |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | -                    | 60,000.00            |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                               | -                    | 43,400.00            |
| 22021041      | CONTINGENCY   | -                    | 105,000.00           |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | -                    | <b>308,400.00</b>    |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>8,060,040.00</b>  | <b>7,621,200.00</b>  |



# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

023600100100 - MINISTRY OF TOURISM AND CULTURE

| ECONOMIC<br>CODE | DESCRIPTION   | APPROVED<br>BUDGET 2020 | APPROVED<br>BUDGET 2019 |
|------------------|---|-------------------------|-------------------------|
|                  |   | ₦                       | ₦                       |
| <b>22</b>        | <b>OTHER RECURRENT COSTS</b>                              |                         |                         |
| <b>2202</b>      | <b>OVERHEAD COST</b>                                      |                         |                         |
| <b>220201</b>    | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                    |                         |                         |
| 22020101         | LOCAL TRAVEL & TRANSPORT: TRAINING                        | -                       |                         |
| 22020102         | LOCAL TRAVEL & TRANSPORT: OTHERS                          | 2,719,110.00            | 1,500,000.00            |
|                  | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>          | <b>2,719,110.00</b>     | <b>1,500,000.00</b>     |
| <b>220203</b>    | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                 |                         |                         |
| 22020301         | OFFICE STATIONERIES / COMPUTER CONSUMABLES                | 600,000.00              |                         |
|                  | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>       | <b>600,000.00</b>       | <b>-</b>                |
| <b>220204</b>    | <b>MAINTENANCE SERVICES - GENERAL</b>                     |                         |                         |
| 22020401         | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT        | 480,000.00              |                         |
| 22020402         | MAINTENANCE OF OFFICE FURNITURE                           | 360,000.00              |                         |
| 22020405         | MAINTENANCE OF PLANTS/GENERATORS                          | 60,000.00               |                         |
|                  | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>           | <b>900,000.00</b>       | <b>-</b>                |
| <b>220208</b>    | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                    |                         |                         |
| 22020801         | MOTOR VEHICLE FUEL COST                                   | 480,000.00              |                         |
| 22020803         | PLANT / GENERATOR FUEL COST                               | 60,000.00               |                         |
|                  | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>          | <b>540,000.00</b>       | <b>-</b>                |
|                  | <b>SUB-TOTAL PRESERVATION OF THE ENVIRONMENT- GENERAL</b> | <b>-</b>                | <b>-</b>                |
| <b>2305</b>      | <b>OTHER CAPITAL EXPENDITURE</b>                          |                         |                         |
| 23050104         | ANNIVERSARIES/ CELEBRATIONS                               | -                       | 3,000,000.00            |
|                  | <b>SUB-TOTAL OTHER CAPITAL EXPENDITURE</b>                | <b>-</b>                | <b>3,000,000.00</b>     |
|                  | <b>TOTAL OTHER RECURRENT COSTS</b>                        | <b>4,759,110.00</b>     | <b>4,500,000.00</b>     |

## DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

023600400100 - OSUN STATE COUNCIL FOR ARTS AND CULTURE

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>              |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                  | 1,000,000.00         | 1,000,000.00         |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                    | 6,000,000.00         | 6,000,000.00         |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>    | <b>7,000,000.00</b>  | <b>7,000,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                          |                      |                      |
| 22020202      | TELEPHONE CHARGES                                   | -                    |                      |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>-</b>             | <b>-</b>             |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 700,000.00           | 200,000.00           |
| 22020303      | NEWSPAPERS  | -                    |                      |
| 22020304      | MAGAZINES & PERIODICALS                             | -                    |                      |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>700,000.00</b>    | <b>200,000.00</b>    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 300,000.00           | 300,000.00           |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                     | 300,000.00           | 300,000.00           |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>600,000.00</b>    | <b>600,000.00</b>    |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>-</b>             | <b>-</b>             |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                  |                      |                      |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                  | -                    | 100,000.00           |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>        | <b>-</b>             | <b>100,000.00</b>    |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                      |                      |
| 22021001      | REFRESHMENT & MEALS                                 | -                    |                      |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                 | 500,000.00           | 500,000.00           |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>500,000.00</b>    | <b>500,000.00</b>    |
| <b>2305</b>   | <b>OTHER CAPITAL EXPENDITURE</b>                    |                      |                      |
| <b>230501</b> | <b>OTHER CAPITAL EXPENDITURE</b>                    |                      |                      |
| 23050104      | ANNIVERSARIES/ CELEBRATIONS                         | 1,700,000.00         | 1,600,000.00         |
|               | <b>SUB-TOTAL OTHER CAPITAL EXPENDITURE</b>          | <b>1,700,000.00</b>  | <b>1,600,000.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>10,500,000.00</b> | <b>10,000,000.00</b> |

## DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

023605200100 - OSUN STATE TOURISM BOARD

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>              |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                  | 1,000,000.00         | 1,500,000.00         |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                    | 1,752,890.00         | 1,500,000.00         |
| 22020103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING          | -                    |                      |
| 22020104      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS            | -                    |                      |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>    | <b>2,752,890.00</b>  | <b>3,000,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                          |                      |                      |
| 22020201      | ELECTRICITY CHARGES                                 | 50,000.00            |                      |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>50,000.00</b>     | <b>-</b>             |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 500,000.00           | 500,000.00           |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>500,000.00</b>    | <b>500,000.00</b>    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 800,000.00           | 800,000.00           |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                     | 500,000.00           | 500,000.00           |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>1,300,000.00</b>  | <b>1,300,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                           |                      |                      |
| 22020501      | LOCAL TRAINING                                      | 473,910.00           |                      |
| 22020502      | INTERNATIONAL TRAINING                              | -                    |                      |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>473,910.00</b>    | <b>-</b>             |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST                             | 7,000.00             | 7,000.00             |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                 | -                    | -                    |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>7,000.00</b>      | <b>7,000.00</b>      |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>5,083,800.00</b>  | <b>4,807,000.00</b>  |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

051300100100 - MINISTRY OF EMPOWERMENT AND YOUTH ENGAGEMENT

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                |                      |                      |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>             |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                  | 4,000,000.00         | 3,000,000.00         |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                    | 1,000,000.00         | 1,000,000.00         |
| 22020103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING          | -                    |                      |
| 22020104      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS            | -                    |                      |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>   | <b>5,000,000.00</b>  | <b>4,000,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                          |                      |                      |
| 22020202      | TELEPHONE CHARGES                                   | 1,200,000.00         | 1,000,000.00         |
| 22020204      | SATELLITE BROADCASTING ACCESS CHARGES               | 250,000.00           | 240,000.00           |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>1,450,000.00</b>  | <b>1,240,000.00</b>  |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 4,500,000.00         | 4,000,000.00         |
| 22020303      | NEWSPAPERS  | 480,000.00           | 500,000.00           |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                  | 1,500,000.00         | 2,000,000.00         |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>6,480,000.00</b>  | <b>6,500,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 4,800,000.00         | 5,000,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                     | 1,000,000.00         | 1,000,000.00         |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS   | 7,000,000.00         | 7,500,000.00         |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS               | 1,200,000.00         | 1,000,000.00         |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                    | 500,000.00           | 500,000.00           |
| 22020406      | OTHER MAINTENANCE SERVICES                          | 500,000.00           | 200,000.00           |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>15,000,000.00</b> | <b>15,200,000.00</b> |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                           |                      |                      |
| 22020501      | LOCAL TRAINING                                      | 12,000,000.00        | 10,000,000.00        |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>12,000,000.00</b> | <b>10,000,000.00</b> |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                     |                      |                      |
| 22020601      | SECURITY SERVICES                                   | -                    |                      |
| 22020602      | OFFICE RENT   | 3,000,000.00         |                      |
| 22020603      | RESIDENTIAL RENT                                    | 1,000,000.00         |                      |
| 22020604      | SECURITY VOTE (INCLUDING OPERATIONS)                | -                    |                      |
| 22020605      | CLEANING & FUMIGATION SERVICES                      | 3,000,000.00         | 2,500,000.00         |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>           | <b>7,000,000.00</b>  | <b>2,500,000.00</b>  |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST                             | 1,700,000.00         | 1,500,000.00         |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                 | 120,000.00           | 100,000.00           |
| 22020803      | PLANT / GENERATOR FUEL COST                         | 1,380,000.00         | 1,200,000.00         |
| 22020804      | AIRCRAFT FUEL COST                                  | -                    |                      |
| 22020805      | SEA BOAT FUEL COST                                  | -                    |                      |
| 22020806      | COOKING GAS/FUEL COST                               | -                    |                      |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>3,200,000.00</b>  | <b>2,800,000.00</b>  |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                  |                      |                      |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                  | -                    |                      |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>        | <b>-</b>             | <b>-</b>             |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                      |                      |
| 22021001      | REFRESHMENT & MEALS                                 | 1,000,000.00         | 2,000,000.00         |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                      | 1,500,000.00         | 1,000,000.00         |
| 22021003      | PUBLICITY & ADVERTISEMENTS                          | 3,000,000.00         | 2,500,000.00         |
| 22021004      | MEDICAL EXPENSES-LOCAL                              | -                    |                      |
| 22021006      | POSTAGES & COURIER SERVICES                         | 200,000.00           | 200,000.00           |
| 22021007      | WELFARE PACKAGES                                    | 20,000,000.00        | 20,000,000.00        |
| 22021020      | ELECTION-LOGISTICS SUPPORT                          | 2,700,000.00         | 2,000,000.00         |
| 22021037      | MARGIN FOR INCREASE IN COSTS                        | -                    |                      |
| 22021041      | CONTINGENCY   | 6,012,540.00         | 15,000,000.00        |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>34,412,540.00</b> | <b>42,700,000.00</b> |

|               |   |                      |                      |
|---------------|---|----------------------|----------------------|
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>         |                      |                      |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>           | -                    |                      |
| 22040109      | GRANTS TO COMMUNITIES/NGOs                      | 500,000.00           | 200,000.00           |
| 22040112      | GRANTS TO OTHER MDAs                            | 4,999,990.00         |                      |
|               | <b>SUB-TOTAL LOCAL GRANTS AND CONTRIBUTIONS</b> | <b>5,499,990.00</b>  | <b>200,000.00</b>    |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>              | <b>90,042,530.00</b> | <b>85,140,000.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

051700100100 - MINISTRY OF EDUCATION

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020  | APPROVED BUDGET 2019  |
|---------------|---|-----------------------|-----------------------|
|               |   | ₦                     | ₦                     |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                       |                       |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                       |                       |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                       |                       |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | 25,000,000.00         | 14,825,000.00         |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 2,500,000.00          | 2,500,000.00          |
| 22020103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING                        | -                     |                       |
| 22020104      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                          | -                     |                       |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>27,500,000.00</b>  | <b>17,325,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                       |                       |
| 22020202      | TELEPHONE CHARGES   | 500,000.00            | 500,000.00            |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>500,000.00</b>     | <b>500,000.00</b>     |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                       |                       |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 5,000,000.00          | 5,000,000.00          |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 1,000,000.00          | 250,000.00            |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | 11,109,600.00         | 4,609,600.00          |
| 22020406      | OTHER MAINTENANCE SERVICES  | 12,535,000.00         | 12,535,000.00         |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>29,644,600.00</b>  | <b>22,394,600.00</b>  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                                   |                       |                       |
| 22020604      | SECURITY VOTE (INCLUDING OPERATIONS)                              | 50,000.00             | 50,000.00             |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                         | <b>50,000.00</b>      | <b>50,000.00</b>      |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                       |                       |
| 22020701      | FINANCIAL CONSULTING  | 120,540,000.00        | 115,540,000.00        |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>120,540,000.00</b> | <b>115,540,000.00</b> |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                       |                       |
| 22021001      | REFRESHMENT & MEALS   | 12,000,000.00         | 10,000,000.00         |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                                    | -                     |                       |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | 4,448,320.00          | 2,200,000.00          |
| 22021007      | WELFARE PACKAGES  | 20,000,000.00         | 10,000,000.00         |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>36,448,320.00</b>  | <b>22,200,000.00</b>  |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                           |                       |                       |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                             |                       |                       |
| 22040109      | GRANTS TO COMMUNITIES/NGOs  | 200,000.00            | 200,000.00            |
| 22040110      | GRANTS TO ACADEMIC INSTITUTIONS                                   | 6,677,870.00          | 6,677,870.00          |
|               | <b>SUB-TOTAL LOCAL GRANTS AND CONTRIBUTIONS</b>                   | <b>6,877,870.00</b>   | <b>6,877,870.00</b>   |
| <b>2205</b>   | <b>SUBSIDIES GENERAL</b>  |                       |                       |
| <b>220501</b> | <b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>    |                       |                       |
| 22050105      | EDUCATION SUBSIDY   | 200,000,000.00        | 452,000,000.00        |
|               | <b>SUB-TOTAL SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PA</b>   | <b>200,000,000.00</b> | <b>452,000,000.00</b> |
|               | <b>SUB-TOTAL PRESERVATION OF THE ENVIRONMENT- GENERAL</b>         | <b>-</b>              | <b>-</b>              |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>421,560,790.00</b> | <b>636,887,470.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | 1,000,000.00         | 1,500,000.00         |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | -                    |                      |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>1,000,000.00</b>  | <b>1,500,000.00</b>  |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 1,000,000.00         | 1,000,000.00         |
| 22020310      | TEACHING AIDS / INSTRUCTION MATERIALS                             | 5,000,000.00         |                      |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>6,000,000.00</b>  | <b>1,000,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 1,000,000.00         | 1,000,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 400,000.00           | 500,000.00           |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>1,400,000.00</b>  | <b>1,500,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                      |                      |
| 22020501      | LOCAL TRAINING  | 1,000,000.00         | 1,000,000.00         |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>1,000,000.00</b>  | <b>1,000,000.00</b>  |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                      |                      |
| 22020701      | FINANCIAL CONSULTING  | 3,600,000.00         | 12,000,000.00        |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>3,600,000.00</b>  | <b>12,000,000.00</b> |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST   | -                    |                      |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>-</b>             | <b>-</b>             |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                |                      |                      |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                                | -                    |                      |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>                      | <b>-</b>             | <b>-</b>             |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                      |                      |
| 22021007      | WELFARE PACKAGES  | -                    | 900,000.00           |
| 22021009      | SPORTING ACTIVITIES   | 1,000,000.00         | 1,000,000.00         |
| 22021041      | CONTINGENCY   | 6,000,000.00         | 9,600,000.00         |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>7,000,000.00</b>  | <b>11,500,000.00</b> |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                           |                      |                      |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                             |                      |                      |
| 22040110      | GRANTS TO ACADEMIC INSTITUTIONS                                   | 70,000,000.00        | 60,000,000.00        |
|               | <b>SUB-TOTAL LOCAL GRANTS AND CONTRIBUTIONS</b>                   | <b>70,000,000.00</b> | <b>60,000,000.00</b> |
| <b>2205</b>   | <b>SUBSIDIES GENERAL</b>  |                      |                      |
| <b>220501</b> | <b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>    |                      |                      |
| 22050105      | EDUCATION SUBSIDY   | -                    | 1,500,000.00         |
|               | <b>SUB-TOTAL SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PA</b>   | <b>-</b>             | <b>1,500,000.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>90,000,000.00</b> | <b>90,000,000.00</b> |

## DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

051700800100 - OSUN STATE LIBRARY BOARD

| ECONOMIC<br>CODE | DESCRIPTION   | APPROVED<br>BUDGET 2020 | APPROVED<br>BUDGET 2019 |
|------------------|---|-------------------------|-------------------------|
|                  |   | ₦                       | ₦                       |
| <b>22</b>        | <b>OTHER RECURRENT COSTS</b>                        |                         |                         |
| <b>2202</b>      | <b>OVERHEAD COST</b>                                |                         |                         |
| <b>220201</b>    | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>              |                         |                         |
| 22020101         | LOCAL TRAVEL & TRANSPORT: TRAINING                  | 148,580.00              | 310,000.00              |
| 22020102         | LOCAL TRAVEL & TRANSPORT: OTHERS                    | -                       |                         |
| 22020103         | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING          | -                       |                         |
| 22020104         | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS            | -                       |                         |
|                  | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>    | <b>148,580.00</b>       | <b>310,000.00</b>       |
| <b>220203</b>    | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                         |                         |
| 22020301         | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 100,000.00              |                         |
| 22020302         | BOOKS   | -                       |                         |
| 22020303         | NEWSPAPERS  | 360,000.00              | 360,000.00              |
| 22020304         | MAGAZINES & PERIODICALS                             | -                       |                         |
| 22020305         | PRINTING OF NON SECURITY DOCUMENTS                  | 100,000.00              |                         |
|                  | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>560,000.00</b>       | <b>360,000.00</b>       |
|                  | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>-</b>                | <b>-</b>                |
|                  | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>708,580.00</b>       | <b>670,000.00</b>       |



## DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

051701000100 - OSUN STATE MASS EDUCATION AGENCY

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>              |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                  | 300,000.00           | 300,000.00           |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                    | 300,000.00           | 300,000.00           |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>    | <b>600,000.00</b>    | <b>600,000.00</b>    |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                          |                      |                      |
| 22020202      | TELEPHONE CHARGES                                   | 60,000.00            | 60,000.00            |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>60,000.00</b>     | <b>60,000.00</b>     |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 150,000.00           | 50,000.00            |
| 22020310      | TEACHING AIDS / INSTRUCTION MATERIALS               | 150,000.00           | 150,000.00           |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>300,000.00</b>    | <b>200,000.00</b>    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 50,000.00            | 150,000.00           |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                     | 140,000.00           | 40,000.00            |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>190,000.00</b>    | <b>190,000.00</b>    |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                           |                      |                      |
| 22020501      | LOCAL TRAINING                                      | 200,000.00           | 200,000.00           |
| 22020502      | INTERNATIONAL TRAINING                              | -                    |                      |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>200,000.00</b>    | <b>200,000.00</b>    |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                      |                      |
| 22021001      | REFRESHMENT & MEALS                                 | -                    |                      |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                      | 1,000,000.00         | 2,500,000.00         |
| 22021003      | PUBLICITY & ADVERTISEMENTS                          | 478,330.00           | 200,000.00           |
| 22021041      | CONTINGENCY   | -                    | 615,450.00           |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>1,478,330.00</b>  | <b>3,315,450.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>2,828,330.00</b>  | <b>4,565,450.00</b>  |

# **DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)**

051701800100 - OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE

| ECONOMIC CODE | DESCRIPTION   | APPROVED              | APPROVED              |
|---------------|---|-----------------------|-----------------------|
|               |   | ₦                     | ₦                     |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                       |                       |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                       |                       |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                       |                       |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 15,100,000.00         | 11,200,000.00         |
| 22020103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING                        | 7,500,000.00          | 4,000,000.00          |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>22,600,000.00</b>  | <b>15,200,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                       |                       |
| 22020201      | ELECTRICITY CHARGES   | 5,345,700.00          | 5,400,000.00          |
| 22020202      | TELEPHONE CHARGES   | 1,400,000.00          | 1,200,000.00          |
| 22020203      | INTERNET ACCESS CHARGES   | 13,000,000.00         | 7,200,000.00          |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>19,745,700.00</b>  | <b>13,800,000.00</b>  |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                       |                       |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 9,000,000.00          | 6,000,000.00          |
| 22020303      | NEWSPAPERS  | 400,000.00            | 400,000.00            |
| 22020304      | MAGAZINES & PERIODICALS   | 500,000.00            | 400,000.00            |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                                | 17,500,000.00         | 11,500,000.00         |
| 22020306      | PRINTING OF SECURITY DOCUMENTS                                    | 5,000,000.00          | 3,600,000.00          |
| 22020307      | DRUGS/LABORATORY/MEDICAL SUPPLIES                                 | 1,200,000.00          | 1,600,000.00          |
| 22020309      | UNIFORMS & OTHER CLOTHING   | 2,400,000.00          | 2,400,000.00          |
| 22020310      | TEACHING AIDS / INSTRUCTION MATERIALS                             | 28,500,000.00         | 21,900,000.00         |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>64,500,000.00</b>  | <b>47,800,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                       |                       |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 9,000,000.00          | 3,600,000.00          |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 1,700,000.00          | 1,800,000.00          |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                 | 4,000,000.00          | 2,400,000.00          |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | 1,600,000.00          | 1,600,000.00          |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | 6,000,000.00          | 4,500,000.00          |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>22,300,000.00</b>  | <b>13,900,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                       |                       |
| 22020501      | LOCAL TRAINING  | 252,200,000.00        | 7,000,000.00          |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>252,200,000.00</b> | <b>7,000,000.00</b>   |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                                   |                       |                       |
| 22020601      | SECURITY SERVICES   | 5,000,000.00          | 3,600,000.00          |
| 22020605      | CLEANING & FUMIGATION SERVICES                                    | 1,800,000.00          | 1,600,000.00          |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                         | <b>6,800,000.00</b>   | <b>5,200,000.00</b>   |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                       |                       |
| 22020701      | FINANCIAL CONSULTING  | -                     | 4,000,000.00          |
| 22020702      | INFORMATION TECHNOLOGY CONSULTING                                 | 8,000,000.00          | 6,000,000.00          |
| 22020703      | LEGAL SERVICES  | 1,000,000.00          | 1,500,000.00          |
| 22020705      | ARCHITECTURAL SERVICES  | 500,000.00            | 1,500,000.00          |
| 22020709      | AUDITING OF ACCOUNTS  | 3,600,000.00          | 2,800,000.00          |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>13,100,000.00</b>  | <b>15,800,000.00</b>  |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                       |                       |
| 22020801      | MOTOR VEHICLE FUEL COST   | 15,000,000.00         | 9,600,000.00          |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>15,000,000.00</b>  | <b>9,600,000.00</b>   |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                |                       |                       |
| 22020902      | INSURANCE PREMIUM   | 9,000,000.00          | 8,500,000.00          |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>                      | <b>9,000,000.00</b>   | <b>8,500,000.00</b>   |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                       |                       |
| 22021001      | REFRESHMENT & MEALS   | 13,000,000.00         | 16,000,000.00         |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                                    | 36,200,000.00         | 17,600,000.00         |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | 5,000,000.00          | 3,600,000.00          |
| 22021007      | WELFARE PACKAGES  | 222,800,000.00        | 215,599,500.00        |
| 22021009      | SPORTING ACTIVITIES   | 5,000,000.00          | 4,500,000.00          |
| 22021014      | ANNUAL BUDGET EXPENSES AND ADMINISTRATION                         | 1,000,000.00          | 1,000,000.00          |
| 22021041      | CONTINGENCY   | 15,000,000.00         | 135,400,000.00        |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>298,000,000.00</b> | <b>393,699,500.00</b> |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>723,245,700.00</b> | <b>530,499,500.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

051701900100 - OSUN STATE POLYTECHNIC, IREE

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020  | APPROVED BUDGET 2019  |
|---------------|---|-----------------------|-----------------------|
|               |   | ₦                     | ₦                     |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                       |                       |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                       |                       |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                           |                       |                       |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | 3,500,000.00          | 6,000,000.00          |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 9,500,000.00          | 18,000,000.00         |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>13,000,000.00</b>  | <b>24,000,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                       |                       |
| 22020201      | ELECTRICITY CHARGES   | 5,000,000.00          | 7,000,000.00          |
| 22020202      | TELEPHONE CHARGES   | 1,000,000.00          | 2,000,000.00          |
| 22020203      | INTERNET ACCESS CHARGES   | 18,000,000.00         | 16,500,000.00         |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>24,000,000.00</b>  | <b>25,500,000.00</b>  |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                       |                       |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 16,000,000.00         | 20,000,000.00         |
| 22020304      | MAGAZINES & PERIODICALS   | 500,000.00            | 850,000.00            |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                                | 7,500,000.00          | 10,000,000.00         |
| 22020307      | DRUGS/LABORATORY/MEDICAL SUPPLIES                                 | 26,000,000.00         | 32,000,000.00         |
| 22020309      | UNIFORMS & OTHER CLOTHING   | 500,000.00            | 500,000.00            |
| 22020310      | TEACHING AIDS / INSTRUCTION MATERIALS                             | 5,000,000.00          | 7,500,000.00          |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>55,500,000.00</b>  | <b>70,850,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                       |                       |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 10,000,000.00         | 6,000,000.00          |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 2,000,000.00          | 4,800,000.00          |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                 | 3,000,000.00          | 15,000,000.00         |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | 2,000,000.00          | 5,000,000.00          |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | 2,500,000.00          | 4,000,000.00          |
| 22020413      | MINOR ROAD MAINTENANCE  | 2,000,000.00          | 4,000,000.00          |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>21,500,000.00</b>  | <b>38,800,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                       |                       |
| 22020501      | LOCAL TRAINING  | 20,100,000.00         | 37,000,000.00         |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>20,100,000.00</b>  | <b>37,000,000.00</b>  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                                   |                       |                       |
| 22020605      | CLEANING & FUMIGATION SERVICES                                    | 1,000,000.00          | 1,000,000.00          |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                         | <b>1,000,000.00</b>   | <b>1,000,000.00</b>   |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                       |                       |
| 22020701      | FINANCIAL CONSULTING  | 1,500,000.00          | 5,000,000.00          |
| 22020703      | LEGAL SERVICES  | 1,500,000.00          | 3,000,000.00          |
| 22020709      | AUDITING OF ACCOUNTS  | 3,000,000.00          | 3,000,000.00          |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>6,000,000.00</b>   | <b>11,000,000.00</b>  |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                       |                       |
| 22020801      | MOTOR VEHICLE FUEL COST   | 9,500,000.00          | 3,500,000.00          |
| 22020803      | PLANT / GENERATOR FUEL COST                                       | 9,000,000.00          | 3,500,000.00          |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>18,500,000.00</b>  | <b>7,000,000.00</b>   |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                |                       |                       |
| 22020902      | INSURANCE PREMIUM   | 25,000,000.00         | 25,000,000.00         |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>                      | <b>25,000,000.00</b>  | <b>25,000,000.00</b>  |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                       |                       |
| 22021001      | REFRESHMENT & MEALS   | 7,500,000.00          | 10,000,000.00         |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                                    | 3,500,000.00          | 11,750,000.00         |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | 3,500,000.00          | 5,000,000.00          |
| 22021006      | POSTAGES & COURIER SERVICES                                       | 250,000.00            | 250,000.00            |
| 22021007      | WELFARE PACKAGES  | 323,871,600.00        | 264,000,000.00        |
| 22021009      | SPORTING ACTIVITIES   | 7,750,000.00          | 20,547,000.00         |
| 22021014      | ANNUAL BUDGET EXPENSES AND ADMINISTRATION                         | 1,000,000.00          | 1,000,000.00          |
| 22021041      | CONTINGENCY   | 6,500,000.00          | 12,488,000.00         |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>353,871,600.00</b> | <b>325,035,000.00</b> |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                           |                       |                       |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                             |                       |                       |
| 22040109      | GRANTS TO COMMUNITIES/NGOs  | 7,850,000.00          | 12,500,000.00         |
|               | <b>SUB-TOTAL LOCAL GRANTS AND CONTRIBUTIONS</b>                   | <b>7,850,000.00</b>   | <b>12,500,000.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>546,321,600.00</b> | <b>577,685,000.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

051701900100 - OSUN STATE COLLEGE OF EDUCATION, ILESA

| ECONOMIC CODE | DESCRIPTION  | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|--|----------------------|----------------------|
|               |  | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>   |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>   |                      |                      |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                                |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                     | 2,500,000.00         | 2,500,000.00         |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                       | 5,000,000.00         | 7,500,000.00         |
| 22020103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING                             | 6,000,000.00         | 5,000,000.00         |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>                      | <b>13,500,000.00</b> | <b>15,000,000.00</b> |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>   |                      |                      |
| 22020201      | ELECTRICITY CHARGES  | 5,000,000.00         | 5,000,000.00         |
| 22020202      | TELEPHONE CHARGES  | 2,000,000.00         | 2,000,000.00         |
| 22020203      | INTERNET ACCESS CHARGES  | 3,500,000.00         | 3,500,000.00         |
| 22020205      | WATER RATES  | 50,000.00            | 50,000.00            |
| 22020210      | SOFTWARE CHARGES/ LICENSE RENEWAL                                      | 2,000,000.00         | 1,000,000.00         |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                                   | <b>12,550,000.00</b> | <b>11,550,000.00</b> |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                              |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                             | 5,000,000.00         | 4,000,000.00         |
| 22020302      | BOOKS  | 2,000,600.00         | 3,000,000.00         |
| 22020303      | NEWSPAPERS   | 1,500,000.00         | 1,500,000.00         |
| 22020304      | MAGAZINES & PERIODICALS  | 500,000.00           | 50,000.00            |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                                     | 4,000,000.00         | 2,000,000.00         |
| 22020306      | PRINTING OF SECURITY DOCUMENTS   | 10,000,000.00        | 6,000,000.00         |
| 22020307      | DRUGS/LABORATORY/MEDICAL SUPPLIES                                      | 4,000,000.00         | 4,000,000.00         |
| 22020309      | UNIFORMS & OTHER CLOTHING  | 1,000,000.00         | 1,000,000.00         |
| 22020310      | TEACHING AIDS / INSTRUCTION MATERIALS                                  | 2,000,000.00         | 2,000,000.00         |
| 22020311      | FOOD STUFF / CATERING MATERIALS SUPPLIES                               | 1,000,000.00         |                      |
| 22020312      | PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS | 500,000.00           | 500,000.00           |
| 22020313      | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE                     | 500,000.00           | 500,000.00           |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>                    | <b>32,000,600.00</b> | <b>24,550,000.00</b> |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                                  |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                     | 5,000,000.00         | 4,500,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE  | 2,000,000.00         | 2,000,000.00         |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                      | 3,000,000.00         | 2,700,000.00         |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                                  | 2,500,000.00         | 2,000,000.00         |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                       | 2,000,000.00         | 2,000,000.00         |
| 22020406      | OTHER MAINTENANCE SERVICES   | 4,500,000.00         | 4,500,000.00         |
| 22020411      | MAINTENANCE OF COMMUNICATION EQUIPMENTS                                | 2,500,000.00         |                      |
| 22020413      | MINOR ROAD MAINTENANCE   | 1,500,000.00         |                      |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                        | <b>23,000,000.00</b> | <b>17,700,000.00</b> |
| <b>220205</b> | <b>TRAINING - GENERAL</b>  |                      |                      |
| 22020501      | LOCAL TRAINING   | 20,000,000.00        | 9,000,000.00         |
| 22020502      | INTERNATIONAL TRAINING   | 12,000,000.00        | 5,000,000.00         |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                                    | <b>32,000,000.00</b> | <b>14,000,000.00</b> |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>  |                      |                      |
| 22020601      | SECURITY SERVICES  | 3,000,000.00         | 2,500,000.00         |
| 22020603      | RESIDENTIAL RENT   | 2,000,000.00         | 1,500,000.00         |
| 22020604      | SECURITY VOTE (INCLUDING OPERATIONS)                                   | 240,000.00           | 240,000.00           |
| 22020605      | CLEANING & FUMIGATION SERVICES   | 3,500,000.00         | 3,500,000.00         |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                              | <b>8,740,000.00</b>  | <b>7,740,000.00</b>  |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>                |                      |                      |
| 22020701      | FINANCIAL CONSULTING   | 2,500,000.00         | 2,000,000.00         |
| 22020702      | INFORMATION TECHNOLOGY CONSULTING                                      | 3,000,000.00         | 1,500,000.00         |
| 22020703      | LEGAL SERVICES   | 2,500,000.00         | 2,500,000.00         |
| 22020707      | AGRICULTURAL CONSULTING  | 5,000,000.00         |                      |
| 22020709      | AUDITING OF ACCOUNTS   | 2,000,000.00         | 1,700,000.00         |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>      | <b>15,000,000.00</b> | <b>7,700,000.00</b>  |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                                 |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST  | 3,000,000.00         | 3,000,000.00         |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                                    | 2,000,000.00         | 2,000,000.00         |
| 22020803      | PLANT / GENERATOR FUEL COST  | 1,500,000.00         | 1,500,000.00         |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                       | <b>6,500,000.00</b>  | <b>6,500,000.00</b>  |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                     |                      |                      |

| ECONOMIC<br>CODE | DESCRIPTION                                     | APPROVED<br>BUDGET 2020 | APPROVED<br>BUDGET 2019 |
|------------------|---|-------------------------|-------------------------|
|                  |   | ₦                       | ₦                       |
| 22020901         | BANK CHARGES (OTHER THAN INTEREST)              | 1,000,000.00            | 1,000,000.00            |
| 22020902         | INSURANCE PREMIUM                               | 10,000,000.00           | 6,000,000.00            |
| 22020904         | OTHER CRF BANK CHARGES                          | 500,000.00              | 400,000.00              |
|                  | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>    | <b>11,500,000.00</b>    | <b>7,400,000.00</b>     |
| <b>220210</b>    | <b>MISCELLANEOUS EXPENSES GENERAL</b>           |                         |                         |
| 22021001         | REFRESHMENT & MEALS                             | 12,000,000.00           | 12,000,000.00           |
| 22021002         | HONORARIUM & SITTING ALLOWANCE                  | 15,000,000.00           | 12,000,000.00           |
| 22021003         | PUBLICITY & ADVERTISEMENTS                      | 3,000,000.00            | 3,000,000.00            |
| 22021004         | MEDICAL EXPENSES-LOCAL                          | 10,700,500.00           | 2,000,000.00            |
| 22021006         | POSTAGES & COURIER SERVICES                     | 500,000.00              | 750,000.00              |
| 22021007         | WELFARE PACKAGES                                | 188,456,230.00          | 6,000,000.00            |
| 22021008         | SUBSCRIPTION TO PROFESSIONAL BODIES             | 200,000.00              | 500,000.00              |
| 22021009         | SPORTING ACTIVITIES                             | 3,500,000.00            | 3,100,000.00            |
| 22021010         | DIRECT TEACHING & LABORATORY COST               | 35,000,000.00           | 35,171,250.00           |
| 22021014         | ANNUAL BUDGET EXPENSES AND ADMINISTRATION       | 3,500,000.00            | 3,000,000.00            |
| 22021041         | CONTINGENCY                                     | 2,000,000.00            | 2,000,000.00            |
|                  | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b> | <b>273,856,730.00</b>   | <b>79,521,250.00</b>    |
| <b>2204</b>      | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>         |                         |                         |
| <b>220401</b>    | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>           |                         |                         |
| 22040109         | GRANTS TO COMMUNITIES/NGOs                      | 1,500,000.00            | 1,500,000.00            |
| 22040111         | CONTRIBUTION TO TRADITIONAL COUNCILS            | 1,500,000.00            | 650,000.00              |
|                  | <b>SUB-TOTAL LOCAL GRANTS AND CONTRIBUTIONS</b> | <b>3,000,000.00</b>     | <b>2,150,000.00</b>     |
| <b>2305</b>      | <b>OTHER CAPITAL EXPENDITURE</b>                |                         |                         |
| <b>230501</b>    | <b>OTHER CAPITAL EXPENDITURE</b>                |                         |                         |
| 23050104         | ANNIVERSARIES/ CELEBRATIONS                     | -                       | 2,000,000.00            |
|                  | <b>SUB-TOTAL OTHER CAPITAL EXPENDITURE</b>      | <b>-</b>                | <b>2,000,000.00</b>     |
|                  | <b>TOTAL OTHER RECURRENT COSTS</b>              | <b>431,647,330.00</b>   | <b>196,161,250.00</b>   |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

051701900800 - OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                      |                      |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 6,578,500.00         | 6,578,500.00         |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>6,578,500.00</b>  | <b>6,578,500.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                      |                      |
| 22020201      | ELECTRICITY CHARGES   | 2,541,200.00         | 2,541,200.00         |
| 22020202      | TELEPHONE CHARGES   | 1,540,100.00         | 1,540,100.00         |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>4,081,300.00</b>  | <b>4,081,300.00</b>  |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 6,452,100.00         | 6,452,100.00         |
| 22020303      | NEWSPAPERS  | 175,200.00           | 175,200.00           |
| 22020304      | MAGAZINES & PERIODICALS   | 175,000.00           | 175,000.00           |
| 22020307      | DRUGS/LABORATORY/MEDICAL SUPPLIES                                 | 2,020,500.00         | 2,020,500.00         |
| 22020310      | TEACHING AIDS / INSTRUCTION MATERIALS                             | 523,400.00           | 523,400.00           |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>9,346,200.00</b>  | <b>9,346,200.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 3,045,000.00         | 3,045,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 4,606,000.00         | 4,606,000.00         |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                 | 1,525,000.00         | 1,525,000.00         |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | 2,616,000.00         | 2,616,000.00         |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | 1,334,000.00         | 1,334,000.00         |
| 22020413      | MINOR ROAD MAINTENANCE  | 1,320,000.00         | 1,320,000.00         |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>14,446,000.00</b> | <b>14,446,000.00</b> |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                      |                      |
| 22020501      | LOCAL TRAINING  | 6,548,500.00         | 6,548,500.00         |
| 22020502      | INTERNATIONAL TRAINING  | -                    | -                    |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>6,548,500.00</b>  | <b>6,548,500.00</b>  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                                   |                      |                      |
| 22020601      | SECURITY SERVICES   | 1,800,000.00         | 1,800,000.00         |
| 22020604      | SECURITY VOTE (INCLUDING OPERATIONS)                              | 240,000.00           | 240,000.00           |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                         | <b>2,040,000.00</b>  | <b>2,040,000.00</b>  |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                      |                      |
| 22020701      | FINANCIAL CONSULTING  | -                    | -                    |
| 22020702      | INFORMATION TECHNOLOGY CONSULTING                                 | 2,100,000.00         | 2,100,000.00         |
| 22020703      | LEGAL SERVICES  | 1,400,000.00         | 1,400,000.00         |
| 22020708      | MEDICAL CONSULTING  | 600,000.00           | 600,000.00           |
| 22020709      | AUDITING OF ACCOUNTS  | 2,430,000.00         | 2,430,000.00         |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>6,530,000.00</b>  | <b>6,530,000.00</b>  |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                |                      |                      |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                                | 840,800.00           | 840,800.00           |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>                      | <b>840,800.00</b>    | <b>840,800.00</b>    |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                      |                      |
| 22021001      | REFRESHMENT & MEALS   | 1,530,400.00         | 1,530,400.00         |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                                    | 1,500,700.00         | 1,500,700.00         |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | 724,800.00           | 724,800.00           |
| 22021006      | POSTAGES & COURIER SERVICES                                       | 150,600.00           | 150,600.00           |
| 22021007      | WELFARE PACKAGES  | 1,693,300.00         | 1,693,300.00         |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                               | 550,000.00           | 550,000.00           |
| 22021009      | SPORTING ACTIVITIES   | 720,000.00           | 720,000.00           |
| 22021010      | DIRECT TEACHING & LABORATORY COST                                 | 2,500,000.00         | 2,500,000.00         |
| 22021014      | ANNUAL BUDGET EXPENSES AND ADMINISTRATION                         | 2,700,000.00         | 2,700,000.00         |
| 22021041      | CONTINGENCY   | 13,388,400.00        | 13,388,400.00        |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>25,458,200.00</b> | <b>25,458,200.00</b> |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                           |                      |                      |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                             |                      |                      |
| 22040110      | GRANTS TO ACADEMIC INSTITUTIONS                                   | 2,630,500.00         | 2,630,500.00         |
|               | <b>SUB-TOTAL LOCAL GRANTS AND CONTRIBUTIONS</b>                   | <b>2,630,500.00</b>  | <b>2,630,500.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>78,500,000.00</b> | <b>78,500,000.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

051702100100 - OSUN STATE UNIVERSITY, OSOGBO

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020  | APPROVED BUDGET 2019  |
|---------------|---|-----------------------|-----------------------|
|               |   | ₦                     | ₦                     |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                       |                       |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                       |                       |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                           |                       |                       |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 35,000,000.00         | 35,000,000.00         |
| 22020104      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                          | 15,000,000.00         | 10,000,000.00         |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>50,000,000.00</b>  | <b>45,000,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                       |                       |
| 22020201      | ELECTRICITY CHARGES   | 22,000,000.00         | 17,000,000.00         |
| 22020202      | TELEPHONE CHARGES   | 20,000,000.00         | 15,000,000.00         |
| 22020203      | INTERNET ACCESS CHARGES   | 35,000,000.00         | 30,000,000.00         |
| 22020210      | SOFTWARE CHARGES/ LICENSE RENEWAL                                 | 10,000,000.00         | 12,000,000.00         |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>87,000,000.00</b>  | <b>74,000,000.00</b>  |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                       |                       |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 20,000,000.00         | 15,000,000.00         |
| 22020302      | BOOKS   | 15,000,000.00         | 10,000,000.00         |
| 22020303      | NEWSPAPERS  | 4,000,000.00          | 3,000,000.00          |
| 22020304      | MAGAZINES & PERIODICALS   | 2,000,000.00          | 2,000,000.00          |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                                | 8,000,000.00          | 12,000,000.00         |
| 22020306      | PRINTING OF SECURITY DOCUMENTS                                    | 2,000,000.00          | 5,000,000.00          |
| 22020307      | DRUGS/LABORATORY/MEDICAL SUPPLIES                                 | 45,000,000.00         | 20,000,000.00         |
| 22020309      | UNIFORMS & OTHER CLOTHING   | 300,000.00            | 500,000.00            |
| 22020310      | TEACHING AIDS / INSTRUCTION MATERIALS                             | 20,000,000.00         | 5,000,000.00          |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>116,300,000.00</b> | <b>72,500,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                       |                       |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 10,000,000.00         | 15,000,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 5,000,000.00          | 10,000,000.00         |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                 | 25,000,000.00         | 30,000,000.00         |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | 10,000,000.00         | 15,000,000.00         |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | 8,000,000.00          | 12,000,000.00         |
| 22020406      | OTHER MAINTENANCE SERVICES  | 5,000,000.00          | 2,000,000.00          |
| 22020413      | MINOR ROAD MAINTENANCE  | 2,000,000.00          | 2,000,000.00          |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>65,000,000.00</b>  | <b>86,000,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                       |                       |
| 22020501      | LOCAL TRAINING  | 30,000,000.00         | 30,000,000.00         |
| 22020502      | INTERNATIONAL TRAINING  | 65,000,000.00         | 70,000,000.00         |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>95,000,000.00</b>  | <b>100,000,000.00</b> |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                                   |                       |                       |
| 22020601      | SECURITY SERVICES   | 80,000,000.00         | 60,000,000.00         |
| 22020603      | RESIDENTIAL RENT  | 12,000,000.00         | 2,000,000.00          |
| 22020605      | CLEANING & FUMIGATION SERVICES                                    | 60,000,000.00         | 50,000,000.00         |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                         | <b>152,000,000.00</b> | <b>112,000,000.00</b> |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                       |                       |
| 22020701      | FINANCIAL CONSULTING  | 6,000,000.00          | 5,000,000.00          |
| 22020703      | LEGAL SERVICES  | 3,000,000.00          | 5,000,000.00          |
| 22020704      | ENGINEERING SERVICES  | 6,000,000.00          | 7,000,000.00          |
| 22020706      | SURVEYING SERVICES  | 2,000,000.00          |                       |
| 22020709      | AUDITING OF ACCOUNTS  | 7,000,000.00          | 11,500,000.00         |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>24,000,000.00</b>  | <b>28,500,000.00</b>  |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                       |                       |
| 22020801      | MOTOR VEHICLE FUEL COST   | 20,000,000.00         | 15,000,000.00         |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                               | 400,000.00            | 500,000.00            |
| 22020803      | PLANT / GENERATOR FUEL COST                                       | 20,000,000.00         | 22,000,000.00         |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>40,400,000.00</b>  | <b>37,500,000.00</b>  |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                |                       |                       |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                                | 2,000,000.00          | 1,500,000.00          |
| 22020902      | INSURANCE PREMIUM   | 20,000,000.00         | 15,000,000.00         |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>                      | <b>22,000,000.00</b>  | <b>16,500,000.00</b>  |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                       |                       |
| 22021001      | REFRESHMENT & MEALS   | 10,000,000.00         | 10,000,000.00         |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                                    | 45,000,000.00         | 70,000,000.00         |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | 7,500,000.00          | 7,000,000.00          |

|               |   |                       |                       |
|---------------|---|-----------------------|-----------------------|
| 22021004      | MEDICAL EXPENSES-LOCAL                          | 2,500,000.00          | 2,500,000.00          |
| 22021006      | POSTAGES & COURIER SERVICES                     | 6,000,000.00          | 3,000,000.00          |
| 22021007      | WELFARE PACKAGES                                | 10,000,000.00         | 5,000,000.00          |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES             | 9,000,000.00          | 5,000,000.00          |
| 22021009      | SPORTING ACTIVITIES                             | 2,000,000.00          | 3,000,000.00          |
| 22021010      | DIRECT TEACHING & LABORATORY COST               | 17,000,000.00         | 12,000,000.00         |
| 22021014      | ANNUAL BUDGET EXPENSES AND ADMINISTRATION       | 300,000.00            | 500,000.00            |
| 22021037      | MARGIN FOR INCREASE IN COSTS                    | 500,000.00            | 1,500,000.00          |
| 22021041      | CONTINGENCY                                     | 1,000,000.00          | 2,500,000.00          |
| 22021042      | RECURRENT ADJUSTMENT                            | 1,000,000.00          | 3,000,000.00          |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b> | <b>111,800,000.00</b> | <b>125,000,000.00</b> |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>         |                       |                       |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>           | -                     |                       |
| 22040109      | GRANTS TO COMMUNITIES/NGOs                      | 1,000,000.00          | 1,000,000.00          |
| 22040110      | GRANTS TO ACADEMIC INSTITUTIONS                 | 500,000.00            | 1,000,000.00          |
| 22040111      | CONTRIBUTION TO TRADITIONAL COUNCILS            | 1,000,000.00          | 1,000,000.00          |
|               | <b>SUB-TOTAL LOCAL GRANTS AND CONTRIBUTIONS</b> | <b>2,500,000.00</b>   | <b>3,000,000.00</b>   |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>              | <b>766,000,000.00</b> | <b>700,000,000.00</b> |



# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

051702600100 - OSUN CENTRAL EDUCATIONAL DISTRICT ILA ORANGUN (DISTRICT OFFICE)

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>              |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                  | 1,300,000.00         | -                    |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                    | 500,000.00           | -                    |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>    | <b>1,800,000.00</b>  | <b>-</b>             |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 1,000,000.00         | 1,500,000.00         |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>1,000,000.00</b>  | <b>1,500,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ         | 1,050,000.00         | 1,500,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                     | 800,000.00           | 500,000.00           |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C      | -                    |                      |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS               | 1,500,000.00         | 500,000.00           |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                    | -                    |                      |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>3,350,000.00</b>  | <b>2,500,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                           |                      |                      |
| 22020501      | LOCAL TRAINING                                      | 5,000,000.00         | 5,500,000.00         |
| 22020502      | INTERNATIONAL TRAINING                              | -                    |                      |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>5,000,000.00</b>  | <b>5,500,000.00</b>  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                     |                      |                      |
| 22020602      | OFFICE RENT   | 3,000,000.00         | 3,500,000.00         |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>           | <b>3,000,000.00</b>  | <b>3,500,000.00</b>  |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST                             | 1,000,000.00         | 1,400,000.00         |
| 22020803      | PLANT / GENERATOR FUEL COST                         | -                    |                      |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>1,000,000.00</b>  | <b>1,400,000.00</b>  |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                      |                      |
| 22021001      | REFRESHMENT & MEALS                                 | -                    | 577,370.00           |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                      | 1,700,000.00         | -                    |
| 22021003      | PUBLICITY & ADVERTISEMENTS                          | -                    |                      |
| 22021004      | MEDICAL EXPENSES-LOCAL                              | 1,650,000.00         | -                    |
| 22021009      | SPORTING ACTIVITIES                                 | -                    | 100,000.00           |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>3,350,000.00</b>  | <b>677,370.00</b>    |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>             |                      |                      |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>               |                      |                      |
| 22040110      | GRANTS TO ACADEMIC INSTITUTIONS                     | 37,000,000.00        | 45,852,000.00        |
|               | <b>SUB-TOTAL LOCAL GRANTS AND CONTRIBUTIONS</b>     | <b>37,000,000.00</b> | <b>45,852,000.00</b> |
| <b>2305</b>   | <b>OTHER CAPITAL EXPENDITURE</b>                    |                      |                      |
| <b>230501</b> | <b>OTHER CAPITAL EXPENDITURE</b>                    |                      |                      |
| 23050103      | MONITORING & EVALUATION                             | 2,500,000.00         |                      |
|               | <b>SUB-TOTAL OTHER CAPITAL EXPENDITURE</b>          | <b>2,500,000.00</b>  | <b>-</b>             |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>58,000,000.00</b> | <b>60,929,370.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

051702700100 - OSUN EAST EDUCATIONAL DISTRICT OFFICE, ILE - IFE (DISTRICT OFFICE)

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>              |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                  | 2,000,000.00         | 2,000,000.00         |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>    | <b>2,000,000.00</b>  | <b>2,000,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                          |                      |                      |
| 22020201      | ELECTRICITY CHARGES                                 | 1,500,000.00         | 800,000.00           |
| 22020202      | TELEPHONE CHARGES                                   | 500,000.00           | 200,000.00           |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>2,000,000.00</b>  | <b>1,000,000.00</b>  |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 1,000,000.00         | 2,500,000.00         |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>1,000,000.00</b>  | <b>2,500,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMEN   | 1,000,000.00         | 3,500,000.00         |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>1,000,000.00</b>  | <b>3,500,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                           |                      |                      |
| 22020501      | LOCAL TRAINING                                      | 7,000,000.00         | 13,000,000.00        |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>7,000,000.00</b>  | <b>13,000,000.00</b> |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                     |                      |                      |
| 22020601      | SECURITY SERVICES                                   | -                    |                      |
| 22020602      | OFFICE RENT   | 2,000,000.00         | 2,000,000.00         |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>           | <b>2,000,000.00</b>  | <b>2,000,000.00</b>  |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST                             | -                    |                      |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                 | -                    | 2,000,000.00         |
| 22020803      | PLANT / GENERATOR FUEL COST                         | 2,000,000.00         | 1,000,000.00         |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>2,000,000.00</b>  | <b>3,000,000.00</b>  |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                  |                      |                      |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                      |                      |
| 22021001      | REFRESHMENT & MEALS                                 | -                    | 1,000,000.00         |
| 22021010      | DIRECT TEACHING & LABORATORY COST                   | -                    | 800,000.00           |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>-</b>             | <b>1,800,000.00</b>  |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>             |                      |                      |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>               |                      |                      |
| 22040110      | GRANTS TO ACADEMIC INSTITUTIONS                     | 41,000,000.00        | 51,556,250.00        |
|               | <b>SUB-TOTAL LOCAL GRANTS AND CONTRIBUTIONS</b>     | <b>41,000,000.00</b> | <b>51,556,250.00</b> |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>58,000,000.00</b> | <b>80,356,250.00</b> |

## DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

051702640000 - OSUN WEST EDUCATIONAL DISTRICT OFFICE, IKIRE (DISTRICT OFFICE)

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>              |                      |                      |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                          |                      |                      |
| 22020201      | ELECTRICITY CHARGES                                 | 1,500,000.00         | 300,000.00           |
| 22020202      | TELEPHONE CHARGES                                   | 50,000.00            | 50,000.00            |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>1,550,000.00</b>  | <b>350,000.00</b>    |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 1,000,000.00         | 400,000.00           |
| 22020306      | PRINTING OF SECURITY DOCUMENTS                      | 1,250,000.00         | 40,000.00            |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>2,250,000.00</b>  | <b>440,000.00</b>    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 1,000,000.00         | 686,130.00           |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                     | 143,850.00           | 43,850.00            |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS               | 500,000.00           | 100,000.00           |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                    | 100,000.00           | 100,000.00           |
| 22020406      | OTHER MAINTENANCE SERVICES                          | 250,000.00           | 200,000.00           |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>1,993,850.00</b>  | <b>1,129,980.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                           |                      |                      |
| 22020501      | LOCAL TRAINING                                      | 7,000,000.00         | 5,075,000.00         |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>7,000,000.00</b>  | <b>5,075,000.00</b>  |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST                             | 1,500,000.00         | 1,200,000.00         |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>1,500,000.00</b>  | <b>1,200,000.00</b>  |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                      |                      |
| 22021007      | WELFARE PACKAGES                                    | 1,600,000.00         | 1,600,000.00         |
| 22021014      | ANNUAL BUDGET EXPENSES AND ADMINISTRATION           | 406,150.00           |                      |
| 22021037      | MARGIN FOR INCREASE IN COSTS                        | 200,000.00           |                      |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>2,206,150.00</b>  | <b>1,600,000.00</b>  |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>             |                      |                      |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>               |                      |                      |
| 22040110      | GRANTS TO ACADEMIC INSTITUTIONS                     | 41,000,000.00        | 48,633,450.00        |
| 22040112      | GRANTS TO OTHER MDAs                                | -                    |                      |
|               | <b>SUB-TOTAL LOCAL GRANTS AND CONTRIBUTIONS</b>     | <b>41,000,000.00</b> | <b>48,633,450.00</b> |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>57,500,000.00</b> | <b>58,428,430.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

051705100100 - TEACHERS' ESTABLISHMENT AND PENSIONS OFFICE

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>              |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                  | 340,000.00           | 360,000.00           |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>    | <b>340,000.00</b>    | <b>360,000.00</b>    |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                          |                      |                      |
| 22020201      | ELECTRICITY CHARGES                                 | -                    | 600,000.00           |
| 22020202      | TELEPHONE CHARGES                                   | -                    |                      |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>-</b>             | <b>600,000.00</b>    |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 400,000.00           | 240,000.00           |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>400,000.00</b>    | <b>240,000.00</b>    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 400,000.00           | 830,000.00           |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>400,000.00</b>    | <b>830,000.00</b>    |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                           |                      |                      |
| 22020501      | LOCAL TRAINING                                      | 360,000.00           | 100,000.00           |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>360,000.00</b>    | <b>100,000.00</b>    |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                     |                      |                      |
| 22020602      | OFFICE RENT   | 2,100,000.00         | 2,100,000.00         |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>           | <b>2,100,000.00</b>  | <b>2,100,000.00</b>  |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST                             | 400,000.00           |                      |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                 | -                    | 360,000.00           |
| 22020803      | PLANT / GENERATOR FUEL COST                         | 400,000.00           |                      |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>800,000.00</b>    | <b>360,000.00</b>    |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                      |                      |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                      | -                    | 84,000.00            |
| 22021003      | PUBLICITY & ADVERTISEMENTS                          | -                    |                      |
| 22021041      | CONTINGENCY   | 100,000.00           |                      |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>100,000.00</b>    | <b>84,000.00</b>     |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>4,500,000.00</b>  | <b>4,674,000.00</b>  |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

051705300100 - BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                    |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                      |                      |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                         |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                              | 400,000.00           | 500,000.00           |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                | 500,000.00           | 500,000.00           |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>               | <b>900,000.00</b>    | <b>1,000,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                                      |                      |                      |
| 22020201      | ELECTRICITY CHARGES   | 600,000.00           | 300,000.00           |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                            | <b>600,000.00</b>    | <b>300,000.00</b>    |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                       |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                      | 700,000.00           | 700,000.00           |
| 22020303      | NEWSPAPERS  | -                    | 75,000.00            |
| 22020304      | MAGAZINES & PERIODICALS   | -                    | 75,000.00            |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                              | -                    |                      |
| 22020306      | PRINTING OF SECURITY DOCUMENTS                                  | -                    | 1,000,000.00         |
| 22020313      | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE              | -                    | 25,000.00            |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>             | <b>700,000.00</b>    | <b>1,875,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                           |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT              | 600,000.00           | 1,000,000.00         |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                | 30,000.00            |                      |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                 | <b>630,000.00</b>    | <b>1,000,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                                       |                      |                      |
| 22020501      | LOCAL TRAINING  | 11,000,000.00        | 3,000,000.00         |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                             | <b>11,000,000.00</b> | <b>3,000,000.00</b>  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                                 |                      |                      |
| 22020605      | CLEANING & FUMIGATION SERVICES                                  | -                    | 500,000.00           |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                       | <b>-</b>             | <b>500,000.00</b>    |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                          |                      |                      |
| 22020803      | PLANT / GENERATOR FUEL COST                                     | 60,000.00            |                      |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                | <b>60,000.00</b>     | <b>-</b>             |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                         |                      |                      |
| 22040110      | GRANTS TO ACADEMIC INSTITUTIONS                                 | 3,000,000.00         | 4,000,000.00         |
|               | <b>SUB-TOTAL LOCAL GRANTS AND CONTRIBUTIONS</b>                 | <b>3,000,000.00</b>  | <b>4,000,000.00</b>  |
| <b>2205</b>   | <b>SUBSIDIES GENERAL</b>  |                      |                      |
| <b>220501</b> | <b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>  |                      |                      |
| 22050105      | EDUCATION SUBSIDY   | 4,261,640.00         | 8,325,000.00         |
|               | <b>SUB-TOTAL SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PA</b> | <b>4,261,640.00</b>  | <b>8,325,000.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                              | <b>21,151,640.00</b> | <b>20,000,000.00</b> |

# **DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)**

051705600100 - OFFICE OF HIGHER EDUCATION, BURSARY & SCHOLARSHIP

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                    |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                          |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                              | 1,000,000.00         | 400,000.00           |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                | <b>1,000,000.00</b>  | <b>400,000.00</b>    |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                       |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                      | 602,000.00           | 600,000.00           |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>             | <b>602,000.00</b>    | <b>600,000.00</b>    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                           |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT              | 600,000.00           | 540,000.00           |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                 | 702,000.00           | 300,000.00           |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS               | -                    |                      |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                           | 610,000.00           | 600,000.00           |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                | 240,000.00           | 240,000.00           |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                 | <b>2,152,000.00</b>  | <b>1,680,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                                       |                      |                      |
| 22020501      | LOCAL TRAINING  | 2,600,000.00         | 2,500,000.00         |
| 22020502      | INTERNATIONAL TRAINING  | -                    |                      |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                             | <b>2,600,000.00</b>  | <b>2,500,000.00</b>  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                                 |                      |                      |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                          |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST   | 800,000.00           | 480,000.00           |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                             | -                    |                      |
| 22020803      | PLANT / GENERATOR FUEL COST                                     | 600,000.00           | 600,000.00           |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                | <b>1,400,000.00</b>  | <b>1,080,000.00</b>  |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                           |                      |                      |
| 22021001      | REFRESHMENT & MEALS   | 246,000.00           | 240,000.00           |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                 | <b>246,000.00</b>    | <b>240,000.00</b>    |
| <b>2205</b>   | <b>SUBSIDIES GENERAL</b>  |                      |                      |
| <b>220501</b> | <b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>  |                      |                      |
| 22050105      | EDUCATION SUBSIDY   | 2,000,000.00         | 3,500,000.00         |
|               | <b>SUB-TOTAL SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PA</b> | <b>2,000,000.00</b>  | <b>3,500,000.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                              | <b>10,000,000.00</b> | <b>10,000,000.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

051706500100 - OSUN EDUCATION QUALITY ASSURANCE AND MORALITY AGENCY

| ECONOMIC<br>CODE | DESCRIPTION   | APPROVED<br>BUDGET 2020 | APPROVED<br>BUDGET 2019 |
|------------------|---|-------------------------|-------------------------|
|                  |   | ₦                       | ₦                       |
| <b>22</b>        | <b>OTHER RECURRENT COSTS</b>                        |                         |                         |
| <b>2202</b>      | <b>OVERHEAD COST</b>                                |                         |                         |
| <b>220201</b>    | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>              |                         |                         |
| 22020101         | LOCAL TRAVEL & TRANSPORT: TRAINING                  |                         | 4000000                 |
| 22020102         | LOCAL TRAVEL & TRANSPORT: OTHERS                    | 500,000.00              | 1,000,000.00            |
|                  | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>    | <b>500,000.00</b>       | <b>5,000,000.00</b>     |
| <b>220202</b>    | <b>UTILITIES - GENERAL</b>                          |                         |                         |
| 22020201         | ELECTRICITY CHARGES                                 | 500,000.00              | 500,000.00              |
| 22020202         | TELEPHONE CHARGES                                   | -                       | 200,000.00              |
|                  | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>500,000.00</b>       | <b>700,000.00</b>       |
| <b>220203</b>    | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                         |                         |
| 22020301         | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 1,000,000.00            | 1,008,530.00            |
|                  | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>1,000,000.00</b>     | <b>1,008,530.00</b>     |
| <b>220204</b>    | <b>MAINTENANCE SERVICES - GENERAL</b>               |                         |                         |
| 22020401         | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 700,000.00              | 1,000,000.00            |
| 22020402         | MAINTENANCE OF OFFICE FURNITURE                     | 600,000.00              | 200,000.00              |
|                  | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>1,300,000.00</b>     | <b>1,200,000.00</b>     |
| <b>220205</b>    | <b>TRAINING - GENERAL</b>                           |                         |                         |
| 22020501         | LOCAL TRAINING                                      | 500,000.00              | 2,500,000.00            |
|                  | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>500,000.00</b>       | <b>2,500,000.00</b>     |
| <b>220206</b>    | <b>OTHER SERVICES - GENERAL</b>                     |                         |                         |
| 22020605         | CLEANING & FUMIGATION SERVICES                      | 200,000.00              | 100,000.00              |
|                  | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>           | <b>200,000.00</b>       | <b>100,000.00</b>       |
| <b>220208</b>    | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                         |                         |
| 22020801         | MOTOR VEHICLE FUEL COST                             | 600,000.00              |                         |
| 22020803         | PLANT / GENERATOR FUEL COST                         | 400,000.00              | 500,000.00              |
|                  | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>1,000,000.00</b>     | <b>500,000.00</b>       |
| <b>220209</b>    | <b>FINANCIAL CHARGES - GENERAL</b>                  |                         |                         |
| 22020901         | BANK CHARGES (OTHER THAN INTEREST)                  | -                       | 200,000.00              |
|                  | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>        | <b>-</b>                | <b>200,000.00</b>       |
| <b>220210</b>    | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                         |                         |
| 22021003         | PUBLICITY & ADVERTISEMENTS                          | -                       | 2,000,000.00            |
| 22021042         | RECURRENT ADJUSTMENT                                | -                       | 4,800,000.00            |
|                  | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>-</b>                | <b>6,800,000.00</b>     |
|                  | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>5,000,000.00</b>     | <b>18,008,530.00</b>    |

## DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

022205600100 - OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | 300,000.00           | 1,074,300.00         |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>300,000.00</b>    | <b>1,074,300.00</b>  |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 1,500,000.00         | 1,000,000.00         |
| 22020309      | UNIFORMS & OTHER CLOTHING   | -                    | 1,000,000.00         |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>1,500,000.00</b>  | <b>3,000,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 4,000,000.00         | 2,500,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | -                    | 500,000.00           |
| 22020406      | OTHER MAINTENANCE SERVICES  | 500,000.00           | 500,000.00           |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>4,500,000.00</b>  | <b>3,500,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                      |                      |
| 22020501      | LOCAL TRAINING  | 427,460.00           | 925,700.00           |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>427,460.00</b>    | <b>925,700.00</b>    |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                                   |                      |                      |
| 22020601      | SECURITY SERVICES   | -                    | 300,000.00           |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                         | <b>-</b>             | <b>300,000.00</b>    |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                      |                      |
| 22020701      | FINANCIAL CONSULTING  | 3,000,000.00         |                      |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>3,000,000.00</b>  | <b>-</b>             |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST   | 5,000,000.00         | 4,200,000.00         |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>5,000,000.00</b>  | <b>4,200,000.00</b>  |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                      |                      |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | 10,000,000.00        | 10,000,000.00        |
| 22021041      | CONTINGENCY   | 7,000,000.00         | 7,000,000.00         |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>17,000,000.00</b> | <b>17,000,000.00</b> |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>31,727,460.00</b> | <b>30,000,000.00</b> |



# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

053500100100 - MINISTRY OF ENVIRONMENT & SANITATION

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                      |                      |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                           |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | -                    |                      |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 3,000,000.00         | 2,000,000.00         |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>3,000,000.00</b>  | <b>2,000,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                      |                      |
| 22020201      | ELECTRICITY CHARGES   | -                    |                      |
| 22020202      | TELEPHONE CHARGES   | -                    | 1,500,000.00         |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>-</b>             | <b>1,500,000.00</b>  |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 1,000,000.00         | 2,500,000.00         |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>1,000,000.00</b>  | <b>2,500,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 800,000.00           | 500,000.00           |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 500,000.00           | -                    |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | 100,000.00           |                      |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | 100,000.00           |                      |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>1,500,000.00</b>  | <b>500,000.00</b>    |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                      |                      |
| 22020501      | LOCAL TRAINING  | -                    | 1,000,000.00         |
| 22020502      | INTERNATIONAL TRAINING  | -                    |                      |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>-</b>             | <b>1,000,000.00</b>  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                                   |                      |                      |
| 22020605      | CLEANING & FUMIGATION SERVICES                                    | 2,500,000.00         |                      |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                         | <b>2,500,000.00</b>  | <b>-</b>             |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                      |                      |
| 22020701      | FINANCIAL CONSULTING  | 10,000,000.00        | 11,700,000.00        |
| 22020704      | ENGINEERING SERVICES  | 250,000.00           |                      |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>10,250,000.00</b> | <b>11,700,000.00</b> |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST   | -                    | 500,000.00           |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                               | -                    | 800,000.00           |
| 22020803      | PLANT / GENERATOR FUEL COST                                       | 500,000.00           | 300,000.00           |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>500,000.00</b>    | <b>1,600,000.00</b>  |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                |                      |                      |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                      |                      |
| 22021001      | REFRESHMENT & MEALS   | -                    | 100,000.00           |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                                    | -                    |                      |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | 1,000,000.00         | 2,000,000.00         |
| 22021042      | RECURRENT ADJUSTMENT  | -                    | 200,000.00           |
| 22021047      | ANNUAL BOARD OF SURVEY  | -                    |                      |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>1,000,000.00</b>  | <b>2,300,000.00</b>  |
| <b>23</b>     | <b>PRESERVATION OF THE ENVIRONMENT</b>                            |                      |                      |
| <b>2304</b>   | <b>PRESERVATION OF THE ENVIRONMENT</b>                            |                      |                      |
| <b>230401</b> | <b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>                   |                      |                      |
| 23040101      | TREE PLANTING   | -                    |                      |
| 23040102      | EROSION & FLOOD CONTROL   | 1,300,000.00         |                      |
| 23040104      | INDUSTRIAL POLLUTION PREVENTION & CONTROL                         | 1,000,000.00         |                      |
| 23040105      | WATER POLLUTION, PREVENTION & CONTROL                             | 1,000,000.00         |                      |
|               | <b>SUB-TOTAL PRESERVATION OF THE ENVIRONMENT- GENERAL</b>         | <b>3,300,000.00</b>  | <b>-</b>             |
| <b>2305</b>   | <b>OTHER CAPITAL EXPENDITURE</b>                                  |                      |                      |
| <b>230501</b> | <b>OTHER CAPITAL EXPENDITURE</b>                                  |                      |                      |
| 23050103      | MONITORING & EVALUATION   | 350,000.00           |                      |
| 23050104      | ANNIVERSARIES/ CELEBRATIONS                                       | 1,500,000.00         | 500,000.00           |
| 23050105      | MARGIN FOR INCREASE IN COSTS                                      | -                    |                      |
|               | <b>SUB-TOTAL OTHER CAPITAL EXPENDITURE</b>                        | <b>1,850,000.00</b>  | <b>500,000.00</b>    |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>24,900,000.00</b> | <b>23,600,000.00</b> |

## DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

053500200100 - OSUN PARKS AND GARDENS MANAGEMENT AGENCY

| ECONOMIC<br>CODE | DESCRIPTION   | APPROVED<br>BUDGET 2020 | APPROVED<br>BUDGET 2019 |
|------------------|---|-------------------------|-------------------------|
|                  |   | ₦                       | ₦                       |
| 2202             | <b>OVERHEAD COST</b>  |                         |                         |
| 220201           | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                         |                         |
| 22020102         | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 400,000.00              | 300,000.00              |
|                  | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>400,000.00</b>       | <b>300,000.00</b>       |
| 220203           | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                         |                         |
| 22020301         | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 500,000.00              | 3,750,000.00            |
|                  | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>500,000.00</b>       | <b>3,750,000.00</b>     |
| 220204           | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                         |                         |
| 22020402         | MAINTENANCE OF OFFICE FURNITURE                                   | 100,000.00              | 200,000.00              |
| 22020404         | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | 200,000.00              | 250,000.00              |
| 22020406         | OTHER MAINTENANCE SERVICES  | 18,660,000.00           | 250,000.00              |
|                  | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>18,960,000.00</b>    | <b>700,000.00</b>       |
| 220207           | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                         |                         |
| 22020705         | ARCHITECTURAL SERVICES  | 140,000.00              | 250,000.00              |
|                  | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>140,000.00</b>       | <b>250,000.00</b>       |
|                  | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>20,000,000.00</b>    | <b>5,000,000.00</b>     |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

053505300100 - OSUN STATE WASTE MANAGEMENT AGENCY

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                            |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                    |                      |                      |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                      | -                    |                      |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                        | 750,000.00           | 300,000.00           |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>       | <b>750,000.00</b>    | <b>300,000.00</b>    |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                              |                      |                      |
| 22020202      | TELEPHONE CHARGES                                       | 500,000.00           |                      |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                    | <b>500,000.00</b>    | <b>-</b>             |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES              | 500,000.00           | 300,000.00           |
| 22020303      | NEWSPAPERS  | 100,000.00           | 50,000.00            |
| 22020309      | UNIFORMS & OTHER CLOTHING                               | 1,000,000.00         |                      |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>     | <b>1,600,000.00</b>  | <b>350,000.00</b>    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                   |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT      | 19,000,000.00        | 6,350,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                         | 200,000.00           |                      |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                   | 100,000.00           | 100,000.00           |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                        | 100,000.00           | 100,000.00           |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>         | <b>19,400,000.00</b> | <b>6,550,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                               |                      |                      |
| 22020501      | LOCAL TRAINING  | 200,000.00           | 200,000.00           |
| 22020502      | INTERNATIONAL TRAINING                                  | -                    |                      |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                     | <b>200,000.00</b>    | <b>200,000.00</b>    |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                         |                      |                      |
| 22020601      | SECURITY SERVICES                                       | 100,000.00           |                      |
| 22020602      | OFFICE RENT   | 4,000,000.00         |                      |
| 22020605      | CLEANING & FUMIGATION SERVICES                          | 2,500,000.00         |                      |
| 22020607      | RESCUE SERVICES   | 500,000.00           |                      |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>               | <b>7,100,000.00</b>  | <b>-</b>             |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> |                      |                      |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST                                 | 2,000,000.00         | 1,200,000.00         |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                     | 36,096,180.00        | 33,900,000.00        |
| 22020803      | PLANT / GENERATOR FUEL COST                             | 400,000.00           | 100,000.00           |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>        | <b>38,496,180.00</b> | <b>35,200,000.00</b> |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   |                      |                      |
| 22021003      | PUBLICITY & ADVERTISEMENTS                              | 1,800,000.00         |                      |
| 22021007      | WELFARE PACKAGES  | 1,000,000.00         | 500,000.00           |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                     | -                    | 250,000.00           |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>         | <b>2,800,000.00</b>  | <b>750,000.00</b>    |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                      | <b>70,846,180.00</b> | <b>43,350,000.00</b> |

# **DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)**

023305100100 - OFFICE OF FORESTRY, NATURAL & MINERAL RESOURCES

| ECONOMIC<br>CODE | DESCRIPTION   | APPROVED<br>BUDGET 2020 | APPROVED<br>BUDGET 2019 |
|------------------|---|-------------------------|-------------------------|
|                  |   | ₦                       | ₦                       |
| <b>22</b>        | <b>OTHER RECURRENT COSTS</b>                        |                         |                         |
| <b>2202</b>      | <b>OVERHEAD COST</b>                                |                         |                         |
| <b>220201</b>    | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>              |                         |                         |
| 22020101         | LOCAL TRAVEL & TRANSPORT: TRAINING                  | 1,000,000.00            |                         |
| 22020102         | LOCAL TRAVEL & TRANSPORT: OTHERS                    | 7,200,000.00            | 3,816,590.00            |
|                  | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>    | <b>8,200,000.00</b>     | <b>3,816,590.00</b>     |
| <b>220202</b>    | <b>UTILITIES - GENERAL</b>                          |                         |                         |
| 22020202         | TELEPHONE CHARGES                                   | -                       | 150,000.00              |
|                  | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>-</b>                | <b>150,000.00</b>       |
| <b>220203</b>    | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                         |                         |
| 22020301         | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 260,650.00              | 1,200,000.00            |
| 22020303         | NEWSPAPERS  | -                       | 83,410.00               |
| 22020305         | PRINTING OF NON SECURITY DOCUMENTS                  | -                       | 200,000.00              |
|                  | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>260,650.00</b>       | <b>1,483,410.00</b>     |
| <b>220204</b>    | <b>MAINTENANCE SERVICES - GENERAL</b>               |                         |                         |
| 22020401         | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | -                       | 800,000.00              |
| 22020402         | MAINTENANCE OF OFFICE FURNITURE                     | -                       | 1,000,000.00            |
| 22020404         | MAINTENANCE OF OFFICE / IT EQUIPMENTS               | -                       | 750,000.00              |
| 22020406         | OTHER MAINTENANCE SERVICES                          | -                       |                         |
|                  | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>-</b>                | <b>2,550,000.00</b>     |
| <b>220205</b>    | <b>TRAINING - GENERAL</b>                           |                         |                         |
| 22020501         | LOCAL TRAINING                                      | -                       |                         |
|                  | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>-</b>                | <b>-</b>                |
| <b>220208</b>    | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                         |                         |
| 22020801         | MOTOR VEHICLE FUEL COST                             | -                       |                         |
|                  | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>-</b>                | <b>-</b>                |
|                  | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>8,460,650.00</b>     | <b>8,000,000.00</b>     |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

052100100100 - MINISTRY OF HEALTH

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020  | APPROVED BUDGET 2019  |
|---------------|---|-----------------------|-----------------------|
|               |   | ₦                     | ₦                     |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                       |                       |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                       |                       |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                       |                       |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | -                     | 3,000,000.00          |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 3,000,000.00          |                       |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>3,000,000.00</b>   | <b>3,000,000.00</b>   |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                       |                       |
| 22020202      | TELEPHONE CHARGES   | 1,000,000.00          |                       |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>1,000,000.00</b>   | <b>-</b>              |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                       |                       |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 2,000,000.00          | 2,000,000.00          |
| 22020307      | DRUGS/LABORATORY/MEDICAL SUPPLIES                                 | 27,000,000.00         | 66,100,000.00         |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>29,000,000.00</b>  | <b>68,100,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                       |                       |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 38,900,000.00         | 44,100,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | -                     |                       |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | -                     |                       |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | 1,000,000.00          |                       |
| 22020411      | MAINTENANCE OF COMMUNICATION EQUIPMENTS                           | -                     | 752,650.00            |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>39,900,000.00</b>  | <b>44,852,650.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                       |                       |
| 22020501      | LOCAL TRAINING  | 5,000,000.00          |                       |
| 22020502      | INTERNATIONAL TRAINING  | -                     |                       |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>5,000,000.00</b>   | <b>-</b>              |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                       |                       |
| 22020708      | MEDICAL CONSULTING  | 5,000,000.00          | 681,400.00            |
| 22020709      | AUDITING OF ACCOUNTS  | -                     |                       |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>5,000,000.00</b>   | <b>681,400.00</b>     |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                       |                       |
| 22020801      | MOTOR VEHICLE FUEL COST   | 39,100,000.00         | 500,000.00            |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                               | -                     | 500,000.00            |
| 22020803      | PLANT / GENERATOR FUEL COST                                       | -                     | 500,000.00            |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>39,100,000.00</b>  | <b>1,500,000.00</b>   |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                       |                       |
| 22021001      | REFRESHMENT & MEALS   | -                     |                       |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                                    | 16,000,000.00         | 13,000,000.00         |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | -                     | 9,160,000.00          |
| 22021004      | MEDICAL EXPENSES-LOCAL  | 40,000,000.00         | 55,100,000.00         |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                               | -                     | 11,000,000.00         |
| 22021014      | ANNUAL BUDGET EXPENSES AND ADMINISTRATION                         | -                     | 200,000.00            |
| 22021042      | RECURRENT ADJUSTMENT  | -                     | 3,250,000.00          |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>56,000,000.00</b>  | <b>91,710,000.00</b>  |
| <b>2305</b>   | <b>OTHER CAPITAL EXPENDITURE</b>                                  |                       |                       |
| <b>230501</b> | <b>OTHER CAPITAL EXPENDITURE</b>                                  |                       |                       |
| 23050102      | COMPUTER SOFTWARE ACQUISITION                                     | -                     | 20,350,000.00         |
| 23050103      | MONITORING & EVALUATION   | 5,000,000.00          |                       |
| 23050104      | ANNIVERSARIES/ CELEBRATIONS                                       | 17,000,000.00         | 15,738,240.00         |
| 23050105      | MARGIN FOR INCREASE IN COSTS                                      | -                     |                       |
|               | <b>SUB-TOTAL OTHER CAPITAL EXPENDITURE</b>                        | <b>22,000,000.00</b>  | <b>36,088,240.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>200,000,000.00</b> | <b>245,932,290.00</b> |

## DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

052100200100 - OSUN STATE HEALTH INSURANCE SCHEME

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                |                      |                      |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>             |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                  | 1,247,810.00         | 500,000.00           |
| 22020103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING          | 500,000.00           | 500,000.00           |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>   | <b>1,747,810.00</b>  | <b>1,000,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                          |                      |                      |
| 22020202      | TELEPHONE CHARGES                                   | 400,000.00           | 400,000.00           |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>400,000.00</b>    | <b>400,000.00</b>    |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 895,000.00           | 2,395,000.00         |
| 22020302      | BOOKS   | -                    | -                    |
| 22020303      | NEWSPAPERS  | 200,000.00           | 200,000.00           |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>1,095,000.00</b>  | <b>2,595,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 1,000,000.00         | 1,500,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                     | 500,000.00           | 500,000.00           |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS   | 700,000.00           | 1,200,000.00         |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS               | 1,350,000.00         | 1,000,000.00         |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                    | 250,000.00           | 250,000.00           |
| 22020406      | OTHER MAINTENANCE SERVICES                          | -                    | 600,000.00           |
| 22020411      | MAINTENANCE OF COMMUNICATION EQUIPMENTS             | 600,000.00           | -                    |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>4,400,000.00</b>  | <b>5,050,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                           |                      |                      |
| 22020501      | LOCAL TRAINING                                      | 1,500,000.00         | 3,500,000.00         |
| 22020502      | INTERNATIONAL TRAINING                              | -                    | -                    |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>1,500,000.00</b>  | <b>3,500,000.00</b>  |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                      |                      |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                 | 600,000.00           | 1,100,000.00         |
| 22020803      | PLANT / GENERATOR FUEL COST                         | 120,000.00           | 120,000.00           |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>720,000.00</b>    | <b>1,220,000.00</b>  |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                  |                      |                      |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                  | 575,000.00           | 75,000.00            |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>        | <b>575,000.00</b>    | <b>75,000.00</b>     |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                      |                      |
| 22021001      | REFRESHMENT & MEALS                                 | -                    | -                    |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                      | 9,000,000.00         | 350,000.00           |
| 22021003      | PUBLICITY & ADVERTISEMENTS                          | 1,600,000.00         | 5,600,000.00         |
| 22021004      | MEDICAL EXPENSES-LOCAL                              | 100,000.00           | 100,000.00           |
| 22021006      | POSTAGES & COURIER SERVICES                         | 100,000.00           | 100,000.00           |
| 22021007      | WELFARE PACKAGES                                    | 360,000.00           | 360,000.00           |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                 | 220,000.00           | 220,000.00           |
| 22021014      | ANNUAL BUDGET EXPENSES AND ADMINISTRATION           | 500,000.00           | 500,000.00           |
| 22021020      | ELECTION-LOGISTICS SUPPORT                          | -                    | -                    |
| 22021037      | MARGIN FOR INCREASE IN COSTS                        | 200,000.00           | 200,000.00           |
| 22021041      | CONTINGENCY   | 200,000.00           | 200,000.00           |
| 22021042      | RECURRENT ADJUSTMENT                                | 200,000.00           | 200,000.00           |
| 22021047      | ANNUAL BOARD OF SURVEY                              | -                    | -                    |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>12,480,000.00</b> | <b>7,830,000.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>22,917,810.00</b> | <b>21,670,000.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

052102600100 - LAUTECH TEACHING HOSPITAL, OSOGBO

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020  | APPROVED BUDGET 2019 |
|---------------|---|-----------------------|----------------------|
|               |   | ₦                     | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                       |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                       |                      |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                           |                       |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | 3,214,620.00          | 1,430,560.00         |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | -                     | 1,000,000.00         |
| 22020103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING                        | 2,000,000.00          |                      |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>5,214,620.00</b>   | <b>2,430,560.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                       |                      |
| 22020201      | ELECTRICITY CHARGES   | 18,933,400.00         | 681,610.00           |
| 22020202      | TELEPHONE CHARGES   | 1,800,000.00          | 251,790.00           |
| 22020203      | INTERNET ACCESS CHARGES   | -                     | 1,000,000.00         |
| 22020206      | SEWAGE CHARGES  | 1,020,000.00          | 1,000,000.00         |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>21,753,400.00</b>  | <b>2,933,400.00</b>  |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                       |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 5,230,000.00          | 400,000.00           |
| 22020302      | BOOKS   | -                     | 700,000.00           |
| 22020303      | NEWSPAPERS  | 500,000.00            | 500,000.00           |
| 22020304      | MAGAZINES & PERIODICALS   | -                     | 200,000.00           |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                                | -                     | 1,500,000.00         |
| 22020307      | DRUGS/LABORATORY/MEDICAL SUPPLIES                                 | 130,708,800.00        | 1,400,000.00         |
| 22020309      | UNIFORMS & OTHER CLOTHING   | -                     | 200,000.00           |
| 22020310      | TEACHING AIDS / INSTRUCTION MATERIALS                             | 4,000,000.00          |                      |
| 22020311      | FOOD STUFF / CATERING MATERIALS SUPPLIES                          | -                     | 5,808,800.00         |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>140,438,800.00</b> | <b>10,708,800.00</b> |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                       |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 3,500,000.00          |                      |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 3,000,000.00          | 1,084,000.00         |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                 | 18,725,210.00         | 100,000.00           |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | -                     | 500,390.00           |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | 4,000,000.00          | 100,000.00           |
| 22020406      | OTHER MAINTENANCE SERVICES  | 2,500,000.00          | 1,400,000.00         |
| 22020407      | MAINTENANCE OF AIRCRAFTS  | -                     | 100,000.00           |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>31,725,210.00</b>  | <b>3,284,390.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                       |                      |
| 22020501      | LOCAL TRAINING  | 3,005,710.00          | 2,605,710.00         |
| 22020502      | INTERNATIONAL TRAINING  | -                     | 400,000.00           |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>3,005,710.00</b>   | <b>3,005,710.00</b>  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                                   |                       |                      |
| 22020601      | SECURITY SERVICES   | 1,080,000.00          | 1,000,000.00         |
| 22020605      | CLEANING & FUMIGATION SERVICES                                    | 850,000.00            | 80,000.00            |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                         | <b>1,930,000.00</b>   | <b>1,080,000.00</b>  |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                       |                      |
| 22020703      | LEGAL SERVICES  | 1,000,000.00          | 750,000.00           |
| 22020708      | MEDICAL CONSULTING  | 2,750,990.00          | 1,000,000.00         |
| 22020709      | AUDITING OF ACCOUNTS  | 2,000,000.00          | 1,000,990.00         |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>5,750,990.00</b>   | <b>2,750,990.00</b>  |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                       |                      |
| 22020801      | MOTOR VEHICLE FUEL COST   | -                     | 1,000,000.00         |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                               | -                     | 1,700,000.00         |
| 22020803      | PLANT / GENERATOR FUEL COST                                       | 5,128,270.00          | 2,338,270.00         |
| 22020806      | COOKING GAS/FUEL COST   | -                     | 90,000.00            |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>5,128,270.00</b>   | <b>5,128,270.00</b>  |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                |                       |                      |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                                | 803,000.00            | 217,000.00           |
| 22020902      | INSURANCE PREMIUM   | -                     | 586,000.00           |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>                      | <b>803,000.00</b>     | <b>803,000.00</b>    |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                       |                      |
| 22021001      | REFRESHMENT & MEALS   | 500,000.00            | 1,000,000.00         |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                                    | 2,500,000.00          | 1,000,000.00         |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | 700,000.00            | 700,000.00           |
| 22021004      | MEDICAL EXPENSES-LOCAL  | -                     | 1,244,630.00         |

|          |   |                       |                      |
|----------|---|-----------------------|----------------------|
| 22021006 | POSTAGES & COURIER SERVICES                     | -                     | 1,400,000.00         |
| 22021007 | WELFARE PACKAGES                                | 1,200,000.00          | 1,000,000.00         |
| 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES             | -                     | 1,200,000.00         |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION       | 1,500,000.00          | 440,000.00           |
| 22021041 | CONTINGENCY                                     | 2,850,000.00          |                      |
|          | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b> | <b>9,250,000.00</b>   | <b>7,984,630.00</b>  |
|          | <b>TOTAL OTHER RECURRENT COSTS</b>              | <b>225,000,000.00</b> | <b>40,109,750.00</b> |



# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

052110200100 - OSUN STATE HOSPITALS MANAGEMENT BOARD

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020  | APPROVED BUDGET 2019 |
|---------------|---|-----------------------|----------------------|
|               |   | ₦                     | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                       |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                |                       |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>              |                       |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                  | -                     |                      |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>    | -                     | -                    |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                          |                       |                      |
| 22020201      | ELECTRICITY CHARGES                                 | -                     |                      |
| 22020202      | TELEPHONE CHARGES                                   | 2,220,290.00          | 1,804,420.00         |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>2,220,290.00</b>   | <b>1,804,420.00</b>  |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                       |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | -                     |                      |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                  | -                     |                      |
| 22020306      | PRINTING OF SECURITY DOCUMENTS                      | -                     |                      |
| 22020307      | DRUGS/LABORATORY/MEDICAL SUPPLIES                   | 39,000,000.00         | 31,870,080.00        |
| 22020311      | FOOD STUFF / CATERING MATERIALS SUPPLIES            | 5,000,000.00          | -                    |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>44,000,000.00</b>  | <b>31,870,080.00</b> |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                       |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 10,629,710.00         | 10,000,000.00        |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                     | 7,000,000.00          | 5,000,000.00         |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS   | 12,000,000.00         | 12,000,000.00        |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS               | -                     |                      |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                    | 5,000,000.00          | 5,000,000.00         |
| 22020406      | OTHER MAINTENANCE SERVICES                          | 12,000,000.00         | 7,085,580.00         |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>46,629,710.00</b>  | <b>39,085,580.00</b> |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                           |                       |                      |
| 22020501      | LOCAL TRAINING                                      | 2,000,000.00          | 5,000,000.00         |
| 22020502      | INTERNATIONAL TRAINING                              | -                     |                      |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>2,000,000.00</b>   | <b>5,000,000.00</b>  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                     |                       |                      |
| 22020602      | OFFICE RENT   | -                     |                      |
| 22020603      | RESIDENTIAL RENT                                    | 1,150,000.00          | 1,000,000.00         |
| 22020604      | SECURITY VOTE (INCLUDING OPERATIONS)                | -                     | 5,000,000.00         |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>           | <b>1,150,000.00</b>   | <b>6,000,000.00</b>  |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                       |                      |
| 22020801      | MOTOR VEHICLE FUEL COST                             | 6,000,000.00          | 5,739,920.00         |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                 | -                     |                      |
| 22020803      | PLANT / GENERATOR FUEL COST                         | 4,000,000.00          | 2,500,000.00         |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>10,000,000.00</b>  | <b>8,239,920.00</b>  |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                       |                      |
| 22021001      | REFRESHMENT & MEALS                                 | -                     |                      |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                      | 2,000,000.00          | -                    |
| 22021003      | PUBLICITY & ADVERTISEMENTS                          | -                     |                      |
| 22021007      | WELFARE PACKAGES                                    | 2,000,000.00          | 3,000,000.00         |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>4,000,000.00</b>   | <b>3,000,000.00</b>  |
| <b>2305</b>   | <b>OTHER CAPITAL EXPENDITURE</b>                    |                       |                      |
| <b>230501</b> | <b>OTHER CAPITAL EXPENDITURE</b>                    |                       |                      |
| 23050103      | MONITORING & EVALUATION                             | -                     |                      |
| 23050104      | ANNIVERSARIES/ CELEBRATIONS                         | -                     |                      |
|               | <b>SUB-TOTAL OTHER CAPITAL EXPENDITURE</b>          | -                     | -                    |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>110,000,000.00</b> | <b>95,000,000.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

052111600100 - PRIMARY HEALTH CARE DEVELOPMENT BOARD

| ECONOMIC CODE | DESCRIPTION  | APPROVED BUDGET 2020  | APPROVED BUDGET 2019 |
|---------------|--|-----------------------|----------------------|
|               |  | ₦                     | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>   |                       |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>   |                       |                      |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                                |                       |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                     | 4,500,000.00          | 615,000.00           |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                       | 5,223,000.00          | 74,610.00            |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>                      | <b>9,723,000.00</b>   | <b>689,610.00</b>    |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>   |                       |                      |
| 22020201      | ELECTRICITY CHARGES  | 105,820.00            |                      |
| 22020206      | SEWAGE CHARGES   | -                     | 25,000.00            |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                                   | <b>105,820.00</b>     | <b>25,000.00</b>     |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                              |                       |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                             | 2,500,000.00          | 226,000.00           |
| 22020302      | BOOKS  | -                     | 5,000.00             |
| 22020303      | NEWSPAPERS   | -                     | 10,000.00            |
| 22020307      | DRUGS/LABORATORY/MEDICAL SUPPLIES                                      | -                     | 5,350,000.00         |
| 22020312      | PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS | -                     | 50,000.00            |
| 22020313      | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE                     | 1,500,000.00          |                      |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>                    | <b>4,000,000.00</b>   | <b>5,641,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                                  |                       |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                     | 300,000.00            | 400,000.00           |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE  | -                     | 75,000.00            |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                      | -                     |                      |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                                  | 200,000.00            | 125,000.00           |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                       | -                     | 250,000.00           |
| 22020406      | OTHER MAINTENANCE SERVICES   | 3,000,000.00          |                      |
| 22020409      | MAINTENANCE OF RAILWAY EQUIPMENTS                                      | -                     | 25,000.00            |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                        | <b>3,500,000.00</b>   | <b>875,000.00</b>    |
| <b>220205</b> | <b>TRAINING - GENERAL</b>  |                       |                      |
| 22020501      | LOCAL TRAINING   | 115,705,400.00        | 1,000,000.00         |
| 22020502      | INTERNATIONAL TRAINING   | -                     |                      |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                                    | <b>115,705,400.00</b> | <b>1,000,000.00</b>  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>  |                       |                      |
| 22020601      | SECURITY SERVICES  | 100,000.00            |                      |
| 22020605      | CLEANING & FUMIGATION SERVICES   | -                     | 50,000.00            |
| 22020606      | LAND USE CHARGES   | -                     | 49,000.00            |
| 22020607      | RESCUE SERVICES  | -                     |                      |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                              | <b>100,000.00</b>     | <b>99,000.00</b>     |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>                |                       |                      |
| 22020709      | AUDITING OF ACCOUNTS   | 2,500,000.00          |                      |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>      | <b>2,500,000.00</b>   | <b>-</b>             |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                                 |                       |                      |
| 22020801      | MOTOR VEHICLE FUEL COST  | 170,000.00            | 200,000.00           |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                                    | -                     | 62,500.00            |
| 22020803      | PLANT / GENERATOR FUEL COST  | 500,000.00            | 51,000.00            |
| 22020806      | COOKING GAS/FUEL COST  | -                     | 12,500.00            |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                       | <b>670,000.00</b>     | <b>326,000.00</b>    |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                                  |                       |                      |
| 22021001      | REFRESHMENT & MEALS  | -                     | 250,000.00           |
| 22021002      | HONORARIUM & SITTING ALLOWANCE   | 900,000.00            | 450,000.00           |
| 22021003      | PUBLICITY & ADVERTISEMENTS   | 500,000.00            | 50,000.00            |
| 22021004      | MEDICAL EXPENSES-LOCAL   | -                     |                      |
| 22021006      | POSTAGES & COURIER SERVICES  | -                     | 25,000.00            |
| 22021010      | DIRECT TEACHING & LABORATORY COST                                      | -                     | 25,000.00            |
| 22021014      | ANNUAL BUDGET EXPENSES AND ADMINISTRATION                              | 300,000.00            |                      |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                        | <b>1,700,000.00</b>   | <b>800,000.00</b>    |
| <b>2305</b>   | <b>OTHER CAPITAL EXPENDITURE</b>                                       |                       |                      |
| <b>230501</b> | <b>OTHER CAPITAL EXPENDITURE</b>                                       |                       |                      |
| 23050103      | MONITORING & EVALUATION  | 33,447,950.00         | 544,390.00           |
|               | <b>SUB-TOTAL OTHER CAPITAL EXPENDITURE</b>                             | <b>33,447,950.00</b>  | <b>544,390.00</b>    |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                     | <b>171,452,170.00</b> | <b>10,000,000.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

022905300100 - OFFICE OF THE TRANSPORTATION

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₱                    | ₱                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                |                      |                      |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 1,000,000.00         | 1,000,000.00         |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                  | 1,500,000.00         | 1,500,000.00         |
| 22020306      | PRINTING OF SECURITY DOCUMENTS                      | 2,500,000.00         | 2,500,000.00         |
| 22020309      | UNIFORMS & OTHER CLOTHING                           | 1,500,000.00         | 1,500,000.00         |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>6,500,000.00</b>  | <b>6,500,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 2,000,000.00         | 2,000,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                     | 1,000,000.00         | 1,000,000.00         |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                    | 200,000.00           | 200,000.00           |
| 22020406      | OTHER MAINTENANCE SERVICES                          | 13,957,900.00        | 12,056,270.00        |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>17,157,900.00</b> | <b>15,256,270.00</b> |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                           |                      |                      |
| 22020501      | LOCAL TRAINING                                      | 500,000.00           | 500,000.00           |
| 22020502      | INTERNATIONAL TRAINING                              | -                    |                      |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>500,000.00</b>    | <b>500,000.00</b>    |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                     |                      |                      |
| 22020601      | SECURITY SERVICES                                   | -                    |                      |
| 22020602      | OFFICE RENT   | 2,000,000.00         | 2,000,000.00         |
| 22020605      | CLEANING & FUMIGATION SERVICES                      | -                    |                      |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>           | <b>2,000,000.00</b>  | <b>2,000,000.00</b>  |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST                             | 1,800,000.00         | 1,800,000.00         |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                 | 800,000.00           | 800,000.00           |
| 22020803      | PLANT / GENERATOR FUEL COST                         | 250,000.00           | 200,000.00           |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>2,850,000.00</b>  | <b>2,800,000.00</b>  |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                  |                      |                      |
| 22020902      | INSURANCE PREMIUM                                   | -                    |                      |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>        | <b>-</b>             | <b>-</b>             |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                      |                      |
| 22021003      | PUBLICITY & ADVERTISEMENTS                          | 5,000,000.00         | 5,000,000.00         |
| 22021006      | POSTAGES & COURIER SERVICES                         | -                    | 100,000.00           |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>5,000,000.00</b>  | <b>5,100,000.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>34,007,900.00</b> | <b>32,156,270.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

023400100100 - MINISTRY OF WORKS & TRANSPORT

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020  | APPROVED BUDGET 2019  |
|---------------|---|-----------------------|-----------------------|
|               |   | ₦                     | ₦                     |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                       |                       |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                |                       |                       |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>             |                       |                       |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                  | 2,000,000.00          | 1,000,000.00          |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                    | 1,000,000.00          | 1,000,000.00          |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>   | <b>3,000,000.00</b>   | <b>2,000,000.00</b>   |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                          |                       |                       |
| 22020201      | ELECTRICITY CHARGES                                 | -                     |                       |
| 22020202      | TELEPHONE CHARGES                                   | 1,500,000.00          | 1,500,000.00          |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>1,500,000.00</b>   | <b>1,500,000.00</b>   |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                       |                       |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 3,000,000.00          | 2,900,000.00          |
| 22020302      | BOOKS   | 250,000.00            | 250,000.00            |
| 22020303      | NEWSPAPERS  | 150,000.00            | 150,000.00            |
| 22020304      | MAGAZINES & PERIODICALS                             | 150,000.00            | 150,000.00            |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                  | 2,450,000.00          | 1,000,000.00          |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>6,000,000.00</b>   | <b>4,450,000.00</b>   |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                       |                       |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 2,200,000.00          | 3,200,000.00          |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                     | 2,000,000.00          | 2,500,000.00          |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS   | 2,000,000.00          | 2,500,000.00          |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS               | 1,200,000.00          | 1,200,000.00          |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                    | 500,000.00            | 2,500,000.00          |
| 22020406      | OTHER MAINTENANCE SERVICES                          | -                     | 1,000,000.00          |
| 22020410      | MAINTENANCE OF STREET LIGHTINGS                     | 2,000,000.00          | 2,250,000.00          |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>9,900,000.00</b>   | <b>15,150,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                           |                       |                       |
| 22020501      | LOCAL TRAINING                                      | 2,477,360.00          | 1,500,000.00          |
| 22020502      | INTERNATIONAL TRAINING                              | -                     |                       |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>2,477,360.00</b>   | <b>1,500,000.00</b>   |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                     |                       |                       |
| 22020601      | SECURITY SERVICES                                   | 74,196,000.00         | 67,763,000.00         |
| 22020605      | CLEANING & FUMIGATION SERVICES                      | -                     | 600,000.00            |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>           | <b>74,196,000.00</b>  | <b>68,363,000.00</b>  |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                       |                       |
| 22020801      | MOTOR VEHICLE FUEL COST                             | 2,000,000.00          | 2,000,000.00          |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                 | -                     |                       |
| 22020803      | PLANT / GENERATOR FUEL COST                         | 56,000,000.00         | 50,200,022.00         |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>58,000,000.00</b>  | <b>52,200,022.00</b>  |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                       |                       |
| 22021001      | REFRESHMENT & MEALS                                 | 150,000.00            | 500,000.00            |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                      | -                     |                       |
| 22021003      | PUBLICITY & ADVERTISEMENTS                          | 500,000.00            | 500,000.00            |
| 22021004      | MEDICAL EXPENSES-LOCAL                              | -                     |                       |
| 22021006      | POSTAGES & COURIER SERVICES                         | -                     | 500,000.00            |
| 22021007      | WELFARE PACKAGES                                    | -                     | 500,000.00            |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                 | 1,500,000.00          | 1,500,008.00          |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>2,150,000.00</b>   | <b>3,500,008.00</b>   |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>157,223,360.00</b> | <b>148,663,030.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

023400200100 - OFFICE OF THE SURVEYOR - GENERAL

| ECONOMIC<br>CODE | DESCRIPTION   | APPROVED<br>BUDGET 2020 | APPROVED<br>BUDGET 2019 |
|------------------|---|-------------------------|-------------------------|
|                  |   | ₦                       | ₦                       |
| <b>22</b>        | <b>OTHER RECURRENT COSTS</b>                        |                         |                         |
| <b>2202</b>      | <b>OVERHEAD COST</b>                                |                         |                         |
| <b>220201</b>    | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>              |                         |                         |
| 22020101         | LOCAL TRAVEL & TRANSPORT: TRAINING                  | -                       |                         |
| 22020102         | LOCAL TRAVEL & TRANSPORT: OTHERS                    | 1,030,500.00            | 800,000.00              |
|                  | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>    | <b>1,030,500.00</b>     | <b>800,000.00</b>       |
| <b>220202</b>    | <b>UTILITIES - GENERAL</b>                          |                         |                         |
| 22020201         | ELECTRICITY CHARGES                                 | -                       |                         |
| 22020202         | TELEPHONE CHARGES                                   | 185,000.00              | 185,000.00              |
|                  | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>185,000.00</b>       | <b>185,000.00</b>       |
| <b>220203</b>    | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                         |                         |
| 22020301         | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 1,000,000.00            | 1,000,000.00            |
|                  | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>1,000,000.00</b>     | <b>1,000,000.00</b>     |
| <b>220204</b>    | <b>MAINTENANCE SERVICES - GENERAL</b>               |                         |                         |
| 22020401         | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 1,000,000.00            | 1,000,000.00            |
| 22020404         | MAINTENANCE OF OFFICE / IT EQUIPMENTS               | 400,000.00              | 400,000.00              |
|                  | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>1,400,000.00</b>     | <b>1,400,000.00</b>     |
| <b>220205</b>    | <b>TRAINING - GENERAL</b>                           |                         |                         |
| 22020501         | LOCAL TRAINING                                      | 1,500,000.00            | 1,500,000.00            |
| 22020502         | INTERNATIONAL TRAINING                              | -                       |                         |
|                  | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>1,500,000.00</b>     | <b>1,500,000.00</b>     |
| <b>220208</b>    | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                         |                         |
| 22020803         | PLANT / GENERATOR FUEL COST                         | 1,000,000.00            | 1,000,000.00            |
|                  | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>1,000,000.00</b>     | <b>1,000,000.00</b>     |
| <b>220210</b>    | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                         |                         |
| 22021014         | ANNUAL BUDGET EXPENSES AND ADMINISTRATION           | 115,000.00              | 115,000.00              |
|                  | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>115,000.00</b>       | <b>115,000.00</b>       |
|                  | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>6,230,500.00</b>     | <b>6,000,000.00</b>     |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

023400400100 - OSUN ROAD MAINTENANCE AGENCY

| ECONOMIC<br>CODE | DESCRIPTION   | APPROVED<br>BUDGET 2020 | APPROVED<br>BUDGET 2019 |
|------------------|---|-------------------------|-------------------------|
|                  |   | ₦                       | ₦                       |
| <b>22</b>        | <b>OTHER RECURRENT COSTS</b>                        |                         |                         |
| <b>2202</b>      | <b>OVERHEAD COST</b>                                |                         |                         |
| <b>220201</b>    | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>              |                         |                         |
| 22020101         | LOCAL TRAVEL & TRANSPORT: TRAINING                  | 500,000.00              | 500,000.00              |
| 22020102         | LOCAL TRAVEL & TRANSPORT: OTHERS                    | 1,000,000.00            | 1,000,000.00            |
|                  | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>    | <b>1,500,000.00</b>     | <b>1,500,000.00</b>     |
| <b>220202</b>    | <b>UTILITIES - GENERAL</b>                          |                         |                         |
| 22020201         | ELECTRICITY CHARGES                                 | 50,000.00               |                         |
| 22020203         | INTERNET ACCESS CHARGES                             | 50,000.00               | 300,000.00              |
|                  | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>100,000.00</b>       | <b>300,000.00</b>       |
| <b>220203</b>    | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                         |                         |
| 22020301         | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 1,245,000.00            | 1,500,000.00            |
| 22020303         | NEWSPAPERS  | 5,000.00                |                         |
|                  | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>1,250,000.00</b>     | <b>1,500,000.00</b>     |
| <b>220204</b>    | <b>MAINTENANCE SERVICES - GENERAL</b>               |                         |                         |
| 22020401         | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPME    | 1,500,000.00            | 3,157,900.00            |
| 22020402         | MAINTENANCE OF OFFICE FURNITURE                     | 200,000.00              |                         |
| 22020405         | MAINTENANCE OF PLANTS/GENERATORS                    | 1,040,000.00            |                         |
| 22020406         | OTHER MAINTENANCE SERVICES                          | 300,000.00              |                         |
|                  | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>3,040,000.00</b>     | <b>3,157,900.00</b>     |
| <b>220205</b>    | <b>TRAINING - GENERAL</b>                           |                         |                         |
| 22020501         | LOCAL TRAINING                                      | 500,000.00              | 500,000.00              |
|                  | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>500,000.00</b>       | <b>500,000.00</b>       |
| <b>220208</b>    | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                         |                         |
| 22020802         | OTHER TRANSPORT EQUIPMENT FUEL COST                 | 1,500,000.00            | 2,000,000.00            |
|                  | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>1,500,000.00</b>     | <b>2,000,000.00</b>     |
| <b>220210</b>    | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                         |                         |
| 22021003         | PUBLICITY & ADVERTISEMENTS                          | 100,000.00              |                         |
| 22021009         | SPORTING ACTIVITIES                                 | 10,000.00               |                         |
|                  | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>110,000.00</b>       | <b>-</b>                |
|                  | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>8,000,000.00</b>     | <b>8,957,900.00</b>     |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

023405500100 - OSUN ASSETS MANAGEMENT AGENCY

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | -                    |                      |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 1,500,000.00         | 1,500,000.00         |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>1,500,000.00</b>  | <b>1,500,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                      |                      |
| 22020201      | ELECTRICITY CHARGES   | 50,000.00            | 200,000.00           |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>50,000.00</b>     | <b>200,000.00</b>    |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 400,990.00           | 800,000.00           |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>400,990.00</b>    | <b>800,000.00</b>    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 500,000.00           |                      |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 100,000.00           |                      |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                 | 140,000.00           |                      |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | 100,000.00           | 560,000.00           |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | 100,000.00           |                      |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>940,000.00</b>    | <b>560,000.00</b>    |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                      |                      |
| 22020501      | LOCAL TRAINING  | 1,500,000.00         | 3,000,000.00         |
| 22020502      | INTERNATIONAL TRAINING  | -                    |                      |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>1,500,000.00</b>  | <b>3,000,000.00</b>  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                                   |                      |                      |
| 22020602      | OFFICE RENT   | -                    | 440,000.00           |
| 22020605      | CLEANING & FUMIGATION SERVICES                                    | 50,000.00            |                      |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                         | <b>50,000.00</b>     | <b>440,000.00</b>    |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                      |                      |
| 22020701      | FINANCIAL CONSULTING  | -                    |                      |
| 22020702      | INFORMATION TECHNOLOGY CONSULTING                                 | 3,350,000.00         | 4,000,000.00         |
| 22020706      | SURVEYING SERVICES  | 3,000,000.00         |                      |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>6,350,000.00</b>  | <b>4,000,000.00</b>  |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST   | 500,000.00           | 700,000.00           |
| 22020803      | PLANT / GENERATOR FUEL COST                                       | 200,000.00           |                      |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>700,000.00</b>    | <b>700,000.00</b>    |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                      |                      |
| 22021001      | REFRESHMENT & MEALS   | 100,000.00           |                      |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                                    | -                    |                      |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | 500,000.00           | 800,000.00           |
| 22021014      | ANNUAL BUDGET EXPENSES AND ADMINISTRATION                         | 100,000.00           |                      |
| 22021047      | ANNUAL BOARD OF SURVEY  | 500,000.00           |                      |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>1,200,000.00</b>  | <b>800,000.00</b>    |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>12,690,990.00</b> | <b>12,000,000.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

025305300100 - OSUN STATE PROPERTY DEVELOPMENT CORPORATION

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | -                    |                      |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 1,000,000.00         | 1,000,000.00         |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>1,000,000.00</b>  | <b>1,000,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                      |                      |
| 22020201      | ELECTRICITY CHARGES   | 568,520.00           | 525,840.00           |
| 22020202      | TELEPHONE CHARGES   | 800,000.00           | 800,000.00           |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>1,368,520.00</b>  | <b>1,325,840.00</b>  |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 1,000,000.00         | 800,000.00           |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>1,000,000.00</b>  | <b>800,000.00</b>    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 5,000,000.00         | 4,400,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 450,000.00           | 50,000.00            |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                 | -                    | 400,000.00           |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | 2,500,000.00         | 2,500,000.00         |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | -                    |                      |
| 22020406      | OTHER MAINTENANCE SERVICES  | 1,500,000.00         | 1,400,000.00         |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>9,450,000.00</b>  | <b>8,750,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                      |                      |
| 22020501      | LOCAL TRAINING  | 2,300,000.00         | 2,000,000.00         |
| 22020502      | INTERNATIONAL TRAINING  | -                    |                      |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>2,300,000.00</b>  | <b>2,000,000.00</b>  |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                      |                      |
| 22020701      | FINANCIAL CONSULTING  | 100,000.00           | 100,000.00           |
| 22020702      | INFORMATION TECHNOLOGY CONSULTING                                 | -                    |                      |
| 22020703      | LEGAL SERVICES  | 400,000.00           | 800,000.00           |
| 22020704      | ENGINEERING SERVICES  | -                    |                      |
| 22020705      | ARCHITECTURAL SERVICES  | -                    |                      |
| 22020706      | SURVEYING SERVICES  | 1,400,000.00         | 1,100,000.00         |
| 22020707      | AGRICULTURAL CONSULTING   | -                    |                      |
| 22020708      | MEDICAL CONSULTING  | -                    |                      |
| 22020709      | AUDITING OF ACCOUNTS  | 2,000,000.00         | 2,000,000.00         |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>3,900,000.00</b>  | <b>4,000,000.00</b>  |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                |                      |                      |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                                | 120,000.00           | 120,000.00           |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>                      | <b>120,000.00</b>    | <b>120,000.00</b>    |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                      |                      |
| 22021001      | REFRESHMENT & MEALS   | 2,400,000.00         | 2,220,000.00         |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                                    |                      |                      |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | 1,000,000.00         | 909,000.00           |
| 22021004      | MEDICAL EXPENSES-LOCAL  | -                    |                      |
| 22021006      | POSTAGES & COURIER SERVICES                                       | 150,000.00           | 130,000.00           |
| 22021007      | WELFARE PACKAGES  | 6,500,000.00         | 6,500,000.00         |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                               | 300,000.00           | 400,000.00           |
| 22021009      | SPORTING ACTIVITIES   | -                    |                      |
| 22021010      | DIRECT TEACHING & LABORATORY COST                                 | -                    |                      |
| 22021014      | ANNUAL BUDGET EXPENSES AND ADMINISTRATION                         | -                    |                      |
| 22021020      | ELECTION-LOGISTICS SUPPORT  | -                    |                      |
| 22021037      | MARGIN FOR INCREASE IN COSTS                                      | -                    |                      |
| 22021041      | CONTINGENCY   | 1,600,000.00         | 1,241,000.00         |
| 22021042      | RECURRENT ADJUSTMENT  | -                    |                      |
| 22021047      | ANNUAL BOARD OF SURVEY  | -                    |                      |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>11,950,000.00</b> | <b>11,400,000.00</b> |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>31,088,520.00</b> | <b>29,395,840.00</b> |



# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

025305600100 - OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | 1,400,000.00         | 1,410,000.00         |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 537,000.00           | 1,500,000.00         |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>1,937,000.00</b>  | <b>2,910,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                      |                      |
| 22020201      | ELECTRICITY CHARGES   | -                    |                      |
| 22020202      | TELEPHONE CHARGES   | 600,000.00           | 510,000.00           |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>600,000.00</b>    | <b>510,000.00</b>    |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 2,012,500.00         | 1,500,000.00         |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>2,012,500.00</b>  | <b>1,500,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 1,988,000.00         | 2,000,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 590,000.00           | 550,000.00           |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | 1,585,000.00         | 950,000.00           |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | 100,000.00           | 100,000.00           |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>4,263,000.00</b>  | <b>3,600,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                      |                      |
| 22020501      | LOCAL TRAINING  | 600,000.00           | 1,000,000.00         |
| 22020502      | INTERNATIONAL TRAINING  | -                    |                      |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>600,000.00</b>    | <b>1,000,000.00</b>  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                                   |                      |                      |
| 22020601      | SECURITY SERVICES   | 197,500.00           | 200,000.00           |
| 22020605      | CLEANING & FUMIGATION SERVICES                                    | 600,000.00           | 200,000.00           |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                         | <b>797,500.00</b>    | <b>400,000.00</b>    |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                      |                      |
| 22020704      | ENGINEERING SERVICES  | 100,000.00           | 400,000.00           |
| 22020705      | ARCHITECTURAL SERVICES  | 100,000.00           | 100,000.00           |
| 22020706      | SURVEYING SERVICES  | 100,000.00           | 200,000.00           |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>300,000.00</b>    | <b>700,000.00</b>    |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                      |                      |
| 22021001      | REFRESHMENT & MEALS   | 350,000.00           | 350,000.00           |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                                    | -                    |                      |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | 1,800,000.00         | 1,000,000.00         |
| 22021007      | WELFARE PACKAGES  | 30,990.00            | 30,000.00            |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>2,180,990.00</b>  | <b>1,380,000.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>12,690,990.00</b> | <b>12,000,000.00</b> |

## DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

025305500100 - OSUN NEW TOWNS AND GROWTH AREAS DEVELOPMENT AUTHORITY

| ECONOMIC<br>CODE | DESCRIPTION  | APPROVED<br>BUDGET 2020 | APPROVED<br>BUDGET 2019 |
|------------------|--|-------------------------|-------------------------|
|                  |  | ₦                       | ₦                       |
| <b>22</b>        | <b>OTHER RECURRENT COSTS</b>                       |                         |                         |
| <b>2202</b>      | <b>OVERHEAD COST</b>                               |                         |                         |
| <b>220201</b>    | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>             |                         |                         |
| <b>220204</b>    | <b>MAINTENANCE SERVICES - GENERAL</b>              |                         |                         |
| 22020401         | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 6,000,000.00            | 6,000,000.00            |
| 22020402         | MAINTENANCE OF OFFICE FURNITURE                    | 2,000,000.00            | 2,000,000.00            |
|                  | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>    | <b>8,000,000.00</b>     | <b>8,000,000.00</b>     |
| <b>220205</b>    | <b>TRAINING - GENERAL</b>                          |                         |                         |
| 22020501         | LOCAL TRAINING                                     | 4,000,000.00            | 4,000,000.00            |
| 22020502         | INTERNATIONAL TRAINING                             | -                       |                         |
|                  | <b>SUB-TOTAL TRAINING - GENERAL</b>                | <b>4,000,000.00</b>     | <b>4,000,000.00</b>     |
| <b>220206</b>    | <b>OTHER SERVICES - GENERAL</b>                    |                         |                         |
| 22020605         | CLEANING & FUMIGATION SERVICES                     | 863,730.00              |                         |
|                  | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>          | <b>863,730.00</b>       | <b>-</b>                |
| <b>220208</b>    | <b>FUEL &amp; LUBRICANTS - GENERAL</b>             |                         |                         |
| 22020801         | MOTOR VEHICLE FUEL COST                            | 3,000,000.00            | 3,000,000.00            |
|                  | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>   | <b>3,000,000.00</b>     | <b>3,000,000.00</b>     |
|                  | <b>TOTAL OTHER RECURRENT COSTS</b>                 | <b>15,863,730.00</b>    | <b>15,000,000.00</b>    |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

026000100100 - MINISTRY OF LANDS AND PHYSICAL PLANNING

| ECONOMIC<br>CODE | DESCRIPTION   | APPROVED<br>BUDGET 2020 | APPROVED<br>BUDGET 2019 |
|------------------|---|-------------------------|-------------------------|
|                  |   | ₦                       | ₦                       |
| <b>22</b>        | <b>OTHER RECURRENT COSTS</b>                        |                         |                         |
| <b>2202</b>      | <b>OVERHEAD COST</b>                                |                         |                         |
| <b>220201</b>    | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>              |                         |                         |
| 22020101         | LOCAL TRAVEL & TRANSPORT: TRAINING                  | 1,000,000.00            | 5,000,000.00            |
| 22020102         | LOCAL TRAVEL & TRANSPORT: OTHERS                    | 600,000.00              | 3,000,000.00            |
| 22020103         | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING          | -                       |                         |
| 22020104         | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS            | -                       |                         |
|                  | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>    | <b>1,600,000.00</b>     | <b>8,000,000.00</b>     |
| <b>220203</b>    | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                         |                         |
| 22020301         | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 3,500,000.00            | 2,000,000.00            |
| 22020305         | PRINTING OF NON SECURITY DOCUMENTS                  | 2,300,000.00            | 1,000,000.00            |
|                  | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>5,800,000.00</b>     | <b>3,000,000.00</b>     |
| <b>220204</b>    | <b>MAINTENANCE SERVICES - GENERAL</b>               |                         |                         |
| 22020401         | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 2,100,000.00            | 2,000,000.00            |
| 22020402         | MAINTENANCE OF OFFICE FURNITURE                     | 2,500,000.00            | 750,000.00              |
| 22020403         | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS   | 1,000,000.00            | 750,000.00              |
|                  | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>5,600,000.00</b>     | <b>3,500,000.00</b>     |
| <b>220208</b>    | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                         |                         |
| 22020801         | MOTOR VEHICLE FUEL COST                             | 2,863,730.00            | 500,000.00              |
|                  | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>2,863,730.00</b>     | <b>500,000.00</b>       |
|                  | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>15,863,730.00</b>    | <b>15,000,000.00</b>    |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

012400100100 - MINISTRY OF HOME AFFAIRS

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020  | APPROVED BUDGET 2019  |
|---------------|---|-----------------------|-----------------------|
|               |   | ₦                     | ₦                     |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                       |                       |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                       |                       |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                       |                       |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | 2,500,000.00          | 2,000,000.00          |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 3,500,000.00          | 4,725,080.00          |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>6,000,000.00</b>   | <b>6,725,080.00</b>   |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                       |                       |
| 22020201      | ELECTRICITY CHARGES   | -                     |                       |
| 22020202      | TELEPHONE CHARGES   | 1,440,000.00          | 1,080,000.00          |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>1,440,000.00</b>   | <b>1,080,000.00</b>   |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                       |                       |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 1,500,000.00          | 1,000,000.00          |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                                | 500,000.00            | 300,000.00            |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>2,000,000.00</b>   | <b>1,300,000.00</b>   |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                       |                       |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 2,000,000.00          | 1,600,000.00          |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 500,000.00            | 500,000.00            |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                 | -                     |                       |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | 500,000.00            | 500,000.00            |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | 500,000.00            | 500,000.00            |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>3,500,000.00</b>   | <b>3,100,000.00</b>   |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                       |                       |
| 22020501      | LOCAL TRAINING  | 3,660,000.00          | 4,000,000.00          |
| 22020502      | INTERNATIONAL TRAINING  | -                     |                       |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>3,660,000.00</b>   | <b>4,000,000.00</b>   |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                       |                       |
| 22020704      | ENGINEERING SERVICES  | -                     |                       |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>-</b>              | <b>-</b>              |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                       |                       |
| 22020801      | MOTOR VEHICLE FUEL COST   | 5,000,000.00          | 3,000,000.00          |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>5,000,000.00</b>   | <b>3,000,000.00</b>   |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                |                       |                       |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                                | -                     | 299,000.00            |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>                      | <b>-</b>              | <b>299,000.00</b>     |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                       |                       |
| 22021001      | REFRESHMENT & MEALS   | 400,000.00            | 100,000.00            |
| 22021006      | POSTAGES & COURIER SERVICES                                       | -                     |                       |
| 22021007      | WELFARE PACKAGES  | 99,000,000.00         | 98,000,000.00         |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>99,400,000.00</b>  | <b>98,100,000.00</b>  |
|               | <b>SUB-TOTAL LOCAL GRANTS AND CONTRIBUTIONS</b>                   | <b>-</b>              | <b>-</b>              |
| <b>2205</b>   | <b>SUBSIDIES GENERAL</b>  |                       |                       |
| <b>220501</b> | <b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>    |                       |                       |
| 22050108      | RELIGIOUS PILGRIMAGE SUBSIDY                                      | 69,000,000.00         | 69,000,000.00         |
|               | <b>SUB-TOTAL SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PA</b>   | <b>69,000,000.00</b>  | <b>69,000,000.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>190,000,000.00</b> | <b>186,604,080.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

051400100100 - MINISTRY OF WOMEN & CHILDREN AFFAIRS

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020  | APPROVED BUDGET 2019 |
|---------------|---|-----------------------|----------------------|
|               |   | ₦                     | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                       |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                |                       |                      |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>             |                       |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                  | 4,000,000.00          | 3,500,000.00         |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                    | 2,000,000.00          | 3,500,000.00         |
| 22020103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING          | 1,000,000.00          |                      |
| 22020104      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS            | -                     |                      |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>   | <b>7,000,000.00</b>   | <b>7,000,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                          |                       |                      |
| 22020201      | ELECTRICITY CHARGES                                 | -                     |                      |
| 22020202      | TELEPHONE CHARGES                                   | 500,000.00            | 500,000.00           |
| 22020203      | INTERNET ACCESS CHARGES                             | 300,000.00            | 200,000.00           |
| 22020204      | SATELLITE BROADCASTING ACCESS CHARGES               | -                     |                      |
| 22020205      | WATER RATES   | 50,000.00             | 50,000.00            |
| 22020206      | SEWAGE CHARGES                                      | 50,000.00             | 50,000.00            |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>900,000.00</b>     | <b>800,000.00</b>    |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                       |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 1,000,000.00          | 800,000.00           |
| 22020302      | BOOKS   | 3,750,000.00          | 250,000.00           |
| 22020303      | NEWSPAPERS  | 20,000.00             | 20,000.00            |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                  | 3,000,000.00          | 1,000,000.00         |
| 22020306      | PRINTING OF SECURITY DOCUMENTS                      | 50,000.00             | 50,000.00            |
| 22020307      | DRUGS/LABORATORY/MEDICAL SUPPLIES                   | 1,200,000.00          | 1,000,000.00         |
| 22020309      | UNIFORMS & OTHER CLOTHING                           | 5,300,000.00          | 250,000.00           |
| 22020310      | TEACHING AIDS / INSTRUCTION MATERIALS               | 500,000.00            | 500,000.00           |
| 22020311      | FOOD STUFF / CATERING MATERIALS SUPPLIES            | 8,300,000.00          | 4,500,000.00         |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>23,120,000.00</b>  | <b>8,370,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                       |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 500,000.00            | 500,000.00           |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                     | 200,000.00            | 200,000.00           |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS   | 200,000.00            | 200,000.00           |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS               | 200,000.00            | 250,000.00           |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                    | 100,000.00            | 100,000.00           |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>1,200,000.00</b>   | <b>1,250,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                           |                       |                      |
| 22020501      | LOCAL TRAINING                                      | 9,500,000.00          | 4,500,000.00         |
| 22020502      | INTERNATIONAL TRAINING                              | 1,000,000.00          | 19,000,010.00        |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>10,500,000.00</b>  | <b>23,500,010.00</b> |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                     |                       |                      |
| 22020601      | SECURITY SERVICES                                   | 250,000.00            | 250,000.00           |
| 22020605      | CLEANING & FUMIGATION SERVICES                      | 100,000.00            | 100,000.00           |
| 22020607      | RESCUE SERVICES                                     | 1,050,000.00          |                      |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>           | <b>1,400,000.00</b>   | <b>350,000.00</b>    |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                       |                      |
| 22020801      | MOTOR VEHICLE FUEL COST                             | 500,000.00            | 250,000.00           |
| 22020803      | PLANT / GENERATOR FUEL COST                         | 150,000.00            | 100,000.00           |
| 22020806      | COOKING GAS/FUEL COST                               | 300,000.00            | 300,000.00           |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>950,000.00</b>     | <b>650,000.00</b>    |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                  |                       |                      |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                  | -                     | 258,260.00           |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>        | <b>-</b>              | <b>258,260.00</b>    |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                       |                      |
| 22021001      | REFRESHMENT & MEALS                                 | 2,800,000.00          | 2,500,000.00         |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                      | 4,000,000.00          | 2,500,000.00         |
| 22021003      | PUBLICITY & ADVERTISEMENTS                          | 15,800,000.00         | 2,500,000.00         |
| 22021006      | POSTAGES & COURIER SERVICES                         | 20,000.00             | 50,000.00            |
| 22021007      | WELFARE PACKAGES                                    | 84,000,000.00         | 47,350,000.00        |
| 22021014      | ANNUAL BUDGET EXPENSES AND ADMINISTRATION           | 100,000.00            |                      |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>106,720,000.00</b> | <b>54,900,000.00</b> |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>             |                       |                      |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>               |                       |                      |
| 22040109      | GRANTS TO COMMUNITIES/NGOs                          | 500,000.00            | 500,000.00           |

|               |   |                       |                      |
|---------------|---|-----------------------|----------------------|
|               | <b>SUB-TOTAL LOCAL GRANTS AND CONTRIBUTIONS</b>   | <b>500,000.00</b>     | <b>500,000.00</b>    |
| <b>220402</b> | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>           |                       |                      |
| 22040203      | CONTRIBUTION TO INTERNATIONAL ORGANISATION        | 20,000.00             | 20,000.00            |
|               | <b>SUB-TOTAL FOREIGN GRANTS AND CONTRIBUTIONS</b> | <b>20,000.00</b>      | <b>20,000.00</b>     |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                | <b>152,310,000.00</b> | <b>97,598,270.00</b> |

## DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

053900100100 - MINISTRY OF SOCIAL PROTECTION, SPORTS & SPECIAL NEEDS

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>              |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                  | 500,000.00           | 2,000,000.00         |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>    | <b>500,000.00</b>    | <b>2,000,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                          |                      |                      |
| 22020205      | WATER RATES   | -                    | 58,890.00            |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>-</b>             | <b>58,890.00</b>     |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 1,000,000.00         | 3,031,050.00         |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>1,000,000.00</b>  | <b>3,031,050.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 1,500,000.00         | 2,500,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                     | 500,000.00           | 500,000.00           |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>2,000,000.00</b>  | <b>3,000,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                           |                      |                      |
| 22020501      | LOCAL TRAINING                                      | 2,000,000.00         | 5,000,000.00         |
| 22020502      | INTERNATIONAL TRAINING                              | -                    |                      |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>2,000,000.00</b>  | <b>5,000,000.00</b>  |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                      |                      |
| 22021003      | PUBLICITY & ADVERTISEMENTS                          | 500,000.00           | 2,500,000.00         |
| 22021007      | WELFARE PACKAGES                                    | 13,000,000.00        | 23,000,000.00        |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                 | -                    |                      |
| 22021009      | SPORTING ACTIVITIES                                 | 11,000,000.00        | 21,410,060.00        |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>24,500,000.00</b> | <b>46,910,060.00</b> |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>30,000,000.00</b> | <b>60,000,000.00</b> |

# **DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)**

053905100100 - OSUN STATE SPORTS COUNCIL

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                |                      |                      |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>              |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                  | 400,000.00           | 1,000,000.00         |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>    | <b>400,000.00</b>    | <b>1,000,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                          |                      |                      |
| 22020203      | INTERNET ACCESS CHARGES                             | -                    | 20,000.00            |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>-</b>             | <b>20,000.00</b>     |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 100,000.00           | 700,000.00           |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>100,000.00</b>    | <b>700,000.00</b>    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 500,000.00           | 2,155,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                     | -                    | 400,000.00           |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                    | 100,000.00           | 250,000.00           |
| 22020406      | OTHER MAINTENANCE SERVICES                          | -                    | 250,000.00           |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>600,000.00</b>    | <b>3,055,000.00</b>  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                     |                      |                      |
| 22020602      | OFFICE RENT   | 50,000.00            | 200,000.00           |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>           | <b>50,000.00</b>     | <b>200,000.00</b>    |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST                             | 50,000.00            | 300,000.00           |
| 22020803      | PLANT / GENERATOR FUEL COST                         | 100,000.00           | 300,000.00           |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>150,000.00</b>    | <b>600,000.00</b>    |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                  |                      |                      |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                  | -                    | 300,000.00           |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>        | <b>-</b>             | <b>300,000.00</b>    |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                      |                      |
| 22021006      | POSTAGES & COURIER SERVICES                         | 30,000.00            | 25,000.00            |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                 | -                    | 100,000.00           |
| 22021009      | SPORTING ACTIVITIES                                 | 68,670,000.00        | 64,000,000.00        |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>68,700,000.00</b> | <b>64,125,000.00</b> |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>70,000,000.00</b> | <b>70,000,000.00</b> |



# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

031801100100 - JUDICIAL SERVICE COMMISSION

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020 | APPROVED BUDGET 2019 |
|---------------|---|----------------------|----------------------|
|               |   | ₦                    | ₦                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                      |                      |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                |                      |                      |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>             |                      |                      |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                  | 4,500,000.00         | 2,500,000.00         |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                    | 5,062,530.00         | 6,000,000.00         |
| 22020103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING          | -                    | 2,000,000.00         |
| 22020104      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS            | -                    | -                    |
|               | <b>SUB-TOTAL TRAVEL &amp; TRANSPORT - GENERAL</b>   | <b>9,562,530.00</b>  | <b>10,500,000.00</b> |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                          |                      |                      |
| 22020202      | TELEPHONE CHARGES                                   | 500,000.00           | 500,000.00           |
| 22020203      | INTERNET ACCESS CHARGES                             | 1,000,000.00         | 1,000,000.00         |
| 22020204      | SATELLITE BROADCASTING ACCESS CHARGES               | 250,000.00           | 250,000.00           |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>1,750,000.00</b>  | <b>1,750,000.00</b>  |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                      |                      |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 4,353,360.00         | 5,353,360.00         |
| 22020302      | BOOKS   | 500,000.00           | 500,000.00           |
| 22020303      | NEWSPAPERS  | 250,000.00           | 250,000.00           |
| 22020304      | MAGAZINES & PERIODICALS                             | -                    | -                    |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                  | 4,000,000.00         | 4,000,000.00         |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>9,103,360.00</b>  | <b>10,103,360.00</b> |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                      |                      |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 1,500,000.00         | 1,500,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                     | 1,000,000.00         | 1,000,000.00         |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS   | 500,000.00           | 500,000.00           |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS               | 300,000.00           | 300,000.00           |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                    | 200,000.00           | 200,000.00           |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>3,500,000.00</b>  | <b>3,500,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                           |                      |                      |
| 22020501      | LOCAL TRAINING                                      | 7,500,000.00         | 7,500,000.00         |
| 22020502      | INTERNATIONAL TRAINING                              | 10,000,000.00        | 10,000,000.00        |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>17,500,000.00</b> | <b>17,500,000.00</b> |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                      |                      |
| 22020801      | MOTOR VEHICLE FUEL COST                             | 800,000.00           | 800,000.00           |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                 | 226,000.00           | 226,000.00           |
| 22020803      | PLANT / GENERATOR FUEL COST                         | 288,000.00           | 288,000.00           |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>1,314,000.00</b>  | <b>1,314,000.00</b>  |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                  |                      |                      |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                  | -                    | -                    |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>        | <b>-</b>             | <b>-</b>             |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                      |                      |
| 22021001      | REFRESHMENT & MEALS                                 | 3,751,280.00         | 3,751,280.00         |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                      | 5,346,710.00         | 5,346,710.00         |
| 22021003      | PUBLICITY & ADVERTISEMENTS                          | 1,000,000.00         | 1,500,000.00         |
| 22021006      | POSTAGES & COURIER SERVICES                         | 1,500,000.00         | 1,500,000.00         |
| 22021007      | WELFARE PACKAGES                                    | 7,627,040.00         | 1,734,650.00         |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                 | 1,500,000.00         | 1,500,000.00         |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>20,725,030.00</b> | <b>15,332,640.00</b> |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>63,454,920.00</b> | <b>60,000,000.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

032600100100 - MINISTRY OF JUSTICE

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020  | APPROVED BUDGET 2019  |
|---------------|---|-----------------------|-----------------------|
|               |   | ₦                     | ₦                     |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                       |                       |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                       |                       |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                       |                       |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | -                     |                       |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 11,100,000.00         | 11,000,000.00         |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>11,100,000.00</b>  | <b>11,000,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                       |                       |
| 22020202      | TELEPHONE CHARGES   | 1,000,000.00          | 1,600,000.00          |
| 22020205      | WATER RATES   | -                     | 200,000.00            |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>1,000,000.00</b>   | <b>1,800,000.00</b>   |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                       |                       |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 4,410,000.00          | 3,000,000.00          |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>4,410,000.00</b>   | <b>3,000,000.00</b>   |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                       |                       |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 5,000,000.00          | 5,000,000.00          |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 2,000,000.00          | 2,500,000.00          |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                 | -                     |                       |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | 1,000,000.00          | 1,500,000.00          |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | 1,000,000.00          | 1,000,000.00          |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>9,000,000.00</b>   | <b>10,000,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                       |                       |
| 22020501      | LOCAL TRAINING  | 20,000,000.00         | 20,000,000.00         |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>20,000,000.00</b>  | <b>20,000,000.00</b>  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                                   |                       |                       |
| 22020602      | OFFICE RENT   | 4,000,000.00          | 4,000,000.00          |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                         | <b>4,000,000.00</b>   | <b>4,000,000.00</b>   |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                       |                       |
| 22020703      | LEGAL SERVICES  | 39,548,200.00         | 35,400,000.00         |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>39,548,200.00</b>  | <b>35,400,000.00</b>  |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                       |                       |
| 22020801      | MOTOR VEHICLE FUEL COST   | 6,000,000.00          | 6,000,000.00          |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                               | -                     |                       |
| 22020803      | PLANT / GENERATOR FUEL COST                                       | 2,000,000.00          | 2,500,000.00          |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>8,000,000.00</b>   | <b>8,500,000.00</b>   |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                |                       |                       |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                                | -                     |                       |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>                      | <b>-</b>              | <b>-</b>              |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                       |                       |
| 22021001      | REFRESHMENT & MEALS   | 700,000.00            | 500,000.00            |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                                    | 2,500,000.00          | 2,500,000.00          |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | 2,700,000.00          | 500,000.00            |
| 22021004      | MEDICAL EXPENSES-LOCAL  | -                     |                       |
| 22021006      | POSTAGES & COURIER SERVICES                                       | 500,000.00            | 500,000.00            |
| 22021007      | WELFARE PACKAGES  | 200,000.00            | 200,000.00            |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                               | 2,000,000.00          | 2,000,000.00          |
| 22021041      | CONTINGENCY   | 100,000.00            | 100,000.00            |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>8,700,000.00</b>   | <b>6,300,000.00</b>   |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>105,758,200.00</b> | <b>100,000,000.00</b> |

# **DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)**

032605100100 - THE JUDICIARY (HIGH COURT OF JUSTICE)

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020  | APPROVED BUDGET 2019  |
|---------------|---|-----------------------|-----------------------|
|               |   | ₦                     | ₦                     |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                        |                       |                       |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                  | 25,000,000.00         | 25,000,000.00         |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                    | 10,000,000.00         | 10,000,000.00         |
| 22020103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING          | 14,600,000.00         | 14,600,000.00         |
| 22020104      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS            | -                     |                       |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>    | <b>49,600,000.00</b>  | <b>49,600,000.00</b>  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                          |                       |                       |
| 22020201      | ELECTRICITY CHARGES                                 | -                     |                       |
| 22020202      | TELEPHONE CHARGES                                   | 3,000,000.00          | 3,000,000.00          |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>3,000,000.00</b>   | <b>3,000,000.00</b>   |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                       |                       |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 13,810,000.00         | 13,810,000.00         |
| 22020302      | BOOKS   | 17,784,630.00         | 35,000,000.00         |
| 22020303      | NEWSPAPERS  | -                     |                       |
| 22020304      | MAGAZINES & PERIODICALS                             | 2,190,000.00          | 2,190,000.00          |
| 22020309      | UNIFORMS & OTHER CLOTHING                           | 52,000,000.00         | 73,902,240.00         |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>85,784,630.00</b>  | <b>124,902,240.00</b> |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               |                       |                       |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT  | 6,570,000.00          | 6,570,000.00          |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                     | 1,938,880.00          | 3,877,760.00          |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS   | 2,000,000.00          |                       |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS               | 1,938,880.00          |                       |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>12,447,760.00</b>  | <b>10,447,760.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                           |                       |                       |
| 22020501      | LOCAL TRAINING                                      | -                     | 16,790,000.00         |
| 22020502      | INTERNATIONAL TRAINING                              | -                     |                       |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                 | <b>-</b>              | <b>16,790,000.00</b>  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                     |                       |                       |
| 22020604      | SECURITY VOTE (INCLUDING OPERATIONS)                | 60,000,000.00         |                       |
| 22020605      | CLEANING & FUMIGATION SERVICES                      | 3,000,000.00          | 2,920,000.00          |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>           | <b>63,000,000.00</b>  | <b>2,920,000.00</b>   |
| 22020803      | PLANT / GENERATOR FUEL COST                         | 5,000,000.00          |                       |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>5,000,000.00</b>   | <b>-</b>              |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                  |                       |                       |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                  | 1,200,000.00          | 730,000.00            |
| 22020902      | INSURANCE PREMIUM                                   | -                     |                       |
| 22020904      | OTHER CRF BANK CHARGES                              | -                     | 2,920,000.00          |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>        | <b>1,200,000.00</b>   | <b>3,650,000.00</b>   |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                       |                       |
| 22021001      | REFRESHMENT & MEALS                                 | -                     | 2,550,000.00          |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                      | 38,000,000.00         | 13,140,000.00         |
| 22021003      | PUBLICITY & ADVERTISEMENTS                          | -                     |                       |
| 22021004      | MEDICAL EXPENSES-LOCAL                              | 700,000.00            |                       |
| 22021006      | POSTAGES & COURIER SERVICES                         | -                     |                       |
| 22021007      | WELFARE PACKAGES                                    | 58,542,240.00         | 67,160,000.00         |
| 22021041      | CONTINGENCY   | -                     | 5,840,000.00          |
| 22021042      | RECURRENT ADJUSTMENT                                | -                     |                       |
| 22021047      | ANNUAL BOARD OF SURVEY                              | -                     |                       |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>97,242,240.00</b>  | <b>88,690,000.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>317,274,630.00</b> | <b>300,000,000.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

032605200100 - CUSTOMARY COURT OF APPEAL

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020  | APPROVED BUDGET 2019  |
|---------------|---|-----------------------|-----------------------|
|               |   | ₦                     | ₦                     |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                       |                       |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                       |                       |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                       |                       |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                | 5,000,000.00          | 4,000,000.00          |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 4,000,000.00          | 3,000,000.00          |
| 22020103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING                        | 1,000,000.00          | 2,000,000.00          |
| 22020104      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                          | -                     |                       |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>10,000,000.00</b>  | <b>9,000,000.00</b>   |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                       |                       |
| 22020201      | ELECTRICITY CHARGES   | -                     |                       |
| 22020202      | TELEPHONE CHARGES   | 5,000,000.00          | 4,000,000.00          |
| 22020203      | INTERNET ACCESS CHARGES   | 500,000.00            | 500,000.00            |
| 22020204      | SATELLITE BROADCASTING ACCESS CHARGES                             | 100,000.00            | 100,000.00            |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>5,600,000.00</b>   | <b>4,600,000.00</b>   |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                       |                       |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 7,000,000.00          | 7,000,000.00          |
| 22020302      | BOOKS   | 5,000,000.00          | 5,000,000.00          |
| 22020303      | NEWSPAPERS  | 250,000.00            | 250,000.00            |
| 22020304      | MAGAZINES & PERIODICALS   | -                     |                       |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                                | 15,000,000.00         | 15,000,000.00         |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>27,250,000.00</b>  | <b>27,250,000.00</b>  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                       |                       |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 16,000,000.00         | 16,000,000.00         |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 6,000,000.00          | 4,500,000.00          |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                 | 6,500,000.00          | 6,500,000.00          |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | 4,000,000.00          | 3,000,000.00          |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | 2,000,000.00          | 1,800,000.00          |
| 22020406      | OTHER MAINTENANCE SERVICES  | 1,000,000.00          | 1,000,000.00          |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>35,500,000.00</b>  | <b>32,800,000.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                       |                       |
| 22020501      | LOCAL TRAINING  | 10,000,000.00         | 10,000,000.00         |
| 22020502      | INTERNATIONAL TRAINING  | 5,000,000.00          | 10,000,000.00         |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>15,000,000.00</b>  | <b>20,000,000.00</b>  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                                   |                       |                       |
| 22020601      | SECURITY SERVICES   | 1,000,000.00          | 1,000,000.00          |
| 22020605      | CLEANING & FUMIGATION SERVICES                                    | 1,000,000.00          | 1,000,000.00          |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                         | <b>2,000,000.00</b>   | <b>2,000,000.00</b>   |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                       |                       |
| 22020703      | LEGAL SERVICES  | 6,000,000.00          | 6,000,000.00          |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>6,000,000.00</b>   | <b>6,000,000.00</b>   |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                       |                       |
| 22020801      | MOTOR VEHICLE FUEL COST   | 3,055,530.00          | 2,163,500.00          |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                               | -                     |                       |
| 22020803      | PLANT / GENERATOR FUEL COST                                       | 1,500,000.00          | 1,500,000.00          |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>4,555,530.00</b>   | <b>3,663,500.00</b>   |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                       |                       |
| 22021001      | REFRESHMENT & MEALS   | 1,000,000.00          | 500,000.00            |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                                    | 1,000,000.00          | 1,000,000.00          |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | 500,000.00            | 500,000.00            |
| 22021004      | MEDICAL EXPENSES-LOCAL  | 11,500,000.00         |                       |
| 22021006      | POSTAGES & COURIER SERVICES                                       | 500,000.00            | 500,000.00            |
| 22021007      | WELFARE PACKAGES  | 26,400,000.00         | 30,400,000.00         |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                               | 10,000,000.00         | 10,000,000.00         |
| 22021014      | ANNUAL BUDGET EXPENSES AND ADMINISTRATION                         | 1,000,000.00          | 1,000,000.00          |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>51,900,000.00</b>  | <b>43,900,000.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>157,805,530.00</b> | <b>149,213,500.00</b> |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

012300100100 - MINISTRY OF INFORMATION AND CIVIC ORIENTATION

| ECONOMIC<br>CODE | DESCRIPTION   | APPROVED<br>BUDGET 2020 | APPROVED<br>BUDGET 2019 |
|------------------|---|-------------------------|-------------------------|
|                  |   | ₦                       | ₦                       |
| <b>22</b>        | <b>OTHER RECURRENT COSTS</b>                        |                         |                         |
| <b>2202</b>      | <b>OVERHEAD COST</b>                                |                         |                         |
| <b>220202</b>    | <b>UTILITIES - GENERAL</b>                          |                         |                         |
| 22020201         | ELECTRICITY CHARGES                                 | -                       |                         |
| 22020202         | TELEPHONE CHARGES                                   | 720,000.00              | 720,000.00              |
|                  | <b>SUB-TOTAL UTILITIES - GENERAL</b>                | <b>720,000.00</b>       | <b>720,000.00</b>       |
| <b>220203</b>    | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           |                         |                         |
| 22020301         | OFFICE STATIONERIES / COMPUTER CONSUMABLES          | 1,200,000.00            | 1,200,000.00            |
| 22020305         | PRINTING OF NON SECURITY DOCUMENTS                  | 300,000.00              | 300,000.00              |
|                  | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>1,500,000.00</b>     | <b>1,500,000.00</b>     |
| <b>220204</b>    | <b>MAINTENANCE SERVICES - GENERAL</b>               |                         |                         |
| 22020405         | MAINTENANCE OF PLANTS/GENERATORS                    | 600,000.00              | 600,000.00              |
|                  | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>     | <b>600,000.00</b>       | <b>600,000.00</b>       |
| <b>220208</b>    | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              |                         |                         |
| 22020803         | PLANT / GENERATOR FUEL COST                         | 840,000.00              | 840,000.00              |
|                  | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>840,000.00</b>       | <b>840,000.00</b>       |
| <b>220210</b>    | <b>MISCELLANEOUS EXPENSES GENERAL</b>               |                         |                         |
| 22021003         | PUBLICITY & ADVERTISEMENTS                          | 2,685,490.00            | 2,340,000.00            |
|                  | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>     | <b>2,685,490.00</b>     | <b>2,340,000.00</b>     |
|                  | <b>TOTAL OTHER RECURRENT COSTS</b>                  | <b>6,345,490.00</b>     | <b>6,000,000.00</b>     |

# DETAILS OF OTHER RECURRENT BUDGET (OVERHEAD COST AND CFRC)

012300300100 - OSUN STATE BROADCASTING CORPORATION

| ECONOMIC CODE | DESCRIPTION   | APPROVED BUDGET 2020  | APPROVED BUDGET 2019  |
|---------------|---|-----------------------|-----------------------|
|               |   | ₦                     | ₦                     |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                      |                       |                       |
| <b>2202</b>   | <b>OVERHEAD COST</b>  |                       |                       |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                            |                       |                       |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                  | 5,500,000.00          | 5,000,000.00          |
|               | <b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>5,500,000.00</b>   | <b>5,000,000.00</b>   |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>  |                       |                       |
| 22020201      | ELECTRICITY CHARGES   | 300,000.00            | 300,000.00            |
| 22020202      | TELEPHONE CHARGES   | 300,000.00            | 300,000.00            |
| 22020203      | INTERNET ACCESS CHARGES   | 2,500,000.00          | 1,500,000.00          |
| 22020204      | SATELLITE BROADCASTING ACCESS CHARGES                             | 2,000,000.00          | 2,500,000.00          |
|               | <b>SUB-TOTAL UTILITIES - GENERAL</b>                              | <b>5,100,000.00</b>   | <b>4,600,000.00</b>   |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                         |                       |                       |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                        | 2,500,000.00          | 1,500,000.00          |
| 22020302      | BOOKS   | 1,000,000.00          | 1,000,000.00          |
| 22020303      | NEWSPAPERS  | 400,000.00            | 300,000.00            |
| 22020310      | TEACHING AIDS / INSTRUCTION MATERIALS                             | 300,000.00            | 300,000.00            |
|               | <b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>4,200,000.00</b>   | <b>3,100,000.00</b>   |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                             |                       |                       |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT                | 5,099,140.00          | 5,120,660.00          |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                                   | 500,000.00            | 500,000.00            |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                 | 1,500,000.00          | 1,500,000.00          |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                             | 1,500,000.00          | 3,000,000.00          |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                                  | 3,500,000.00          | 3,000,000.00          |
| 22020406      | OTHER MAINTENANCE SERVICES  | 1,500,000.00          | 1,500,000.00          |
| 22020411      | MAINTENANCE OF COMMUNICATION EQUIPMENTS                           | 8,000,000.00          | 8,000,000.00          |
|               | <b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>                   | <b>21,599,140.00</b>  | <b>22,620,660.00</b>  |
| <b>220205</b> | <b>TRAINING - GENERAL</b>   |                       |                       |
| 22020501      | LOCAL TRAINING  | 1,000,000.00          | 1,000,000.00          |
| 22020502      | INTERNATIONAL TRAINING  | 3,000,000.00          |                       |
|               | <b>SUB-TOTAL TRAINING - GENERAL</b>                               | <b>4,000,000.00</b>   | <b>1,000,000.00</b>   |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                                   |                       |                       |
| 22020601      | SECURITY SERVICES   | 750,000.00            | 500,000.00            |
| 22020602      | OFFICE RENT   | 300,000.00            | 300,000.00            |
| 22020605      | CLEANING & FUMIGATION SERVICES                                    | 500,000.00            | 500,000.00            |
|               | <b>SUB-TOTAL OTHER SERVICES - GENERAL</b>                         | <b>1,550,000.00</b>   | <b>1,300,000.00</b>   |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>           |                       |                       |
| 22020702      | INFORMATION TECHNOLOGY CONSULTING                                 | 1,500,000.00          | 1,500,000.00          |
| 22020703      | LEGAL SERVICES  | 200,000.00            | 200,000.00            |
| 22020709      | AUDITING OF ACCOUNTS  | 2,500,000.00          | 3,000,000.00          |
|               | <b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>4,200,000.00</b>   | <b>4,700,000.00</b>   |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                            |                       |                       |
| 22020801      | MOTOR VEHICLE FUEL COST   | 8,000,000.00          | 8,000,000.00          |
| 22020803      | PLANT / GENERATOR FUEL COST                                       | 25,000,000.00         | 24,000,000.00         |
|               | <b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>33,000,000.00</b>  | <b>32,000,000.00</b>  |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                |                       |                       |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                                | 720,650.00            | 200,000.00            |
|               | <b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>                      | <b>720,650.00</b>     | <b>200,000.00</b>     |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                             |                       |                       |
| 22021001      | REFRESHMENT & MEALS   | 1,000,000.00          | 1,000,000.00          |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                                    | 7,000,000.00          | 6,600,000.00          |
| 22021003      | PUBLICITY & ADVERTISEMENTS  | 17,000,000.00         | 16,000,000.00         |
| 22021004      | MEDICAL EXPENSES-LOCAL  | 500,000.00            | 700,000.00            |
| 22021006      | POSTAGES & COURIER SERVICES                                       | 100,000.00            | 100,000.00            |
| 22021007      | WELFARE PACKAGES  | 4,750,000.00          | 5,200,000.00          |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                               | 1,500,000.00          | 1,500,000.00          |
| 22021020      | ELECTION-LOGISTICS SUPPORT  | 300,000.00            | 300,000.00            |
|               | <b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>32,150,000.00</b>  | <b>31,400,000.00</b>  |
|               | <b>TOTAL OTHER RECURRENT COSTS</b>                                | <b>112,019,790.00</b> | <b>105,920,660.00</b> |