

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

TAXES GENERAL

NOTE NO.27	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2017	Budget 2017	Variance
	Economic Code				
	12	INDEPENDENT REVENUE			
	1201	TAX REVENUE			
	120101	PERSONAL TAXES			
	12010101	PERSONAL TAXES*	12,920,757,417.45	31,635,000,000.00	(18,714,242,582.55)
	12010104	CAPITAL GAIN TAX	71,352,774.00	350,000,000.00	(278,647,226.00)
	12010105	WITHOLDING TAXES	1,707,459,660.49	5,000,000,000.00	(3,292,540,339.51)
	12010106	TAX AUDIT	649,616,047.51	6,000,000,000.00	(5,350,383,952.49)
	12010107	DIRECT ASSESSMENT	614,947,170.56	3,000,000,000.00	(2,385,052,829.44)
	12010108	POOLS BETTING & CASINO LICENCES/GAMING	32,374,002.51	22,000,000.00	10,374,002.51
	TOTAL		15,996,507,072.52	46,007,000,000.00	(30,010,492,927.48)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

TAXES GENERAL- CONTD

NOTE NO.27 - contd	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2017	Budget 2017	Variance
	Economic				

	Code				
	12010102	CATTLE TAX	34,794,265.20	120,000,000.00	(85,205,734.80)
	12010107	DIRECT ASSESSMENTS	4,300,414.80	15,000,000.00	(10,699,585.20)
	TOTAL		39,094,680.00	135,000,000.00	(95,905,320.00)

	Agency Code: 026000100100	Agency Name: Ministry Of Lands, Housing & Urban Development	Actual 2017	Budget 2017	Variance
	Economic Code				
	12010106	TAX AUDIT	166,802,984.32	8,002,200,000.00	(7,835,397,015.68)
	TOTAL		166,802,984.32	8,002,200,000.00	(7,835,397,015.68)
	GRAND TOTAL		16,202,404,736.84	54,144,200,000.00	(37,941,795,263.16)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
LICENCES - GENERAL

NOTE NO.28	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2017	Budget 2017	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120201	LICENCES - GENERAL			
	12020129	POOLS BETTING & CASINO LICENCES/GAMING	29,962,176.04	22,000,000.00	7,962,176.04

	12020132	MOTOR VEHICLE LICENCES	165,216,539.63	405,000,000.00	(239,783,460.37)
	12020133	DRIVERS' LICENCES	139,388,300.00	300,000,000.00	(160,611,700.00)
	12020138	HACKNEY PERMITS	26,960,655.00	60,000,000.00	(33,039,345.00)
	12020154	VEHICLE REGISTRATION	245,791,667.44	150,000,000.00	95,791,667.44
	12020155	LEARNERS' PERMIT	7,852,048.75	5,000,000.00	2,852,048.75
	TOTAL		615,171,386.86	942,000,000.00	(326,828,613.14)

	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2017	Budget 2017	Variance
	12020147	FENCING PERMIT	0.00	0.00	-
	12020157	OTHER REGISTRATIONS	5,000.00	147,000,000.00	(146,995,000.00)
	TOTAL		5,000.00	147,000,000.00	(146,995,000.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
LICENCES - GENERAL - CONTD

NOTE NO.28 -contd	Agency Code: 022200100100	Agency Name: Ministry Of Trade, Investment And Cooperatives	Actual 2017	Budget 2017	Variance
	12020148	REGISTRATION OF BUSINESS PREMISES	49,122,870.00	77,304,000.00	(28,181,130.00)
	12020156	REGISTRATION OF COOPERATIVES SOCIETIES/ UNIONS	3,615,000.00	5,000,000.00	(1,385,000.00)
	12020157	OTHER REGISTRATION	141,282.00	60,000,000.00	

					(59,858,718.00)
	TOTAL		52,879,152.00	142,304,000.00	(89,424,848.00)

	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2017	Budget 2017	Variance
	12020139	PRODUCE STORE AND STORE KEEPER LICENCE	0.00	5,000,000.00	(5,000,000.00)
	12020140	FEED MILLERS AND VENDORS' LICENCE	0.00	920,000.00	(920,000.00)
	12020141	SAWMILL LICENCE	0.00	0.00	-
	12020142	REGISTRATION OF SLAUGHTER & MEAT SHOPS	2,569,967.54	0.00	2,569,967.54
	12020150	REGISTRATION OF PRIVATE FISH FARMS/COLD ROOMS	2,695,331.81	14,700,000.00	(12,004,668.19)
	12020157	OTHER REGISTRATIONS	1,002,914.16	10,080,000.00	(9,077,085.84)
	TOTAL		6,268,213.51	30,700,000.00	(24,431,786.49)

	Agency Code: 023100100100	Agency Name: Oyo State Rural Electrification Board (OYSREB)	Actual 2017	Budget 2017	
	Economic Code				
	12020157	OTHERS REGISTRATIONS	481,000.00	65,000,000.00	(64,519,000.00)
	TOTAL		481,000.00	65,000,000.00	(64,519,000.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
LICENCES-GENERAL - CONTD

NOTE NO.29	Agency Code: 051700100100	Agency Name: Ministry of Education Science And Technology	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020135	PRIVATE SCHOOLS LICENCES	55,207,600.00	80,734,000.00	(25,526,400.00)
	12020157	OTHER REGISTRATIONS	128,421,985.00	0.00	128,421,985.00
	TOTAL		183,629,585.00	80,734,000.00	102,895,585.00

	Agency Code: 052100100100	Agency Name: Ministry of Health	Actual 2017	Budget 2017	Variance
	12020134	PATENT MEDICINE & DRUG STORES LICENSES	0.00	2,000,000.00	(2,000,000.00)
	12020157	OTHER REGISTRATIONS	0.00	22,000,000.00	(22,000,000.00)
	12020157	OTHER REGISTRATIONS (PPP)	16,062,160.97	30,000,000.00	(13,937,839.03)
	TOTAL		16,062,160.97	54,000,000.00	(37,937,839.03)

	Agency Code: 051305100100	Agency Name: Agency for Youth Development	Actual 2017	Budget 2017	Variance
	12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	233,500.00	700,000.00	(466,500.00)
	12020157	OTHER REGISTRATIONS	0.00	0.00	-
	TOTAL		233,500.00	700,000.00	(466,500.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
LICENCES- GENERAL - CONTD

NOTE NO.30	Agency Code: 014800100100	Agency Name: Oyo State Independent Electoral Commission (OYSIEC)	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020157	OTHER REGISTRATIONS	0.00	0.00	-
	TOTAL		0.00	0.00	-

	Agency Code: 023605200100	Agency Name: Oyo State Tourism Board	Actual 2017	Budget 2017	Variance
		REGISTRATION OF HOTELS/ RESTAURANTS/ FAST FOOD OUTLETS/ NIGHT CLUBS/DANCE BARS/SPORT CLUBS			
	12020137		1,913,000.00	30,000,000.00	(28,087,000.00)
	12020157	OTHER REGISTRATIONS	0.00	0.00	-
	TOTAL		1,913,000.00	30,000,000.00	(28,087,000.00)

	Agency Code: 012300100200	Agency Name: Oyo State Signage & Advertising Agency	Actual 2017	Budget 2017	Variance
	12020157	OTHER REGISTRATIONS	232,259,471.96	400,000,000.00	(167,740,528.04)
	TOTAL		232,259,471.96	400,000,000.00	(167,740,528.04)

	GRAND TOTAL		1,108,902,470.30	1,892,438,000.00	(783,535,529.70)
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
FEES - GENERAL

NOTE NO.31	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2017	Budget 2017	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120204	FEES - GENERAL			
	12020420	ACCREDITATION FEES	1,049,965.00	4,000,000.00	(2,950,035.00)
	12020426	TENDER FEES	250,500.00	10,000,000.00	(9,749,500.00)
	12020438	AGENCY FEES	40,300.00	500,000.00	(459,700.00)
	12020444	CHANGE OF OWNERSHIP FEES	203,245.00	5,000,000.00	(4,796,755.00)
	12020447	DEVELOPMENT LEVIES	15,712,887.64	50,000,000.00	(34,287,112.36)
	12020449	INSPECTION FEES	136,625,324.00	300,000,000.00	(163,374,676.00)
	12020460	REGISTRATION OF DOCUMENTS	48,172.53	500,000.00	(451,827.47)
	12020471	OTHER CONTRACT FEES	2,799,727.72	1,000,000.00	1,799,727.72
	12020474	STAMP DUTY	90,761,790.83	525,000,000.00	(434,238,209.17)
	12020478	RENEWAL FEES	0.00	0.00	-
	TOTAL		247,491,912.72	896,000,000.00	(648,508,087.28)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

FEES GENERAL - CONTD

NOTE NO.31 - contd	Agency Code: 022200100100	Agency Name: Ministry Of Trade, Investment And Cooperatives	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020420	ACCREDITATION FEES	0.00	0.00	-
	12020451	SCHOOL/TUITION /EXAMINATION FEES	118,000.00	100,000.00	18,000.00
	12020453	ADMINISTRATION FEES/CHARGES	292,500.00	150,000.00	142,500.00
	12020460	REGISTRATION OF DOCUMENTS	0.00	0.00	-
	12020472	CERTIFIED TRUE COPIES OF LANDED INSTRUMENTS	0.00	0.00	-
	12020478	RENEWAL FEES	1,370,000.00	2,100,000.00	(730,000.00)
	12020490	CLEARANCE FEE ON OTHER DEVELOPMENTS	0.00	0.00	-
	TOTAL		1,780,500.00	2,350,000.00	(569,500.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

FEES GENERAL - CONTD

NOTE NO.32	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2017	Budget 2017	Variance
	Economic Code				

	12020420	ACCREDITATION FEES	0.00	0.00	-
	12020445	AGRICULTURAL/VETENARY SERVICES FEES	3,167,837.16	5,000,000.00	(1,832,162.84)
	12020447	DEVELOPMENT LEVIES	0.00	0.00	-
	12020448	BUSINESS/ TRADE OPERATING FEES	0.00	0.00	-
	12020449	INSPECTION FEES	0.00	30,000,000.00	(30,000,000.00)
	12020450	TIMBER & FOREST FEES	15,839,185.80	41,300,000.00	(25,460,814.20)
	12020453	ADMINISTRATION FEES	0.00	0.00	-
	12020457	ACCEPTANCE FEES	0.00	0.00	-
	12020460	REGISTRATION OF DOCUMENTS	2,193,118.03	250,000.00	1,943,118.03
	12020462	PRODUCE GRADING FEES	2,193,118.03	3,500,000.00	(1,306,881.97)
	12020463	STUMPAGE/GAMES/FOREST OFFENCES	0.00	0.00	-
	12020464	HAULAGE FEES	0.00	0.00	-
	12020471	OTHER CONTRACT FEES	0.00	0.00	-
	12020478	RENEWAL FEES	974,719.13	500,000.00	474,719.13
	TOTAL		24,367,978.16	80,550,000.00	(56,182,021.84)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
FEES GENERAL - CONTD

NOTE NO.32 - contd	Agency Code: 23400100100	Agency Name: Ministry of Works and Transport	Actual 2017	Budget 2017	Variance
	Economic				

	Code				
	12020415	TRADE TESTING FEES	0.00	1,000,000.00	(1,000,000.00)
	12020417	CONTRACTOR REGISTRATION FEES	0.00	30,000,000.00	(30,000,000.00)
	12020428	PROFESSIONAL REGISTRATRION FEES	2,454,500.00	5,500,000.00	(3,045,500.00)
	12020437	SURVEY/PLANNING/BUILDING FEES	103,000.00	2,000,000.00	(1,897,000.00)
	12020449	INSPECTION FEES	6,612,500.00	35,000,000.00	(28,387,500.00)
	12020453	ADMINISTRATION FEES/CHARGES	2,520,500.00	0.00	2,520,500.00
	12020478	RENEWAL FEES	235,000.00	750,000.00	(515,000.00)
	12020480	IMPOUNDED TOWED VEHICLE FEES	108,065,100.00	180,000,000.00	(71,934,900.00)
	12020481	SITE INVESTIGATION AND MATERIAL TESTING FEES	1,195,500.00	5,000,000.00	(3,804,500.00)
	TOTAL		121,186,100.00	259,250,000.00	(138,063,900.00)

	Agency Code: 052110200100	Agency Name: Oyo State Hospitals' Management Board	Actual 2017	Budget 2017	Variance
	12020440	LABORATORY FEES	138,865,200.00	0.00	138,865,200.00
	TOTAL		138,865,200.00	0.00	138,865,200.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
FEES GENERAL - CONTD

NOTE NO.33	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020420	ACCREDITATION FEES	66,877,354.00	330,000,000.00	(263,122,646.00)
	12020426	TENDER FEES	30,000.00	500,000.00	(470,000.00)
	12020430	ENVIRONMENTAL IMPACT ASSESSMENT FEES	0.00	1,000,000.00	(1,000,000.00)
	12020436	DEEDS REGISTRATION FEES	25,407,898.00	120,000,000.00	(94,592,102.00)
	12020437	SURVEY / PLANNING / BUILDING FEES	313,704,102.54	502,000,000.00	(188,295,897.46)
	12020447	DEVELOPMENT LEVIES	34,388,427.80	9,330,000,000.00	(9,295,611,572.20)
	12020449	INSPECTION FEES	3,042,517.00	10,000,000.00	(6,957,483.00)
	12020453	ADMINISTRATION FEES/CHARGES	0.00	0.00	-
	12020458	CONSENT FOR TRANSACTIONS ON LAND AND LANDED PROPERTIES	368,880,289.80	505,000,000.00	(136,119,710.20)
	12020460	REGISTRATION OF DOCUMENTS	39,563,210.00	312,550,000.00	(272,986,790.00)
	12020461	CERTIFICATE OF OCCUPANCY	10,068,600.00	37,000,000.00	(26,931,400.00)
	12020466	CHARGES ON CONTRACT AGREEMENTS / FILLING FEES	101,108,700.00	300,000,000.00	(198,891,300.00)
	12020472	CERTFIY TRUE COPIES OF LANDED INSTRUMENT	7,406,000.00	1,500,000.00	5,906,000.00
	12020477	ENVIRONMENTAL DEVELOPMENT CHARGE/LEVY	0.00	1,000,000.00	(1,000,000.00)

	12020481	SITE INVESTIGATION AND MATERIAL TESTING FEES	36,613,585.00	100,000,000.00	(63,386,415.00)
	12020489	ASSESSMENT FEES ON TELECOMMUNICATION DEVELOPMENT	13,054,600.00	50,000,000.00	(36,945,400.00)
	12020490	CLEARANCE FEE ON OTHER DEVELOPMENTS	15,817,200.00	5,000,000.00	10,817,200.00
	12020491	CHANGE OF USE FEES	7,515,000.00	10,000,000.00	(2,485,000.00)
	12020492	REVALIDATION OF OLD PERMIT AND CHANGE OF TITLE	7,511,612.00	2,000,000.00	5,511,612.00
	TOTAL		1,050,989,096.14	11,617,550,000.00	(10,566,560,903.86)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
FEES GENERAL - CONTD

NOTE NO.33 - contd	Agency Code: 051700100100	Agency Name: Ministry Of Education Science And Technology	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020451	SCHOOL/TUTION/EXAMINATION FEES	81,366,510.00	409,533,600.00	(328,167,090.00)
	TOTAL		81,366,510.00	409,533,600.00	(328,167,090.00)

	Agency Code: 032605100100	Agency Name: The Judiciary, High Court Of Justice	Actual 2017	Budget 2017	Variance
	12020401	COURT FEES	56,905,500.00	80,000,000.00	(23,094,500.00)

	12020484	CUSTOMARY COURT PROBATE FEES	123,925,774.76	130,000,000.00	(6,074,225.24)
	TOTAL		180,831,274.76	210,000,000.00	(29,168,725.24)
	Agency Code: 031801100100	Agency Name: Judicial Service Commission	Actual 2017	Budget 2017	Variance
	12020401	COURT FEES	2,264,842.00	3,000,000.00	(735,158.00)
	TOTAL		2,264,842.00	3,000,000.00	(735,158.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
FEES GENERAL - CONTD

NOTE NO.33 - contd	Agency Code: 014000100100	Agency Name: Office of the Auditor-General (State)	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020468	AUDIT FEES	701,815.00	1,000,000.00	(298,185.00)
	TOTAL		701,815.00	1,000,000.00	(298,185.00)

	Agency Code: 014000100200	Agency Name: Office Of The Auditor General (Local Governments)	Actual 2017	Budget 2017	Variance
	12020468	AUDIT FEES	0.00	200,000,000.00	(200,000,000.00)
	12020487	SCRAP METAL HAULAGE	0.00	20,000,000.00	(20,000,000.00)

	TOTAL		0.00	220,000,000.00	(220,000,000.00)
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	Agency Code: 012500500100	Agency Name: Head of Service (Bureau of Establishments & Training)	Actual 2017	Budget 2017	Variance
	12020417	CONTRACTOR REGISTRATION FEES	0.00	100,000.00	(100,000.00)
	12020420	ACCREDITATION FEES	4,344,731.41	100,000.00	4,244,731.41
	12020451	SCHOOL / TUITION / EXAMINATION FEES	621,550.00	2,200,000.00	(1,578,450.00)
	12020452	PARKING FEES	0.00	0.00	-
	12020454	TRANSCRIPTS	0.00	0.00	-
	12020457	ACCEPTANCE FEES	0.00	100,000.00	(100,000.00)
	12020471	OTHER CONTRACT FEES	185,600.00	0.00	185,600.00
	TOTAL		5,151,881.41	2,500,000.00	2,651,881.41

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
FEES GENERAL - CONTD

NOTE NO.34	Agency Code: 012500600100	Agency Name: Simeon Adebo Staff Development Centre	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020448	BUSINESS TRADE OPERATION FEES	506,385.00	400,000.00	106,385.00
	12020451	SCHOOL/TUTION EXAMINATION FEES	2,813,250.00	4,000,000.00	(1,186,750.00)
	12020454	TRANSCRIPTS	767,130.00	100,000.00	

					667,130.00
	12020487	SCRAP METAL HAULAGE	0.00	500,000.00	(500,000.00)
	TOTAL		4,086,765.00	5,000,000.00	(913,235.00)

	Agency Code: 32600100100	Agency Name: Ministry of Justice	Actual 2017	Budget 2017	Variance
	12020401	COURT FEES	0.00	3,000,000.00	(3,000,000.00)
	12020453	ADMINISTRATION FEES/CHARGES	34,239,323.84	50,000,000.00	(15,760,676.16)
	12020466	CHARGES ON CONTRACT AGREEMENTS/FILLING FEES	11,204,395.05	206,500,000.00	(195,295,604.95)
	12020485	JUSTICE OF PEACE	6,378,500.00	25,500,000.00	(19,121,500.00)
	TOTAL		51,822,218.89	285,000,000.00	(233,177,781.11)

	Agency Code: 021511200100	Agency Name: Agricultural Credit Corporation Of Oyo State (Accoss)	Actual 2017	Budget 2017	Variance
	12020420	ACCREDITATION FEES	17,969.38	0.00	17,969.38
	TOTAL		17,969.38	0.00	17,969.38

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
FEES GENERAL - CONTD

NOTE NO.34 -	Agency Code: 051700800100	Agency Name: Oyo State Library Board	Actual 2017	Budget 2017	Variance
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contd					
	Economic Code				
	12020413	FILMS CENSORSHIP / PRODUCTION FEES	0.00	0.00	-
	12020420	ACCREDITATION FESS	358,000.00	500,000.00	(142,000.00)
	12020448	BUSINESS TRADE/OPERATING FEES	420,000.00	350,000.00	70,000.00
	12020453	ADMINISTRATION FEES/CHARGES	0.00	150,000.00	(150,000.00)
	TOTAL		778,000.00	1,000,000.00	(222,000.00)

	Agency Code: 052100100100	Agency Name: Ministry of Health	Actual 2017	Budget 2017	Variance
	12020420	ACCREDITATION FEES	2,478,700.00	2,000,000.00	478,700.00
	12020426	TENDER FEES	1,153,473.72	2,400,000.00	(1,246,526.28)
	12020440	LABORATORY FEES	3,614,500.00	15,000,000.00	(11,385,500.00)
	12020451	SCHOOL/TUITION/EXAMINATION FEES	2,637,030.00	5,600,000.00	(2,962,970.00)
	12020453	ADMINISTRATION FEES/CHARGES	0.00	0.00	-
	12020457	ACCEPTANCE FEES	4,550,000.00	0.00	4,550,000.00
	12020478	RENEWAL FEES	10,688,050.00	21,000,000.00	(10,311,950.00)
	TOTAL		25,121,753.72	46,000,000.00	

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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
FEES GENERAL - CONTD

NOTE NO.35	Agency Code: 055100100100	Agency Name: Ministry Of Local Government And Chieftaincy Matters	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020417	CONTRACTOR REGISTRATION FEES	46,000.00	0.00	46,000.00
	12020486	CHIEFTANCY PETITION / PREPARATION OF INSTRUMENT OF OFFICE	375,000.00	400,000.00	(25,000.00)
	TOTAL		421,000.00	400,000.00	21,000.00

	Agency Code: 051400100100	Agency Name: Women Affairs Comm. Dev. Social Welfare & Poverty Alleviation	Actual 2017	Budget 2017	Variance
	12020453	ADMINTRATIVE FEES/CHARGES	5,317,825.00	11,170,000.00	(5,852,175.00)
	TOTAL		5,317,825.00	11,170,000.00	(5,852,175.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
FEES GENERAL - CONTD

NOTE NO.35 - contd	Agency Code: 053500100100	Agency Name: Ministry of Environment and Water Resources	Actual 2017	Budget 2017	Variance
	Economic Code				

	12020426	TENDER FEES	1,045,000.00	1,000,000.00	45,000.00
	12020430	ENVIRONMENTAL IMPACT ASSESSMENT FEES	0.00	5,000,000.00	(5,000,000.00)
	12020440	LABORATORY FEES	0.00	1,000,000.00	(1,000,000.00)
	12020450	TIMBER AND FOREST FEES	0.00	0.00	-
	12020477	ENVIRONMENTAL DEVELOPMENT CHARGE/LEVY	83,834,062.60	145,000,000.00	(61,165,937.40)
	12020478	RENEWAL FEES	3,780,000.00	0.00	3,780,000.00
	12020487	SCRAP METAL HAULAGE	0.00	8,000,000.00	(8,000,000.00)
	12020488	VEHICLE EMISSION CHARGES	1,210,751.00	50,000,000.00	(48,789,249.00)
	12020494	ENVIRONMENTAL MANAGEMENT CHARGES	1,194,000.00	34,000,000.00	(32,806,000.00)
	TOTAL		91,063,813.60	244,000,000.00	(152,936,186.40)

	Agency Code: 053505300100	Agency Name: Oyo State Solid Waste Management Authority	Actual 2017	Budget 2017	Variance
	12020488	VEHICLE EMISSION CHARGES	0.00	0.00	-
	12020493	REFUSE DUMP USAGE CHARGE	8,600.00	0.00	8,600.00
	12020494	ENVIRONMENTAL MANAGEMENT CHARGES	0.00	0.00	-
	TOTAL		8,600.00	0.00	8,600.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

FEES GENERAL - CONTD

NOTE NO.36	Agency Code: 051300100100	Agency Name: Ministry of Youth and Sports	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020420	ACCREDITATION FEES	43,000.00	1,500,000.00	(1,457,000.00)
	12020453	ADMINISTRATION FEES/CHARGES	465,500.00	6,000,000.00	(5,534,500.00)
	TOTAL		508,500.00	7,500,000.00	(6,991,500.00)

	Agency Code: 022800100100	Agency Name: Solid Minerals	Actual 2017	Budget 2017	Variance
	12020464	HAULAGE FEES	67,364,645.00	106,200,000.00	(38,835,355.00)
	TOTAL		67,364,645.00	106,200,000.00	(38,835,355.00)

	Agency Code: 023400200100	Agency Name: Office of the Surveyor - General	Actual 2017	Budget 2017	Variance
	12020437	SURVEY /PLANNING/BUILDING FEES	22,452,994.66	225,700,000.00	(203,247,005.34)
	1202459	CHARTING FEES	9,182,940.00	12,500,000.00	(3,317,060.00)
	12020495	LODGEMENT OF RECORD COPIES BY PRIVATE REGISTERED SURVEYOR	18,401,602.50	30,000,000.00	(11,598,397.50)
	TOTAL		50,037,537.16	268,200,000.00	(218,162,462.84)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

FEES GENERAL - CONTD

NOTE NO.36 - contd	Agency Code: 051705500100	Agency Name: Board For Technical And Vocational Education (Botaved)	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020451	SCHOOL/TUITION/EXAMINATION FEES	684,856.43	12,600,000.00	(11,915,143.57)
	TOTAL		684,856.43	12,600,000.00	(11,915,143.57)

	Agency Code: 051300100100	Agency Name: Shooting Stars Sports Club (3SC)	Actual 2017	Budget 2017	Variance
	12020420	ACREDITATION FEES	0.00	0.00	-
	12020465	GATE-TAKINGS	784,300.00	100,000,000.00	(99,215,700.00)
	TOTAL		784,300.00	100,000,000.00	(99,215,700.00)

	Agency Code: 051300100100	Agency Name: Crown Football Club, Ogbomoso	Actual 2017	Budget 2017	Variance
	12020465	GATE-TAKINGS	607,400.00	50,000,000.00	(49,392,600.00)
	TOTAL		607,400.00	50,000,000.00	(49,392,600.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD**FEES GENERAL - CONTD**

NOTE NO.36 - contd	Agency Code: 011200400100	Agency Name: House of Assembly Service Commission	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020420	ACCREDITATION FEES	0.00	50,000.00	(50,000.00)
	TOTAL		0.00	50,000.00	(50,000.00)

	Agency Code: 022000300100	Agency Name: Oyo State Planning Commission	Actual 2017	Budget 2017	Variance
	12020420	ACCREDIATATION FEES	8,075.00	0.00	8,075.00
	TOTAL		8,075.00	0.00	8,075.00

	Agency Code: 022000300100B	Agency Name: Bureau of Statistics	Actual 2017	Budget 2017	Variance
	12020420	ACCREDITATION FEES	0.00	250,000.00	(250,000.00)
	TOTAL		0.00	250,000.00	(250,000.00)

	Agency Code: 051700100200	Agency Name: Agency for Adult and Non- Formal Education	Actual 2017	Budget 2017	Variance
	12020451	SCHOOL/TUITION/EXAMINATION FEES	36,820.00	31,680,000.00	(31,643,180.00)
	TOTAL		36,820.00	31,680,000.00	(31,643,180.00)

	Agency Code: 052100100100	Agency Name: Oyo State Health Insurance Agency	Actual 2017	Budget 2017	Variance
	12020420	ACCREDITATION FEES	6,587,790.74	8,095,000,000.00	(8,088,412,209.26)
	TOTAL		6,587,790.74	8,095,000,000.00	(8,088,412,209.26)

	GRAND TOTAL		2,160,254,980.11	22,965,783,600.00	(20,805,528,619.89)
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
FINES - GENERAL

NOTE NO.37	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2017	Budget 2017	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120205	FINES - GENERAL			
	12020504	OTHER FINES	175,672.53	50,000,000.00	(49,824,327.47)
	TOTAL		175,672.53	50,000,000.00	(49,824,327.47)

	Agency Code: 032605100100	Agency Name: The Judiciary, High Court Of Justice	Actual 2017	Budget 2017	Variance
	12020501	COURT FINES	1,967,850.00	30,000,000.00	(28,032,150.00)
	12020505	FINES FOR CONTRAVENTION OF ENVIRONMENTAL LAWS	3,074,850.00	9,500,000.00	(6,425,150.00)
	TOTAL		5,042,700.00	39,500,000.00	

					(34,457,300.00)
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	Agency Code: 032600100100	Agency Name: Ministry of Justice	Actual 2017	Budget 2017	Variance
	12020501	COURT FINES	10,563,395.00	15,000,000.00	(4,436,605.00)
	TOTAL		10,563,395.00	15,000,000.00	(4,436,605.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
FINES - GENERAL CONTD

NOTE NO.37 - contd	Agency Code: 053500100100	Agency Name: Ministry of Environment and Water Resources	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020501	COURT FINES	0.00	1,000,000.00	(1,000,000.00)
	12020505	FINES FOR CONTRAVENTION OF ENVIRONMENTAL LAWS	1,097,100.00	5,000,000.00	(3,902,900.00)
	TOTAL		1,097,100.00	6,000,000.00	(4,902,900.00)

	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2017	Budget 2017	Variance
	12020504	OTHER FINES	0.00	112,250,000.00	(112,250,000.00)
	12020505	FINES FOR CONTRAVENTION OF ENVIRONMENTAL LAW	0.00	500,000.00	(500,000.00)
	TOTAL		0.00	112,750,000.00	(112,750,000.00)

	Agency Code: 053505300100	Agency Name: Oyo State Solid Waste Management Authority	Actual 2017	Budget 2017	Variance
	12020504	OTHER FINES	3,000.00	0.00	3,000.00
	12020505	FINES FOR CONTRAVENTION OF ENVIRONMENTAL LAWS	6,525.00	0.00	6,525.00
	TOTAL		9,525.00	0.00	9,525.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
FINES - GENERAL CONTD

NOTE NO.37 - contd	Agency Code: 022905500100	Agency Name: Oyo State Road Traffic Management Authority	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020502	TRAFFIC CHARGES	68,358,050.00	70,000,000.00	(1,641,950.00)
	12020504	OTHER FINES	0.00	0.00	-
	TOTAL		68,358,050.00	70,000,000.00	(1,641,950.00)

	Agency Code: 051700100100	Agency Name: Ministry Of Education, Science and Technology	Actual 2017	Budget 2017	Variance
	12020504	OTHER FINES	4,433,000.00	10,000,000.00	(5,567,000.00)
	TOTAL		4,433,000.00	10,000,000.00	(5,567,000.00)

	GRAND TOTAL		89,679,442.53	303,250,000.00	(213,570,557.47)
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

SALES GENERAL

NOTE NO.38	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2017	Budget 2017	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120206	SALES-GENERAL			
	12020609	PROCEEDS FROM SALES OF FARM PRODUCE	88,100.00	0.00	88,100.00
	12020616	SALES OF HIDES & SKINS AND OTHER PRODUCTS	4,752,010.00	10,000,000.00	(5,247,990.00)
	12020617	SALES OF POULTRY AND ARABLE ANIMAL	0.00	0.00	-
	12020618	SALES OF FISHERY PRODUCTS	20,300.00	750,000.00	(729,700.00)
	12020619	SALES OF TIMBERS	0.00	0.00	-
	12020620	SALES OF FERTILIZERS	971,200.00	0.00	971,200.00
	12020627	SALES OF AGRICULTURAL INPUTS	0.00	0.00	-
	12020628	SALES OF TRACTORS AND IMPLEMENTS	48,480,587.82	50,000,000.00	(1,519,412.18)
	TOTAL		54,312,197.82	60,750,000.00	(6,437,802.18)

	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2017	Budget 2017	Variance
	12020601	SALES OF JOURNAL & PUBLICATION	0.00	0.00	-
	TOTAL		0.00	0.00	-

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
SALES GENERAL - CONTD

NOTE NO.38 - contd	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020624	SALES OF NEW PLATE NUMBERS	27,244,563.02	255,000,000.00	(227,755,436.98)
	TOTAL		27,244,563.02	255,000,000.00	(227,755,436.98)

	Agency Code: 23400100100	Agency Name: Ministry of Works and Transport	Actual 2017	Budget 2017	Variance
	12020601	SALES OF JOURNAL & PUBICATION	100,000.00	750,000.00	(650,000.00)
	12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	0.00	1,000,000.00	(1,000,000.00)
	12020606	SALES OF BILLS OF ENTIRES/ APPLICATION FORMS	0.00	1,000,000.00	(1,000,000.00)
	TOTAL		100,000.00	2,750,000.00	(2,650,000.00)

	Agency Code: 051700100100	Agency Name: Ministry of Education Science And Technology	Actual 2017	Budget 2017	Variance
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	125,090,090.00	54,166,400.00	70,923,690.00
	TOTAL		125,090,090.00	54,166,400.00	70,923,690.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
SALES GENERAL - CONTD

NOTE NO.38 - contd	Agency Code: 022200100100	Agency Name: Ministry of Trade, Investment And Cooperatives	Actual 2017	Budget 2017	Variance
	Economic Code				
NOTE VIII	12020606 *	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	2,624,000.00	1,875,000.00	749,000.00
			2,624,000.00	1,875,000.00	749,000.00
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	232,200.00	400,000.00	(167,800.00)
			2,856,200.00	2,275,000.00	581,200.00
	12020607	SALES OF CONSULTANCY REGISTRATION FORMS	0.00	0.00	-
	TOTAL		2,856,200.00	2,275,000.00	581,200.00

	Agency Code: 022200100100B	Agency Name: Bureau Of Investment Promotion And Public Private Partnerships (BIP/PPP)			
			Actual 2017	Budget 2017	Variance
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	96,000.00	625,000.00	(529,000.00)
	TOTAL		96,000.00	625,000.00	(529,000.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
SALES GENERAL - CONTD

NOTE NO.39	Agency Code: 011100100100	Agency Name: Office of the Executive Governor			
	Economic Code		Actual 2017	Budget 2017	Variance
	12020601	SALES OF JOURNAL & PUBLICATIONS	0.00	0.00	-
	12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	0.00	0.00	-
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	38,380,719.39	17,050,000.00	21,330,719.39
	12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	0.00	32,950,000.00	(32,950,000.00)
	TOTAL		38,380,719.39	50,000,000.00	(11,619,280.61)

	Agency code: 012301300100	OYO STATE GOVERNMENT PRINTING PRESS			
			Actual 2017	Budget 2017	Variance
	12020601	SALES OF JOURNAL AND PUBLICATION	2,000.00	2,000,000.00	(1,998,000.00)
	12020604	SALES OF STORE/SCRAP	0.00	100,000.00	

					(100,000.00)
	TOTAL		2,000.00	2,100,000.00	(2,098,000.00)

	Agency Code: 012300100100	Agency Name: Ministry of Information, Culture and Tourism	Actual 2017	Budget 2017	Variance
	12020601	SALES OF JOURNAL & PUBLICATIONS	14,000.00	3,100,000.00	(3,086,000.00)
	TOTAL		14,000.00	3,100,000.00	(3,086,000.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
SALES GENERAL - CONTD

NOTE NO.39 - contd	Agency Code: 022000700100	Agency Name: Office of the Accountant- General	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020606*	MISCELLANEOUS- UNALLOCATED REVENUE	684,543,029.72	0.00	684,543,029.72
	12020606	MISCELLANEOUS- OFFICE OF THE ACCOUNTANT-GENERAL	31,653,757.85	0.00	31,653,757.85
	12020606	SALES OF BILLS OF ENTRIES /APPLICATION FORMS	307,446.15	0.00	307,446.15
	TOTAL		716,504,233.72	0.00	716,504,233.72

	Agency Code: 051705400200	Agency Name: Post Primary Schools Teaching Service Commission (TESCOM)	Actual 2017	Budget 2017	Variance
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	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	1,058,250.00	3,000,000.00	(1,941,750.00)
	TOTAL		1,058,250.00	3,000,000.00	(1,941,750.00)

	Agency Code: 051700300100	Agency Name: State Universal Basic Education Board (SUBEB)	Actual 2017	Budget 2017	Variance
	12020606	SALES OF BILLS OF ENTRIES / APPLICATION FORMS	1,462,500.00	5,000,000.00	(3,537,500.00)
	TOTAL		1,462,500.00	5,000,000.00	(3,537,500.00)

	Agency Code: 032605100100	Agency Name: The Judiciary, High Court Of Justice	Actual 2017	Budget 2017	Variance
	12020601	SALES OF JOURNAL & PUBLICATIONS	1,500.00	500,000.00	(498,500.00)
	TOTAL		1,500.00	500,000.00	(498,500.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

SALES GENERAL - CONTD

NOTE NO.40	Agency Code: 014700100100	Agency Name: Civil Service Commission	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	4,698,375.00	2,000,000.00	2,698,375.00
	TOTAL		4,698,375.00	2,000,000.00	2,698,375.00

	Agency Code: 051400100100	Agency Name: Women Affairs Comm. Dev. Social Welfare & Poverty Alleviation	Actual 2017	Budget 2017	Variance
	12020606	SALES OF BILL OF ENTRIES/ APPLICATION FORMS	2,191,500.00	8,650,000.00	(6,458,500.00)
	TOTAL		2,191,500.00	8,650,000.00	(6,458,500.00)

	Agency Code: 055100100100	Agency Name: Ministry Of Local Government And Chieftaincy Matters	Actual 2017	Budget 2017	Variance
	12020604	SALES OF STORES/SCRAPS /UNSERVICABLE ITEMS	0.00	0.00	-
	TOTAL		0.00	0.00	-

	Agency Code: 021511200100	Agency Name: Agricultural Credit Corporation Of Oyo State (Accross)	Actual 2017	Budget 2017	Variance
	12020606	SALES OF BILL OF ENTRIES/APPLICATION FORMS	82,470.01	1,200,000.00	(1,117,529.99)
	TOTAL		82,470.01	1,200,000.00	(1,117,529.99)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

SALES GENERAL - CONTD

NOTE NO.40 - contd	Agency Code: 011200300100	Agency Name: Oyo State House of Assembly	Actual 2017	Budget 2017	Variance
	Economic Code				

	12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	0.00	0.00	-
	TOTAL		0.00	0.00	-

	Agency Code: 014800100100	Agency Name: Oyo State Independent Electoral Commission (OYSIEC)	Actual 2017	Budget 2017	Variance
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	0.00	40,000,000.00	(40,000,000.00)
	TOTAL		0.00	40,000,000.00	(40,000,000.00)

	Agency Code: 023400200100	Agency Name: Office of the Surveyor - General	Actual 2017	Budget 2017	Variance
	12020623	SALES OF MAP	559,360.50	100,000.00	459,360.50
	TOTAL		559,360.50	100,000.00	459,360.50

	Agency Code: 026000100100	Agency Name: Oyo State Housing Corporation	Actual 2017	Budget 2017	Variance
	12020614	SALES OF GOVERNMENT BUILDINGS	68,189,266.32	1,500,000,000.00	(1,431,810,733.68)
	TOTAL		68,189,266.32	1,500,000,000.00	(1,431,810,733.68)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
SALES GENERAL - CONTD

	Agency Code: 022000100100	Ministry of Finance and Budget	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020601	SALES OF JOURNAL & PUBLICATIONS	64,000.00	2,000,000.00	(1,936,000.00)
	TOTAL		64,000.00	2,000,000.00	(1,936,000.00)

	Agency Code: 052110200100	Agency Name: Oyo State Hospitals' Management Board	Actual 2017	Budget 2017	Variance
	12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	0.00	0.00	-
	TOTAL		0.00	0.00	-

	GRAND TOTAL		1,042,907,225.78	1,993,216,400.00	(950,309,174.22)
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
EARNINGS - GENERAL

NOTE NO.41	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2017	Budget 2017	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120207	EARNINGS-GENERAL			
	12020708	EARNINGS FROM AGRICULTURAL PRODUCE	0.00	0.00	-

	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	0.00	0.00	-
	12020717	EARNINGS FROM PLANTATION SCHEME	0.00	0.00	-
	12020718	EARNINGS FROM FARM SETTLEMENT	0.00	0.00	-
	12020725	EARNINGS FROM SUNDRY SERVICES	0.00	0.00	-
	TOTAL		0.00	0.00	-

	Agency Code: 021510200100	Agency Name: Oyo State Agricultural Development Programme (Oysadep)	Actual 2017	Budget 2017	Variance
	12020703	EARNINGS FROM HIRE OF PLANTS AND EQUIPMENT	0.00	19,670,800.00	(19,670,800.00)
	12020726	EARNINGS FROM AGRICULTURAL SERVICES	0.00	140,329,200.00	(140,329,200.00)
	TOTAL		0.00	160,000,000.00	(160,000,000.00)

	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2017	Budget 2017	Variance
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	234,703,990.50	18,000,000.00	216,703,990.50
	TOTAL		234,703,990.50	18,000,000.00	216,703,990.50

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
EARNINGS - GENERAL CONTD

NOTE NO.41 - contd	Agency Code: 023400100100	Agency Name: Ministry of Works and Transport	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	4,480,000.00	5,000,000.00	(520,000.00)
	12020712	EARNINGS FROM ELECTRICITY GENERATION	545,000.00	1,000,000.00	(455,000.00)
	12020723	EARNINGS FROM ADMINISTRATION OF ESTATES	17,742,000.00	4,000,000.00	13,742,000.00
	12020725	EARNINGS FROM SUNDRY SERVICES	8,950,000.00	728,000,000.00	(719,050,000.00)
	12020729	EARNINGS FROM BUSSNESS COMPLEX	67,000.00	0.00	67,000.00
	TOTAL		31,784,000.00	738,000,000.00	(706,216,000.00)
	Agency Code: 051700100100	Agency Name: Ministry Of Education Science And Technology	Actual 2017	Budget 2017	Variance
	12020701	EARNINGS FROM CONSULTANCY SERVICES	72,000.00	1,500,000.00	(1,428,000.00)
	12020725	EARNINGS FROM SUNDRY SERVICES	190,900.00	47,300,000.00	(47,109,100.00)
	SUB-TOTAL		262,900.00	48,800,000.00	(48,537,100.00)
	12020725*	EARNINGS FROM SUNDRY SERVICES	803,647,418.98	1,343,000,000.00	(539,352,581.02)
	SUB-TOTAL		803,647,418.98	1,343,000,000.00	(539,352,581.02)

TOTAL		803,910,318.98	1,391,800,000.00	(587,889,681.02)
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	Agency Code: 022200100100	Agency Name: Ministry Of Trade, Investment And Cooperatives	Actual 2017	Budget 2017	Variance
	12020729	EARNINGS FROM BUSINESS COMPLEX	147,816,083.00	344,646,000.00	(196,829,917.00)
	12020733	EARNINGS FROM PPP (SPECIALISED MARKETS)	38,463,046.32	200,000,000.00	(161,536,953.68)
	TOTAL		186,279,129.32	544,646,000.00	(358,366,870.68)

	Agency Code: 053505300100	Agency Name: Oyo State Solid Waste Management Authority	Actual 2017	Budget 2017	Variance
	12020701	EARNINGS FROM CONSULTANCY SERVICES	0.00	0.00	-
	TOTAL		0.00	0.00	-

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
EARNINGS - GENERAL CONTD

NOTE NO.42	Agency Code: 022800100100	Agency Name: Solid Minerals	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	0.00	0.00	-
	TOTAL		0.00	0.00	-

	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2017	Budget 2017	Variance
	12020714	EARNINGS FROM LIBRARY AND COMPUTER SERVICES	0.00	0.00	-
	12020725	EARNINGS FROM SUNDRY SERVICES	14,862,000.00	32,100,000.00	(17,238,000.00)
	TOTAL		14,862,000.00	32,100,000.00	(17,238,000.00)

	Agency code: 012301300100	Agency Name:Oyo State Government Printing Press	Actual 2017	Budget 2017	Variance
	12020703	EARNINGS FOR HIRE OF PLANTS AND EQUIPMENTS	0.00	0.00	-
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	0.00	100,000,000.00	(100,000,000.00)
	12020725	EARNINGS FROM SUNDRY SERVICES	0.00	7,900,000.00	(7,900,000.00)
	TOTAL		0.00	107,900,000.00	(107,900,000.00)

	Agency Code: 012300100100	Agency Name: Ministry of Information, Culture and Tourism	Actual 2017	Budget 2017	Variance
	12020702	EARNINGS FROM LABORATORY SERVICES	80,000.00	210,000.00	(130,000.00)
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	0.00	220,000.00	(220,000.00)
	TOTAL		80,000.00	430,000.00	(350,000.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

EARNINGS - GENERAL CONTD

NOTE NO.42 - contd	Agency Code: 023100100100	Agency Name: Oyo State Rural Electrification Board (OYSREB)			
	Economic Code		Actual 2017	Budget 2017	Variance
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	780,903.00	100,000,000.00	(99,219,097.00)
	TOTAL		780,903.00	100,000,000.00	(99,219,097.00)

	Agency Code: 051700300100	Agency Name: State Universal Basic Education Board (SUBEB)			
			Actual 2017	Budget 2017	Variance
	12020725	EARNINGS FROM SUNDRY SERVICES	0.00	0.00	-
	TOTAL		0.00	0.00	-

	Agency Code: 023600400100	Agency Name: Council for Arts and Culture			
			Actual 2017	Budget 2017	Variance
	12020705	EARNINGS FROM THE USE OF GOVT. HALLS	3,037,800.00	15,000,000.00	(11,962,200.00)
	12020709	EARNINGS FROM TOURISM / CULTURE / ARTS CENTRES	350,000.00	3,000,000.00	(2,650,000.00)
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	154,500.00	1,000,000.00	(845,500.00)
	TOTAL		3,542,300.00	19,000,000.00	(15,457,700.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

EARNINGS - GENERAL CONTD

NOTE NO.42 - contd	Agency Code: 051400100100	Agency Name: Ministry of Women Affairs Comm. Dev. Social Welfare & Poverty Alleviation	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020707	EARNINGS FROM MEDICAL SERVICES	0.00	180,000.00	(180,000.00)
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	0.00	4,100,000.00	(4,100,000.00)
	12020725	EARNINGS FROM SUNDRY SERVICES	0.00	150,000.00	(150,000.00)
	Sub Total		0.00	4,430,000.00	(4,430,000.00)
	12020730*	EARNINGS FROM REVOLVING SCHEME	3,719,447.54	172,556,300.00	(168,836,852.46)
	Sub Total		3,719,447.54	172,556,300.00	(168,836,852.46)
	TOTAL		3,719,447.54	176,986,300.00	(173,266,852.46)

	Agency Code: 055100100100	Agency Name: Ministry Of Local Government And Chieftaincy Matters	Actual 2017	Budget 2017	Variance
	12020711	EARNINGS FROM COMMERCIAL ACTIVITES	56,000.00	1,500,000.00	(1,444,000.00)
	12020725	EARNINGS FROM SUNDRY SERVICES	2,500.00	1,500,000.00	(1,497,500.00)
	12020731	PROCEEDS OF 20% TENEMENT RATE FROM LOCAL GOVERNMENTS	10,813,951.34	0.00	10,813,951.34
	TOTAL		10,872,451.34	3,000,000.00	

					7,872,451.34
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	Agency Code: 053905100100	Agency Name: Oyo State Sports Council	Actual 2017	Budget 2017	Variance
	12020710	EARNING FROM GUEST HOUSES	0.00	0.00	-
	12020721	EARNINGS FROM ADVERTISEMENTS & RIGHTS	0.00	15,000,000.00	(15,000,000.00)
	12020724	EARNINGS FROM SPORTING/STADIA FACILITIES	12,577,510.00	85,000,000.00	(72,422,490.00)
	TOTAL		12,577,510.00	100,000,000.00	(87,422,490.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

EARNINGS - GENERAL CONTD

NOTE NO.43	Agency Code: 011200300100	Agency Name: Oyo State House Of Assembly	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020709	EARNINGS FROM TOURISM/CULTURE/ART CENTRE	100,000.00	950,000.00	(850,000.00)
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	4,169,800.00	15,000,000.00	(10,830,200.00)
	12020722	EARNINGS FROM CATERING SERVICES	63,000.00	480,000.00	(417,000.00)
	TOTAL		4,332,800.00	16,430,000.00	(12,097,200.00)

	Agency Code: 023400200100	Agency Name: Office of the Surveyor - General	Actual 2017	Budget 2017	Variance
	12020725	EARNINGS FROM SUNDRY SERVICES	11,250.00	500,000.00	

					(488,750.00)
	TOTAL		11,250.00	500,000.00	(488,750.00)

	Agency Code: 052110200100	Agency Name: Oyo State Hospitals' Management Board	Actual 2017	Budget 2017	Variance
	12020702	EARNINGS FROM LABORATORY SERVICES	0.00	67,000,000.00	(67,000,000.00)
	12020707	EARNINGS FROM MEDICAL SERVICES	0.00	133,000,000.00	(133,000,000.00)
	TOTAL		0.00	200,000,000.00	(200,000,000.00)

	Agency Code: 022905500100	Agency Name: Oyo State Road Traffic Management Authority (OYRTMA)	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020703	EARNINGS FROM HIRE OF PLANTS AND EQUIPMENT	0.00	0.00	-
	TOTAL		0.00	0.00	-

	GRAND TOTAL		1,307,456,100.68	3,608,792,300.00	(2,301,336,199.32)
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
SALES/RENT ON GOVERNMENT BUILDINGS - GENERAL

NOTE NO.44	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development			
	Economic Code		Actual 2017	Budget 2017	Variance
	1202	NON-TAX REVENUE			
	120208	RENT ON GOVERNMENT BUILDING- GENERAL			
	12020803	RENT ON GOVERNMENT BUILDINGS	0.00	0.00	-
	12020806	RENT ON SHOPS	0.00	0.00	-
	TOTAL		0.00	0.00	-

	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development			
			Actual 2017	Budget 2017	Variance
	12020806	RENT ON SHOPS	1,257,100.00	8,000,000.00	(6,742,900.00)
	TOTAL		1,257,100.00	8,000,000.00	(6,742,900.00)

	Agency Code: 011100100100	Agency Name: Office of the Executive Governor			
			Actual 2017	Budget 2017	Variance
	12020801	RENT ON GOVT. QUARTERS	1,535,500.00	2,900,000.00	(1,364,500.00)
	TOTAL		1,535,500.00	2,900,000.00	(1,364,500.00)

	Agency Code: 012300100100	Agency Name: Ministry of Information, Culture and Tourism			
			Actual 2017	Budget 2017	Variance
	12020803	RENT ON GOVT. BUILDINGS	17,085.00	80,000.00	

					(62,915.00)
	TOTAL		17,085.00	80,000.00	(62,915.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

SALES/RENT ON GOVERNMENT BUILDINGS - GENERAL CONTD

NOTE NO.44 -contd	Agency Code: 051400100100	Agency Name: Women Affairs Comm. Dev. Social Welfare & Poverty Alleviation	Actual 2017	Budget 2017	Variance
	Economic Code				
	12020803	RENT ON GOVERNMENT BUILDINGS	2,560,000.00	6,000,000.00	(3,440,000.00)
	12020804	RENT ON CONFERENCE CENTERS	0.00	0.00	-
	TOTAL		2,560,000.00	6,000,000.00	(3,440,000.00)
	Agency Code: 051305100100	Agency Name: Agency for Youth Development	Actual 2017	Budget 2017	Variance
	12020803	RENT ON GOVERNMENT BUILDINGS	150,800.00	300,000.00	(149,200.00)
	TOTAL		150,800.00	300,000.00	(149,200.00)

	Agency Code: 022200100100	Agency Name: Ministry of Trade, Investment And Cooperatives	Actual 2017	Budget 2017	Variance
	12020806	RENT ON SHOPS	80,200.00	10,300,000.00	(10,219,800.00)
	TOTAL		80,200.00	10,300,000.00	(10,219,800.00)

	Agency Code: 011200300100	Agency Name: Oyo State House of Assembly	Actual 2017	Budget 2017	Variance
	12020803	RENT ON GOVERNMENT BUILDINGS	3,045,000.00	8,570,000.00	(5,525,000.00)
	TOTAL		3,045,000.00	8,570,000.00	(5,525,000.00)

	Agency Code: 023600400100	Agency Name: Council for Arts and Culture	Actual 2017	Budget 2017	Variance
	12020803	RENT OF GOVERNMENT BUILDING	57,000.00	1,000,000.00	(943,000.00)
	TOTAL		57,000.00	1,000,000.00	(943,000.00)

	GRAND TOTAL		8,702,685.00	37,150,000.00	(28,447,315.00)
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

SALES / RENT ON LANDS AND OTHERS - GENERAL

NOTE NO.45	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2017	Budget 2017	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120209	RENT ON LAND & OTHERS-GENERAL			
	12020901	RENT ON GOVERNMENT LAND	17,551,395.84	2,000,000.00	15,551,395.84
	12020903	RENT & PREMIUM ON THE ALLOCATION OF LAND	0.00	0.00	-

	12020904	RENTS OF PLOT & SITES SERVICES PROGRAMMES	0.00	7,400,000.00	(7,400,000.00)
	12020905	LEASE RENTAL	0.00	0.00	-
	12020906	RENT ON GOVERNMENT PROPERTIES	2,393,372.16	13,600,000.00	(11,206,627.84)
	TOTAL		19,944,768.00	23,000,000.00	(3,055,232.00)

	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2017	Budget 2017	Variance
	12020901	RENT ON GOVT. LAND	35,181,555.03	764,500,000.00	(729,318,444.97)
	12020903	RENT & PREMIUM ON THE ALLOCATION OF LAND	21,488,505.00	19,330,000,000.00	(19,308,511,495.00)
	TOTAL		56,670,060.03	20,094,500,000.00	(20,037,829,939.97)

	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2017	Budget 2017	Variance
	12020901	RENT ON GOVT. LAND	19,010,250.00	15,000,000.00	4,010,250.00
	12020905	LEASE RENTAL	0.00	0.00	-
	TOTAL		19,010,250.00	15,000,000.00	4,010,250.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
SALES / RENT ON LANDS AND OTHERS - GENERAL CONTD

NOTE NO.45 - contd	Agency Code: 025200100100	Agency Name: Oyo State Rural Water Supply and Sanitation Agency (RUWASSA)	Actual 2017	Budget 2017	Variance
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	Economic Code				
	12020904	RENT OF PLOTS & SITES SERVICES PROGRAMME	2,600,000.00	29,440,000.00	(26,840,000.00)
	TOTAL		2,600,000.00	29,440,000.00	(26,840,000.00)

	Agency Code: 012300100100	Agency Name: Ministry of Information, Culture and Tourism	Actual 2017	Budget 2017	Variance
	12020906	RENT ON GOVT. PROPERTIES	115,000.00	1,390,000.00	(1,275,000.00)
	TOTAL		115,000.00	1,390,000.00	(1,275,000.00)

	Agency Code: 051305100100	Agency Name: Agency for Youth Development	Actual 2017	Budget 2017	Variance
	12020901	RENT ON GOVERNMENT LAND	0.00	0.00	-
	TOTAL		0.00	0.00	-

	Agency Code: 022200100100	Agency Name: Ministry of Trade, Investment And Cooperatives	Actual 2017	Budget 2017	Variance
	12020906	RENT ON GOVERNMENT PROPERTIES	0.00	0.00	-
	TOTAL		0.00	0.00	-

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
SALES / RENT ON LANDS AND OTHERS - GENERAL CONTD

NOTE NO.45 - contd	Agency Code: 022200100100B	Agency Name: Bureau Of Investment Promotion And Public Private Partnerships			
	Economic Code		Actual 2017	Budget 2017	Variance
	12020733	EARNINGS FROM PPP (SPECIALISED MARKETS)	66,342,394.04	0.00	66,342,394.04
	TOTAL		66,342,394.04	0.00	66,342,394.04

	Agency Code: 023400200100	Agency Name: Office of the Surveyor - General			
	12020905	LEASE RENTAL	3,708.00	1,200,000.00	(1,196,292.00)
	TOTAL		3,708.00	1,200,000.00	(1,196,292.00)

	Agency Code: 055100100100	Agency Name: Ministry Of Local Government And Chieftaincy Matters			
	12020906	RENT ON GOVERNMENT PROPERTIES	0.00	0.00	-
	TOTAL		0.00	0.00	-

	Agency Code: 051700100100	Agency Name: Ministry Of Education Science And Technology			
	12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	5,668,496.00	97,500,000.00	(91,831,504.00)
	TOTAL		5,668,496.00	97,500,000.00	

					(91,831,504.00)
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	GRAND TOTAL		170,354,676.07	20,262,030,000.00	(20,091,675,323.93)
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

REPAYMENTS - GENERAL

NOTE NO.46	Agency Code: 022000700100	Agency Name: Office of the Accountant- General	Actual 2017	Budget 2017	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120210	REPAYMENTS - GENERAL			
	12021006	REFUNDS	78,989,964.80	0.00	78,989,964.80
	12021006*	REFUNDS	5,136,160.06	0.00	5,136,160.06
	TOTAL		84,126,124.86	0.00	84,126,124.86
	GRAND TOTAL		84,126,124.86	0.00	84,126,124.86

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD

INVESTMENT INCOME - GENERAL

NOTE NO.47	Agency Code: 022200100100B	Agency Name: Bureau Of Investment Promotion And Public Private Partnerships	Actual 2016	Budget 2016	Variance
	Economic Code				
	1202	NON-TAX REVENUE			

	120211	INVESTMENT - INCOME			
	12021102	DIVIDEND INCOME	270,458,921.31	500,000,000.00	(229,541,078.69)
	12021103	OTHER INVESTMENT INCOME	0.00	0.00	-
		LESS YEAR 2016 PRIOR YEAR ADJUSTMENT	(2,405,940.00)	0.00	(2,405,940.00)
	TOTAL		268,052,981.31	500,000,000.00	(231,947,018.69)

	Agency Code: 021511200100	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	Actual 2017	Budget 2017	Variance
	12021103	OTHER INVESTMENT INCOME	0.00	105,000,000.00	(105,000,000.00)
	TOTAL		0.00	105,000,000.00	(105,000,000.00)

	GRAND TOTAL		268,052,981.31	605,000,000.00	(336,947,018.69)
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
INTEREST EARNED - GENERAL

NOTE NO.48	Agency Code: 021511200100	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	Actual 2017	Budget 2017	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120212	INTEREST EARNED			

	12021210	BANK INTEREST	45,633.52	3,800,000.00	(3,754,366.48)
	TOTAL		45,633.52	3,800,000.00	(3,754,366.48)

	Agency Code: 022000700100	Agency Name: Office of the Accountant- General	Actual 2017	Budget 2017	Variance
	12021210	BANK INTEREST	2,318,808.70	5,000,000.00	(2,681,191.30)
	TOTAL		2,318,808.70	5,000,000.00	(2,681,191.30)

	GRAND TOTAL		2,364,442.22	8,800,000.00	(6,435,557.78)
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		GLOBAL IGR TOTAL WITHOUT REIMNBURSEMENT	22,445,205,865.70	105,820,660,300.00	(83,375,454,434.30)
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD
REIMBURSEMENT - GENERAL

NOTE NO.49	Agency Code: 022000700100	Agency Name: Office of the Accountant- General	Actual 2017	Budget 2017	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	12021302	RE-IMBURSEMENT	30,500,214,076.01	10,000,000,000.00	20,500,214,076.01
	TOTAL		30,500,214,076.01	10,000,000,000.00	20,500,214,076.01

	GRAND TOTAL		30,500,214,076.01	10,000,000,000.00	20,500,214,076.01
		GLOBAL IGR TOTAL WITH REIMBURSEMENT ADDED	52,945,419,941.71	115,820,660,300.00	(62,875,240,358.29)