

NOTES 1-26	NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD					
NOTES	DETAILS	REF. NOTE	AMOUNT	AMOUNT		
			#	#	#	REMARKS
NO. 1	A - SHARE OF STATUTORY ALLOCATION					
	NET SHARE OF STATUTORY ALLOCATION FROM FAAC	A		24,100,505,493.26		
	ADD: DEDUCTION AT SOURCE FOR LOAN REPAYMENT	B(i)	1,421,481,067.32			
	ADD: DEDUCTION AT SOURCE FOR LOAN REPAYMENT - OTHER AGENCIES	B(ii)	6,280,451,560.43			
	SUB TOTAL (BI+BII) : DEDUCTION AT SOURCE FOR LOAN REPAYMENT	B		7,701,932,627.75		
				31,802,438,121.01*	ACTUAL GROSS STATUTORY ALLOCATION	
	SHARE OF STATUTORY - OTHER AGENCIES	C	6,280,451,560.43			

	SHARE OF FAAC - EXCESS CRUDE	G		295,639,735.46		
	Total (GROSS) FAAC Allocation to the State Government			32,098,077,856.47		

	B - VALUE ADDED TAX					
	SHARE OF VALUE ADDED TAX (VAT)	D		16,179,327,220.46		
	*#31,802,438,121.01 WAS ACTUAL GROSS STATUTORY ALLOCATION, IPSAS TEMPLATE REQUIREMENT FOR THIS SECTION ADDED EXCESS CRUDE OIL AMOUNT HERE					

NO. 2	INTERNALLY GENERATED REVENUE	Note	Actual 2017	Budget 2017	Variance	Remarks
	INDEPENDENT REVENUE					
	DIRECT TAXES					
	OYO STATE BOARD OF INTERNAL REVENUE	27	15,996,507,072.52	46,007,000,000.00	(30,010,492,927.48)	

	(BIR)					
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	27	39,094,680.00	135,000,000.00	(95,905,320.00)	
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	27	166,802,984.32	8,002,200,000.00	(7,835,397,015.68)	
	TOTAL		16,202,404,736.84	54,144,200,000.00	(37,941,795,263.16)	

	NON-TAX REVENUE					
	LICENCES - GENERAL	Note	Actual 2017	Budget 2017	Variance	Remarks
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	28	615,171,386.86	942,000,000.00	(326,828,613.14)	
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	28	5,000.00	147,000,000.00	(146,995,000.00)	
	MINISTRY OF TRADE, INVESTMENT & COOPERATIVES	28	52,879,152.00	142,304,000.00	(89,424,848.00)	
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	28	6,268,213.51	30,700,000.00	(24,431,786.49)	

	OYO STATE RURAL ELECTRIFICATION BOARD (OYSREB)	28	481,000.00	65,000,000.00	(64,519,000.00)	
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	29	183,629,585.00	80,734,000.00	102,895,585.00	
	MINISTRY OF HEALTH	29	16,062,160.97	54,000,000.00	(37,937,839.03)	
	AGENCY FOR YOUTH DEVELOPMENT	29	233,500.00	700,000.00	(466,500.00)	
	OYO STATE INDEPENDENT ELECTORAL COMMISSION (OYSIEC)	30	0.00	0.00	-	
	OYO STATE TOURISM BOARD	30	1,913,000.00	30,000,000.00	(28,087,000.00)	
	OYO STATE SIGNAGE AND ADVERTISEMENT AGENCY (OYSAA)	30	232,259,471.96	400,000,000.00	(167,740,528.04)	
	TOTAL		1,108,902,470.30	1,892,438,000.00	(783,535,529.70)	

	MINING RENTS	Note	Actual 2017	Budget 2017	Variance	Remarks
	MDA 1		0.00	0.00	-	
	MDA 2		0.00	0.00	-	

	MDA 3		0.00	0.00	-	
	e.t.c		0.00	0.00	-	
	Total Mining Rents		0.00	0.00	-	

	ROYALTIES	Note	Actual 2017	Budget 2017	Variance	Remarks
	MDA 1		0.00	0.00	-	
	MDA 2		0.00	0.00	-	
			0.00	0.00	-	
	e.t.c		0.00	0.00	-	
	Total Royalties		0.00	0.00	-	

	FEES - GENERAL	Note	Actual 2017	Budget 2017	Variance	Remarks
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	31	247,491,912.72	896,000,000.00	(648,508,087.28)	
	MINISTRY OF TRADE,INVESTMENT AND COOPERATIVES	31	1,780,500.00	2,350,000.00	(569,500.00)	

	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	32	24,367,978.16	80,550,000.00	(56,182,021.84)	
	MINISTRY OF WORKS AND TRANSPORT	32	121,186,100.00	259,250,000.00	(138,063,900.00)	
	OYO STATE HOSPITALS' MANAGEMENT BOARD	32	138,865,200.00	0.00	138,865,200.00	
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	33	1,050,989,096.14	11,617,550,000.00	(10,566,560,903.86)	
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	33	81,366,510.00	409,533,600.00	(328,167,090.00)	
	THE JUDICIARY, HIGH COURT OF JUSTICE	33	180,831,274.76	210,000,000.00	(29,168,725.24)	
	JUDICIAL SERVICE COMMISSION	33	2,264,842.00	3,000,000.00	(735,158.00)	
	OFFICE OF THE AUDITOR GENERAL (STATE)	33	701,815.00	1,000,000.00	(298,185.00)	
	OFFICE OF THE AUDITOR GENERAL (L/GOVT.)	33	0.00	220,000,000.00	(220,000,000.00)	
	HEAD OF SERVICE (BUREAU OF ESTABLISHMENTS AND TRAINING)	33	5,151,881.41	2,500,000.00	2,651,881.41	

	SIMEON ADEBO STAFF DEVELOPMENT CENTRE	34	4,086,765.00	5,000,000.00	(913,235.00)	
	MINISTRY OF JUSTICE	34	51,822,218.89	285,000,000.00	(233,177,781.11)	
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	34	17,969.38	0.00	17,969.38	
	OYO STATE LIBRARY BOARD	34	778,000.00	1,000,000.00	(222,000.00)	
	MINISTRY OF HEALTH	34	25,121,753.72	46,000,000.00	(20,878,246.28)	
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	35	421,000.00	400,000.00	21,000.00	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV., SOCIAL WELFARE & POVERTY ALLEVIATION	35	5,317,825.00	11,170,000.00	(5,852,175.00)	
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	35	91,063,813.60	244,000,000.00	(152,936,186.40)	
	OYO STATE SOLID WASTE MANAGEMENT AUTHORITY	35	8,600.00	0.00	8,600.00	
	MINISTRY OF YOUTH & SPORTS	36	508,500.00	7,500,000.00	(6,991,500.00)	

	SOLID MINERALS	36	67,364,645.00	106,200,000.00	(38,835,355.00)	
	OFFICE OF THE SURVEYOR - GENERAL	36	50,037,537.16	268,200,000.00	(218,162,462.84)	
	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION (BOTAVED)	36	684,856.43	12,600,000.00	(11,915,143.57)	
	SHOOTING STARS SPORTS CLUB	36	784,300.00	100,000,000.00	(99,215,700.00)	
	CROWN FOOTBALL CLUB, OGBOMOSO	36	607,400.00	50,000,000.00	(49,392,600.00)	
	HOUSE OF ASSEMBLY SERVICE COMMISSION	36	0.00	50,000.00	(50,000.00)	
	OYO STATE PLANNING COMMISSION	36	8,075.00	0.00	8,075.00	
	BUREAU OF STATISTICS	36	0.00	250,000.00	(250,000.00)	
	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	36	36,820.00	31,680,000.00	(31,643,180.00)	
	OYO STATE HEALTH INSURANCE	36	6,587,790.74	8,095,000,000.00	(8,088,412,209.26)	
	Total Fees		2,160,254,980.11	22,965,783,600.00	(20,805,528,619.89)	

	FINES - GENERAL	Note	Actual 2017	Budget 2017	Variance	Remarks
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	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	37	175,672.53	50,000,000.00	(49,824,327.47)	
	THE JUDICIARY, HIGH COURT OF JUSTICE	37	5,042,700.00	39,500,000.00	(34,457,300.00)	
	MINISTRY OF JUSTICE	37	10,563,395.00	15,000,000.00	(4,436,605.00)	
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	37	1,097,100.00	6,000,000.00	(4,902,900.00)	
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	37	0.00	112,750,000.00	(112,750,000.00)	
	OYO STATE SOLID WASTE MANAGEMENT AUTHORITY	37	9,525.00	0.00	9,525.00	
	OYO STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	37	68,358,050.00	70,000,000.00	(1,641,950.00)	
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	37	4,433,000.00	10,000,000.00	(5,567,000.00)	
	Total Fines		89,679,442.53	303,250,000.00	(213,570,557.47)	

	SALES - GENERAL	Note	Actual 2017	Budget 2017	Variance	Remarks
	MINISTRY OF AGRICULTURE,	38	54,312,197.82	60,750,000.00	(6,437,802.18)	

	NATURAL RESOURCES AND RURAL DEVELOPMENT					
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	38	0.00	0.00	-	
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	38	27,244,563.02	255,000,000.00	(227,755,436.98)	
	MINISTRY OF WORKS AND TRANSPORT	38	100,000.00	2,750,000.00	(2,650,000.00)	
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	38	125,090,090.00	54,166,400.00	70,923,690.00	
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	38	2,856,200.00	2,275,000.00	581,200.00	
	BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIP(BIP/PPP)	38	96,000.00	625,000.00	(529,000.00)	
	OFFICE OF THE EXECUTIVE GOVERNOR	39	38,380,719.39	50,000,000.00	(11,619,280.61)	
	OYO STATE GOVERNMENT PRINTING PRESS	39	2,000.00	2,100,000.00	(2,098,000.00)	
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	39	14,000.00	3,100,000.00	(3,086,000.00)	

	OFFICE OF THE ACCOUNTANT-GENERAL	39	716,504,233.72	0.00	716,504,233.72	
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	39	1,058,250.00	3,000,000.00	(1,941,750.00)	
	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	39	1,462,500.00	5,000,000.00	(3,537,500.00)	
	THE JUDICIARY, HIGH COURT OF JUSTICE	39	1,500.00	500,000.00	(498,500.00)	
	CIVIL SERVICE COMMISSION	40	4,698,375.00	2,000,000.00	2,698,375.00	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV., SOCIAL WELFARE & POVERTY ALLEVIATION	40	2,191,500.00	8,650,000.00	(6,458,500.00)	
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	40	0.00	0.00	-	
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	40	82,470.01	1,200,000.00	(1,117,529.99)	
	OYO STATE HOUSE OF ASSEMBLY	40	0.00	0.00	-	
	OYO STATE INDEPENDENT ELECTORAL COMMISSION(OYSIEC)	40	0.00	40,000,000.00	(40,000,000.00)	

	OFFICE OF THE SURVEYOR - GENERAL	40	559,360.50	100,000.00	459,360.50	
	OYO STATE HOUSING CORPORATION	40	68,189,266.32	1,500,000,000.00	(1,431,810,733.68)	
	MINISTRY OF FINANCE AND BUDGET	40	64,000.00	2,000,000.00	(1,936,000.00)	
	OYO STATE HOSPITALS' MANAGEMENT BOARD	40	0.00	0.00	-	
	Total Sales		1,042,907,225.78	1,993,216,400.00	(950,309,174.22)	

	EARNINGS -GENERAL	Note	Actual 2017	Budget 2017	Variance	Remarks
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	41	0.00	0.00	-	
	OYO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (OYSADEP)	41	0.00	160,000,000.00	(160,000,000.00)	
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	41	234,703,990.50	18,000,000.00	216,703,990.50	
	MINISTRY OF WORKS AND TRANSPORT	41	31,784,000.00	738,000,000.00	(706,216,000.00)	

	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	41	803,910,318.98	1,391,800,000.00	(587,889,681.02)	
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	41	186,279,129.32	544,646,000.00	(358,366,870.68)	
	OYO STATE SOLID WASTE MANAGEMENT AUTHORITY	41	0.00	0.00	-	
	SOLID MINERALS	42	0.00	0.00	-	
	OFFICE OF THE EXECUTIVE GOVERNOR	42	14,862,000.00	32,100,000.00	(17,238,000.00)	
	OYO STATE GOVERNMENT PRINTING PRESS	42	0.00	107,900,000.00	(107,900,000.00)	
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	42	80,000.00	430,000.00	(350,000.00)	
	OYO STATE RURAL ELECTRIFICATION BOARD (OYSREB)	42	780,903.00	100,000,000.00	(99,219,097.00)	
	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	42	0.00	0.00	-	
	COUNCIL FOR ARTS AND CULTURE	42	3,542,300.00	19,000,000.00	(15,457,700.00)	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV., SOCIAL	42	3,719,447.54	176,986,300.00	(173,266,852.46)	

	WELFARE & POVERTY ALLEVIATION					
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	42	10,872,451.34	3,000,000.00	7,872,451.34	
	OYO STATE SPORTS COUNCIL	42	12,577,510.00	100,000,000.00	(87,422,490.00)	
	OYO STATE HOUSE OF ASSEMBLY	43	4,332,800.00	16,430,000.00	(12,097,200.00)	
	OFFICE OF THE SURVEYOR- GENERAL	43	11,250.00	500,000.00	(488,750.00)	
	OYO STATE HOSPITALS MANAGEMENT BOARD	43	0.00	200,000,000.00	(200,000,000.00)	
	OYO STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	43	0.00	0.00	-	
	Total Earnings		1,307,456,100.68	3,608,792,300.00	(2,301,336,199.32)	
	SALES / RENT OF GOVERNMENT BUILDINGS	Note	Actual 2017	Budget 2017	Variance	Remarks
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	44	0.00	0.00	-	

	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	44	1,257,100.00	8,000,000.00	(6,742,900.00)	
	OFFICE OF THE EXECUTIVE GOVERNOR	44	1,535,500.00	2,900,000.00	(1,364,500.00)	
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	44	17,085.00	80,000.00	(62,915.00)	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV, SOCIAL WELFARE & POVERTY ALLEVIATION	44	2,560,000.00	6,000,000.00	(3,440,000.00)	
	AGENCY FOR YOUTH DEVELOPMENT	44	150,800.00	300,000.00	(149,200.00)	
	MINISTRY OF TRADE,INVESTMENT AND COOPERATIVES	44	80,200.00	10,300,000.00	(10,219,800.00)	
	OYO STATE HOUSE OF ASSEMBLY	44	3,045,000.00	8,570,000.00	(5,525,000.00)	
	COUNCIL FOR ARTS AND CULTURE	44	57,000.00	1,000,000.00	(943,000.00)	
	Total Sales / Rent of Government Buildings		8,702,685.00	37,150,000.00	(28,447,315.00)	
	SALES / RENT ON LANDS AND OTHERS:	Note	Actual 2017	Budget 2017	Variance	Remarks
	MINISTRY OF AGRICULTURE,	45	19,944,768.00	23,000,000.00	(3,055,232.00)	

	NATURAL RESOURCES AND RURAL DEVELOPMENT					
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	45	56,670,060.03	20,094,500,000.00	(20,037,829,939.97)	
	OFFICE OF THE EXECUTIVE GOVERNOR	45	19,010,250.00	15,000,000.00	4,010,250.00	
	OYO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	45	2,600,000.00	29,440,000.00	(26,840,000.00)	
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	45	115,000.00	1,390,000.00	(1,275,000.00)	
	AGENCY FOR YOUTH DEVELOPMENT	45	0.00	0.00	-	
	MINISTRY OF TRADE,INVESTMENT AND COOPERATIVES	45	0.00	0.00	-	
	BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIP(BIP/PPP)	45	66,342,394.04	0.00	66,342,394.04	
	OFFICE OF THE SURVEYOR - GENERAL	45	3,708.00	1,200,000.00	(1,196,292.00)	
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	45	0.00	0.00	-	

	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	45	5,668,496.00	97,500,000.00	(91,831,504.00)	
	Total Sale / Rent on Lands and Others		170,354,676.07	20,262,030,000.00	(20,091,675,323.93)	

	REPAYMENTS - GENERAL	Note	Actual 2017	Budget 2017	Variance	Remarks
	OFFICE OF THE ACCOUNTANT- GENERAL	46	84,126,124.86	0.00	84,126,124.86	
	Total Repayments		84,126,124.86	0.00	84,126,124.86	

	INVESTMENT INCOME	Note	Actual 2017	Budget 2017	Variance	Remarks
	BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIP (BIP/PPP)	47	268,052,981.31	500,000,000.00	(231,947,018.69)	
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	47	0.00	105,000,000.00	(105,000,000.00)	
	TOTAL INVESTMENT INCOME		268,052,981.31	605,000,000.00	(336,947,018.69)	

	INTEREST EARNED	Note	Actual 2017	Budget 2017	Variance	Remarks
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	48	45,633.52	3,800,000.00	(3,754,366.48)	
	OFFICE OF THE ACCOUNTANT-GENERAL	48	2,318,808.70	5,000,000.00	(2,681,191.30)	
	Total Interest Earned		2,364,442.22	8,800,000.00	(6,435,557.78)	

	GLOBAL IGR TOTAL WITHOUT REIMBURSEMENT		22,445,205,865.70	105,820,660,300.00	(83,375,454,434.30)	
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	RE-IMBURSEMENT - GENERAL	Note	Actual 2017	Budget 2017	Variance	Remarks
	OFFICE OF THE ACCOUNTANT-GENERAL	49	30,500,214,076.01	10,000,000,000.00	20,500,214,076.01	
	Total Re-imbursement		30,500,214,076.01	10,000,000,000.00	20,500,214,076.01	
	GLOBAL IGR TOTAL WITH REIMBURSEMENT		52,945,419,941.71	115,820,660,300.00	(62,875,240,358.29)	

NO.3	OTHER REVENUE SOURCES OF THE OYO STATE GOVERNMENT:	Note	Actual 2016	Budget 2016	Variance	Remarks
	SHARE OF FAAC - OTHERS					
	OFFICE OF THE ACCOUNTANT- GENERAL (EXCHANGE RATE GAIN)	E	2,553,527,487.71	2,941,659,254.47	(388,131,766.76)	
	OFFICE OF THE ACCOUNTANT- GENERAL (DISTRIBUTION OF PPT)	F	891,566,005.21	1,027,082,497.77	(135,516,492.56)	
	OFFICE OF THE ACCOUNTANT- GENERAL (EXCESS PPT)	H	899,113,489.66	1,035,777,186.82	(136,663,697.16)	
	OFFICE OF THE ACCOUNTANT- GENERAL (STABILIZATION)	I	118,547,243.26	136,566,219.44	(18,018,976.18)	
	OFFICE OF THE ACCOUNTANT- GENERAL (BSF)	J	8,255,000,000.00	9,509,745,739.00	(1,254,745,739.00)	
	OFFICE OF THE ACCOUNTANT- GENERAL (EXCHANGE BANK CHARGES)	K	7,458,898.34	8,592,638.01	(1,133,739.67)	
	Total Other Revenue Sources		12,725,213,124.18	14,659,423,535.51	(1,934,210,411.33)	

OTHER REVENUE SOURCES OF THE OYO STATE GOVERNMENT:

NOTE: WE HAD A BULK BUDGETED FIGURE OF #15,000,000,000 AS OTHERS WHICH WAS SHARED ON A PRO-RATA BASIS OF THE ACTUAL RECEIPTS E.G

EXCHANGE RATE GAIN 19.6%, DISTRIBUTION OF PPT 6.8%, EXCESS PPT 6.9%, STABILIZATION 0.9%, BSF 63.4% AND EXCHANGE BANK CHARGES 0.10%.

EXCESS CRUDE BUDGETED AMOUNT OF #295,639,735.46 WITH 2.3% IS NOT RELEVANT UNDER THIS NOTE.

NO.4	A - TOTAL PERSONNEL COSTS (Including Salaries directly charged to CRF in Note 4B below):	Note	Actual 2017	Budget 2017	Variance	Remarks
	ADMINISTRATION SECTOR					
	OFFICE OF THE EXECUTIVE GOVERNOR	50	635,210,873.74	804,148,248.38	168,937,374.64	
	OFFICE OF THE HEAD OF SERVICE	51	122,684,202.48	197,176,310.79	74,492,108.31	
	OYO STATE HOUSE OF ASSEMBLY	52	156,925,286.42	409,801,097.00	252,875,810.58	
	HOUSE OF ASSEMBLY SERVICE COMMISSION	53	28,319,063.83	39,554,771.10	11,235,707.27	
	OYO STATE PENSIONS' BOARD	54	28,744,939.61	36,566,912.06	7,821,972.45	
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	55	97,472,108.02	131,337,492.89	33,865,384.87	

	OYO STATE GOVERNMENT PRINTING PRESS	56	17,218,355.56	26,175,839.62	8,957,484.06	
	OFFICE OF THE AUDITOR-GENERAL (STATE)	57	146,409,384.10	192,238,539.30	45,829,155.20	
	OFFICE OF THE AUDITOR-GENERAL (LOCAL GOVERNMENTS)	58	89,439,818.63	121,675,628.50	32,235,809.87	
	CIVIL SERVICE COMMISSION	59	32,698,380.70	48,192,166.65	15,493,785.95	
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	60	180,592,589.53	232,913,503.30	52,320,913.77	
	SUB-TOTAL		1,535,715,002.62	2,239,780,509.59	704,065,506.97	

	ECONOMIC SECTOR	Note	Actual 2016	Budget 2016	Variance	Remarks
	OYO STATE RURAL ELECTRIFICATION BOARD	64	0.00	0.00	-	
	OYO STATE TRAFFIC MANAGEMENT AUTHORITY	65	119,614,023.92	167,000,000.00	47,385,976.08	
	MINISTRY OF AGRICULTURE NATURAL RESOURCES & RURAL	66	656,141,782.82	873,166,027.39	217,024,244.57	

	DEVELOPMENT					
	OYO STATE TREE CROPS DEVELOPMENT UNIT	66Ci	0.00	0.00	-	
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE	67	40,092,306.12	52,688,979.64	12,596,673.52	
	OYO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	68	374,685,827.56	491,545,754.30	116,859,926.74	
	OYO STATE PLANNING COMMISSION	69	46,951,838.03	83,460,808.13	36,508,970.10	
	OFFICE OF THE ACCOUNTANT-GENERAL	70	116,665,560.62	180,022,183.87	63,356,623.25	
	BOARD OF INTERNAL REVENUE	71	254,367,303.07	489,928,013.38	235,560,710.31	
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	72	176,716,335.49	273,796,077.70	97,079,742.21	
	OYO STATE COUNCIL FOR ARTS AND CULTURE	73	55,998,073.73	74,845,459.01	18,847,385.28	
	MINISTRY OF WORKS AND TRANSPORT	74	549,070,236.71	719,985,748.60	170,915,511.89	
	OYO STATE PUBLIC WORKS	74Ci	0.00	0.00	-	
	MINISTRY OF LANDS, HOUSING & URBAN	75	521,483,075.16	681,116,133.70	159,633,058.54	

	DEVELOPMENT					
	OFFICE OF THE SURVEYOR-GENERAL	76	50,204,257.15	71,832,336.96	21,628,079.81	
	BUREAU OF STATISTIC	77	62,668,803.75	62,913,082.18	244,278.43	
	OYO STATE TOURISM BOARD	78	0.00	0.00	-	
	MINISTRY OF FINANCE AND BUDGET	79	1,288,467,748.24	1,365,738,388.03	77,270,639.79	
	MINISTRY OF FINANCE AND BUDGET-TO STATUTORY BODIES	79	2,569,063,412.86	5,888,217,952.52	3,319,154,539.66	
	OYO STATE LOCAL GOVERNMENT PENSION BOARD		0.00	48,750,000.00	48,750,000.00	
	SUB-TOTAL		6,882,190,585.23	11,525,006,945.41	4,642,816,360.18	

	LAW AND JUSTICE SECTOR	Note	Actual 2016	Budget 2016	Variance	Remarks
	MINISTRY OF JUSTICE	80	195,159,722.22	245,200,560.40	50,040,838.18	
	THE JUDICIARY, HIGH COURT OF JUSTICE	81	1,575,000,000.00	1,200,000,000.00	(375,000,000.00)	
	JUDICIAL SERVICE COMMISSION	82	117,531,361.04	155,835,806.60	38,304,445.56	

	SUB-TOTAL		1,887,691,083.26	1,601,036,367.00	(286,654,716.26)	
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	SOCIAL SECTOR	Note	Actual 2016	Budget 2016	Variance	Remarks
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	83	816,991,011.89	1,052,277,463.49	235,286,451.60	
	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	83Ci	10,419,417.79	42,819,891.07	32,400,473.28	
	OYO STATE SCHOLARSHIP BOARD	83Di	0.00	0.00	-	
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	84	20,760,760,073.06	27,177,495,293.44	6,416,735,220.38	
	OYO STATE LIBRARY BOARD	85	58,363,709.06	80,747,188.03	22,383,478.97	
	STATE UNIVERSAL BASIC EDUCATION BOARD	86	115,374,513.09	139,162,057.73	23,787,544.64	
	BOARD FOR TECHNICAL & VOCATIONAL EDUCATION	87	150,022,880.53	148,684,390.00	(1,338,490.53)	
	MINISTRY OF HEALTH	88	492,355,155.23	739,306,051.39	246,950,896.16	
	OYO STATE HOSPITALS' MANAGEMENT BOARD	89	6,313,400,356.21	8,439,871,519.48	2,126,471,163.27	

	OYO STATE PRIMARY HEALTH CARE BOARD	90	0.00	0.00	-	
	OYO STATE COLLEGE OF NURSING AND MIDWIFERY	91	85,449,239.25	416,836,000.00	331,386,760.75	
	OYO STATE COLLEGE OF HEALTH SCIENCE AND TECHNOLOGY	92	57,599,777.15	226,000,000.00	168,400,222.85	
	OYO STATE HEALTH INSURANCE AGENCY	93	0.00	0.00	-	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV, SOCIAL WELFARE & POVERTY ALLEVIATION	94	176,062,490.34	241,644,537.79	65,582,047.45	
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	95	347,170,354.76	505,453,420.61	158,283,065.85	
	OYO STATE RURAL WATER SUPPLY AND SANITATION AGENCY	96	0.00	0.00	-	
	MINISTRY OF YOUTH AND SPORTS	97	41,161,902.42	700,157,217.22	658,995,314.80	
	AGENCY FOR YOUTH DEVELOPMENT	98	48,889,894.41	64,199,287.90	15,309,393.49	
	OYO STATE SPORTS COUNCIL	99	376,041,393.78	509,427,689.66	133,386,295.88	
	SUB-TOTAL		29,850,062,168.97	40,484,082,007.81	10,634,019,838.84	
	TOTAL PERSONNEL COST		40,155,658,840.08	55,849,905,829.81	15,694,246,989.73	

	B- Salaries directly charged to CRF(included in Note 4A above)	Note	Actual 2016	Budget 2016	Variance	Remarks
	List of Parastatals and Agencies:					
	PENSION TO RETIRED JUDGES		211,204,888.29	330,000,000.00	118,795,111.71	

NO.5	EMPLOYER CONTRIBUTION TO PENSION ACCORDING TO SECTOR	Note	Actual 2016	Budget 2016	Variance	Remarks
	LIST OF MDA: ADMINISTRATIVE SECTOR	IX	163,394,146.40	877,285,600.00	713,891,453.60	
	LIST OF MDA: ECONOMIC SECTOR		163,394,146.40	877,285,600.00	713,891,453.60	
	LIST OF MDA: LAW AND JUSTICE SECTOR		163,394,146.40	877,285,600.00	713,891,453.60	
	LIS OF MDA: REGIONAL SECTOR		163,394,146.40	877,285,600.00	713,891,453.60	
	LIST OF MDA: SECTOR SECTOR		163,394,146.40	877,285,600.00	713,891,453.60	
	Total Employers Contribution to Pension		816,970,732.00	4,386,428,000.00	3,569,457,268.00	

NO.6	OVERHEAD COSTS	Note	Actual 2016	Budget 2016	Variance	Remarks
	ADMINISTRATION SECTOR					
	OFFICE OF THE EXECUTIVE GOVERNOR	50	1,965,253,392.55	2,163,206,400.00	197,953,007.45	
	OFFICE OF THE HEAD OF SERVICE	51	48,195,221.19	220,450,000.00	172,254,778.81	
	OYO STATE HOUSE OF ASSEMBLY	52	1,019,320,279.74	1,282,500,000.00	263,179,720.26	
	HOUSE OF ASSEMBLY SERVICE COMMISSION	53	3,453,271.33	11,000,000.00	7,546,728.67	
	OYO STATE PENSIONS' BOARD	54	8,131,970.02	5,000,000.00	(3,131,970.02)	
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	55	32,410,691.38	100,000,000.00	67,589,308.62	
	OYO STATE GOVERNMENT PRINTING PRESS	56	3,334,889.85	5,000,000.00	1,665,110.15	
	OFFICE OF THE AUDITOR-GENERAL (STATE)	57	15,770,267.79	20,000,000.00	4,229,732.21	
	OFFICE OF THE AUDITOR-GENERAL (LOCAL GOVERNMENTS)	58	10,972,371.84	20,000,000.00	9,027,628.16	

	CIVIL SERVICE COMMISSION	59	9,414,331.21	15,000,000.00	5,585,668.79	
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	60	49,653,604.63	100,000,000.00	50,346,395.37	
	SIMEON ADEBO STAFF DEVELOPMENT CENTRE	61	4,422,798.00	10,000,000.00	5,577,202.00	
	OYO STATE INDEPENDENT ELECTORAL COMMISSION	62	174,992,912.28	950,000,000.00	775,007,087.72	
	BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIPS	63	15,134,770.00	100,000,000.00	84,865,230.00	
	SUB-TOTAL		3,360,460,771.81	5,002,156,400.00	1,641,695,628.19	
	ECONOMIC SECTOR	Note	Actual 2016	Budget 2016	Variance	Remarks
	OYO STATE RURAL ELECTRIFICATION BOARD	64	4,020,490.00	10,000,000.00	5,979,510.00	
	OYO STATE TRAFFIC MANAGEMENT AUTHORITY	65	10,327,657.77	25,000,000.00	14,672,342.23	
	MINISTRY OF AGRICULTURE	66	40814559.86	50000000	9,185,440.14	

	NATURAL RESOURCES & RURAL DEVELOPMENT					
	OYO STATE TREE CROPS DEVELOPMENT UNIT	66Ci	1,305,070.00	5,000,000.00	3,694,930.00	
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE	67	7,017,513.81	10,000,000.00	2,982,486.19	
	OYO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	68	22,517,830.58	25,000,000.00	2,482,169.42	
	OYO STATE PLANNING COMMISSION	69	88,371,146.66	131,600,000.00	43,228,853.34	
	OFFICE OF THE ACCOUNTANT- GENERAL	70	35,335,253.90	100,000,000.00	64,664,746.10	
	BOARD OF INTERNAL REVENUE	71	60,612,572.29	1,115,000,000.00	1,054,387,427.71	
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	72	32,072,867.65	30,000,000.00	(2,072,867.65)	
	OYO STATE COUNCIL FOR ARTS AND CULTURE	73	5,344,738.25	25,000,000.00	19,655,261.75	
	MINISTRY OF WORKS AND TRANSPORT	74	385,002,799.24	300,000,000.00	(85,002,799.24)	
	OYO STATE PUBLIC WORKS	74Ci	3,441,594.00	5,000,000.00	1,558,406.00	

	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	75	48,044,211.69	50,000,000.00	1,955,788.31	
	OFFICE OF THE SURVEYOR-GENERAL	76	7,605,097.90	10,000,000.00	2,394,902.10	
	BUREAU OF STATISTIC	77	3,533,546.61	30,000,000.00	26,466,453.39	
	OYO STATE TOURISM BOARD	78	2,910,580.00	10,000,000.00	7,089,420.00	
	MINISTRY OF FINANCE AND BUDGET	79	4,482,292,267.40	7,703,580,000.00	3,221,287,732.60	
	MINISTRY OF FINANCE AND BUDGET-TO STATUTORY BODIES	79	3,454,458,313.96	2,628,473,309.10	(825,985,004.86)	
	MINISTRY OF FINANCE & BUDGET- OYO STATE LOCAL GOVERNMENT PENSION BOARD*	79	0.00	5,000,000.00	5,000,000.00	
	SUB-TOTAL		8,695,028,111.57	12,268,653,309.10	3,573,625,197.53	
	LAW AND JUSTICE SECTOR	Note	Actual 2016	Budget 2016	Variance	Remarks
	MINISTRY OF JUSTICE	80	187,403,411.63	250,000,000.00	62,596,588.37	
	THE JUDICIARY, HIGH COURT OF JUSTICE	81	25,000,000.00	0	(25,000,000.00)	

	JUDICIAL SERVICE COMMISSION	82	2,522,579.17	6,000,000.00	3,477,420.83	
	SUB - TOTAL		214,925,990.80	256,000,000.00	41,074,009.20	

	SOCIAL SECTOR	Note	Actual 2016	Budget 2016	Variance	Remarks
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	83	297,042,055.71	250,000,000.00	(47,042,055.71)	
	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	83Ci	3,450,400.00	13,500,000.00	10,049,600.00	
	OYO STATE SCHOLARSHIP BOARD	83Di	981,000.00	130,130,000.00	129,149,000.00	
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	84	1,200,262,635.50	1,300,000,000.00	99,737,364.50	
	OYO STATE LIBRARY BOARD	85	8,830,298.76	10,000,000.00	1,169,701.24	
	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	86	97,549,077.09	100,000,000.00	2,450,922.91	
	BOARD FOR TECHNICAL & VOCATIONAL EDUCATION	87	19,501,710.90	20,000,000.00	498,289.10	
	MINISTRY OF HEALTH	88	41,221,695.61	150,000,000.00	108,778,304.39	
	OYO STATE HOSPITALS'	89	86,753,003.53	100,000,000.00	13,246,996.47	

	MANAGEMENT BOARD					
	OYO STATE PRIMARY HEALTH CARE BOARD	90	461,000.00	114,175,555.50	113,714,555.50	
	OYO STATE COLLEGE OF NURSING AND MIDWIFERY	91	382,028.50	0.00	(382,028.50)	
	OYO STATE COLLEGE OF HEALTH SCIENCE AND TECHNOLOGY	92	9,652,302.79	0.00	(9,652,302.79)	
	OYO STATE HEALTH INSURANCE AGENCY	93	36,000,000.00	34,500,000.00	(1,500,000.00)	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV, SOCIAL WELFARE & POVERTY ALLEVIATION	94	214,972,310.19	225,000,000.00	10,027,689.81	
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	95	48,310,995.26	50,000,000.00	1,689,004.74	
	OYO STATE RURAL WATER SUPPLY AND SANITATION AGENCY	96	2,510,000.00	10,000,000.00	7,490,000.00	
	MINISTRY OF YOUTH AND SPORTS	97	374,745,236.63	361,000,000.00	(13,745,236.63)	
	AGENCY FOR YOUTH DEVELOPMENT	98	15,223,951.52	25,000,000.00	9,776,048.48	
	OYO STATE SPORTS COUNCIL	99	14,869,153.13	85,000,000.00	70,130,846.87	
	SUB-TOTAL		2,472,718,855.12	2,978,305,555.50	505,586,700.38	

	Total Overhead Costs (i)		14,743,133,729.30	20,505,115,264.60	5,761,981,535.30	
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NO.6b	OTHERS (ii)					
	MINISTRY OF HEALTH	88	50,000.00	0.00	(50,000.00)	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV, SOCIAL WELFARE & POVERTY ALLEVIATION	94	133,600.00	0.00	(133,600.00)	
	TOTAL		183,600.00	0.00	(183,600.00)	
	TOTAL = (i+ii)		14,743,317,329.30	20,505,115,264.60	5,761,797,935.30	

NO.7	CONSOLIDATED REVENUE FUND CHARGES (Incl. Service Wide Votes)	Note	Actual 2016	Budget 2016	Variance	Remarks
	PENSION AND GRATUITY-CIVILIAN		0.00	0.00	-	SEE NOTE III UNDER I-XI
	PENSION AND GRATUITY-JUDICIARY	82	211,204,888.29	330,000,000.00	118,795,111.71	
	PENSION AND GRATUITY- PARASTATALS	51,54,79(i,ii,iii,iv,vii&ix)&86	21,430,580,783.08	31,217,671,770.00	9,787,090,986.92	

	SERVICE WIDE VOTE	50&79(v,vi&viii)	14,800,412,627.75	19,240,028,000.00	4,439,615,372.25	
	Total Consolidated Revenue Fund Charges		36,442,198,299.12	50,787,699,770.00	14,345,501,470.88	

NO.8	SUBVENTION TO PARASTATALS (According to Sector-List)	Note	Actual 2016	Budget 2016	Variance	Remarks
	ADMINISTRATION SECTOR					
	BROADCASTING CORPORATION OF OYO STATE	79	440,338,380.70	482,732,915.32	42,394,534.62	
	ECONOMIC SECTOR					
	HOUSING CORPORATION OF OYO STATE	79	140,363,494.08	169,784,100.50	29,420,606.42	
	WATER CORPORATION OF OYO STATE	79	400,000,000.00	485,500,936.70	85,500,936.70	
	LAW AND JUSTICE SECTOR	79	0.00	0.00	-	

	SOCIAL SECTOR					
	THE POLYTECHNIC, IBADAN	79	0.00	0.00	-	
	OKE-OGUN POLYTECHNIC SAKI	79	0.00	0.00	-	
	IBARAPA POLYTECHNIC ERUWA	79	0.00	0.00	-	
	EMMANUEL ALAYANDE COLLEGE OF EDUCATION, OYO	79	0.00	0.00	-	
	OYO STATE COLLEGE OF AGRICULTURE, IGBOORA	79	0.00	0.00	-	
	LADOKE AKINTOLA UNIVERSITY OF TECHNOLOGY, OGBOMOSHO	79	0.00	0.00	-	
	LADOKE AKINTOLA UNIVERSITY TEACHING HOSPITAL, OGBOMOSHO	79	1,588,361,538.08	4,750,200,000.00	3,161,838,461.92	
	LADOKE AKINTOLA UNIVERSITY TEACHING HOSPITAL, OSHOGBO					
	TECHNICAL UNIVERSITY IBADAN	79	0.00	0.00	-	
	OYO STATE COLLEGE OF EDUCATION, LANLATE	79	0.00	0.00	-	

	Total Subvention to Parastatals		2,569,063,412.86	5,888,217,952.52	3,319,154,539.66	
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NO.9	TRANSFER TO CAPITAL DEVELOPMENT FUND (According to Sectors)	Note	Actual 2016	Budget 2016	Variance	Remarks
	LIST OF MDA: ADMINISTRATIVE SECTOR		5,046,052,927.15	15,015,800,000.00	9,969,747,072.85	
	LIST OF MDA: ECONOMIC SECTOR		21,181,404,878.59	49,000,902,021.19	27,819,497,142.60	
	LIST OF MDA: LAW AND JUSTICE SECTOR		280,805,896.82	880,000,000.00	599,194,103.18	
	LIS OF MDA: REGIONAL SECTOR		0.00	0.00	-	
	LIST OF MDA: SOCIAL SECTOR		2,269,697,669.59	15,892,200,000.00	13,622,502,330.41	
	Total Transfer to Capital Development Fund		28,777,961,372.15	80,788,902,021.19	52,010,940,649.04	
NO.10	DETAILS OF AID & GRANTS RECEIVED	Note				Remarks
	BILATERAL	IV	962,149,623.27	13,352,476,000.00	(12,390,326,376.73)	
	MULTI LATERAL		0.00	0.00	-	
	Total Details of Aid & Grants Received		962,149,623.27	13,352,476,000.00	(12,390,326,376.73)	

NO.11	A - DETAILS OF TOTAL CAPITAL EXPENDITURES (According to Sectors)					
		Note	Actual 2016	Budget 2016	Variance	
	ADMINISTRATION SECTOR					
	OFFICE OF THE EXECUTIVE GOVERNOR	50B	3,525,379,059.72	3,880,000,000.00	354,620,940.28	
	PUBLIC CORPORATION COMMISSION	50B	350,900.00	52,600,000.00	52,249,100.00	
	COMMUNITY AND SOCIAL DEVELOPMENT AGENCY (CSDA)	50B	0.00	0.00	-	
	STATE OPERATION COORDINATING UNIT (SOCU) YESS-O WORLD BANK ASSISTED PROGRAMME	50B	0.00	18,050,000.00	18,050,000.00	
	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	50B	3,369,062.00	60,000,000.00	56,630,938.00	
	BUREAU OF PUBLIC PROCUREMENT (BPP)	50B	0.00	0.00	-	
	PROJECT MONITORING UNIT (PMU)	50B	0.00	20,000,000.00	20,000,000.00	

	SOLID MINERALS (SM)	50B	14,238,075.00	80,000,000.00	65,761,925.00	
	IBADAN URBAN FLOOD MANAGEMENT PROJECT (IUFMP)	50B	0.00	7,134,800,000.00	7,134,800,000.00	
	MILLENIUM DEVELOPMENT GOALS (MDGs)	50B	0.00	0.00	-	
	OYO STATE ACTION COMMITTEE ON AIDS (SACA)	50B	67,000,000.00	92,000,000.00	25,000,000.00	
	CHRISTIAN PILGRIMS WELFARE BOARD - CHRISTIAN WING	50B	0.00	0.00	-	
	MUSLIM PILGRIMS WELFARE BOARD - MUSLIM WING	50B	0.00	0.00	-	
	BUREAU OF INVESTMENT PROMOTION / PRIVATE PUBLIC PARTNERSHIP (BIP/PPP)	50B	195,564,727.93	500,000,000.00	304,435,272.07	
	OYO STATE SIGNAGE AND ADVERTISING AGENCY (OYSAA)	50B	740,585.00	43,150,000.00	42,409,415.00	
	OFFICE OF THE HEAD OF SERVICE	51B	3,195,375.00	60,000,000.00	56,804,625.00	
	OYO STATE HOUSE OF ASSEMBLY	52B	1,180,846,699.00	1,319,000,000.00	138,153,301.00	
	HOUSE OF ASSEMBLY SERVICE COMMISSION	53B	0.00	10,000,000.00	10,000,000.00	

	OYO STATE PENSIONS' BOARD	54B	9,700,000.00	36,200,000.00	26,500,000.00	
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	55B	13,831,980.00	400,000,000.00	386,168,020.00	
	OYO STATE GOVERNMENT PRINTING PRESS	56B	0.00	160,000,000.00	160,000,000.00	
	OFFICE OF THE AUDITOR GENERAL (STATE)	57B	1,730,846.00	35,000,000.00	33,269,154.00	
	OFFICE OF THE AUDITOR GENERAL (L/GOVT.)	58B	1,459,200.00	50,000,000.00	48,540,800.00	
	CIVIL SERVICE COMMISSION	59B	2,627,497.50	15,000,000.00	12,372,502.50	
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	60B	890,220.00	50,000,000.00	49,109,780.00	
	SIMEON ADEBO STAFF DEVELOPMENT CENTRE	61B	549,100.00	50,000,000.00	49,450,900.00	
	OYO STATE INDEPENDENT ELECTORAL COMMISSION	62B	24,579,600.00	950,000,000.00	925,420,400.00	
	SUB - TOTAL		5,046,052,927.15	15,015,800,000.00	9,969,747,072.85	

	ECONOMIC SECTOR	Note	Actual 2016	Budget 2016	Variance	
	OYO STATE RURAL ELECTRIFICATION BOARD	64B	0.00	100,000,000.00	100,000,000.00	
	OYO STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	65B	20,400,000.00	65,000,000.00	44,600,000.00	
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	66B	207,162,851.77	4,650,000,000.00	4,442,837,148.23	
	OYO STATE TREE CROPS DEVELOPMENT UNIT	66Cii	3,926,440.00	115,000,000.00	111,073,560.00	
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE	67B	0.00	210,000,000.00	210,000,000.00	
	OYO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	68B	5,993,000.00	150,000,000.00	144,007,000.00	
	OYO STATE PLANNING COMMISSION	69B	25,257,247.00	300,000,000.00	274,742,753.00	
	OFFICE OF THE ACCOUNTANT-GENERAL	70B	16,747,068.00	80,000,000.00	63,252,932.00	
	BOARD OF INTERNAL REVENUE	71B	180,750.00	1,242,000,000.00	1,241,819,250.00	

	MINISTRY OF TRADE,INVESTMENT AND COOPERATIVES	72B	344,937,586.66	400,000,000.00	55,062,413.34	
	OYO STATE COUNCIL FOR ARTS AND CULTURE	73B	554,460.00	100,000,000.00	99,445,540.00	
	MINISTRY OF WORKS AND TRANSPORT	74B	16,165,037,229.26	25,000,000,000.00	8,834,962,770.74	
	OYO STATE PUBLIC WORKS	74Cii	476,276,209.49	400,000,000.00	(76,276,209.49)	
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	75B	1,149,696,647.07	3,000,000,000.00	1,850,303,352.93	
	OFFICE OF THE SURVEYOR- GENERAL	76B	10,490,100.00	1,200,000,000.00	1,189,509,900.00	
	OYO STATE BUREAU OF STATISTICS	77B	350,000.00	160,000,000.00	159,650,000.00	
	OYO STATE TOURISM BOARD	78B	0.00	29,000,000.00	29,000,000.00	
	MINISTRY OF FINANCE AND BUDGET	79B	2,534,364,670.58	7,318,702,021.19	4,784,337,350.61	
	MINISTRY OF FINANCE AND BUDGET-TO STATUTORY BODIES	79B	220,030,618.76	4,471,200,000.00	4,251,169,381.24	
	OYO STATE LOCAL GOVERNMENT PENSION BOARD*	79B	0.00	10,000,000.00	10,000,000.00	
	SUB - TOTAL		21,181,404,878.59	49,000,902,021.19	27,819,497,142.60	

	LAW AND JUSTICE SECTOR	Note	Actual 2016	Budget 2016	Variance	
	MINISTRY OF JUSTICE	80B	4,145,900.00	250,000,000.00	245,854,100.00	
	THE JUDICIARY, HIGH COURT OF JUSTICE	81B	276,659,996.82	600,000,000.00	323,340,003.18	
	JUDICIAL SERVICE COMMISSION	82B	0.00	30,000,000.00	30,000,000.00	
	SUB - TOTAL		280,805,896.82	880,000,000.00	599,194,103.18	

	SOCIAL SECTOR	Note	Actual 2016	Budget 2016	Variance	
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	83B	1,567,107,061.22	4,000,000,000.00	2,432,892,938.78	
	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	83Cii	4,903,902.00	36,000,000.00	31,096,098.00	
	OYO STATE SCHOLARSHIP BOARD	83Dii	0.00	2,500,000.00	2,500,000.00	
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	84B	2,090,130.00	30,000,000.00	27,909,870.00	
	OYO STATE LIBRARY BOARD	85B	9,486,599.37	100,000,000.00	90,513,400.63	
	STATE UNIVERSAL BASIC EDUCATION	86B	1,325,000.00	4,000,000,000.00	3,998,675,000.00	

	BOARD					
	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	87B	1,051,395.00	200,000,000.00	198,948,605.00	
	MINISTRY OF HEALTH	88B	573,288,661.50	2,800,000,000.00	2,226,711,338.50	
	OYO STATE HOSPITALS' MANAGEMENT BOARD	89B	0.00	50,000,000.00	50,000,000.00	
	OYO STATE PRIMARY HEALTH CARE BOARD	90B	862,549.42	205,200,000.00	204,337,450.58	
	OYO STATE COLLEGE OF NURSING AND MIDWIFERY	91B	6,100,000.00	250,000,000.00	243,900,000.00	
	OYO STATE COLLEGE OF HEALTH SCIENCE AND TECHNOLOGY	92B	0.00	150,000,000.00	150,000,000.00	
	OYO STATE HEALTH INSURANCE AGENCY	93B	0.00	148,500,000.00	148,500,000.00	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEVELOPMENT, SOCIAL WELFARE & POVERTY ALLEVIATION	94B	0.00	200,000,000.00	200,000,000.00	
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	95B	46,752,906.08	2,000,000,000.00	1,953,247,093.92	

	OYO STATE RURAL WATER SUPPLY AND SANITATION AGENCY	96B	2,500,000.00	100,000,000.00	97,500,000.00	
	MINISTRY OF YOUTH & SPORTS	97B	820,350.00	100,000,000.00	99,179,650.00	
	AGENCY FOR YOUTH DEVELOPMENT	98B	51,351,790.00	1,350,000,000.00	1,298,648,210.00	
	OYO STATE SPORTS COUNCIL	99B	2,057,325.00	170,000,000.00	167,942,675.00	
	SUB - TOTAL		2,269,697,669.59	15,892,200,000.00	13,622,502,330.41	
	Total Details of Capital Expenditures		28,777,961,372.15	80,788,902,021.19	52,010,940,649.04	

	B - DETAILS OF CAPITAL EXPENDITURES OF PARASTATALS (Included in 11A`above)					
		Note	Actual 2016	Budget 2016	Variance	
	ADMINISTRATIVE SECTOR					
	BROADCASTING CORPORATION OF OYO STATE	79B	0.00	300,000,000.00	300,000,000.00	
	ECONOMIC SECTOR					
	HOUSING CORPORATION OF	79B	0.00	891,200,000.00	891,200,000.00	

	OYO STATE					
	WATER CORPORATION OF OYO STATE	79B	220,030,618.76	1,000,000,000.00	779,969,381.24	
	LAW AND JUSTICE SECTOR		0.00	0.00	-	
	SOCIAL SECTOR					
	THE POLYTECHNIC, IBADAN	79B	0.00	350,000,000.00	350,000,000.00	
	OKE-OGUN POLYTECHNIC, SAKI	79B	0.00	250,000,000.00	250,000,000.00	
	IBARAPA POLYTECHNIC, ERUWA	79B	0.00	250,000,000.00	250,000,000.00	
	EMMANUEL ALAYANDE COLLEGE OF EDUCATION, OYO	79B	0.00	250,000,000.00	250,000,000.00	
	OYO STATE COLLEGE OF AGRICULTURE, IGBOORA	79B	0.00	300,000,000.00	300,000,000.00	
	LADOKE AKINTOLA UNIVERSITY OF TECH. OGBOMOSO	79B	0.00	180,000,000.00	180,000,000.00	
	TECHNICAL UNIVERSITY, IBADAN	79B	0.00	0.00	-	

	LAUTECH TEACHING HOSPITAL, OSOGBO	79B	0.00	0.00	-	
	LAUTECH TEACHING HOSPITAL, OGBOMOSO	79B	0.00	400,000,000.00	400,000,000.00	
	OYO STATE COLLEGE OF EDUCATION, LANLATE	79B	0.00	300,000,000.00	300,000,000.00	
	Total Details of Capital Expenditures of Parastatals		220,030,618.76	4,471,200,000.00	4,251,169,381.24	

NO.12	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT	Note	Amount 2017	Amount 2016
			233,490,076.47	0.00
			233,490,076.47	0.00

NO.13	CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES/SUB-TREASURY OFFICES	Note	Amount 2017	Amount 2016
			0.00	0.00

NO.14	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (By Sectors)			
		Note	Amount 2017	Amount 2016
	LIST OF MDA: ADMINISTRATIVE SECTOR		0.00	0.00
	LIST OF MDA: ECONOMIC SECTOR		0.00	0.00
	LIST OF MDA: LAW AND JUSTICE SECTOR		0.00	0.00
	LIS OF MDA: REGIONAL SECTOR		0.00	0.00
	LIST OF MDA: SOCIAL SECTOR		0.00	0.00
	Total Details of Cash Book Balances		0.00	0.00
NO.15	INVESTMENTS			
		Note	Amount 2017	Amount 2016
	INVESTMENTS IN QUOTED COMPANIES	V	7,886,841,488.65	4,012,273,829.74
	INVESTMENTS IN UNQUOTED COMPANIES		0.00	0.00
	LOANS TO GOVERNMENT COMPANIES		0.00	0.00

	LOANS TO OTHER GOVERNMENT		0.00	0.00
	Total Investments		7,886,841,488.65	4,012,273,829.74

NO.16	LIST OF OUTSTANDING IMPRESTS	Note	Amount 2017	Amount 2016
	LIST OF MDA: ADMINISTRATIVE SECTOR			0.00
	LIST OF MDA: ECONOMIC SECTOR		234,178,383.13	242,202,447.17
	LIST OF MDA: LAW AND JUSTICE SECTOR		0.00	0.00
	LIS OF MDA: REGIONAL SECTOR		0.00	0.00
	LIST OF MDA: SOCIAL SECTOR		0.00	0.00
	Total Outstanding Imprests		234,178,383.13	242,202,447.17

NO.17	LIST OF OUTSTANDING ADVANCES	Note	Amount 2017	Amount 2016
	LIST OF MDA: ADMINISTRATIVE SECTOR		0.00	0.00

	LIST OF MDA: ECONOMIC SECTOR		2,030,237,743.14	0.00
	LIST OF MDA: LAW AND JUSTICE SECTOR		0.00	0.00
	LIS OF MDA: REGIONAL SECTOR		0.00	0.00
	LIST OF MDA: SOCIAL SECTOR		0.00	0.00
	Total Outstanding Advances		2,030,237,743.14	0.00

NO.18	REVOLVING LOAN ACCOUNT					
	LIST THE LOANS	Note	Balance as at 31/12/2017	Additional Loan	Loan Paid Back	Balance as at 31/12/2016
	LOAN 1	VI	117,161,958.94	0.00	349,308,896.31	25,182,325.48
	LOAN 2		14,185,489.88	0.00	229,364,586.38	13,580,231.16
	LOAN 3		18,977,933.55	0.00	76,124,848.58	4,264,440.49
	LOAN 4		16,489,226.85	0.00	30,238,285.67	8,281,026.84
	LOAN 5		981,341,541.36	0.00	-	981,341,541.36
	LOAN 6		16,760,090.96	0.00	11,870,064.78	0.00
	Total		1,164,916,241.54	0.00	696,906,681.72	1,032,649,565.33

NO.19	EXTERNAL LOANS:STATES / LGC					
	LIST THE LOANS	Note	Balance as at 31/12/2017	Additional Loan	Loan Paid Back	Balance as at 31/12/2016
	LOAN 1		28,431,685,309.80	1,348,024,212.00	1,421,481,067.32	21,933,598,510.70
	LOAN 2		0.00	0.00	-	0.00
	LOAN 3		0.00	0.00	-	0.00
	LOAN 4		0.00	0.00	-	0.00
	Total		28,431,685,309.80	1,348,024,212.00	1,421,481,067.32	21,933,598,510.70
NO.20	FGN / STATES / LGC BONDS & TREASURY BONDS & OTHERS					
	LIST THE LOANS	Note	Balance as at 31/12/2017	Additional Loan	Loan Paid Back	Balance as at 31/12/2016
	LOAN 1	X	1,136,705,912.83	0.00	794,854,999.92	1,247,775,852.75
	LOAN 2		3,996,517,400.00	0.00	1,198,955,220.00	5,195,472,620.00

	LOAN 3		0.00	0.00	4,286,641,340.51	0.00
	LOAN 4		0.00	0.00	-	0.00
	Total		5,133,223,312.83	0.00	6,280,451,560.43	6,443,248,472.75

NO.21	NIGERIAN TREASURY BILLS (NTB)	Note	Amount 2017	Amount 2016
	OPENING BALANCE AT AS 1ST JANUARY, 2017		0.00	0.00
	ADD: ADDITIONAL NTB ISSUED	0	0.00	0.00
	LESS: NTB REPAID		0.00	0.00
	Loans as at 31st December, 2017		0.00	0.00

NO.22	DEVELOPMENT LOAN STOCK					
	LIST THE LOANS	Note	Balance as at 31/12/2017	Additional Loan	Loan Paid Back	Balance as at 31/12/2016
	LOAN 1		0.00	0.00	-	0.00
	LOAN 2		0.00	0.00	-	0.00

	LOAN 3		0.00	0.00	-	0.00
	LOAN 4		0.00	0.00	-	0.00
	Total		0.00	0.00	-	0.00

NO.23	OTHER INTERNAL LOANS (Promissory Notes)		Balance as at 31/12/2017	Additional Loan	Loan Paid Back	Balance as at 31/12/2016
	LIST THE LOANS					
	LOAN 1		0.00	0.00	-	0.00
	LOAN 2		0.00	0.00	-	0.00
	LOAN 3		0.00	0.00	-	0.00
	LOAN 4		0.00	0.00	-	0.00
	Total		0.00	0.00	-	0.00

NO.24	INTERNAL LOANS FROM OTHER FUNDS					
	LIST THE LOANS	Note	Balance as at 31/12/2017	Additional Loan	Loan Paid Back	Balance as at 31/12/2016

	FIRST BANK (AGRIC COMMERCIAL LOAN)		0.00	0.00	-	0.00
	SKYE BANK-SALARY BAIL OUT		15,896,050,411.09	0.00	1,793,003,917.43	16,241,346,067.05
	HERITAGE BANK - SALARY BAIL OUT		668,538,458.62	0.00	75,408,170.28	683,060,520.43
	RESTRUCTURED LOAN INTO FGN BOND		8,944,846,502.65	0.00	1,449,252,620.64	9,058,262,680.74
	EXCESS CRUDE OIL BACKED LOAN A/C (HERITAGE BANK)		9,643,318,393.90	0.00	1,079,671,147.08	9,845,118,389.59
	SKYE BANK-UBEC- SUBEB COUNTERPART FUND		426,533,076.48	0.00	828,016,861.30	1,088,076,740.62
	ACCESS BANK- BUDGET SUPPORT FACILITY (BSF)		16,869,000,000.00	8,255,000,000.00	-	8,614,000,000.00
	TOTAL		52,448,286,842.74	8,255,000,000.00	5,225,352,716.73	45,529,864,398.43

NO.25	SCHEDULE OF DEPOSIT	Note	Amount 2017	Amount 2016
	LIST OF MDA: ADMINISTRATIVE SECTOR		0.00	0.00
	LIST OF MDA: ECONOMIC SECTOR		0.00	0.00

	LIST OF MDA: LAW AND JUSTICE SECTOR		0.00	0.00
	LIS OF MDA: REGIONAL SECTOR		0.00	0.00
	LIST OF MDA: SOCIAL SECTOR		0.00	0.00
	Total Outstanding Deposits		0.00	0.00

NO.26	CONTINGENT LIABILITES AS AT YEAR END	Note	Amount 2017	Amount 2016	
	E.G.				List All the Contigent Liabilities
	... PENSION AND GRATUITY DUE		0.00	0.00	
	....OUTSTANDING CONTRACTORS LIABILITIES (ACCORDING TO MDA)		0.00	0.00	
	....PENDING LITIGATIONS (ACCORDING TO MDA)		0.00	0.00	
	....GUARANTEES (ACCORDING TO MDA)		0.00	0.00	
	....OTHERS		0.00	0.00	
	Total Contingent Liabilities		0.00	0.00	

