

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

GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) REFERENCE

NOTES	2017					
I	MONTHS	A	Bi	Bii	B=(Bi+Bii)	
		Net Receipt	Deduction at Source (Foreign Loans Deductions from FAAC)	Deduction at Source (others)	Sub Total	GROSS STATUTORY ALLOCATION Total (A+B)
		#	#	#	#	#
	JANUARY	895,511,873.50	131,626,342.71	559,509,707.14	691,136,049.85	1,586,647,923.35
	FEBRUARY	1,317,799,659.96	120,855,062.97	559,509,707.14	680,364,770.11	1,998,164,430.07
	MARCH	1,114,257,238.54	117,125,582.44	532,595,506.28	649,721,088.72	1,763,978,327.26
	APRIL	1,396,318,637.90	118,990,322.71	532,595,506.28	651,585,828.99	2,047,904,466.89
	MAY	1,215,334,814.84	118,990,322.17	532,595,505.74	651,585,827.91	1,866,920,642.75
	JUNE	1,563,970,664.68	118,990,322.71	532,595,506.82	651,585,829.53	2,215,556,494.21
	JULY	3,472,405,868.23	118,990,322.71	532,595,506.28	651,585,828.99	4,123,991,697.22
	AUGUST	2,107,295,794.01	115,182,557.78	499,690,922.95	614,873,480.73	2,722,169,274.74

	SEPTEMBER	3,294,823,054.95	115,182,557.78	499,690,922.95	614,873,480.73	3,909,696,535.68
	OCTOBER	2,356,364,792.32	115,182,557.78	499,690,922.95	614,873,480.73	2,971,238,273.05
	NOVEMBER	2,257,349,528.36	115,182,557.78	499,690,922.95	614,873,480.73	2,872,223,009.09
	DECEMBER	3,109,073,565.97	115,182,557.78	499,690,922.95	614,873,480.73	3,723,947,046.70
	TOTAL	24,100,505,493.26	1,421,481,067.32	6,280,451,560.43	7,701,932,627.75	31,802,438,121.01*
	#31,802,438,121.01* WAS GROSS STATUTORY ALLOCATION					

	2016					
	MONTHS	A	Bi	Bii	B (Bi+Bii)	
		Net Receipt	Deduction at Source (Foreign Loans Deductions from FAAC)	Deduction at Source (others)	Sub Total	GROSS STATUTORY ALLOCATION Total (A+ Sub Total)
		#	#	#	#	#
	JANUARY	1,675,742,471.04	68,547,813.45	469,537,111.55	538,084,925.00	2,213,827,396.04
	FEBRUARY	1,513,194,528.72	79,655,760.48	469,537,111.55	549,192,872.03	2,062,387,400.75

	MARCH	1,179,143,831.62	79,655,760.48	649,482,302.73	729,138,063.21	1,908,281,894.83
	APRIL	1,184,263,850.27	79,655,760.48	373,010,243.70	452,666,004.18	1,636,929,854.45
	MAY	1,245,738,129.05	79,655,760.48	193,065,052.52	272,720,813.00	1,518,458,942.05
	JUNE	1,143,502,494.39	79,655,760.48	469,537,111.55	549,192,872.03	1,692,695,366.42
	JULY	2,289,352,991.12	79,655,760.48	559,509,707.14	639,165,467.62	2,928,518,458.74
	AUGUST	1,299,289,847.04	79,655,760.48	559,509,707.14	639,165,467.62	1,938,455,314.66
	SEPTEMBER	1,548,845,604.87	131,626,342.71	559,509,707.14	691,136,049.85	2,239,981,654.72
	OCTOBER	1,114,395,601.08	131,626,342.71	559,509,707.14	691,136,049.85	1,805,531,650.93
	NOVEMBER	759,192,745.55	131,626,342.71	559,509,707.14	691,136,049.85	1,450,328,795.40
	DECEMBER	777,527,402.53	131,626,342.71	559,509,707.14	691,136,049.85	1,468,663,452.38
	TOTAL	15,730,189,497.28	1,152,643,507.65	5,981,227,176.44	7,133,870,684.09	22,864,060,181.37*
	#22,864,060,181.37* WAS GROSS STATUTORY ALLOCATION					

**2017 SHARE OF
STATUTORY
ALLOCATION**

	MONTHS	C	D	E	F	G
		STATUTORY ALLOCATION - OTHER AGENCIES (DEDUCTIONS)	VALUE ADDED TAX ALLOCATION	EXCHANGE RATE GAIN	DISTRIBUTION OF PPT	EXCESS CRUDE
		#	#	#	#	#
	January	559,509,707.14	1,259,673,109.95	372,233,467.28	453,798,847.20	0.00
	February	559,509,707.14	1,132,985,040.63	338,862,204.15	362,298,259.98*	295,639,735.46
	March	532,595,506.28	1,055,091,170.47	280,911,713.10	75,468,898.03	0.00
	April	532,595,506.28	1,262,502,910.47	468,193,411.06	0.00	0.00
	May	532,595,505.74	1,503,647,171.10	268,567,120.54	0.00	0.00
	June	532,595,506.82	1,453,103,396.95	461,178,106.94	0.00	0.00
	July	532,595,506.28	1,495,586,801.18	0.00	0.00	0.00
	August	499,690,922.95	1,473,153,395.91	0.00	0.00	0.00
	September	499,690,922.95	1,521,807,561.34	0.00	0.00	0.00
	October	499,690,922.95	1,500,317,719.85	363,581,464.64*	0.00	0.00
	November	499,690,922.95	1,320,640,262.54	0.00	0.00	0.00

	December	499,690,922.95	1,200,818,680.07	0.00	0.00	0.00
	TOTAL	6,280,451,560.43	16,179,327,220.46	2,553,527,487.71	891,566,005.21	295,639,735.46

	H	I	J	K	Total 2017	Total 2016
	EXCESS PPT	STABILIZATION	BSF	EXCHANGE BANK CHARGES	(D+E+F+G+H+I+J+K)	(D+E+F+G+H+I+J)
	#	#	#	#	#	#
	0.00	0.00	1,111,000,000.00	0.00	3,196,705,424.43	1,176,977,380.14
	56,090,525.66	0.00	1,111,000,000.00	0.00	3,296,875,765.88	1,050,943,254.42
	343,263,674.62	0.00	1,111,000,000.00	0.00	2,865,735,456.22	1,030,784,678.37
	153,050,438.17	0.00	1,111,000,000.00	0.00	2,994,746,759.70	972,838,266.81
	140,436,647.94*	0.00	1,111,000,000.00	0.00	3,023,650,939.58	1,002,775,038.28
	0.00	118,547,243.26	0.00	0.00	2,032,828,747.15	961,939,111.36
	0.00	0.00	1,000,000,000.00	0.00	2,495,586,801.18	1,754,986,274.45
	0.00	0.00	0.00	0.00	1,473,153,395.91	1,714,033,765.11

	0.00	0.00	0.00	0.00	1,521,807,561.34	2,094,694,799.85
	0.00	0.00	0.00	0.00	1,863,899,184.49	1,490,351,930.32
	206,272,203.27	0.00	1,700,000,000.00	7,458,898.34	3,234,371,364.15	1,816,195,967.06
	0.00	0.00	0.00		1,200,818,680.07	2,203,705,383.69
	899,113,489.66	118,547,243.26	8,255,000,000.00	7,458,898.34	29,200,180,080.10	17,270,225,849.86

	L			
	MONTHS	REIMBURSEMENT (PARIS REFUND)	MONTH	EXCHANGE RATE GAIN
				#
		#	OCTOBER	128,545,460.96
	January	7,206,041,943.30	OCTOBER	96,644,657.64
	February	0.00	OCTOBER	138,391,346.04
	March	5,003,155,729.95	TOTAL	363,581,464.64
	April	0.00		
	May	0.00		DISTRIBUTION OF PPT

	June	0.00	FEBRUARY	253,076,767.06
	July	7,901,609,864.25	FEBRUARY	109,221,492.92
	August	0.00	TOTAL	362,298,259.98
	September	0.00		
	October	0.00		EXCESS PPT + DISTR. OF EXCESS PPT
	November	2,487,796,674.26	MAY	106,398,113.44
	December	7,901,609,864.25	MAY	34,038,534.50
	TOTAL	30,500,214,076.01	TOTAL	140,436,647.94

NOTE II	2017 APPROPRIATION ACCOUNTS SUMMARY	PERSONNEL		OVERHEAD		OTHERS		TOTAL		CRFC		CAPITAL	
S/N	MINISTRIES, DEPARTMENTS AND AGENCIES	Actual 2017	Budget 2017	Actual 2017	Budget 2017	Actual 2017	Budget 2017	Actual 2017	Budget 2017	Actual 2017	Budget 2017	Actual 2017	Budget 2017
1	MINISTRY OF HEALTH	492,355,155.23	739,306,051.39	41,221,695.61	150,000,000.00	50,000.00	0.00	533,626,850.84	889,306,051.39			573,288,661.50	2,800,000,000.00
2	HOUSE OF ASSEMBLY SERVICE COMMISSION	28,319,063.83	39,554,771.10	3,453,271.33	11,000,000.00			31,772,335.16	50,554,771.10			0.00	10,000,000.00
3	JUDICIAL SERVICE COMMISSION	117,531,361.04	155,835,806.60	2,522,579.17	6,000,000.00			120,053,940.21	161,835,806.60	211,204,888.29	330,000,000.00	0.00	30,000,000.00
4	OYO STATE PLANNING COMMISSION	46,951,838.03	83,460,808.13	88,371,146.66	131,600,000.00			135,322,984.69	215,060,808.13			25,257,247.00	300,000,000.00
5	OYO STATE RURAL ELECTRIFICATION BOARD	0.00	0.00	4,020,490.00	10,000,000.00			4,020,490.00	10,000,000.00			0.00	100,000,000.00
6	OYO STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	115,374,513.09	139,162,057.73	97,549,077.09	100,000,000.00			212,923,590.18	239,162,057.73	154,000,000.00	190,400,000.00	1,325,000.00	4,000,000,000.00
7	OFFICE OF THE SURVEYOR- GENERAL	50,204,257.15	71,832,336.96	7,605,097.90	10,000,000.00			57,809,355.05	81,832,336.96			10,490,100.00	1,200,000,000.00
8	OFFICE OF THE ACCOUNTANT - GENERAL	116,665,560.62	180,022,183.87	35,335,253.90	100,000,000.00			152,000,814.52	280,022,183.87			16,747,068.00	80,000,000.00
9	OFFICE OF THE AUDITOR - GENERAL FOR LOCAL GOVERNMENT	89,439,818.63	121,675,628.50	10,972,371.84	20,000,000.00			100,412,190.47	141,675,628.50			1,459,200.00	50,000,000.00
10	OFFICE OF THE AUDITOR - GENERAL (STATE)	146,409,384.10	192,238,539.30	15,770,267.79	20,000,000.00			162,179,651.89	212,238,539.30			1,730,846.00	35,000,000.00

11	CIVIL SERVICE COMMISSION	32,698,380.70	48,192,166.65	9,414,331.21	15,000,000.00			42,112,711.91	63,192,166.65			2,627,497.50	15,000,000.00
12	OFFICE OF THE EXECUTIVE GOVERNOR * (a)	635,210,873.74	804,148,248.38	1,965,253,392.55	2,163,206,400.00			2,600,464,266.29	2,967,354,648.38	5,998,480,000.00	6,000,000,000.00	3,611,077,681.72	11,380,600,000.00
13	BUREAU OF INVESTMENT PROMOTION AND PPP * (b)	0.00	0.00	15,134,770.00	100,000,000.00			15,134,770.00	100,000,000.00			195,564,727.93	500,000,000.00
14	MINISTRY OF LOCAL GOVERNMENT & CHIEFTANCY MATTERS	180,592,589.53	232,913,503.30	49,653,604.63	100,000,000.00			230,246,194.16	332,913,503.30			890,220.00	50,000,000.00
15	OYO STATE INDEPENDENT ELECTORAL COMMISSION	0.00	0.00	174,992,912.28	950,000,000.00			174,992,912.28	950,000,000.00			24,579,600.00	950,000,000.00
16	OYO STATE PENSIONS' BOARD	28,744,939.61	36,566,912.06	8,131,970.02	5,000,000.00			36,876,909.63	41,566,912.06	10,731,079,008.23	10,430,000,000.00	9,700,000.00	36,200,000.00
17	MINISTRY OF YOUTH AND SPORTS	41,161,902.42	700,157,217.22	374,745,236.63	361,000,000.00			415,907,139.05	1,061,157,217.22			820,350.00	100,000,000.00
18	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	347,170,354.76	505,453,420.61	48,310,995.26	50,000,000.00			395,481,350.02	555,453,420.61			46,752,906.08	2,000,000,000.00
19	OYO STATE SPORTS COUNCIL	376,041,393.78	509,427,689.66	14,869,153.13	85,000,000.00			390,910,546.91	594,427,689.66			2,057,325.00	170,000,000.00
20	MINISTRY OF LANDS AND HOUSING	521,483,075.16	681,116,133.70	48,044,211.69	50,000,000.00			569,527,286.85	731,116,133.70			1,149,696,647.07	3,000,000,000.00
21	TEACHING SERVICE COMMISSION (TESCOM)***	20,760,760,073.06	27,177,495,293.44	1,200,262,635.50	1,300,000,000.00			21,961,022,708.56	28,477,495,293.44			2,090,130.00	30,000,000.00
22	OYO STATE LIBRARY BOARD	58,363,709.06	80,747,188.03	8,830,298.76	10,000,000.00			67,194,007.82	90,747,188.03			9,486,599.37	100,000,000.00

23	OYO STATE AGENCY FOR YOUTH DEVELOPMENT	48,889,894.41	64,199,287.90	15,223,951.52	25,000,000.00			64,113,845.93	89,199,287.90			51,351,790.00	1,350,000,000.00
24	OYO STATE GOVERNMENT PRINTING PRESS	17,218,355.56	26,175,839.62	3,334,889.85	5,000,000.00			20,553,245.41	31,175,839.62			0.00	160,000,000.00
25	SIMEON ADEBO STAFF DEVELOPMENT CENTRE (SASDC)	0.00	0.00	4,422,798.00	10,000,000.00			4,422,798.00	10,000,000.00			549,100.00	50,000,000.00
26	MINISTRY OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	656,141,782.82	873,166,027.39	40,814,559.86	50,000,000.00			696,956,342.68	923,166,027.39			207,162,851.77	4,650,000,000.00
27	OYO STATE TREE CROPS DEVELOPMENT UNIT	0.00	0.00	1,305,070.00	5,000,000.00			1,305,070.00	5,000,000.00			3,926,440.00	115,000,000.00
28	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	40,092,306.12	52,688,979.64	7,017,513.81	10,000,000.00			47,109,819.93	62,688,979.64			0.00	210,000,000.00
29	OFFICE OF THE HEAD OF SERVICE	122,684,202.48	197,176,310.79	48,195,221.19	220,450,000.00			170,879,423.67	417,626,310.79	1,500,000,000.00	4,592,499,770.00	3,195,375.00	60,000,000.00
30	MINISTRY OF INFORMATION, CULTURE AND TOURISM	97,472,108.02	131,337,492.89	32,410,691.38	100,000,000.00			129,882,799.40	231,337,492.89			13,831,980.00	400,000,000.00
31	OYO STATE TOURISM BOARD	0.00	0.00	2,910,580.00	10,000,000.00			2,910,580.00	10,000,000.00			0.00	29,000,000.00
32	MINISTRY OF WOMEN AFFAIRS, CD, SW & PA	176,062,490.34	241,644,537.79	214,972,310.19	225,000,000.00	133,600.00	0.00	391,168,400.53	466,644,537.79			0.00	200,000,000.00
33	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION (BOTAVED)	150,022,880.53	148,684,390.00	19,501,710.90	20,000,000.00			169,524,591.43	168,684,390.00			1,051,395.00	200,000,000.00

34A	MINISTRY OF EDUCATION	816,991,011.89	1,052,277,463.49	297,042,055.71	250,000,000.00			1,114,033,067.60	1,302,277,463.49			1,567,107,061.22	4,000,000,000.00
34B	AGENCY FOR ADULT AND NON- FORMAL EDUCATION (A A N F E)	10,419,417.79	42,819,891.07	3,450,400.00	13,500,000.00			13,869,817.79	56,319,891.07			4,903,902.00	36,000,000.00
34C	OYO STATE SCHOLARSHIP BOARD	0.00	0.00	981,000.00	130,130,000.00			981,000.00	130,130,000.00			0.00	2,500,000.00
35	MINISTRY OF FINANCE AND BUDGET***	3,857,531,161.10	7,253,956,340.55	7,936,750,581.36	10,332,053,309.10			11,794,281,742.46	17,586,009,649.65	10,482,434,402.60	21,828,800,000.00	2,754,395,289.34	11,789,902,021.19
36	OYO STATE LOCAL GOVERNMENT PENSION BOARD*	0.00	48,750,000.00	0.00	5,000,000.00			0.00	53,750,000.00	7,365,000,000.00	7,416,000,000.00	0.00	10,000,000.00
37	OYO STATE HOUSE OF ASSEMBLY	156,925,286.42	409,801,097.00	1,019,320,279.74	1,282,500,000.00			1,176,245,566.16	1,692,301,097.00			1,180,846,699.00	1,319,000,000.00
38	THE JUDICIARY - HIGH COURT OF JUSTICE	1,575,000,000.00	1,200,000,000.00	25,000,000.00	0.00			1,600,000,000.00	1,200,000,000.00			276,659,996.82	600,000,000.00
39	MINISTRY OF JUSTICE	195,159,722.22	245,200,560.40	187,403,411.63	250,000,000.00			382,563,133.85	495,200,560.40			4,145,900.00	250,000,000.00
40	OYO STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	119,614,023.92	167,000,000.00	10,327,657.77	25,000,000.00			129,941,681.69	192,000,000.00			20,400,000.00	65,000,000.00
41	MINISTRY OF TRADE,INDUSTRY, INVESTMENT & COOPERATIVES	176,716,335.49	273,796,077.70	32,072,867.65	30,000,000.00			208,789,203.14	303,796,077.70			344,937,586.66	400,000,000.00
42	MINISTRY OF WORKS	549,070,236.71	719,985,748.60	385,002,799.24	300,000,000.00			934,073,035.95	1,019,985,748.60			16,165,037,229.26	25,000,000,000.00
43	OYO STATE PUBLIC WORKS (OYSROMA)	0.00	0.00	3,441,594.00	5,000,000.00			3,441,594.00	5,000,000.00			476,276,209.49	400,000,000.00

44	OYO STATE COUNCIL FOR ARTS AND CULTURE	55,998,073.73	74,845,459.01	5,344,738.25	25,000,000.00			61,342,811.98	99,845,459.01			554,460.00	100,000,000.00
45	OYO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (OYSADEP)	374,685,827.56	491,545,754.30	22,517,830.58	25,000,000.00			397,203,658.14	516,545,754.30			5,993,000.00	150,000,000.00
46	OYO STATE BOARD OF INTERNAL REVENUE	254,367,303.07	489,928,013.38	60,612,572.29	1,115,000,000.00			314,979,875.36	1,604,928,013.38			180,750.00	1,242,000,000.00
47	OYO STATE RURAL WATER SUPPLY AND SANITATION AGENCY	0.00	0.00	2,510,000.00	10,000,000.00			2,510,000.00	10,000,000.00			2,500,000.00	100,000,000.00
48	OYO STATE HOSPITALS MANAGEMENT BOARD	6,313,400,356.21	8,439,871,519.48	86,753,003.53	100,000,000.00			6,400,153,359.74	8,539,871,519.48			0.00	50,000,000.00
49	BUREAU OF STATISTICS	62,668,803.75	62,913,082.18	3,533,546.61	30,000,000.00			66,202,350.36	92,913,082.18			350,000.00	160,000,000.00
	OYO STATE PRIMARY HEALTH CARE BOARD	0.00	0.00	461,000.00	114,175,555.50			461,000.00	114,175,555.50			862,549.42	205,200,000.00
50	OYO STATE COLLEGE OF NURSING AND MIDWIFERY	85,449,239.25	416,836,000.00	382,028.50	0.00			85,831,267.75	416,836,000.00			6,100,000.00	250,000,000.00
	OYO STATE COLLEGE OF HEALTH SCIENCE AND TECHNOLOGY	57,599,777.15	226,000,000.00	9,652,302.79	0.00			67,252,079.94	226,000,000.00			0.00	150,000,000.00
51	OYO STATE HEALTH INSURANCE AGENCY	0.00	0.00	36,000,000.00	34,500,000.00			36,000,000.00	34,500,000.00			0.00	148,500,000.00
	TOTAL	40,155,658,840.08	55,849,905,829.81	14,743,133,729.30	20,505,115,264.60	183,600.00	0.00	54,898,976,169.38	76,355,021,094.41	36,442,198,299.12	50,787,699,770.00	28,777,961,372.15	80,788,902,021.19

MOF-OYO STATE LOCAL GOVERNMENT PENSION BOARD*	PENSION	165,000,000.00	216,000,000.00
OYO STATE LOCAL GOVERNMENT PENSION BOARD	PENSION	7,200,000,000.00	7,200,000,000*
TOTAL		7,365,000,000.00	7,416,000,000.00

***THIS AMOUNT IS A CONTRA ENTRY, IT WAS PART OF THE STATE GOVERNMENT BUDGET,**

THOUGH THE AMOUNT WAS NOT PART OF THE STATE FUNDS INSTEAD IT WAS FROM JAAC.

NO 12 & 13 * (a+b) = GLOBAL OVERHEAD TOTAL FOR OFFICE OF THE EXECUTIVE GOVERNOR AND ITS AGENCIES WAS ACTUAL FIGURE OF #1,980,388,162.55

AND BUDGETED FIGURE WAS #2,263,206,400.00 AS REFLECTED ABOVE.

NO 21POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION- TEACHERS SALARY ACTUAL PERSONNEL WAS #20,717,886,563.11 WHILE ITS**

BUDGET WAS #26,708,633,060.80.

POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION- MINISRTY STAFF ACTUAL PERSONNEL COST WAS #42,873,509.95 WHILE ITS BUDGET WAS #468,862,232.64

POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION- TEACHERS ACTUAL OVERHEAD COSTS WAS #1,151,367,947.40 WITH A BUDGET OF #880,000,000.00.

POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION- MINISTRY ACTUAL OVERHEAD COSTS WAS #48,894,688.10 WITH A BUDGET OF #22,000,000.00.

POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION- ACTUAL CAPITAL COSTS WAS #2,090,130.00 WITH A BUDGET OF #30,000,000.00.

NO 35MINISTRY OF FINANCE AND BUDGET: ACTUAL PERSONNEL FIGURE OF #1,288,467,748.24 WAS SPLIT BETWEEN MINSTRY (STAFF) #85,479,711.42**

& SPECIAL GRADE #1,202,988,036.82.

BUDGETED PERSONNEL FIGURE #1,365,738,388.03 WAS SPLIT BETWEEN MINISTRY (STAFF) #118,202,090.11 & SPECIAL GRADE #1,247,536,297.92.

ACTUAL SUBVENTION TO STATUTORY BODIES (PERSONNEL) WAS #2,569,063,412.86 WHILE ITS BUDGET WAS #5,888,217,952.52.

ALSO, MOF& B ACTUAL OVERHEAD FIGURE #7,938,250,581.36 INCLUDED #3,454,458,313.96 AS ACTUAL OVERHEAD COSTS TO STATUTORY BODIES.

MOF& B BUDGETED OVERHEAD FIGURE #10,332,053,309.10 INCLUDED #2,628,473,309.10 AS BUDGETED OVERHEAD COSTS TO STATUTORY BODIES.

MOF&B ACTUAL CAPITAL FIGURE #2,754,395,289.34 INCLUDED #220,030,618.76 AS ACTUAL CAPITAL TO STATUTORY BODIES.

WHILE THE BUDGETED FIGURE #11,789,902,021.19 INCLUDED #4,471,200,000.00 AS BUDGETED CAPITAL TO STATUTORY BODIES.

***OTHERS-UNDER EXPENDITURES**, SALARY RELATED CODES WERE USED TO ACCESS OVERHEAD COSTS, THE EXPENDITURES WERE NOT SALARY BUT OVERHEAD IN NATURE BUT CODE MISMATCH LINED THEM UP UNDER SALARY, EVEN THOUGH THEY WERE STILL PART OF THE TOTAL EXPENDITURES, THUS, A HYBRID SITUATION WAS THUS CREATED BUT THE EXPENDITURE WAS ADDED TO OVERHEAD COST.

*** LEAVE BONUS/ALLOWANCE** (21020102) THOUGH HAS A CODE IN THE CHART OF ACCOUNTS, HOWEVER, SINCE THE PUBLICATION OF YEAR 2015 ACCOUNTS, THIS OFFICE HAD ALWAYS PUBLISHED IT USING OVERHEAD COST CODE (22020102), SIMPLY BECAUSE THE ASSIGNED CODE 21020102 IN THE CHART, ADDS THE FIGURE UNDER SALARY. HOWEVER, IT IS WORTHY OF NOTE THAT IN OYO STATE, **PRE & POST IPSAS ADOPTION, LEAVE BONUS IS CLASSIFIED IN THE BUDGET AS PART OF OVERHEAD COST** AND NOT PART OF SALARY EVEN THOUGH FOR CONVENIENCE, THE BONUS IS USUALLY PAID ALONG SIDE SALARY PAYMENT. THE ASSIGNED CODE FOR LEAVE BONUS IN THE CHART OF ACCOUNTS IS THEREFORE INAPPROPRIATE IN OYO STATE, HENCE, OUR ADAPTATION & CONTINUOUS USE OF THE OVERHEAD COST CODE (22020102) FOR LEAVE BONUS ACROSS ALL MDAs, IT HAS BECOME A STANDARD.

NOTE III	CONSOLIDATED REVENUE FUND CHARGES	DESCRIPTION	ACTUAL 2017	BUDGET 2017
	MF&B			
(i&ii)	MINISTRY OF FINANCE & BUDGET	GRATUITY	863,531,042.85	896,000,000.00
(iii)	MINISTRY OF FINANCE & BUDGET (LG)	PENSION	7,365,000,000.00	7,416,000,000.00
(iv)	STATE SHARE OF CONTRIBUTORY PENSION	PENSION	816,970,732.00	4,000,000,000.00
(v)	MOF & B - PUBLIC DEBT CHARGES	LOAN SERVICING (FOREIGN LOAN)	1,421,481,067.32	4,320,000,000.00
(vi)	MINISTRY OF FINANCE & BUDGET	LOAN SERVICING (INTERNAL LOAN)	6,280,451,560.43	4,533,600,000.00
(vii)	MINISTRY OF FINANCE & BUDGET	SPECIAL GRADE	0.00	2,792,772,000.00
(viii)	MINISTRY OF FINANCE & BUDGET	OTHER TRANSFERS	1,100,000,000.00	4,386,428,000.00

(ix)	MINISTRY OF FINANCE & BUDGET	GROUP LIFE INSURANCE	0.00	900,000,000.00
	SUB-TOTAL		17,847,434,402.60	29,244,800,000.00
	OTHERS			
	OFFICE OF THE HEAD OF SERVICE	GRATUITY	1,500,000,000.00	4,592,499,770.00
	PENSIONS' BOARD	PENSION	10,731,079,008.23	10,430,000,000.00
	SUBEB	PENSION	154,000,000.00	190,400,000.00
	JUDICIAL SERVICE COMMISSION	PENSION	211,204,888.29	330,000,000.00
	OFFICE OF THE EXCECUTIVE GOVERNOR	SV	5,998,480,000.00	6,000,000,000.00
	SUB-TOTAL		18,594,763,896.52	21,542,899,770.00

	TOTAL		36,442,198,299.12	50,787,699,770.00

	CONSOLIDATED REVENUE FUND CHARGES		ACTUAL (IPSAS CLASSIFICATION)	BUDGET (IPSAS CLASSIFICATION)
	PENSION AND GRATUITY- JUDICIARY		211,204,888.29	330,000,000.00
	PENSION AND GRATUITY- PARASTATAL		21,430,580,783.08	31,217,671,770.00
	SERVICE WIDE VOTE - Actual 5,998,480,000.00 + 1,421,481,067.32 + 6,280,451,560.43 + 1,100,000,000.00 = 14,800,412,627.75. Budget 6,000,000,000.00 + 4,320,000,000.00 + 4,533,600,000.00 + 4,386,428,000.00 =19,240.028,000.00		14,800,412,627.75	19,240,028,000.00
	ADJUSTED TOTAL FOR YEAR 2016		36,442,198,299.12	50,787,699,770.00

	MINISTRY OF FINANCE (LG) (ii)	PENSION	165,000,000.00	216,000,000.00
	OYO STATE LGPB (iii)	PENSION	7,200,000,000.00	7,200,000,000.00
			7,365,000,000.00	7,416,000,000.00

NOTE IV	OYO STATE PRIMARY HEALTH CARE BOARD		
Aid/Grants received by some MDAs from UN Agencies for the year ended 31st December, 2017			
Agency	Activity	UN Agency	Amount (₦)

Ministry of Education	Conduct of 2016/2017 Annual School Census	UNICEF	7,654,600.00
SUBEB	2-Day Monitoring of implementation of Reggio Emilia methodology in 30 selected Community Based Child – Care Centres in Oyo State	UNICEF	374,500.00
State Primary Health Care Board	IYCF	UNICEF	2,557,000.00
	WBW	UNICEF	1,780,000.00
	Supportive Supervision of Health Facilities	UNICEF	2,110,000.00
	Dissemination of IYCF & BMs Code	UNICEF	3,004,450.00
	Logistics for 1 st NIDPs – March	UNICEF	24,032,000.00
	Social Mobilisation for 1 st NIDPs	UNICEF	1,770,000.00

Logistics for 2 nd NIDPs – April	UNICEF	24,032,000.00
Social Mobilisation for 2 nd NIDPs	UNICEF	1,770,000.00
Logistics for 1 st Maternal Neonatal Tetanus Elimination (MNTE) - Sept	UNICEF	9,005,000.00
Social Mobilisation for 1 st Maternal Neonatal Tetanus Elimination (MNTE)	UNICEF	3,981,300.00
Logistics for 2 nd Maternal Neonatal Tetanus Elimination (MNTE) - Oct	UNICEF	6,981,300.00
Social Mobilisation for 2 nd Maternal Neonatal Tetanus Elimination (MNTE)	UNICEF	3,981,300.00
MNTE – Quality Assurance	WHO	641,900.00
Mass Administration of Medicine (MAM) for Onchocerciasis/Lymphatic Filariasis Intervention in 10 LGAs in Oyo State - October, 2017	UNICEF	7,500,000.00
Mass Administration of Medicine (MAM) for Onchocerciasis/Lymphatic Filariasis Intervention in 10 LGAs in	UNICEF	7,028,000.00

	Oyo State - December, 2017		
SPC	Meeting of TWG on Social Protection and Dissemination of Outcome report on Investment in Children in Oyo State	UNICEF	194,400.00
	Enlarged stakeholders' meeting to validate M&E Policy	UNICEF	181,000.00
	Finalization of Costed Strategic Work Plan for Health and Nutrition	UNICEF	1,130,930.00
	Capacity Building of Budget Officers on Concept and Processes of Child Budgeting	UNICEF	1,737,480.00
	Capacity Development for Legislators on Universal Health Coverage (UHC) in the South Western Zone	UNICEF	1,069,800.00
Ministry of Environment and Water Resources	Sustainable Water Resources Development and Water Stewardship	UNIDO & Nigerian Brewery	17,150,000.00
Total			129,666,960.00

OYO STATE UNIVERSAL BASIC EDUCATION BOARD

	UNICEF	TRAINING ON EMERGENCY PREPAREDNESS RESPONSE	16,344,740.00
	UBE SPECIAL EDUCATION PROJECT	RENOVATION/CONSTRUCTI ON OF CLASS ROOM	47,942,799.68
	TOTAL		64,287,539.68

MINISTRY OF HEALTH

	SAVING ONE MILLION LIVES (SOML)	PROGRAM FOR RESULTS (PFR)	456,894,413.59
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THE POLYTECHNIC, IBADAN

TETFUND NORMAL AND SPECIAL INTERVENTION DETAILS OF INCOME FROM JAN - DEC 2017

	MONTHS	DESRPTION	
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	JAN		0.00
	FEB		0.00
	MARCH		0.00
	APRIL	BO TETFUND	184,200,000
	MAY		0.00
	JUNE		0.00
	JULY	BO TETFUND	37,500,000
	AUG		0.00
	SEPT	BO TETFUND	30,000,000
	OCT	BO TETFUND	52,500,000
	NOV		0.00
	DEC		0.00
	TOTAL		304,200,000

THE POLYTECHNIC, IBADAN

TETFUND TRAINING AND CONFERENCES DETAILS OF GRANTS FROM JAN - DEC 2017

	MONTHS	DESRPTION	
	JAN		0.00
	FEB		0.00
	MARCH		0.00
	APRIL		0.00
	MAY		0.00
	JUNE		0.00
	JULY	BO TETFUND	7,100,710.00
	AUG		0.00
	SEPT		0.00
	OCT		0.00
	NOV		0.00
	DEC		0.00
	TOTAL		7,100,710.00

AID AND GRANTS SUMMARY

	OYO STATE PRIMARY HEALTH CARE BOARD - UNICEF	129,666,960.00
	SUBEB	64,287,539.68
	THE POLYTECHNIC, IBADAN - TETFUND	304,200,000.00
	THE POLYTECHNIC, IBADAN - TETFUND	7,100,710.00
	MINISTRY OF HEALTH-SOML	456,894,413.59
	TOTAL	962,149,623.27

PROFILE OF OYO STATE GOVERNMENT'S PORTFOLIO OF EQUITY HOLDINGS IN PUBLIC QUOTED COMPANIES AS AT 31ST DECEMBER, 2017

NOTE V	DESCRIPTION	YEAR 2017 ACTUAL	YEAR 2016 ACTUAL
1	UAC NIG. PLC	150,331,111.70	148,215,013.94
2	JOHN HOLT PLC	213,118.00	118,818.00
3	PZ &CUSSION NIG. PLC	38,456,839.30	23,578,189.00

4	CFAO NIG.PLC	9,526,326.00	11,177,008.35
5	A.G LEVENTIS PLC	51,006.36	84,424.32
6	UTC NIGERIA PLC	203,359.00	203,359.00
7	R.T. BRISCOE PLC	910,651.23	59,056.50
8	FAMAD NIG. PLC (FORMERLY BATA)	13,650.00	13,650.00
9	VONO PRODUCT PLC	0.00	867.74
10	GUINNESS NIG. PLC	108,158,490.00	81,659,659.95
11	MRS OIL PLC	20,068,911.00	32,139,989.32
12	NEM INSURANCE PLC	7,512.96	4,334.40
13	N C R NIG. PLC	1,722,000.00	1,999,980.00
14	NIGERIAN BOTTLING COMPANY PLC	0.00	149,699,620.00
15	LAFARGE WAPCO PLC	276,322,443.00	157,753,282.05
16	11 Plc (Mobil)	219,240,000.00	291,276,000.00
17	TOTAL NIG. PLC	188,496,000.00	243,984,000.00
18	FORTE OIL PLC	65,246,034.60	99,687,345.30

19	NIGERIAN BREWERIES PLC	1,201,387,000.00	1,193,243,370.00
20	GUNEA INSURANCE PLC	82,741.00	82,741.00
21	LAWUNION & ROCK INSURANCE	6,894,639.00	6,809,520.00
22	UNIC INSURANCE PLC	483,571.20	0.00
23	FBN HOLDING PLC	1,236,047,070.30	276,151,408.83
24	UBA PLC	2,391,401,644.40	893,054,556.00
25	ENTERPRISE BANK PLC	Nationalised	Nationalised
26	MAINSTREET BANK PLC	Nationalised	Nationalised
27	ASHAKA CEM PLC Already converted to Larfarge	0.00	37,797,587.16
28	CEMENT COMPANY OF NORTHERN NIG PLC	1,428,180.00	366,200.00
29	STERLING BANK PLC	5,436,170.88	1,844,415.12
30	CON OIL PLC	30,062,142.00	28,669,951.20
31	FIDELITY BANK PLC	15,168,205.50	3,640,369.32
32	GUARANTY TRUST BANK PLC	77,557,456.90	39,135,223.40
33	ZENITH BANK PLC	7,958,437.50	3,595,312.50

34	OANDO PLC	3,369,375.00	2,643,750.00
35	STANBIC IBTC HOLDINGS PLC	588,800,552.00	192,000,180.00
36	SKYE BANK	28,700,139.81	11,111,166.00
37	SCOA NIG. PLC	396,392.75	459,815.59
38	FCMB GROUP PLC	9,061,579.89	3,356,140.70
39	WEMA BANK PLC	1,053,539,449.60	58,315,334.40
40	AFRICAN PRUDENTIAL REGISTRARS PLC	29,708,335.02	18,342,190.65
41	SAVANAH BANK PLC	0.00	0.00
42	AFRILAND PROPERTIES PLC	19,117,971.35	0.00
43	UBA CAPITAL PLC	101,272,981.40	0.00
	Total	7,886,841,488.65	4,012,273,829.74

NOTE VI	REVOLVING LOAN ACCOUNT
	LOAN 1 (CAR LOAN STAFF)
	LOAN 2 (CAR LOAN TEACHERS)

	LOAN 3 (HOUSING LOAN STAFF)
	LOAN 4 (HOUSING LOAN TEACHERS)
	LOAN 5 (OTHERS)
	LOAN 6 (ACCOSS)

MINISTRY OF FINANCE AND BUDGET

NOTE VII	NOTE NO.79	ACTUAL 2017	BUDGET 2017	REMARKS
21010104*	CONTINGENCIES – SALARIES	2,569,063,412.86	5,888,217,952.52	PERSONNEL COSTS TO STATUTORY BODIES
22021029*	OTHER EXPENSES	3,454,458,313.96	2,628,473,309.10	OVERHEAD COSTS TO STATUTORY BODIES
23020118*	CONSTRUCTION /PROVISION OF INFRASTRUCTURES	220,030,618.76	4,471,200,000.00	CAPITAL EXPENDITURE TO STATUTORY BODIES

NOTE VIII

* BIPP/PPP COLLECTED THIS REVENUE USING MINISTRY OF TRADE, INDUSTRY, INVESTMENT & COOPERATIVES
REVENUE CODE

NOTE IX

GOVERNMENT CONTRIBUTION TO CONTRIBUTORY PENSION SCHEME (CPS)

CLASSIFICATION	AMOUNT
ADMINISTRATION	163,394,146.40
ECONOMIC	163,394,146.40
REGIONAL	163,394,146.40
LAW AND JUSTICE	163,394,146.40
SOCIAL	163,394,146.40
TOTAL	816,970,732.00

NO.20

NOTE X	FGN / STATES / LGC BONDS & TREASURY BONDS & OTHERS
	LIST THE LOANS

	LOAN 1
	LOAN 2
	LOAN 3
	Total

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

NO.27

NOTE XI

BIR'S PERSONAL TAXES OF #12,920,757,417.45 WAS INCLUSIVE OF CIVIL SERVANTS PAYE OF #2,583,728,919.32

	YEAR 2017 GLOBAL IGR TOTAL WITHOUT REIMNBURSEMENT AND BF ADJUSTMENTS	22,442,475,645.64
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NOTE NO.47	LESS PRIOR YEAR ADJUSTMENT FOR YEAR 2016	(2,405,940.00)
		22,440,069,705.64
NOTE NO.46 *12021006*	REFUND OF EXCESS CHARGES FROM FIRST BANK PLC	5,136,160.06
	YEAR 2017 ADJUSTED GLOBAL IGR TOTAL WITHOUT REIMNBURSEMENT	22,445,205,865.70
	RE-IMBURSEMENT	30,500,214,076.01
	GLOBAL IGR TOTAL	52,945,419,941.71