

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**TAX GENERAL**

| <b>NOTE<br/>NO.27</b> | <b>Agency Code:<br/>022000800100</b> | <b>Agency Name: Oyo State Board of Internal<br/>Revenue (BIR)</b> | <b>Actual 2018</b>       | <b>Budget 2018</b>       | <b>Variance</b>            |
|-----------------------|--------------------------------------|---|--------------------------|--------------------------|----------------------------|
|                       | <b>Economic<br/>Code</b>             |   |                          |                          |                            |
|                       | <b>12</b>                            | <b>INDEPENDENT REVENUE</b>  |                          |                          |                            |
|                       | <b>1201</b>                          | <b>TAX REVENUE</b>  |                          |                          |                            |
|                       | <b>120101</b>                        | <b>PERSONAL TAXES</b>   |                          |                          |                            |
|                       | 12010101                             | PERSONAL TAXES*   | 12,907,905,549.49        | 32,192,381,289.82        | (19,284,475,740.33)        |
|                       | 12010104                             | CAPITAL GAIN TAX  | 65,030,392.42            | 328,388,970.76           | (263,358,578.34)           |
|                       | 12010105                             | WITHHOLDING TAXES   | 2,112,090,955.33         | 5,644,185,434.94         | (3,532,094,479.61)         |
|                       | 12010106                             | TAX AUDIT   | 780,900,729.61           | 4,112,250,886.34         | (3,331,350,156.73)         |
|                       | 12010107                             | DIRECT ASSESSMENTS  | 752,231,456.62           | 4,617,969,901.31         | (3,865,738,444.69)         |
|                       | 12010108                             | POOLS BETTING/CASINO/LOTO TAX                                     | 89,467,969.11            | 41,048,621.35            | 48,419,347.76              |
|                       | <b>TOTAL</b>                         |   | <b>16,707,627,052.58</b> | <b>46,936,225,104.52</b> | <b>(30,228,598,051.94)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**TAX REVENUE - CONTD**

| <b>NOTE<br/>NO.27 -<br/>contd</b> | <b>Agency Code:<br/>021500100100</b> | <b>Agency Name: Ministry Of Agriculture,<br/>Natural Resources And Rural Development</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b>  |
|-----------------------------------|--------------------------------------|--|--------------------|--------------------|------------------|
|                                   | <b>Economic<br/>Code</b>             |  |                    |                    |                  |
|                                   | 12010102                             | CATTLE TAX   | 61,378,385.78      | 600,000,000.00     | (538,621,614.22) |

|   |                                      |  |                          |                          |                            |
|---|--------------------------------------|--|--------------------------|--------------------------|----------------------------|
|   | 12010107                             | DIRECT ASSESSMENTS   | 2,992,605.00             | 10,000,000.00            | (7,007,395.00)             |
|   | <b>TOTAL</b>                         |  | <b>64,370,990.78</b>     | <b>610,000,000.00</b>    | <b>(545,629,009.22)</b>    |
|   |                                      |  |                          |                          |                            |
|   | <b>Agency Code:<br/>026000100100</b> | <b>Agency Name: Ministry Of Lands, Housing &amp;<br/>Urban Development</b> | <b>Actual 2018</b>       | <b>Budget 2018</b>       | <b>Variance</b>            |
|   | <b>Economic<br/>Code</b>             |  |                          |                          |                            |
|   | 12010106                             | TAX AUDIT  | 206,785,062.96           | 10,000,000,000.00        | (9,793,214,937.04)         |
|   | <b>TOTAL</b>                         |  | <b>206,785,062.96</b>    | <b>10,000,000,000.00</b> | <b>(9,793,214,937.04)</b>  |
|   |                                      |  |                          |                          |                            |
|   | <b>GRAND<br/>TOTAL</b>               |  | <b>16,978,783,106.32</b> | <b>57,546,225,104.52</b> | <b>(40,567,441,998.20)</b> |
|   |                                      |  |                          |                          |                            |
| <b>NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD</b> |                                      |  |                          |                          |                            |
| <b>LICENCES - GENERAL</b>   |                                      |  |                          |                          |                            |
| <b>NOTE<br/>NO.28</b>   | <b>Agency Code:<br/>022000800100</b> | <b>Agency Name: Oyo State Board of Internal<br/>Revenue (BIR)</b>          | <b>Actual 2018</b>       | <b>Budget 2018</b>       | <b>Variance</b>            |
|   | <b>Economic<br/>Code</b>             |  |                          |                          |                            |
|   | <b>1202</b>                          | <b>NON-TAX REVENUE</b>   |                          |                          |                            |
|   | <b>120201</b>                        | <b>LICENCES - GENERAL</b>  |                          |                          |                            |
|   | 12020129                             | POOLS BETTING & CASINO<br>LICENCES/GAMING                                  | 137,769,275.00           | 41,048,621.35            | 96,720,653.65              |
|   | 12020132                             | MOTOR VEHICLE LICENCES*  | 126,380,190.65           | 574,680,698.83           | (448,300,508.18)           |
|   | 12020133                             | DRIVERS' LICENCES  | 156,390,740.19           | 307,864,660.09           | (151,473,919.90)           |
|   | 12020138                             | HACKNEY PERMITS  | 17,530,560.00            | 61,572,932.02            | (44,042,372.02)            |

|  |                                      |   |                       |                         |                         |
|--|--------------------------------------|---|-----------------------|-------------------------|-------------------------|
|  | 12020154                             | VEHICLE REGISTRATION  | 344,081,450.54        | 164,194,485.38          | 179,886,965.16          |
|  | 12020155                             | LEARNERS' PERMIT  | 7,770,500.00          | 5,131,077.67            | 2,639,422.33            |
|  | <b>TOTAL</b>                         |   | <b>789,922,716.38</b> | <b>1,154,492,475.34</b> | <b>(364,569,758.96)</b> |
|  |                                      |   |                       |                         |                         |
|  | <b>Agency Code:<br/>026000100100</b> | <b>Agency Name : Ministry Of Lands, Housing &amp;<br/>Urban Development</b> | <b>Actual 2018</b>    | <b>Budget 2018</b>      | <b>Variance</b>         |
|  | 12020147                             | FENCING PERMIT  | 0.00                  | 0.00                    | 0.00                    |
|  | 12020157                             | OTHER REGISTRATIONS   | 0.00                  | 0.00                    | 0.00                    |
|  | <b>TOTAL</b>                         |   | <b>0.00</b>           | <b>0.00</b>             | <b>0.00</b>             |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**LICENCES - GENERAL - CONTD**

|                                   |                                      |  |                      |                       |                        |
|-----------------------------------|--------------------------------------|--|----------------------|-----------------------|------------------------|
| <b>NOTE<br/>NO.28 -<br/>contd</b> | <b>Agency Code:<br/>022200100100</b> | <b>Agency Name: Ministry Of Trade, Investment<br/>And Cooperatives</b>                   | <b>Actual 2018</b>   | <b>Budget 2018</b>    | <b>Variance</b>        |
|                                   | 12020148                             | REGISTRATION OF BUSINESS PREMISES  | 66,097,200.00        | 80,000,000.00         | (13,902,800.00)        |
|                                   | 12020156                             | REGISTRATION OF COOPERATIVES<br>SOCIETIES/ UNIONS  | 4,870,000.00         | 4,000,000.00          | 870,000.00             |
|                                   | 12020157                             | OTHER REGISTRATION   | 4,898,000.00         | 30,000,000.00         | (25,102,000.00)        |
|                                   | <b>TOTAL</b>                         |  | <b>75,865,200.00</b> | <b>114,000,000.00</b> | <b>(38,134,800.00)</b> |
|                                   |                                      |  |                      |                       |                        |
|                                   | <b>Agency Code:<br/>021500100100</b> | <b>Agency Name: Ministry Of Agriculture,<br/>Natural Resources And Rural Development</b> | <b>Actual 2018</b>   | <b>Budget 2018</b>    | <b>Variance</b>        |

|   |                                  |  |                     |                      |                        |
|---|----------------------------------|--|---------------------|----------------------|------------------------|
|   | 12020139                         | PRODUCE STORE AND STORE KEEPER LICENCE                             | 2,465,000.00        | 2,000,000.00         | 465,000.00             |
|   | 12020140                         | FEED MILLERS AND VENDORS' LICENCE                                  | 0.00                | 920,000.00           | (920,000.00)           |
|   | 12020141                         | SAWMILL LICENCE  | 0.00                | 0.00                 | 0.00                   |
|   | 12020142                         | REGISTRATION OF SLAUGHTER & MEAT SHOPS                             | 0.00                | 500,000.00           | (500,000.00)           |
|   | 12020150                         | REGISTRATION OF PRIVATE FISH FARMS/COLD ROOMS                      | 3,156,400.00        | 15,000,000.00        | (11,843,600.00)        |
|   | 12020157                         | OTHER REGISTRATIONS  | 2,405,100.00        | 10,280,000.00        | (7,874,900.00)         |
|   | <b>TOTAL</b>                     |  | <b>8,026,500.00</b> | <b>28,700,000.00</b> | <b>(20,673,500.00)</b> |
|   |                                  |  |                     |                      |                        |
|   |                                  |  |                     |                      |                        |
|   | <b>Agency Code: 023100100100</b> | <b>Agency Name: Oyo State Rural Electrification Board (OYSREB)</b> | <b>Actual 2018</b>  | <b>Budget 2018</b>   | <b>Variance</b>        |
|   | <b>Economic Code</b>             |  |                     |                      |                        |
|   | 12020157                         | OTHERS REGISTRATIONS   | 218,560.00          | 11,000,000.00        | (10,781,440.00)        |
|   | <b>TOTAL</b>                     |  | <b>218,560.00</b>   | <b>11,000,000.00</b> | <b>(10,781,440.00)</b> |
| <b>NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD</b> |                                  |  |                     |                      |                        |
| <b>LICENCES-GENERAL - CONTD</b>   |                                  |  |                     |                      |                        |
| <b>NOTE NO.29</b>   | <b>Agency Code: 051700100100</b> | <b>Agency Name: Ministry of Education Science And Technology</b>   | <b>Actual 2018</b>  | <b>Budget 2018</b>   | <b>Variance</b>        |
|   | <b>Economic Code</b>             |  |                     |                      |                        |
|   | 12020135                         | PRIVATE SCHOOLS LICENCES   | 182,308,814.00      | 199,755,000.00       | (17,446,186.00)        |

|  |                                      |  |                       |                       |                        |
|--|--------------------------------------|--|-----------------------|-----------------------|------------------------|
|  | 12020157                             | OTHER REGISTRATIONS                              | 0.00                  | 0.00                  | 0.00                   |
|  | <b>TOTAL</b>                         |  | <b>182,308,814.00</b> | <b>199,755,000.00</b> | <b>(17,446,186.00)</b> |
|  |                                      |  |                       |                       |                        |
|  | <b>Agency Code:<br/>052100100100</b> | <b>Agency Name: Ministry of Health</b>           | <b>Actual 2018</b>    | <b>Budget 2018</b>    | <b>Variance</b>        |
|  | 12020134                             | PATENT MEDICINE & DRUG STORES<br>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)                        | 15,747,261.59         | 30,000,000.00         | (14,252,738.41)        |
|  | <b>TOTAL</b>                         |  | <b>15,747,261.59</b>  | <b>54,000,000.00</b>  | <b>(38,252,738.41)</b> |
|  |                                      |  |                       |                       |                        |
|  | <b>Agency Code:<br/>051305100100</b> | <b>Agency Name: Agency for Youth Development</b> | <b>Actual 2018</b>    | <b>Budget 2018</b>    | <b>Variance</b>        |
|  | 12020109                             | REGISTRATION OF VOLUNTARY<br>ORGANISATIONS       | 95,500.00             | 200,000.00            | (104,500.00)           |
|  | 12020157                             | OTHER REGISTRATIONS                              | 0.00                  | 0.00                  | 0.00                   |
|  | <b>TOTAL</b>                         |  | <b>95,500.00</b>      | <b>200,000.00</b>     | <b>(104,500.00)</b>    |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**LICENCES- GENERAL - CONTD**

|                       |                                      |   |                    |                    |                 |
|-----------------------|--------------------------------------|---|--------------------|--------------------|-----------------|
| <b>NOTE<br/>NO.30</b> | <b>Agency Code:<br/>014800100100</b> | <b>Agency Name: Oyo State Independent<br/>Electoral Commission (OYSIEC)</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b> |
|                       | <b>Economic<br/>Code</b>             |   |                    |                    |                 |
|                       | 12020157                             | OTHER REGISTRATIONS   | 0.00               | 0.00               | 0.00            |
|                       | <b>TOTAL</b>                         |   | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>     |
|                       |                                      |   |                    |                    |                 |

|                       |                                      |  |                         |                         |                         |
|-----------------------|--------------------------------------|--|-------------------------|-------------------------|-------------------------|
|                       | <b>Agency Code:<br/>023605200100</b> | <b>Agency Name: Oyo State Tourism Board</b>  | <b>Actual 2018</b>      | <b>Budget 2018</b>      | <b>Variance</b>         |
|                       | 12020137                             | REGISTRATION OF HOTELS/<br>RESTAURANTS/ FAST FOOD OUTLETS/<br>NIGHT CLUBS/DANCE BARS/SPORT CLUBS | 14,722,300.00           | 18,000,000.00           | (3,277,700.00)          |
|                       | 12020157                             | OTHER REGISTRATIONS  | 0.00                    | 0.00                    | 0.00                    |
|                       | <b>TOTAL</b>                         |  | <b>14,722,300.00</b>    | <b>18,000,000.00</b>    | <b>(3,277,700.00)</b>   |
|                       |                                      |  |                         |                         |                         |
|                       | <b>Agency Code:<br/>012300100200</b> | <b>Agency Name: Oyo State Signage &amp;<br/>Advertising Agency</b>                               | <b>Actual 2018</b>      | <b>Budget 2018</b>      | <b>Variance</b>         |
|                       | 12020157                             | OTHER REGISTRATIONS  | 274,819,139.42          | 330,000,000.00          | (55,180,860.58)         |
|                       | <b>TOTAL</b>                         |  | <b>274,819,139.42</b>   | <b>330,000,000.00</b>   | <b>(55,180,860.58)</b>  |
|                       |                                      |  |                         |                         |                         |
| <b>NOTE<br/>NO.30</b> | <b>Agency Code:<br/>011100100100</b> | <b>Agency Name: Office of the Executive<br/>Governor</b>   | <b>Actual 2018</b>      | <b>Budget 2018</b>      | <b>Variance</b>         |
|                       | <b>Economic<br/>Code</b>             |  |                         |                         |                         |
|                       | 12020151                             | REGISTRATION OF RIGHT WAYS   | 281,317,195.96          | 45,000,000.00           | 236,317,195.96          |
|                       |                                      |  | <b>281,317,195.96</b>   | <b>45,000,000.00</b>    | <b>236,317,195.96</b>   |
|                       |                                      |  |                         |                         |                         |
|                       | <b>GRAND<br/>TOTAL</b>               |  | <b>1,643,043,187.35</b> | <b>1,955,147,475.34</b> | <b>(312,104,287.99)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**FEES - GENERAL**

|                       |                                      |   |                    |                    |                 |
|-----------------------|--------------------------------------|---|--------------------|--------------------|-----------------|
| <b>NOTE<br/>NO.31</b> | <b>Agency Code:<br/>022000800100</b> | <b>Agency Name: Oyo State Board of Internal<br/>Revenue (BIR)</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b> |
|-----------------------|--------------------------------------|---|--------------------|--------------------|-----------------|

|  |                      |                           |                       |                       |                         |
|--|----------------------|---------------------------|-----------------------|-----------------------|-------------------------|
|  | <b>Economic Code</b> |                           |                       |                       |                         |
|  | <b>1202</b>          | <b>NON-TAX REVENUE</b>    |                       |                       |                         |
|  | <b>120204</b>        | <b>FEES - GENERAL</b>     |                       |                       |                         |
|  | 12020420             | ACCREDITATION FEES        | 4,009,760.00          | 30,273,358.24         | (26,263,598.24)         |
|  | 12020426             | TENDER FEES               | 0.00                  | 1,539,323.30          | (1,539,323.30)          |
|  | 12020438             | AGENCY FEES               | 113,000.00            | 513,107.77            | (400,107.77)            |
|  | 12020444             | CHANGE OF OWNERSHIP FEES  | 113,000.00            | 5,131,077.67          | (5,018,077.67)          |
|  | 12020447             | DEVELOPMENT LEVIES        | 13,162,997.27         | 98,824,555.89         | (85,661,558.62)         |
|  | 12020449             | INSPECTION FEES           | 111,741,432.00        | 384,830,825.11        | (273,089,393.11)        |
|  | 12020460             | REGISTRATION OF DOCUMENTS | 310,000.00            | 10,262,155.34         | (9,952,155.34)          |
|  | 12020471             | OTHER CONTRACT FEES       | 1,295,432.52          | 20,524,310.67         | (19,228,878.15)         |
|  | 12020474             | STAMP DUTY                | 122,149,157.21        | 307,864,660.09        | (185,715,502.88)        |
|  | 12020478             | RENEWAL FEES              | 0.00                  | 10,262,155.34         | (10,262,155.34)         |
|  | <b>TOTAL</b>         |                           | <b>252,894,779.00</b> | <b>870,025,529.42</b> | <b>(617,130,750.42)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**FEES GENERAL - CONTD**

| <b>NOTE NO.31 - contd</b> | <b>Agency Code: 022200100100</b> | <b>Agency Name: Ministry Of Trade, Investment And Cooperatives</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b> |
|---------------------------|----------------------------------|--|--------------------|--------------------|-----------------|
|                           | <b>Economic Code</b>             |  |                    |                    |                 |

|  |              |   |                     |                     |                       |
|--|--------------|---|---------------------|---------------------|-----------------------|
|  | 12020420     | ACCREDITATION FEES                          | 0.00                | 0.00                |                       |
|  | 12020451     | SCHOOL/TUITION /EXAMINATION FEES            | 136,800.00          | 300,000.00          | (163,200.00)          |
|  | 12020453     | ADMINISTRATION FEES/CHARGES                 | 553,000.00          | 300,000.00          | 253,000.00            |
|  | 12020460     | REGISTRATION OF DOCUMENTS                   | 500.00              | 0.00                | 500.00                |
|  | 12020472     | CERTIFIED TRUE COPIES OF LANDED INSTRUMENTS | 0.00                | 0.00                | 0.00                  |
|  | 12020478     | RENEWAL FEES                                | 1,990,200.00        | 5,200,000.00        | (3,209,800.00)        |
|  | 12020490     | CLEARANCE FEE ON OTHER DEVELOPMENTS         | 0.00                | 0.00                | 0.00                  |
|  | <b>TOTAL</b> |   | <b>2,680,500.00</b> | <b>5,800,000.00</b> | <b>(3,119,500.00)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**FEES GENERAL - CONTD**

| <b>NOTE NO.32</b> | <b>Agency Code: 021500100100</b> | <b>Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b> |
|-------------------|----------------------------------|--|--------------------|--------------------|-----------------|
|                   | <b>Economic Code</b>             |  |                    |                    |                 |
|                   | 12020420                         | ACCREDITATION FEES   | 0.00               | 0.00               | 0.00            |
|                   | 12020445                         | AGRICULTURAL/VETENARY SERVICES FEES  | 2,136,440.00       | 5,000,000.00       | (2,863,560.00)  |
|                   | 12020447                         | DEVELOPMENT LEVIES   | 1,200,750.00       | 5,000,000.00       | (3,799,250.00)  |
|                   | 12020448                         | BUSINESS/ TRADE OPERATING FEES   | 0.00               | 0.00               | 0.00            |
|                   | 12020449                         | INSPECTION FEES  | 2,073,691.00       | 35,000,000.00      | (32,926,309.00) |
|                   | 12020450                         | TIMBER & FOREST FEES   | 18,488,847.28      | 26,750,000.00      | (8,261,152.72)  |
|                   | 12020453                         | ADMINISTRATION FEES  | 0.00               | 0.00               | 0.00            |



|  |              |                                |                      |                      |                        |
|--|--------------|--------------------------------|----------------------|----------------------|------------------------|
|  | 12020457     | ACCEPTANCE FEES                | 0.00                 | 6,000,000.00         | (6,000,000.00)         |
|  | 12020460     | REGISTRATION OF DOCUMENTS      | 0.00                 | 250,000.00           | (250,000.00)           |
|  | 12020462     | PRODUCE GRADING FEES           | 1,505,750.00         | 3,500,000.00         | (1,994,250.00)         |
|  | 12020463     | STUMPAGE/GAMES/FOREST OFFENCES | 0.00                 | 0.00                 | 0.00                   |
|  | 12020464     | HAULAGE FEES                   | 0.00                 | 0.00                 | 0.00                   |
|  | 12020471     | OTHER CONTRACT FEES            | 0.00                 | 0.00                 | 0.00                   |
|  | 12020478     | RENEWAL FEES                   | 0.00                 | 550,000.00           | (550,000.00)           |
|  | <b>TOTAL</b> |                                | <b>25,405,478.28</b> | <b>82,050,000.00</b> | <b>(56,644,521.72)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**FEES GENERAL - CONTD**

| <b>NOTE<br/>NO.32 -<br/>contd</b> | <b>Agency Code:<br/>23400100100</b> | <b>Agency Name: Ministry of Works and<br/>Transport</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b> |
|-----------------------------------|-------------------------------------|---|--------------------|--------------------|-----------------|
|                                   | <b>Economic<br/>Code</b>            |   |                    |                    |                 |
|                                   | 12020415                            | TRADE TESTING FEES                                      | 13,000.00          | 1,600,000.00       | (1,587,000.00)  |
|                                   | 12020417                            | CONTRACTOR REGISTRATION FEES                            | 30,000.00          | 30,200,000.00      | (30,170,000.00) |
|                                   | 12020428                            | PROFESSIONAL REGISTRATRION FEES                         | 3,214,300.00       | 76,500,000.00      | (73,285,700.00) |
|                                   | 12020437                            | SURVEY/PLANNING/BUILDING FEES                           | 330,000.00         | 7,500,000.00       | (7,170,000.00)  |
|                                   | 12020449                            | INSPECTION FEES   | 5,466,500.00       | 10,550,000.00      | (5,083,500.00)  |
|                                   | 12020453                            | ADMINISTRATION FEES/CHARGES                             | 2,675,000.00       | 20,200,000.00      | (17,525,000.00) |

|  |                                      |   |                       |                       |                         |
|--|--------------------------------------|---|-----------------------|-----------------------|-------------------------|
|  | 12020478                             | RENEWAL FEES  | 500,000.00            | 2,000,000.00          | (1,500,000.00)          |
|  | 12020480                             | IMPOUNDED TOWED VEHICLE FEES                                  | 122,752,950.00        | 111,000,000.00        | 11,752,950.00           |
|  | 12020481                             | SITE INVESTIGATION AND MATERIAL TESTING FEES                  | 922,000.00            | 30,000,000.00         | (29,078,000.00)         |
|  | <b>TOTAL</b>                         |   | <b>135,903,750.00</b> | <b>289,550,000.00</b> | <b>(153,646,250.00)</b> |
|  |                                      |   |                       |                       |                         |
|  | <b>Agency Code:<br/>052110200100</b> | <b>Agency Name: Oyo State Hospitals'<br/>Management Board</b> | <b>Actual 2018</b>    | <b>Budget 2018</b>    | <b>Variance</b>         |
|  | 12020440                             | LABORATORY FEES   | 121,620,840.00        | 0.00                  | 121,620,840.00          |
|  | <b>TOTAL</b>                         |   | <b>121,620,840.00</b> | <b>0.00</b>           | <b>121,620,840.00</b>   |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**FEES GENERAL - CONTD**

| <b>NOTE<br/>NO.33</b> | <b>Agency Code:<br/>026000100100</b> | <b>Agency Name : Ministry Of Lands, Housing &amp;<br/>Urban Development</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b>    |
|-----------------------|--------------------------------------|---|--------------------|--------------------|--------------------|
|                       | <b>Economic<br/>Code</b>             |   |                    |                    |                    |
|                       | 12020436                             | DEEDS REGISTRATION FEES   | 27,376,452.00      | 426,000,000.00     | (398,623,548.00)   |
|                       | 12020447                             | DEVELOPMENT LEVIES  | 16,380,800.00      | 9,867,500,000.00   | (9,851,119,200.00) |
|                       | 12020449                             | INSPECTION FEES   | 3,246,200.00       | 10,000,000.00      | (6,753,800.00)     |
|                       | 12020458                             | CONSENT FOR TRANSACTIONS ON LAND<br>AND LANDED PROPERTIES                   | 299,990,045.38     | 516,000,000.00     | (216,009,954.62)   |
|                       | 12020460                             | REGISTRATION OF DOCUMENTS   | 6,744,745.00       | 12,200,000.00      | (5,455,255.00)     |
|                       | 12020461                             | CERTIFICATE OF OCCUPANCY  | 20,877,170.00      | 135,000,000.00     | (114,122,830.00)   |

|  |                                      |   |                       |                          |                            |
|--|--------------------------------------|---|-----------------------|--------------------------|----------------------------|
|  | 12020472                             | CERTFIY TRUE COPIES OF LANDED INSTRUMENTS                                     | 7,155,954.00          | 10,000,000.00            | (2,844,046.00)             |
|  | <b>TOTAL</b>                         |   | <b>381,771,366.38</b> | <b>10,976,700,000.00</b> | <b>(10,594,928,633.62)</b> |
|  |                                      |   |                       |                          |                            |
|  |                                      |   |                       |                          |                            |
|  | <b>Agency Code:<br/>026000200100</b> | <b>Agency Name: Bureau of Physical Planning &amp;<br/>Development Control</b> | <b>Actual 2018</b>    | <b>Budget 2018</b>       | <b>Variance</b>            |
|  | <b>ECONOMIC<br/>CODE</b>             |   |                       |                          |                            |
|  | <b>120204</b>                        | <b>FEES-GENERAL</b>   |                       |                          |                            |
|  | 12020420                             | ACCREDITATION FEES  | 183,967,841.55        | 572,400,000.00           | (388,432,158.45)           |
|  | 12020426                             | TENDER FEES   | 10,000.00             | 1,250,000.00             | (1,240,000.00)             |
|  | 12020430                             | ENVIRONMENTAL IMPACT ASSESSMENT FEES  | 0.00                  | 1,500,000.00             | (1,500,000.00)             |
|  | 12020447                             | DEVELOPMENT LEVIES  | 125,521,390.95        | 338,638,734.04           | (213,117,343.09)           |
|  | 12020449                             | INSPECTION FEES   | 2,659,839.36          | 6,000,000.00             | (3,340,160.64)             |
|  | 12020457                             | ACCEPTANCE FEES   | 207,592,904.39        | 280,000,000.00           | (72,407,095.61)            |
|  | 12020481                             | SITE INVESTIGATION AND MATERIAL TESTING FEES                                  | 12,000.00             | 2,000,000.00             | (1,988,000.00)             |
|  | 12020490                             | CLERANCE FEE ON OTHER DEVELOPMENTS  | 9,490.00              | 3,500,000.00             | (3,490,510.00)             |
|  | 12020491                             | CHANGE OF USE FEE   | 6,802,495.00          | 15,000,000.00            | (8,197,505.00)             |
|  | 12020492                             | REVAQLIDATION OF OLD PERMIT AND CHANGE OF TITLE                               | 12,403,270.00         | 115,000,000.00           | (102,596,730.00)           |
|  | <b>TOTAL</b>                         |   | <b>538,979,231.25</b> | <b>1,335,288,734.04</b>  | <b>(796,309,502.79)</b>    |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**FEES GENERAL - CONTD**

| <b>NOTE<br/>NO.33 -<br/>contd</b> | <b>Agency Code:<br/>051700100100</b> | <b>Agency Name: Ministry Of Education Science<br/>And Technology</b> | <b>Actual 2018</b>    | <b>Budget 2018</b>    | <b>Variance</b>         |
|-----------------------------------|--------------------------------------|--|-----------------------|-----------------------|-------------------------|
|                                   | <b>Economic<br/>Code</b>             |  |                       |                       |                         |
|                                   | 12020451                             | SCHOOL/TUTION/EXAMINATION FEES                                       | 81,838,320.00         | 398,693,500.00        | (316,855,180.00)        |
|                                   | <b>TOTAL</b>                         |  | <b>81,838,320.00</b>  | <b>398,693,500.00</b> | <b>(316,855,180.00)</b> |
|                                   |                                      |  |                       |                       |                         |
|                                   | <b>Agency Code:<br/>032605100100</b> | <b>Agency Name: The Judiciary, High Court Of<br/>Justice</b>         | <b>Actual 2018</b>    | <b>Budget 2018</b>    |                         |
|                                   | 12020401                             | COURT FEES   | 56,349,334.36         | 80,000,000.00         | (23,650,665.64)         |
|                                   | 12020484                             | CUSTOMARY COURT PROBATE FEES   | 161,913,224.11        | 130,000,000.00        | 31,913,224.11           |
|                                   | <b>TOTAL</b>                         |  | <b>218,262,558.47</b> | <b>130,000,000.00</b> | <b>88,262,558.47</b>    |
|                                   |                                      |  |                       |                       |                         |
|                                   | <b>Agency Code:<br/>031801100100</b> | <b>Agency Name: Judicial Service Commission</b>                      | <b>Actual 2018</b>    | <b>Budget 2018</b>    | <b>Variance</b>         |
|                                   | 12020401                             | COURT FEES   | 2,535,196.00          | 5,000,000.00          | (2,464,804.00)          |
|                                   | <b>TOTAL</b>                         |  | <b>2,535,196.00</b>   | <b>5,000,000.00</b>   | <b>(2,464,804.00)</b>   |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**FEES GENERAL - CONTD**

| <b>NOTE<br/>NO.33 -<br/>contd</b> | <b>Agency Code:<br/>014000100100</b> | <b>Agency Name: Office of the Auditor-General<br/>(State)</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b> |
|-----------------------------------|--------------------------------------|---|--------------------|--------------------|-----------------|
|-----------------------------------|--------------------------------------|---|--------------------|--------------------|-----------------|

|  |                      |            |                   |                     |                     |
|--|----------------------|------------|-------------------|---------------------|---------------------|
|  | <b>Economic Code</b> |            |                   |                     |                     |
|  | 12020468             | AUDIT FEES | 797,180.00        | 1,000,000.00        | (202,820.00)        |
|  | <b>TOTAL</b>         |            | <b>797,180.00</b> | <b>1,000,000.00</b> | <b>(202,820.00)</b> |

|  |                                  |   |                      |                       |                         |
|--|----------------------------------|---|----------------------|-----------------------|-------------------------|
|  | <b>Agency Code: 014000100200</b> | <b>Agency Name: Office Of The Auditor General (Local Governments)</b> | <b>Actual 2018</b>   | <b>Budget 2018</b>    | <b>Variance</b>         |
|  | 12020468                         | AUDIT FEES  | 28,900,000.00        | 219,990,000.00        | (191,090,000.00)        |
|  | 12020487                         | SCRAP METAL HAULAGE   | 0.00                 | 10,000.00             | (10,000.00)             |
|  | <b>TOTAL</b>                     |   | <b>28,900,000.00</b> | <b>220,000,000.00</b> | <b>(191,100,000.00)</b> |

|  |                                  |   |                     |                     |                     |
|--|----------------------------------|---|---------------------|---------------------|---------------------|
|  | <b>Agency Code: 012500500100</b> | <b>Agency Name: Head of Service (Bureau of Establishments &amp; Training)</b> | <b>Actual 2018</b>  | <b>Budget 2018</b>  | <b>Variance</b>     |
|  | 12020417                         | CONTRACTOR REGISTRATION FEES  | 52,500.00           | 650,000.00          | (597,500.00)        |
|  | 12020420                         | ACCREDITATION FEES  | 7,433,070.00        | 3,450,000.00        | 3,983,070.00        |
|  | 12020451                         | SCHOOL / TUITION / EXAMINATION FEES   | 175,300.00          | 900,000.00          | (724,700.00)        |
|  | 12020452                         | PARKING FEES  | 0.00                | 0.00                | 0.00                |
|  | 12020454                         | TRANSCRIPTS   | 0.00                | 0.00                | 0.00                |
|  | 12020457                         | ACCEPTANCE FEES   | 0.00                | 0.00                | 0.00                |
|  | 12020471                         | OTHER CONTRACT FEES   | 8,800.00            | 0.00                | 8,800.00            |
|  | <b>TOTAL</b>                     |   | <b>7,669,670.00</b> | <b>5,000,000.00</b> | <b>2,669,670.00</b> |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD  
FEES GENERAL - CONTD

|   |                                       |   |                       |                       |                         |
|---|---------------------------------------|---|-----------------------|-----------------------|-------------------------|
| <b>NOTE<br/>NO.34</b>                               | <b>Agency Code:<br/>012500600100</b>  | <b>Agency Name: Simeon Adebo Staff<br/>Development Centre</b> | <b>Actual 2018</b>    | <b>Budget 2018</b>    | <b>Variance</b>         |
|   | <b>Economic<br/>Code</b>              |   |                       |                       |                         |
|   | 12020448                              | BUSINESS TRADE OPERATION FEES                                 | 0.00                  | 1,000,000.00          | (1,000,000.00)          |
|   | 12020451                              | SCHOOL/TUTION EXAMINATION FEES                                | 3,033,120.00          | 8,000,000.00          | (4,966,880.00)          |
|   | 12020454                              | TRANSCRIPTS   | 110,500.00            | 600,000.00            | (489,500.00)            |
|   | 12020487                              | SCRAP METAL HAULAGE   | 0.00                  | 400,000.00            | (400,000.00)            |
|   | <b>TOTAL</b>                          |   | <b>3,143,620.00</b>   | <b>10,000,000.00</b>  | <b>(6,856,380.00)</b>   |
|   |                                       |   |                       |                       |                         |
|   | <b>Agency Code:<br/>32600100100</b>   | <b>Agency Name: Ministry of Justice</b>                       | <b>Actual 2018</b>    | <b>Budget 2018</b>    | <b>Variance</b>         |
|   | 12020401                              | COURT FEES  | 0.00                  | 3,960,000.00          | (3,960,000.00)          |
|   | 12020453                              | ADMINISTRATION FEES/CHARGES                                   | 50,535,371.68         | 64,280,000.00         | (13,744,628.32)         |
|   | 12020466                              | CHARGES ON CONTRACT<br>AGREEMENTS/FILLING FEES                | 136,671,218.85        | 580,480,000.00        | (443,808,781.15)        |
|   | 12020485                              | JUSTICE OF PEACE  | 2,044,557.46          | 33,920,000.00         | (31,875,442.54)         |
|   | <b>TOTAL</b>                          |   | <b>189,251,147.99</b> | <b>682,640,000.00</b> | <b>(493,388,852.01)</b> |
|   |                                       |   |                       |                       |                         |
| AGENCY NAME: OYO STATE CUSTOMARY<br>COURT OF APPEAL |                                       |   |                       |                       |                         |
|   | <b>Agency Code:<br/>032600100100B</b> | <b>Agency Name: Oyo State Customary Court Of<br/>Appeal</b>   | <b>Actual 2018</b>    | <b>Budget 2018</b>    | <b>Variance</b>         |
|   | 12020425                              | COURT SUMMONS FEES  | 1,873,140.00          | 35,000,000.00         | (33,126,860.00)         |

|  |                                      |   |                     |                      |                        |
|--|--------------------------------------|---|---------------------|----------------------|------------------------|
|  | 12020484                             | CUSTOMARY COURT PROBATE FEES  | 1,331,950.04        | 0.00                 | 1,331,950.04           |
|  | <b>TOTAL</b>                         |   | <b>3,205,090.04</b> | <b>35,000,000.00</b> | <b>(31,794,909.96)</b> |
|  |                                      |   |                     |                      |                        |
|  | <b>Agency Code:<br/>021511200100</b> | <b>Agency Name: Agricultural Credit Corporation Of Oyo State (Accoss)</b> | <b>Actual 2018</b>  | <b>Budget 2018</b>   | <b>Variance</b>        |
|  | 12020420                             | ACCREDITATION FEES  | 0.00                | 0.00                 | 0.00                   |
|  | <b>TOTAL</b>                         |   | <b>0.00</b>         | <b>0.00</b>          | <b>0.00</b>            |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**FEES GENERAL - CONTD**

|                                   |                                      |   |                    |                     |                     |
|-----------------------------------|--------------------------------------|---|--------------------|---------------------|---------------------|
| <b>NOTE<br/>NO.34 -<br/>contd</b> | <b>Agency Code:<br/>051700800100</b> | <b>Agency Name: Oyo State Library Board</b> | <b>Actual 2018</b> | <b>Budget 2018</b>  | <b>Variance</b>     |
|                                   | <b>Economic<br/>Code</b>             |   |                    |                     |                     |
|                                   | 12020413                             | FILMS CENSORSHIP / PRODUCTION FEES          | 0.00               | 0.00                | 0.00                |
|                                   | 12020420                             | ACCREDITATION FESS                          | 309,000.00         | 300,000.00          | 9,000.00            |
|                                   | 12020448                             | BUSINESS TRADE/OPERATING FEES               | 418,000.00         | 350,000.00          | 68,000.00           |
|                                   | 12020453                             | ADMINISTRATION FEES/CHARGES                 | 165,500.00         | 550,000.00          | (384,500.00)        |
|                                   | <b>TOTAL</b>                         |   | <b>892,500.00</b>  | <b>1,200,000.00</b> | <b>(307,500.00)</b> |
|                                   |                                      |   |                    |                     |                     |
|                                   | <b>Agency Code:<br/>052100100100</b> | <b>Agency Name: Ministry of Health</b>      | <b>Actual 2018</b> | <b>Budget 2018</b>  | <b>Variance</b>     |
|                                   | 12020420                             | ACCREDITATION FEES                          | 1,970,600.00       | 2,000,000.00        | (29,400.00)         |

|  |              |                                 |                      |                      |                        |
|--|--------------|---------------------------------|----------------------|----------------------|------------------------|
|  | 12020426     | TENDER FEES                     | 0.00                 | 2,400,000.00         | (2,400,000.00)         |
|  | 12020440     | LABORATORY FEES                 | 7,959,455.07         | 15,000,000.00        | (7,040,544.93)         |
|  | 12020451     | SCHOOL/TUITION/EXAMINATION FEES | 2,089,500.00         | 5,600,000.00         | (3,510,500.00)         |
|  | 12020453     | ADMINISTRATION FEES/CHARGES     | 0.00                 | 0.00                 | 0.00                   |
|  | 12020457     | ACCEPTANCE FEES                 | 5,145,000.00         | 20,000,000.00        | (14,855,000.00)        |
|  | 12020478     | RENEWAL FEES                    | 14,698,400.00        | 21,000,000.00        | (6,301,600.00)         |
|  | <b>TOTAL</b> |                                 | <b>31,862,955.07</b> | <b>66,000,000.00</b> | <b>(34,137,044.93)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**FEES GENERAL - CONTD**

| <b>NOTE<br/>NO.35</b> | <b>Agency Code:<br/>055100100100</b> | <b>Agency Name: Ministry Of Local Government<br/>And Chieftaincy Matters</b>              | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b>     |
|-----------------------|--------------------------------------|---|--------------------|--------------------|---------------------|
|                       | <b>Economic<br/>Code</b>             |   |                    |                    |                     |
|                       | 12020417                             | CONTRACTOR REGISTRATION FEES  | 0.00               | 200,000.00         | (200,000.00)        |
|                       | 12020486                             | CHIEFTANCY PETITION / PREPARATION<br>OF INSTRUMENT OF OFFICE                              | 490,000.00         | 750,000.00         | (260,000.00)        |
|                       | <b>TOTAL</b>                         |   | <b>490,000.00</b>  | <b>950,000.00</b>  | <b>(460,000.00)</b> |
|                       |                                      |   |                    |                    |                     |
|                       | <b>Agency Code:<br/>051400100100</b> | <b>Agency Name: Women Affairs Comm. Dev.<br/>Social Welfare &amp; Poverty Alleviation</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b>     |
|                       | 12020453                             | ADMINTRATION FEES/CHARGES   | 3,877,500.00       | 5,500,000.00       | (1,622,500.00)      |



|  |              |  |                     |                     |                       |
|--|--------------|--|---------------------|---------------------|-----------------------|
|  | <b>TOTAL</b> |  | <b>3,877,500.00</b> | <b>5,500,000.00</b> | <b>(1,622,500.00)</b> |
|--|--------------|--|---------------------|---------------------|-----------------------|

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**FEES GENERAL - CONTD**

| <b>NOTE<br/>NO.35 -<br/>contd</b> | <b>Agency Code:<br/>053500100100</b> | <b>Agency Name: Ministry of Environment and<br/>Water Resources</b> | <b>Actual 2018</b>   | <b>Budget 2018</b>    | <b>Variance</b>         |
|-----------------------------------|--------------------------------------|---|----------------------|-----------------------|-------------------------|
|                                   | <b>Economic<br/>Code</b>             |   |                      |                       |                         |
|                                   | 12020426                             | TENDER FEES   | 0.00                 | 1,000,000.00          | (1,000,000.00)          |
|                                   | 12020430                             | ENVIRONMENTAL IMPACT ASSESSMENT<br>FEES                             | 330,000.00           | 3,000,000.00          | (2,670,000.00)          |
|                                   | 12020440                             | LABORATORY FEES   | 0.00                 | 1,000,000.00          | (1,000,000.00)          |
|                                   | 12020450                             | TIMBER AND FOREST FEES  | 0.00                 | 0.00                  | 0.00                    |
|                                   | 12020477                             | ENVIRONMENTAL DEVELOPMENT<br>CHARGE/LEVY                            | 82,535,000.00        | 135,000,000.00        | (52,465,000.00)         |
|                                   | 12020478                             | RENEWAL FEES  | 5,904,500.00         | 29,000,000.00         | (23,095,500.00)         |
|                                   | 12020487                             | SCRAP METAL HAULAGE   | 800,000.00           | 8,000,000.00          | (7,200,000.00)          |
|                                   | 12020488                             | VEHICLE EMISSION CHARGES  | 3,312,340.00         | 50,000,000.00         | (46,687,660.00)         |
|                                   | 12020494                             | ENVIRONMENTAL MANAGEMENT<br>CHARGES                                 | 150,000.00           | 1,000,000.00          | (850,000.00)            |
|                                   | <b>TOTAL</b>                         |   | <b>93,031,840.00</b> | <b>228,000,000.00</b> | <b>(134,968,160.00)</b> |
|                                   |                                      |   |                      |                       |                         |
|                                   | <b>Agency Code:<br/>053505300100</b> | <b>Agency Name: Oyo State Solid Waste<br/>Management Authority</b>  | <b>Actual 2018</b>   | <b>Budget 2018</b>    | <b>Variance</b>         |

|  |              |                                  |                  |             |                  |
|--|--------------|----------------------------------|------------------|-------------|------------------|
|  | 12020488     | VEHICLE EMISSION CHARGES         | 10,779.00        | 0.00        | 10,779.00        |
|  | 12020493     | REFUSE DUMP USAGE CHARGE         | 45,450.00        | 0.00        | 45,450.00        |
|  | 12020494     | ENVIRONMENTAL MANAGEMENT CHARGES | 18,566.00        | 0.00        | 18,566.00        |
|  | <b>TOTAL</b> |                                  | <b>74,795.00</b> | <b>0.00</b> | <b>74,795.00</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**FEES GENERAL - CONTD**

| <b>NOTE NO.36</b> | <b>Agency Code: 051300100100</b> | <b>Agency Name: Ministry of Youth and Sports</b> | <b>Actual 2018</b>  | <b>Budget 2018</b>  | <b>Variance</b>       |
|-------------------|----------------------------------|--|---------------------|---------------------|-----------------------|
|                   | <b>Economic Code</b>             |  |                     |                     |                       |
|                   | 12020420                         | ACCREDITATION FEES                               | 221,000.00          | 1,500,000.00        | (1,279,000.00)        |
|                   | 12020453                         | ADMINISTRATION FEES/CHARGES                      | 1,412,500.00        | 6,000,000.00        | (4,587,500.00)        |
|                   | <b>TOTAL</b>                     |  | <b>1,633,500.00</b> | <b>7,500,000.00</b> | <b>(5,866,500.00)</b> |

|  |                                  |                                    |                      |                      |                        |
|--|----------------------------------|------------------------------------|----------------------|----------------------|------------------------|
|  | <b>Agency Code: 022800100100</b> | <b>Agency Name: Solid Minerals</b> | <b>Actual 2018</b>   | <b>Budget 2018</b>   | <b>Variance</b>        |
|  | 12020464                         | HAULAGE FEES                       | 41,074,000.00        | 87,800,000.00        | (46,726,000.00)        |
|  | <b>TOTAL</b>                     |                                    | <b>41,074,000.00</b> | <b>87,800,000.00</b> | <b>(46,726,000.00)</b> |

|  |                                  |  |                    |                    |                    |
|--|----------------------------------|--|--------------------|--------------------|--------------------|
|  | <b>Agency Code: 023400200100</b> | <b>Agency Name: Office of the Surveyor - General</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b>    |
|  | 12020437                         | SURVEY /PLANNING/BUILDING FEES                       | 57,402,638.85      | 2,578,000,000.00   | (2,520,597,361.15) |

|  |              |   |                      |                         |                           |
|--|--------------|---|----------------------|-------------------------|---------------------------|
|  | 1202459      | CHARTING FEES   | 170,000.00           | 1,500,000.00            | (1,330,000.00)            |
|  | 12020495     | LODGEMENT OF RECORD COPIES BY PRIVATE REGISTERED SURVEYOR | 8,883,189.19         | 30,500,000.00           | (21,616,810.81)           |
|  | <b>TOTAL</b> |   | <b>66,455,828.04</b> | <b>2,610,000,000.00</b> | <b>(2,543,544,171.96)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**FEES GENERAL - CONTD**

| <b>NOTE NO.36 - contd</b> | <b>Agency Code: 051705500100</b> | <b>Agency Name: Board For Technical And Vocational Education (Botaved)</b> | <b>Actual 2018</b> | <b>Budget 2018</b>  | <b>Variance</b>       |
|---------------------------|----------------------------------|--|--------------------|---------------------|-----------------------|
|                           | <b>Economic Code</b>             |  |                    |                     |                       |
|                           | 12020451                         | SCHOOL/TUITION/EXAMINATION FEES  | 833,088.61         | 5,000,000.00        | (4,166,911.39)        |
|                           | <b>TOTAL</b>                     |  | <b>833,088.61</b>  | <b>5,000,000.00</b> | <b>(4,166,911.39)</b> |

|  |                                  |  |                    |                      |                        |
|--|----------------------------------|--|--------------------|----------------------|------------------------|
|  | <b>Agency Code: 051300100100</b> | <b>Agency Name: Shooting Stars Sports Club (3SC)</b> | <b>Actual 2018</b> | <b>Budget 2018</b>   | <b>Variance</b>        |
|  | 12020420                         | ACREDITATION FEES                                    | 0.00               | 0.00                 | 0.00                   |
|  | 12020465                         | GATE TAKINGS   | 957,125.00         | 20,000,000.00        | (19,042,875.00)        |
|  | <b>TOTAL</b>                     |  | <b>957,125.00</b>  | <b>20,000,000.00</b> | <b>(19,042,875.00)</b> |

|  |                                  |   |                    |                    |                    |
|--|----------------------------------|---|--------------------|--------------------|--------------------|
|  | <b>Agency Code: 051300100100</b> | <b>Agency Name: Crown Football Club, Ogbomoso</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b>    |
|  | 12020465                         | GATE TAKINGS                                      | 478,050.00         | 500,000.00         | (21,950.00)        |
|  | <b>TOTAL</b>                     |   | <b>478,050.00</b>  | <b>500,000.00</b>  | <b>(21,950.00)</b> |

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

FEES GENERAL - CONTD

|                          |                               |  |             |              |                |
|--------------------------|-------------------------------|--|-------------|--------------|----------------|
| NOTE<br>NO.36 -<br>contd | Agency Code:<br>011200400100  | Agency Name: House of Assembly Service<br>Commission       | Actual 2018 | Budget 2018  | Variance       |
|                          | Economic<br>Code              |  |             |              |                |
|                          | 12020420                      | ACCREDITATION FEES   | 0.00        | 50,000.00    | (50,000.00)    |
|                          | TOTAL                         |  | 0.00        | 50,000.00    | (50,000.00)    |
|                          |                               |  |             |              |                |
|                          | Agency Code:<br>022000300100  | Agency Name: Oyo State Planning<br>Commission              | Actual 2018 | Budget 2018  | Variance       |
|                          | 12020420                      | ACCREDIATATION FEES  | 0.00        | 0.00         | 0.00           |
|                          | TOTAL                         |  | 0.00        | 0.00         | 0.00           |
|                          |                               |  |             |              |                |
|                          | Agency Code:<br>022000300100B | Agency Name: Bureau of Statistics                          | Actual 2018 | Budget 2018  | Variance       |
|                          | 12020420                      | ACCREDITATION FEES   | 0.00        | 250,000.00   | (250,000.00)   |
|                          | TOTAL                         |  | 0.00        | 250,000.00   | (250,000.00)   |
|                          |                               |  |             |              |                |
|                          | Agency Code:<br>051700100200  | Agency Name: Agency for Adult and Non-<br>Formal Education | Actual 2018 | Budget 2018  | Variance       |
|                          | 12020451                      | SCHOOL/TUITION/EXAMINATION FEES                            | 62,550.00   | 5,000,000.00 | (4,937,450.00) |
|                          | TOTAL                         |  | 62,550.00   | 5,000,000.00 | (4,937,450.00) |
|                          |                               |  |             |              |                |

|  | <b>Agency Code:<br/>052100100100</b> | <b>Agency Name: Oyo State Health Insurance<br/>Agency</b> | <b>Actual 2018</b>      | <b>Budget 2018</b>       | <b>Variance</b>            |
|--|--------------------------------------|---|-------------------------|--------------------------|----------------------------|
|  | 12020420                             | ACCREDITATION FEES  | 1,441,500.00            | 2,671,500,000.00         | (2,670,058,500.00)         |
|  | <b>TOTAL</b>                         |   | <b>1,441,500.00</b>     | <b>2,671,500,000.00</b>  | <b>(2,670,058,500.00)</b>  |
|  |                                      |   |                         |                          |                            |
|  | <b>GRAND<br/>TOTAL</b>               |   | <b>2,238,023,959.13</b> | <b>20,755,997,763.46</b> | <b>(18,517,973,804.33)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**FINES - GENERAL**

| <b>NOTE<br/>NO.37</b> | <b>Agency Code:<br/>022000800100</b> | <b>Agency Name: Oyo State Board of Internal<br/>Revenue (BIR)</b> | <b>Actual 2018</b>  | <b>Budget 2018</b>   | <b>Variance</b>        |
|-----------------------|--------------------------------------|---|---------------------|----------------------|------------------------|
|                       | Economic Code                        |   |                     |                      |                        |
|                       | <b>1202</b>                          | <b>NON-TAX REVENUE</b>  |                     |                      |                        |
|                       | <b>120205</b>                        | <b>FINES - GENERAL</b>  |                     |                      |                        |
|                       | 12020504                             | OTHER FINES   | 1,661,890.00        | 30,786,466.01        | (29,124,576.01)        |
|                       | <b>TOTAL</b>                         |   | <b>1,661,890.00</b> | <b>30,786,466.01</b> | <b>(29,124,576.01)</b> |
|                       |                                      |   |                     |                      |                        |
|                       | <b>Agency Code:<br/>032605100100</b> | <b>Agency Name: The Judiciary, High Court Of<br/>Justice</b>      | <b>Actual 2018</b>  | <b>Budget 2018</b>   | <b>Variance</b>        |
|                       | 12020501                             | COURT FINES   | 7,690,800.00        | 30,000,000.00        | (22,309,200.00)        |
|                       | 12020505                             | FINES FOR CONTRAVENTION OF<br>ENVIRONMENTAL LAWS                  | 1,682,760.00        | 9,500,000.00         | (7,817,240.00)         |
|                       | <b>TOTAL</b>                         |   | <b>9,373,560.00</b> | <b>39,500,000.00</b> | <b>(30,126,440.00)</b> |
|                       |                                      |   |                     |                      |                        |

|  |                                      |   |                      |                      |                        |
|--|--------------------------------------|---|----------------------|----------------------|------------------------|
|  | <b>Agency Code:<br/>032600100100</b> | <b>Agency Name: Ministry of Justice</b> | <b>Actual 2018</b>   | <b>Budget 2018</b>   | <b>Variance</b>        |
|  | 12020501                             | COURT FINES                             | 10,066,703.00        | 21,360,000.00        | (11,293,297.00)        |
|  | <b>TOTAL</b>                         |   | <b>10,066,703.00</b> | <b>21,360,000.00</b> | <b>(11,293,297.00)</b> |

|  |                                       |   |                    |                      |                        |
|--|---------------------------------------|---|--------------------|----------------------|------------------------|
|  | <b>Agency Code:<br/>032600100100B</b> | <b>Agency Name: Oyo State Customary Court Of Appeal</b> | <b>Actual 2018</b> | <b>Budget 2018</b>   | <b>Variance</b>        |
|  | <b>120205</b>                         | <b>FINES- GENERAL</b>                                   |                    |                      |                        |
|  | 12020501                              | COURT FINES   | 489,700.00         | 15,000,000.00        | (14,510,300.00)        |
|  | <b>TOTAL</b>                          |   | <b>489,700.00</b>  | <b>15,000,000.00</b> | <b>(14,510,300.00)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**  
**FINES - GENERAL CONTD**

|                                   |                                      |   |                    |                      |                        |
|-----------------------------------|--------------------------------------|---|--------------------|----------------------|------------------------|
| <b>NOTE<br/>NO.37 -<br/>contd</b> | <b>Agency Code:<br/>053500100100</b> | <b>Agency Name: Ministry of Environment and Water Resources</b> | <b>Actual 2018</b> | <b>Budget 2018</b>   | <b>Variance</b>        |
|                                   | Economic Code                        |   |                    |                      |                        |
|                                   | 12020501                             | COURT FINES   | 12,000.00          | 6,000,000.00         | (5,988,000.00)         |
|                                   | 12020505                             | FINES FOR CONTRAVENTION OF ENVIRONMENTAL LAWS                   | 617,400.00         | 5,000,000.00         | (4,382,600.00)         |
|                                   | <b>TOTAL</b>                         |   | <b>629,400.00</b>  | <b>11,000,000.00</b> | <b>(10,370,600.00)</b> |

|  |                                      |   |                    |                    |                 |
|--|--------------------------------------|---|--------------------|--------------------|-----------------|
|  | <b>Agency Code:<br/>026000100100</b> | <b>Agency Name : Ministry Of Lands, Housing &amp; Urban Development</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b> |
|--|--------------------------------------|---|--------------------|--------------------|-----------------|

|  |              |  |             |                      |                        |
|--|--------------|--|-------------|----------------------|------------------------|
|  | 12020504     | OTHER FINES                                  | 0.00        | 30,000,000.00        | (30,000,000.00)        |
|  | 12020505     | FINES FOR CONTRAVENTION OF ENVIRONMENTAL LAW | 0.00        | 0.00                 | 0.00                   |
|  | <b>TOTAL</b> |  | <b>0.00</b> | <b>30,000,000.00</b> | <b>(30,000,000.00)</b> |

|  |                                  |  |                    |                    |                  |
|--|----------------------------------|--|--------------------|--------------------|------------------|
|  |                                  |  |                    |                    |                  |
|  | <b>Agency Code: 053505300100</b> | <b>Agency Name: Oyo State Solid Waste Management Authority</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b>  |
|  | 12020504                         | OTHER FINES  | 23,345.67          | 0.00               | 23,345.67        |
|  | 12020505                         | FINES FOR CONTRAVENTION OF ENVIRONMENTAL LAWS                  | 60,798.75          | 0.00               | 60,798.75        |
|  | <b>TOTAL</b>                     |  | <b>84,144.42</b>   | <b>0.00</b>        | <b>84,144.42</b> |

|  |                                  |   |                       |                      |                       |
|--|----------------------------------|---|-----------------------|----------------------|-----------------------|
|  | <b>Agency Code: 026000200100</b> | <b>Agency Name: Bureau of Physical Planning &amp; Development Control</b> | <b>Actual 2018</b>    | <b>Budget 2018</b>   | <b>Variance</b>       |
|  | <b>ECONOMIC CODE</b>             |   |                       |                      |                       |
|  | 12020504                         | OTHER FINES   | 129,938,313.00        | 25,000,000.00        | 104,938,313.00        |
|  | <b>TOTAL</b>                     |   | <b>129,938,313.00</b> | <b>25,000,000.00</b> | <b>104,938,313.00</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**FINES - GENERAL CONTD**

|                           |                                  |   |                    |                    |                 |
|---------------------------|----------------------------------|---|--------------------|--------------------|-----------------|
| <b>NOTE NO.37 - contd</b> | <b>Agency Code: 022905500100</b> | <b>Agency Name: Oyo State Road Traffic Management Authority</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b> |
|                           | <b>Economic Code</b>             |   |                    |                    |                 |

|  |                                      |   |                       |                       |                        |
|--|--------------------------------------|---|-----------------------|-----------------------|------------------------|
|  | 12020502                             | TRAFFIC CHARGES   | 60,988,130.00         | 100,000,000.00        | (39,011,870.00)        |
|  | 12020504                             | OTHER FINES   | 0.00                  | 0.00                  | 0.00                   |
|  | <b>TOTAL</b>                         |   | <b>60,988,130.00</b>  | <b>100,000,000.00</b> | <b>(39,011,870.00)</b> |
|  |                                      |   |                       |                       |                        |
|  | <b>Agency Code:<br/>051700100100</b> | <b>Agency Name: Ministry Of Education, Science<br/>and Technology</b> | <b>Actual 2018</b>    | <b>Budget 2018</b>    | <b>Variance</b>        |
|  | 12020504                             | OTHER FINES   | 8,130,450.00          | 2,400,000.00          | 5,730,450.00           |
|  | <b>TOTAL</b>                         |   | <b>8,130,450.00</b>   | <b>2,400,000.00</b>   | <b>5,730,450.00</b>    |
|  |                                      |   |                       |                       |                        |
|  | <b>GRAND<br/>TOTAL</b>               |   | <b>221,362,290.42</b> | <b>275,046,466.01</b> | <b>(53,684,175.59)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**SALES GENERAL**

| <b>NOTE<br/>NO.38</b> | <b>Agency Code:<br/>021500100100</b> | <b>Agency Name: Ministry Of Agriculture,<br/>Natural Resources And Rural Development</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b> |
|-----------------------|--------------------------------------|--|--------------------|--------------------|-----------------|
|                       | <b>Economic<br/>Code</b>             |  |                    |                    |                 |
|                       | <b>1202</b>                          | <b>NON-TAX REVENUE</b>   |                    |                    |                 |
|                       | <b>120206</b>                        | <b>SALES-GENERAL</b>   |                    |                    |                 |
|                       | 12020609                             | PROCEEDS FROM SALES OF FARM<br>PRODUCE   | 54,110.00          | 7,000,000.00       | (6,945,890.00)  |
|                       | 12020616                             | SALES OF HIDES & SKINS AND OTHER<br>PRODUCTS   | 3,568,882.00       | 10,000,000.00      | (6,431,118.00)  |
|                       | 12020617                             | SALES OF POULTRY AND ARABLE<br>ANIMAL  | 0.00               | 0.00               | 0.00            |



|  |                                      |   |                      |                       |                         |
|--|--------------------------------------|---|----------------------|-----------------------|-------------------------|
|  | 12020618                             | SALES OF FISHERY PRODUCTS   | 16,450.00            | 750,000.00            | (733,550.00)            |
|  | 12020619                             | SALES OF TIMBERS  | 0.00                 | 0.00                  | 0.00                    |
|  | 12020620                             | SALES OF FERTILIZERS  | 1,908,900.00         | 205,000,000.00        | (203,091,100.00)        |
|  | 12020627                             | SALES OF AGRICULTURAL INPUTS  | 0.00                 | 0.00                  | 0.00                    |
|  | 12020628                             | SALES OF TRACTORS AND IMPLEMENTS  | 62,786,719.51        | 60,000,000.00         | 2,786,719.51            |
|  | <b>TOTAL</b>                         |   | <b>68,335,061.51</b> | <b>282,750,000.00</b> | <b>(214,414,938.49)</b> |
|  |                                      |   |                      |                       |                         |
|  | <b>Agency Code:<br/>026000100100</b> | <b>Agency Name : Ministry Of Lands, Housing &amp;<br/>Urban Development</b> | <b>Actual 2018</b>   | <b>Budget 2018</b>    | <b>Variance</b>         |
|  | 12020601                             | SALES OF JOURNAL & PUBLICATION  | 0.00                 | 0.00                  | 0.00                    |
|  | <b>TOTAL</b>                         |   | <b>0.00</b>          | <b>0.00</b>           | <b>0.00</b>             |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**SALES GENERAL - CONTD**

|                                   |                                      |   |                      |                       |                         |
|-----------------------------------|--------------------------------------|---|----------------------|-----------------------|-------------------------|
| <b>NOTE<br/>NO.38 -<br/>contd</b> | <b>Agency Code:<br/>022000800100</b> | <b>Agency Name: Oyo State Board of Internal<br/>Revenue (BIR)</b> | <b>Actual 2018</b>   | <b>Budget 2018</b>    | <b>Variance</b>         |
|                                   | <b>Economic<br/>Code</b>             |   |                      |                       |                         |
|                                   | 12020624                             | SALES OF NEW PLATE NUMBERS  | 19,070,732.13        | 266,816,038.74        | (247,745,306.61)        |
|                                   | <b>TOTAL</b>                         |   | <b>19,070,732.13</b> | <b>266,816,038.74</b> | <b>(247,745,306.61)</b> |
|                                   |                                      |   |                      |                       |                         |
|                                   | <b>Agency Code:<br/>23400100100</b>  | <b>Agency Name: Ministry of Works and<br/>Transport</b>           | <b>Actual 2018</b>   | <b>Budget 2018</b>    | <b>Variance</b>         |
|                                   | 12020601                             | SALES OF JOURNAL & PUBICATION                                     | 143,000.00           | 1,500,000.00          | (1,357,000.00)          |

|  |                                      |  |                       |                       |                        |
|--|--------------------------------------|--|-----------------------|-----------------------|------------------------|
|  | 12020604                             | SALES OF<br>STORES/SCRAPS/UNSERVICABLE ITEMS                         | 0.00                  | 0.00                  | 0.00                   |
|  | 12020606                             | SALES OF BILLS OF ENTIRES/<br>APPLICATION FORMS                      | 0.00                  | 0.00                  | 0.00                   |
|  | <b>TOTAL</b>                         |  | <b>143,000.00</b>     | <b>1,500,000.00</b>   | <b>(1,357,000.00)</b>  |
|  |                                      |  |                       |                       |                        |
|  | <b>Agency Code:<br/>051700100100</b> | <b>Agency Name: Ministry of Education Science<br/>And Technology</b> | <b>Actual 2018</b>    | <b>Budget 2018</b>    | <b>Variance</b>        |
|  | 12020606                             | SALES OF BILLS OF<br>ENTRIES/APPLICATION FORMS                       | 108,950,732.60        | 158,951,500.00        | (50,000,767.40)        |
|  | <b>TOTAL</b>                         |  | <b>108,950,732.60</b> | <b>158,951,500.00</b> | <b>(50,000,767.40)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**  
**SALES GENERAL - CONTD**

|                                   |                                       |  |                    |                    |                   |
|-----------------------------------|---------------------------------------|--|--------------------|--------------------|-------------------|
| <b>NOTE<br/>NO.38 -<br/>contd</b> | <b>Agency Code:<br/>022200100100</b>  | <b>Agency Name: Ministry of Trade, Investment<br/>And Cooperatives</b>                               | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b>   |
|                                   | <b>Economic<br/>Code</b>              |  |                    |                    |                   |
|                                   | 12020606                              | SALES OF BILLS OF<br>ENTRIES/APPLICATION FORMS   | 320,000.00         | 200,000.00         | 120,000.00        |
|                                   | 12020607                              | SALES OF CONSULTANCY REGISTRATION<br>FORMS   | 0.00               | 0.00               | 0.00              |
|                                   | <b>TOTAL</b>                          |  | <b>320,000.00</b>  | <b>200,000.00</b>  | <b>120,000.00</b> |
|                                   |                                       |  |                    |                    |                   |
|                                   | <b>Agency Code:<br/>022200100100B</b> | <b>Agency Name: Bureau Of Investment<br/>Promotion And Public Private Partnerships<br/>(BIP/PPP)</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b>   |

|  |              |   |                     |                     |                       |
|--|--------------|---|---------------------|---------------------|-----------------------|
|  | 12020606     | SALES OF BILLS OF ENTRIES/APPLICATION FORMS | 1,160,200.00        | 5,000,000.00        | (3,839,800.00)        |
|  | 12020606     | SALES OF BILLS OF ENTRIES/APPLICATION FORMS | 1,200,000.00        | 0.00                | 1,200,000.00          |
|  | <b>TOTAL</b> |   | <b>2,360,200.00</b> | <b>5,000,000.00</b> | <b>(2,639,800.00)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**SALES GENERAL - CONTD**

| <b>NOTE NO.39</b> | <b>Agency Code: 011100100100</b> | <b>Agency Name: Office of the Executive Governor</b> | <b>Actual 2018</b>   | <b>Budget 2018</b>   | <b>Variance</b>      |
|-------------------|----------------------------------|--|----------------------|----------------------|----------------------|
|                   | <b>Economic Code</b>             |  |                      |                      |                      |
|                   | 12020601                         | SALES OF JOURNAL & PUBLICATIONS                      | 0.00                 | 0.00                 | 0.00                 |
|                   | 12020604                         | SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS            | 0.00                 | 0.00                 | 0.00                 |
|                   | 12020606                         | SALES OF BILLS OF ENTRIES/APPLICATION FORMS          | 84,161,500.00        | 18,000,000.00        | 66,161,500.00        |
|                   | 12020611                         | PROCEEDS FROM SALES OF GOVT. VEHICLES                | 0.00                 | 30,000,000.00        | (30,000,000.00)      |
|                   | <b>TOTAL</b>                     |  | <b>84,161,500.00</b> | <b>48,000,000.00</b> | <b>36,161,500.00</b> |

|  |                                  |  |                    |                    |                     |
|--|----------------------------------|--|--------------------|--------------------|---------------------|
|  | <b>Agency code: 012301300100</b> | <b>OYO STATE GOVERNMENT PRINTING PRESS</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b>     |
|  | 12020601                         | SALES OF JOURNAL AND PUBLICATION           | 2,000.00           | 990,000.00         | (988,000.00)        |
|  | 12020604                         | SALES OF STORE/SCRAP                       | 0.00               | 0.00               | 0.00                |
|  | <b>TOTAL</b>                     |  | <b>2,000.00</b>    | <b>990,000.00</b>  | <b>(988,000.00)</b> |

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|  |                                      |  |                    |                     |                       |
|--|--------------------------------------|--|--------------------|---------------------|-----------------------|
|  | <b>Agency Code:<br/>012300100100</b> | <b>Agency Name: Ministry of Information,<br/>Culture and Tourism</b> | <b>Actual 2018</b> | <b>Budget 2018</b>  |                       |
|  | 12020601                             | SALES OF JOURNAL & PUBLICATIONS                                      | 7,200.00           | 3,100,000.00        | (3,092,800.00)        |
|  | <b>TOTAL</b>                         |  | <b>7,200.00</b>    | <b>3,100,000.00</b> | <b>(3,092,800.00)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**SALES GENERAL - CONTD**

|                                   |                                      |   |                       |                     |                       |
|-----------------------------------|--------------------------------------|---|-----------------------|---------------------|-----------------------|
| <b>NOTE<br/>NO.39 -<br/>contd</b> | <b>Agency Code:<br/>022000700100</b> | <b>Agency Name: Office of the Accountant-<br/>General</b> | <b>Actual 2018</b>    | <b>Budget 2018</b>  | <b>Variance</b>       |
|                                   | <b>Economic<br/>Code</b>             |   |                       |                     |                       |
|                                   | 12020606*                            | MISCELLANEOUS- UNALLOCATED<br>REVENUE                     | 220,649,706.31        | 0.00                | 220,649,706.31        |
|                                   | 12020606                             | MISCELLANEOUS- OFFICE OF THE<br>ACCOUNTANT-GENERAL        | 76,208,473.32         | 0.00                | 76,208,473.32         |
|                                   | 12020606                             | SALES OF BILLS OF ENTRIES<br>/APPLICATION FORMS           | 581,700.00            | 1,000,000.00        | (418,300.00)          |
|                                   | <b>TOTAL</b>                         |   | <b>297,439,879.63</b> | <b>1,000,000.00</b> | <b>296,439,879.63</b> |

|  |                                      |   |                     |                     |                       |
|--|--------------------------------------|---|---------------------|---------------------|-----------------------|
|  | <b>Agency Code:<br/>051705400200</b> | <b>Agency Name: Post Primary Schools Teaching<br/>Service Commission (TESCOM)</b> | <b>Actual 2018</b>  | <b>Budget 2018</b>  | <b>Variance</b>       |
|  | 12020606                             | SALES OF BILLS OF<br>ENTRIES/APPLICATION FORMS                                    | 1,262,000.00        | 2,600,000.00        | (1,338,000.00)        |
|  | <b>TOTAL</b>                         |   | <b>1,262,000.00</b> | <b>2,600,000.00</b> | <b>(1,338,000.00)</b> |

|  |                                      |   |                    |                    |                 |
|--|--------------------------------------|---|--------------------|--------------------|-----------------|
|  | <b>Agency Code:<br/>051700300100</b> | <b>Agency Name: State Universal Basic Education<br/>Board (SUBEB)</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b> |
|--|--------------------------------------|---|--------------------|--------------------|-----------------|

|  |                                  |  |                    |                     |                       |
|--|----------------------------------|--|--------------------|---------------------|-----------------------|
|  | 12020606                         | SALES OF BILLS OF ENTRIES / APPLICATION FORMS            | 46,500.00          | 5,000,000.00        | (4,953,500.00)        |
|  | <b>TOTAL</b>                     |  | <b>46,500.00</b>   | <b>5,000,000.00</b> | <b>(4,953,500.00)</b> |
|  |                                  |  |                    |                     |                       |
|  | <b>Agency Code: 032605100100</b> | <b>Agency Name: The Judiciary, High Court Of Justice</b> | <b>Actual 2018</b> | <b>Budget 2018</b>  | <b>Variance</b>       |
|  | 12020601                         | SALES OF JOURNAL & PUBLICATIONS                          | 0.00               | 500,000.00          | (500,000.00)          |
|  | <b>TOTAL</b>                     |  | <b>0.00</b>        | <b>500,000.00</b>   | <b>(500,000.00)</b>   |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**SALES GENERAL - CONTD**

|                   |                                  |   |                      |                      |                       |
|-------------------|----------------------------------|---|----------------------|----------------------|-----------------------|
| <b>NOTE NO.40</b> | <b>Agency Code: 014700100100</b> | <b>Agency Name: Civil Service Commission</b>  | <b>Actual 2018</b>   | <b>Budget 2018</b>   | <b>Variance</b>       |
|                   | <b>Economic Code</b>             |   |                      |                      |                       |
|                   | 12020606                         | SALES OF BILLS OF ENTRIES/APPLICATION FORMS   | 10,672,550.00        | 2,000,000.00         | 8,672,550.00          |
|                   | <b>TOTAL</b>                     |   | <b>10,672,550.00</b> | <b>2,000,000.00</b>  | <b>8,672,550.00</b>   |
|                   |                                  |   |                      |                      |                       |
|                   | <b>Agency Code: 051400100100</b> | <b>Agency Name: Women Affairs Comm. Dev. Social Welfare &amp; Poverty Alleviation</b> | <b>Actual 2018</b>   | <b>Budget 2018</b>   | <b>Variance</b>       |
|                   | 12020606                         | SALES OF BILL OF ENTRIES/ APPLICATION FORMS   | 4,048,300.00         | 10,500,000.00        | (6,451,700.00)        |
|                   | <b>TOTAL</b>                     |   | <b>4,048,300.00</b>  | <b>10,500,000.00</b> | <b>(6,451,700.00)</b> |
|                   |                                  |   |                      |                      |                       |
|                   | <b>Agency Code: 055100100100</b> | <b>Agency Name: Ministry Of Local Government And Chieftaincy Matters</b>              | <b>Actual 2018</b>   | <b>Budget 2018</b>   | <b>Variance</b>       |

|  |                                  |   |                    |                    |                     |
|--|----------------------------------|---|--------------------|--------------------|---------------------|
|  | <b>12020604</b>                  | SALES OF STORES/SCRAPS /UNSERVICABLE ITEMS                                | 0.00               | 100,000.00         | (100,000.00)        |
|  | <b>TOTAL</b>                     |   | <b>0.00</b>        | <b>100,000.00</b>  | <b>(100,000.00)</b> |
|  |                                  |   |                    |                    |                     |
|  | <b>Agency Code: 021511200100</b> | <b>Agency Name: Agricultural Credit Corporation Of Oyo State (Accoss)</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b>     |
|  | 12020606                         | SALES OF BILL OF ENTRIES/APPLICATION FORMS                                | 560,124.99         | 69,800.00          | 490,324.99          |
|  | <b>TOTAL</b>                     |   | <b>560,124.99</b>  | <b>69,800.00</b>   | <b>490,324.99</b>   |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**SALES GENERAL - CONTD**

|                           |                                  |   |                     |                      |                        |
|---------------------------|----------------------------------|---|---------------------|----------------------|------------------------|
| <b>NOTE NO.40 - contd</b> | <b>Agency Code: 011200300100</b> | <b>Agency Name: Oyo State House of Assembly</b>                         | <b>Actual 2018</b>  | <b>Budget 2018</b>   | <b>Variance</b>        |
|                           | <b>Economic Code</b>             |   |                     |                      |                        |
|                           | 12020604                         | SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS                               | 0.00                | 0.00                 | 0.00                   |
|                           | <b>TOTAL</b>                     |   | <b>0.00</b>         | <b>0.00</b>          | <b>0.00</b>            |
|                           |                                  |   |                     |                      |                        |
|                           | <b>Agency Code: 014800100100</b> | <b>Agency Name: Oyo State Independent Electoral Commission (OYSIEC)</b> | <b>Actual 2018</b>  | <b>Budget 2018</b>   | <b>Variance</b>        |
|                           | 12020606                         | SALES OF BILLS OF ENTRIES/APPLICATION FORMS                             | 2,249,605.48        | 40,000,000.00        | (37,750,394.52)        |
|                           | <b>TOTAL</b>                     |   | <b>2,249,605.48</b> | <b>40,000,000.00</b> | <b>(37,750,394.52)</b> |
|                           |                                  |   |                     |                      |                        |
|                           | <b>Agency Code: 023400200100</b> | <b>Agency Name: Office of the Surveyor - General</b>                    | <b>Actual 2018</b>  | <b>Budget 2018</b>   | <b>Variance</b>        |

|  |                                      |   |                      |                         |                           |
|--|--------------------------------------|---|----------------------|-------------------------|---------------------------|
|  | 12020623                             | SALES OF MAPS                                     | 397,000.00           | 700,000.00              | (303,000.00)              |
|  | <b>TOTAL</b>                         |   | <b>397,000.00</b>    | <b>700,000.00</b>       | <b>(303,000.00)</b>       |
|  |                                      |   |                      |                         |                           |
|  | <b>Agency Code:<br/>026000100100</b> | <b>Agency Name: Oyo State Housing Corporation</b> | <b>Actual 2018</b>   | <b>Budget 2018</b>      | <b>Variance</b>           |
|  | 12020614                             | SALES OF GOVERNMENT BUILDINGS                     | 52,246,422.77        | 1,580,000,000.00        | (1,527,753,577.23)        |
|  | <b>TOTAL</b>                         |   | <b>52,246,422.77</b> | <b>1,580,000,000.00</b> | <b>(1,527,753,577.23)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**  
**SALES GENERAL - CONTD**

|  |  |   |                    |                     |                     |
|--|--|---|--------------------|---------------------|---------------------|
|  | <b>Agency Code:<br/>022000100100</b>     | <b>Ministry of Finance and Budget</b>                         | <b>Actual 2018</b> | <b>Budget 2018</b>  | <b>Variance</b>     |
|  | <b>Economic<br/>Code</b>                 |   |                    |                     |                     |
|  | 12020601                                 | SALES OF JOURNAL & PUBLICATIONS                               | 55,611.03          | 1,000,000.00        | (944,388.97)        |
|  | <b>TOTAL</b>                             |   | <b>55,611.03</b>   | <b>1,000,000.00</b> | <b>(944,388.97)</b> |
|  |  |   |                    |                     |                     |
|  | <b>Agency<br/>Code:<br/>052110200100</b> | <b>Agency Name: Oyo State Hospitals'<br/>Management Board</b> | <b>Actual 2018</b> | <b>Budget 2018</b>  | <b>Variance</b>     |
|  | 12020612                                 | PROCEEDS FROM SALES OF DRUGS AND<br>MEDICATIONS               | 0.00               | 0.00                | 0.00                |
|  | <b>TOTAL</b>                             |   | <b>0.00</b>        | <b>0.00</b>         | <b>0.00</b>         |
|  |  |   |                    |                     |                     |

|  |                                       |   |                       |                         |                           |
|--|---------------------------------------|---|-----------------------|-------------------------|---------------------------|
|  | <b>Agency Code:<br/>032600100100B</b> | <b>Agency Name: Oyo State Customary Court Of<br/>Appeal</b> | <b>Actual 2018</b>    | <b>Budget 2018</b>      | <b>Variance</b>           |
|  | 12020601                              | SALES OF JOURNAL & PUBLICATIONS                             | 0.00                  | 0.00                    | 0.00                      |
|  | <b>TOTAL</b>                          |   | <b>0.00</b>           | <b>0.00</b>             | <b>0.00</b>               |
|  |                                       |   |                       |                         |                           |
|  | <b>GRAND<br/>TOTAL</b>                |   | <b>652,328,420.14</b> | <b>2,410,777,338.74</b> | <b>(1,758,448,918.60)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**EARNINGS - GENERAL**

|                       |                                      |  |                     |                     |                     |
|-----------------------|--------------------------------------|--|---------------------|---------------------|---------------------|
| <b>NOTE<br/>NO.41</b> | <b>Agency Code:<br/>021500100100</b> | <b>Agency Name: Ministry Of Agriculture,<br/>Natural Resources And Rural Development</b> | <b>Actual 2018</b>  | <b>Budget 2018</b>  | <b>Variance</b>     |
|                       | <b>Economic<br/>Code</b>             |  |                     |                     |                     |
|                       | <b>1202</b>                          | <b>NON-TAX REVENUE</b>   |                     |                     |                     |
|                       | <b>120207</b>                        | <b>EARNINGS-GENERAL</b>  |                     |                     |                     |
|                       | 12020708                             | EARNINGS FROM AGRICULTURAL<br>PRODUCE  | 0.00                | 0.00                | 0.00                |
|                       | 12020711                             | EARNINGS FROM COMMERCIAL<br>ACTIVITIES   | 0.00                | 0.00                | 0.00                |
|                       | 12020717                             | EARNINGS FROM PLANTATION SCHEME  | 0.00                | 0.00                | 0.00                |
|                       | 12020718                             | EARNINGS FROM FARM SETTLEMENT  | 9,540,850.00        | 7,000,000.00        | 2,540,850.00        |
|                       | 12020725                             | EARNINGS FROM SUNDRY SERVICES  | 0.00                | 0.00                | 0.00                |
|                       | <b>TOTAL</b>                         |  | <b>9,540,850.00</b> | <b>7,000,000.00</b> | <b>2,540,850.00</b> |
|                       |                                      |  |                     |                     |                     |



|  | <b>Agency Code:<br/>021510200100</b> | <b>Agency Name: Oyo State Agricultural<br/>Development Programme (Oysadep)</b> | <b>Actual 2018</b>    | <b>Budget 2018</b>    | <b>Variance</b>         |
|--|--------------------------------------|--|-----------------------|-----------------------|-------------------------|
|  | 12020703                             | EARNINGS FROM HIRE OF PLANTS &<br>EQUIPMENT                                    | 0.00                  | 18,170,800.00         | (18,170,800.00)         |
|  | 12020726                             | EARNINGS FROM AGRICULTURAL<br>SERVICES   | 0.00                  | 181,829,200.00        | (181,829,200.00)        |
|  | <b>TOTAL</b>                         |  | <b>0.00</b>           | <b>200,000,000.00</b> | <b>(200,000,000.00)</b> |
|  |                                      |  |                       |                       |                         |
|  | <b>Agency Code:<br/>026000100100</b> | <b>Agency Name : Ministry Of Lands, Housing &amp;<br/>Urban Development</b>    | <b>Actual 2018</b>    | <b>Budget 2018</b>    | <b>Variance</b>         |
|  | 12020711                             | EARNINGS FROM COMMERCIAL<br>ACTIVITIES   | 235,383,026.04        | 2,000,000.00          | 233,383,026.04          |
|  | <b>TOTAL</b>                         |  | <b>235,383,026.04</b> | <b>2,000,000.00</b>   | <b>233,383,026.04</b>   |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**EARNINGS - GENERAL CONTD**

| <b>NOTE<br/>NO.41 -<br/>contd</b> | <b>Agency Code:<br/>23400100100</b> | <b>Agency Name: Ministry of Works and<br/>Transport</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b>  |
|-----------------------------------|-------------------------------------|---|--------------------|--------------------|------------------|
|                                   | <b>Economic<br/>Code</b>            |   |                    |                    |                  |
|                                   | 12020711                            | EARNINGS FROM COMMERCIAL<br>ACTIVITIES                  | 3,500,000.00       | 3,000,000.00       | 500,000.00       |
|                                   | 12020712                            | EARNINGS FROM ELECTRICITY<br>GENERATION                 | 650,000.00         | 600,000.00         | 50,000.00        |
|                                   | 12020723                            | EARNINGS FROM ADMINISTRATION OF<br>ESTATES              | 8,565,000.00       | 4,500,000.00       | 4,065,000.00     |
|                                   | 12020725                            | EARNINGS FROM SUNDRY SERVICES                           | 15,950,000.00      | 200,300,000.00     | (184,350,000.00) |
|                                   | 12020729                            | EARNINGS FROM BUSSNESS COMPLEX                          | 0.00               | 550,000.00         | (550,000.00)     |

|  |                                       |  |                       |                         |                         |
|--|---------------------------------------|--|-----------------------|-------------------------|-------------------------|
|  | <b>TOTAL</b>                          |  | <b>28,665,000.00</b>  | <b>208,950,000.00</b>   | <b>(180,285,000.00)</b> |
|  |                                       |  |                       |                         |                         |
|  | <b>Agency Code:<br/>051700100100</b>  | <b>Agency Name: Ministry Of Education Science<br/>And Technology</b>                   | <b>Actual 2018</b>    | <b>Budget 2018</b>      | <b>Variance</b>         |
|  | 12020701                              | EARNINGS FROM CONSULTANCY<br>SERVICES  | 0.00                  | 0.00                    | 0.00                    |
|  | 12020725                              | EARNINGS FROM SUNDRY SERVICES  | 133,000.00            | 10,200,000.00           | (10,067,000.00)         |
|  | <b>Sub-Total</b>                      |  | <b>133,000.00</b>     | <b>10,200,000.00</b>    | <b>(10,067,000.00)</b>  |
|  | <b>12020725*</b>                      | EARNINGS FROM SUNDRY SERVICES  | 655,837,568.58        | 1,159,863,000.00        | (504,025,431.42)        |
|  | <b>Sub-Total</b>                      |  | <b>655,837,568.58</b> | <b>1,159,863,000.00</b> | (504,025,431.42)        |
|  | <b>TOTAL</b>                          |  | <b>655,970,568.58</b> | <b>1,170,063,000.00</b> | <b>(514,092,431.42)</b> |
|  |                                       |  |                       |                         |                         |
|  | <b>Agency Code:<br/>022200100100</b>  | <b>Agency Name: Ministry Of Trade, Investment<br/>And Cooperatives</b>                 | <b>Actual 2018</b>    | <b>Budget 2018</b>      | <b>Variance</b>         |
|  | 12020729                              | EARNINGS FROM BUSINESS COMPLEX   | 156,010,910.00        | 360,840,000.00          | (204,829,090.00)        |
|  | <b>TOTAL</b>                          |  | <b>156,010,910.00</b> | <b>360,840,000.00</b>   | <b>(204,829,090.00)</b> |
|  |                                       |  |                       |                         |                         |
|  | <b>Agency Code:<br/>022200100100B</b> | <b>Agency Name: Bureau Of Investment<br/>Promotion And Public Private Partnerships</b> | <b>Actual 2018</b>    | <b>Budget 2018</b>      | <b>Variance</b>         |
|  | <b>Economic<br/>Code</b>              |  |                       |                         |                         |
|  | 12020725                              | EARNINGS FROM SUNDRY SERVICES  | 53,024,160.68         | 265,000,000.00          | (211,975,839.32)        |

|  |              |   |                      |                         |                           |
|--|--------------|---|----------------------|-------------------------|---------------------------|
|  | 12020733     | EARNINGS FROM PPP (SPECIALISED MARKETS) | 24,381,320.00        | 1,780,000,000.00        | (1,755,618,680.00)        |
|  | <b>TOTAL</b> |   | <b>77,405,480.68</b> | <b>2,045,000,000.00</b> | <b>(1,967,594,519.32)</b> |
|  |              |   |                      |                         |                           |
|  |              |   |                      |                         |                           |

|  |                                      |  |                    |                    |                 |
|--|--------------------------------------|--|--------------------|--------------------|-----------------|
|  | <b>Agency Code:<br/>053505300100</b> | <b>Agency Name: Oyo State Solid Waste Management Authority</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b> |
|  | 12020701                             | EARNINGS FROM CONSULTANCY SERVICES                             | 0.00               | 0.00               | 0.00            |
|  | <b>TOTAL</b>                         |  | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>     |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**EARNINGS - GENERAL CONTD**

|                       |                                      |                                     |                    |                    |                 |
|-----------------------|--------------------------------------|-------------------------------------|--------------------|--------------------|-----------------|
| <b>NOTE<br/>NO.42</b> | <b>Agency Code:<br/>022800100100</b> | <b>Agency Name: Solid Minerals</b>  | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b> |
|                       | <b>Economic<br/>Code</b>             |                                     |                    |                    |                 |
|                       | 12020711                             | EARNINGS FROM COMMERCIAL ACTIVITIES | 0.00               | 0.00               | 0.00            |
|                       | <b>TOTAL</b>                         |                                     | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>     |

|  |                                      |  |                      |                      |                     |
|--|--------------------------------------|--|----------------------|----------------------|---------------------|
|  | <b>Agency Code:<br/>011100100100</b> | <b>Agency Name: Office of the Executive Governor</b> | <b>Actual 2018</b>   | <b>Budget 2018</b>   | <b>Variance</b>     |
|  | 12020714                             | EARNINGS FROM LIBRARY AND COMPUTER SERVICES          | 0.00                 | 0.00                 | 0.00                |
|  | 12020725                             | EARNINGS FROM SUNDRY SERVICES                        | 25,789,450.00        | 18,100,000.00        | 7,689,450.00        |
|  | <b>TOTAL</b>                         |  | <b>25,789,450.00</b> | <b>18,100,000.00</b> | <b>7,689,450.00</b> |
|  |                                      |  |                      |                      |                     |

|  |                                      |  |                    |                      |                        |
|--|--------------------------------------|--|--------------------|----------------------|------------------------|
|  | <b>Agency code:<br/>012301300100</b> | <b>Agency Name:Oyo State Government Printing Press</b>           | <b>Actual 2018</b> | <b>Budget 2018</b>   | <b>Variance</b>        |
|  | 12020703                             | EARNINGS FOR HIRE OF PLANTS AND EQUIPMENTS                       | 0.00               | 69,010,000.00        | (69,010,000.00)        |
|  | 12020711                             | EARNINGS FROM COMMERCIAL ACTIVITIES                              | 0.00               | 0.00                 | 0.00                   |
|  | 12020725                             | EARNINGS FROM SUNDRY SERVICES                                    | 0.00               | 0.00                 | 0.00                   |
|  | <b>TOTAL</b>                         |  | <b>0.00</b>        | <b>69,010,000.00</b> | <b>(69,010,000.00)</b> |
|  |                                      |  |                    |                      |                        |
|  | <b>Agency Code:<br/>012300100100</b> | <b>Agency Name: Ministry of Information, Culture and Tourism</b> | <b>Actual 2018</b> | <b>Budget 2018</b>   | <b>Variance</b>        |
|  | 12020702                             | EARNINGS FROM LABORATORY SERVICES                                | 0.00               | 210,000.00           | (210,000.00)           |
|  | 12020711                             | EARNINGS FROM COMMERCIAL ACTIVITIES                              | 0.00               | 220,000.00           | (220,000.00)           |
|  | <b>TOTAL</b>                         |  | <b>0.00</b>        | <b>430,000.00</b>    | <b>(430,000.00)</b>    |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**  
**EARNINGS - GENERAL CONTD**

|                                   |                                      |  |                    |                      |                        |
|-----------------------------------|--------------------------------------|--|--------------------|----------------------|------------------------|
| <b>NOTE<br/>NO.42 -<br/>contd</b> | <b>Agency Code:<br/>023100100100</b> | <b>Agency Name: Oyo State Rural Electrification Board (OYSREB)</b> | <b>Actual 2018</b> | <b>Budget 2018</b>   | <b>Variance</b>        |
|                                   | <b>Economic<br/>Code</b>             |  |                    |                      |                        |
|                                   | 12020711                             | EARNINGS FROM COMMERCIAL ACTIVITIES                                | 866,510.00         | 41,750,000.00        | (40,883,490.00)        |
|                                   | <b>TOTAL</b>                         |  | <b>866,510.00</b>  | <b>41,750,000.00</b> | <b>(40,883,490.00)</b> |
|                                   |                                      |  |                    |                      |                        |

|  | <b>Agency Code:<br/>051700300100</b> | <b>Agency Name: State Universal Basic Education Board (SUBEB)</b> | <b>Actual 2018</b>   | <b>Budget 2018</b>  | <b>Variance</b>       |
|--|--------------------------------------|---|----------------------|---------------------|-----------------------|
|  | 12020725                             | EARNINGS FROM SUNDRY SERVICES                                     | 36,930,500.00        | 0.00                | 36,930,500.00         |
|  | <b>TOTAL</b>                         |   | <b>36,930,500.00</b> | <b>0.00</b>         | <b>36,930,500.00</b>  |
|  |                                      |   |                      |                     |                       |
|  | <b>Agency Code:<br/>023600400100</b> | <b>Agency Name: Council for Arts and Culture</b>                  | <b>Actual 2018</b>   | <b>Budget 2018</b>  | <b>Variance</b>       |
|  | 12020705                             |   | 2,437,430.00         | 0.00                | 2,437,430.00          |
|  | 12020709                             | EARNINGS FROM TOURISM / CULTURE / ARTS CENTRES                    | 237,000.00           | 0.00                | 237,000.00            |
|  | 12020711                             | EARNINGS FROM COMMERCIAL ACTIVITIES                               | 177,000.00           | 7,000,000.00        | (6,823,000.00)        |
|  | <b>TOTAL</b>                         |   | <b>2,851,430.00</b>  | <b>7,000,000.00</b> | <b>(4,148,570.00)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**EARNINGS - GENERAL CONTD**

| <b>NOTE<br/>NO.42 -<br/>contd</b> | <b>Agency Code:<br/>051400100100</b> | <b>Agency Name: Ministry of Women Affairs<br/>Comm. Dev. Social Welfare &amp; Poverty<br/>Alleviation</b> | <b>Actual 2018</b> | <b>Budget 2018</b>  | <b>Variance</b>       |
|-----------------------------------|--------------------------------------|---|--------------------|---------------------|-----------------------|
|                                   | <b>Economic<br/>Code</b>             |   |                    |                     |                       |
|                                   | 12020707                             | EARNINGS FROM MEDICAL SERVICES  | 0.00               | 180,000.00          | (180,000.00)          |
|                                   | 12020711                             | EARNINGS FROM COMMERCIAL ACTIVITIES   | 0.00               | 4,420,000.00        | (4,420,000.00)        |
|                                   | 12020725                             | EARNINGS FROM SUNDRY SERVICES   | 0.00               | 200,000.00          | (200,000.00)          |
|                                   | <b>Sub Total</b>                     |   | <b>0.00</b>        | <b>4,800,000.00</b> | <b>(4,800,000.00)</b> |

|  |                  |                                |                   |                       |                         |
|--|------------------|--------------------------------|-------------------|-----------------------|-------------------------|
|  | 12020730*        | EARNINGS FROM REVOLVING SCHEME | 931,432.42        | 126,050,000.00        | (125,118,567.58)        |
|  | <b>Sub Total</b> |                                | <b>931,432.42</b> | <b>126,050,000.00</b> | <b>(125,118,567.58)</b> |
|  | <b>TOTAL</b>     |                                | <b>931,432.42</b> | <b>130,850,000.00</b> | <b>(129,918,567.58)</b> |

|  |                                      |  |                    |                    |                   |
|--|--------------------------------------|--|--------------------|--------------------|-------------------|
|  | <b>Agency Code:<br/>055100100100</b> | <b>Agency Name: Ministry Of Local Government<br/>And Chieftaincy Matters</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b>   |
|  | 12020711                             | EARNINGS FROM COMMERCIAL<br>ACTIVITES  | 155,000.00         | 0.00               | 155,000.00        |
|  | 12020725                             | EARNINGS FROM SUNDRY SERVICES  | 0.00               | 0.00               | 0.00              |
|  | <b>TOTAL</b>                         |  | <b>155,000.00</b>  | <b>0.00</b>        | <b>155,000.00</b> |

|  |                                      |  |                      |                       |                        |
|--|--------------------------------------|--|----------------------|-----------------------|------------------------|
|  | <b>Agency Code:<br/>053905100100</b> | <b>Agency Name: Oyo State Sports Council</b> | <b>Actual 2018</b>   | <b>Budget 2018</b>    | <b>Variance</b>        |
|  | 12020710                             | EARNING FROM GUEST HOUSES                    | 32,500.00            | 19,800,000.00         | (19,767,500.00)        |
|  | 12020721                             | EARNINGS FROM ADVERTISEMENTS &<br>RIGHTS     | 250,000.00           | 10,000,000.00         | (9,750,000.00)         |
|  | 12020724                             | EARNINGS FROM SPORTING/STADIA<br>FACILITIES  | 14,729,660.00        | 70,200,000.00         | (55,470,340.00)        |
|  | <b>TOTAL</b>                         |  | <b>15,012,160.00</b> | <b>100,000,000.00</b> | <b>(84,987,840.00)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**EARNINGS - GENERAL CONTD**

|                       |                                      |   |                    |                    |                 |
|-----------------------|--------------------------------------|---|--------------------|--------------------|-----------------|
| <b>NOTE<br/>NO.43</b> | <b>Agency Code:<br/>011200300100</b> | <b>Agency Name: Oyo State House Of Assembly</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b> |
|                       | <b>Economic<br/>Code</b>             |   |                    |                    |                 |

|  |  |  |                     |                       |                         |
|--|--|--|---------------------|-----------------------|-------------------------|
|  | 12020709                                 | EARNINGS FROM<br>TOURISM/CULTURE/ART CENTRES                                 | 110,000.00          | 1,260,000.00          | (1,150,000.00)          |
|  | 12020711                                 | EARNINGS FROM COMMERCIAL<br>ACTIVITIES                                       | 3,445,200.00        | 5,000,000.00          | (1,554,800.00)          |
|  | 12020722                                 | EARNINGS FROM CATERING SERVICES  | 0.00                | 120,000.00            | (120,000.00)            |
|  | <b>TOTAL</b>                             |  | <b>3,555,200.00</b> | <b>6,380,000.00</b>   | <b>(2,824,800.00)</b>   |
|  |  |  |                     |                       |                         |
|  | <b>Agency Code:<br/>023400200100</b>     | <b>Agency Name: Office of the Surveyor -<br/>General</b>                     | <b>Actual 2018</b>  | <b>Budget 2018</b>    | <b>Variance</b>         |
|  | 12020725                                 | EARNINGS FROM SUNDRY SERVICES  | 235,500.00          | 200,000.00            | 35,500.00               |
|  | <b>TOTAL</b>                             |  | <b>235,500.00</b>   | <b>200,000.00</b>     | <b>35,500.00</b>        |
|  |  |  |                     |                       |                         |
|  | <b>Agency<br/>Code:<br/>052110200100</b> | <b>Agency Name: Oyo State Hospitals'<br/>Management Board</b>                | <b>Actual 2018</b>  | <b>Budget 2018</b>    | <b>Variance</b>         |
|  | 12020702                                 | EARNINGS FROM LABORATORY SERVICES  | 0.00                | 97,088,930.00         | (97,088,930.00)         |
|  | 12020707                                 | EARNINGS FROM MEDICAL SERVICES   | 0.00                | 182,911,070.00        | (182,911,070.00)        |
|  | <b>TOTAL</b>                             |  | <b>0.00</b>         | <b>280,000,000.00</b> | <b>(280,000,000.00)</b> |
|  |  |  |                     |                       |                         |
|  | <b>Agency Code:<br/>022905500100</b>     | <b>Agency Name: Oyo State Road Traffic<br/>Management Authority (OYRTMA)</b> | <b>Actual 2018</b>  | <b>Budget 2018</b>    | <b>Variance</b>         |
|  | <b>Economic<br/>Code</b>                 |  |                     |                       |                         |
|  | 12020703                                 | EARNINGS FROM HIRE OF PLANTS AND<br>EQUIPMENT                                | 0.00                | 0.00                  | 0.00                    |
|  | <b>TOTAL</b>                             |  | <b>0.00</b>         | <b>0.00</b>           | <b>0.00</b>             |

|  |                        |  |                         |                         |                           |
|--|------------------------|--|-------------------------|-------------------------|---------------------------|
|  |                        |  |                         |                         |                           |
|  | <b>GRAND<br/>TOTAL</b> |  | <b>1,249,303,017.72</b> | <b>4,647,573,000.00</b> | <b>(3,398,269,982.28)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**SALES/RENT ON GOVERNMENT BUILDINGS - GENERAL**

| <b>NOTE<br/>NO.44</b> | <b>Agency Code:<br/>021500100100</b> | <b>Agency Name: Ministry Of Agriculture,<br/>Natural Resources And Rural Development</b> | <b>Actual 2018</b>   | <b>Budget 2018</b>  | <b>Variance</b>       |
|-----------------------|--------------------------------------|--|----------------------|---------------------|-----------------------|
|                       | <b>Economic<br/>Code</b>             |  |                      |                     |                       |
|                       | <b>1202</b>                          | <b>NON-TAX REVENUE</b>   |                      |                     |                       |
|                       | <b>120208</b>                        | <b>RENT ON GOVERNMENT BUILDING-<br/>GENERAL</b>  |                      |                     |                       |
|                       | 12020803                             | RENT ON GOVERNMENT BUILDINGS   | 0.00                 | 0.00                | 0.00                  |
|                       | 12020806                             | RENT ON SHOPS  | 0.00                 | 0.00                | 0.00                  |
|                       | <b>TOTAL</b>                         |  | <b>0.00</b>          | <b>0.00</b>         | <b>0.00</b>           |
|                       |                                      |  |                      |                     |                       |
|                       | <b>Agency Code:<br/>026000100100</b> | <b>Agency Name : Ministry Of Lands, Housing &amp;<br/>Urban Development</b>              | <b>Actual 2018</b>   | <b>Budget 2018</b>  | <b>Variance</b>       |
|                       | 12020806                             | RENT ON SHOPS  | 623,700.00           | 8,000,000.00        | (7,376,300.00)        |
|                       | <b>TOTAL</b>                         |  | <b>623,700.00</b>    | <b>8,000,000.00</b> | <b>(7,376,300.00)</b> |
|                       |                                      |  |                      |                     |                       |
|                       | <b>Agency Code:<br/>011100100100</b> | <b>Agency Name: Office of the Executive<br/>Governor</b>                                 | <b>Actual 2018</b>   | <b>Budget 2018</b>  | <b>Variance</b>       |
|                       | 12020801                             | RENT ON GOVT. QUARTERS   | 14,201,295.00        | 2,900,000.00        | 11,301,295.00         |
|                       | <b>TOTAL</b>                         |  | <b>14,201,295.00</b> | <b>2,900,000.00</b> | <b>11,301,295.00</b>  |
|                       |                                      |  |                      |                     |                       |



|  |                                      |  |                    |                    |                    |
|--|--------------------------------------|--|--------------------|--------------------|--------------------|
|  | <b>Agency Code:<br/>012300100100</b> | <b>Agency Name: Ministry of Information,<br/>Culture and Tourism</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b>    |
|  | 12020803                             | RENT ON GOVT. BUILDINGS  | 57,500.00          | 80,000.00          | (22,500.00)        |
|  | <b>TOTAL</b>                         |  | <b>57,500.00</b>   | <b>80,000.00</b>   | <b>(22,500.00)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**SALES/RENT ON GOVERNMENT BUILDINGS - GENERAL CONTD**

|                                   |                                      |   |                     |                      |                        |
|-----------------------------------|--------------------------------------|---|---------------------|----------------------|------------------------|
| <b>NOTE<br/>NO.44 -<br/>contd</b> | <b>Agency Code:<br/>051400100100</b> | <b>Agency Name: Women Affairs Comm. Dev.<br/>Social Welfare &amp; Poverty Alleviation</b> | <b>Actual 2018</b>  | <b>Budget 2018</b>   | <b>Variance</b>        |
|                                   | <b>Economic<br/>Code</b>             |   |                     |                      |                        |
|                                   | 12020803                             | RENT ON GOVERNMENT BUILDINGS  | 1,795,000.00        | 13,150,000.00        | (11,355,000.00)        |
|                                   | 12020804                             | RENT ON CONFERENCE CENTERS  | 0.00                | 0.00                 | 0.00                   |
|                                   | <b>TOTAL</b>                         |   | <b>1,795,000.00</b> | <b>13,150,000.00</b> | <b>(11,355,000.00)</b> |
|                                   |                                      |   |                     |                      |                        |
|                                   | <b>Agency Code:<br/>051305100100</b> | <b>Agency Name: Agency for Youth Development</b>  | <b>Actual 2018</b>  | <b>Budget 2018</b>   | <b>Variance</b>        |
|                                   | 12020803                             | RENT ON GOVERNMENT BUILDINGS  | 250,000.00          | 40,300,000.00        | (40,050,000.00)        |
|                                   | <b>TOTAL</b>                         |   | <b>250,000.00</b>   | <b>40,300,000.00</b> | <b>(40,050,000.00)</b> |
|                                   |                                      |   |                     |                      |                        |

|  |                                      |  |                    |                      |                        |
|--|--------------------------------------|--|--------------------|----------------------|------------------------|
|  | <b>Agency Code:<br/>022200100100</b> | <b>Agency Name: Ministry of Trade, Investment<br/>And Cooperatives</b> | <b>Actual 2018</b> | <b>Budget 2018</b>   | <b>Variance</b>        |
|  | 12020806                             | RENT ON SHOPS  | 42,000.00          | 25,460,000.00        | (25,418,000.00)        |
|  | <b>TOTAL</b>                         |  | <b>42,000.00</b>   | <b>25,460,000.00</b> | <b>(25,418,000.00)</b> |

|  |                                      |   |                      |                       |                        |
|--|--------------------------------------|---|----------------------|-----------------------|------------------------|
|  | <b>Agency Code:<br/>011200300100</b> | <b>Agency Name: Oyo State House of Assembly</b> | <b>Actual 2018</b>   | <b>Budget 2018</b>    | <b>Variance</b>        |
|  | 12020803                             | RENT ON GOVERNMENT BUILDINGS                    | 3,088,000.00         | 13,620,000.00         | (10,532,000.00)        |
|  | <b>TOTAL</b>                         |   | <b>3,088,000.00</b>  | <b>13,620,000.00</b>  | <b>(10,532,000.00)</b> |
|  |                                      |   |                      |                       |                        |
|  | <b>Agency Code:<br/>023600400100</b> |   | <b>Actual 2018</b>   | <b>Budget 2018</b>    | <b>Variance</b>        |
|  | 12020803                             | RENT OF GOVERNMENT BUILDING                     | 15,000.00            | 8,000,000.00          | (7,985,000.00)         |
|  | <b>TOTAL</b>                         |   | <b>15,000.00</b>     | <b>8,000,000.00</b>   | <b>(7,985,000.00)</b>  |
|  |                                      |   |                      |                       |                        |
|  | <b>GRAND<br/>TOTAL</b>               |   | <b>20,072,495.00</b> | <b>111,510,000.00</b> | <b>(91,437,505.00)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**SALES / RENT ON LANDS AND OTHERS - GENERAL**

|                       |                                      |  |                    |                    |                 |
|-----------------------|--------------------------------------|--|--------------------|--------------------|-----------------|
| <b>NOTE<br/>NO.45</b> | <b>Agency Code:<br/>021500100100</b> | <b>Agency Name: Ministry Of Agriculture,<br/>Natural Resources And Rural Development</b> | <b>Actual 2018</b> | <b>Budget 2018</b> | <b>Variance</b> |
|                       | <b>Economic<br/>Code</b>             |  |                    |                    |                 |
|                       | <b>1202</b>                          | <b>NON-TAX REVENUE</b>   |                    |                    |                 |
|                       | <b>120209</b>                        | <b>RENT ON LAND &amp; OTHERS-GENERAL</b>   |                    |                    |                 |
|                       | 12020901                             | RENT ON GOVERNMENT LAND  | 0.00               | 0.00               | 0.00            |
|                       | 12020903                             | RENT & PREMIUM ON THE ALLOCATION<br>OF LAND  | 0.00               | 0.00               | 0.00            |
|                       | 12020904                             | RENTS OF PLOT & SITES SERVICES<br>PROGRAMMES   | 0.00               | 0.00               | 0.00            |

|  |                                      |   |                       |                          |                            |
|--|--------------------------------------|---|-----------------------|--------------------------|----------------------------|
|  | 12020905                             | LEASE RENTAL  | 0.00                  | 0.00                     | 0.00                       |
|  | 12020906                             | RENT ON GOVERNMENT PROPERTIES   | 53,954,760.00         | 19,500,000.00            | 34,454,760.00              |
|  | <b>TOTAL</b>                         |   | <b>53,954,760.00</b>  | <b>19,500,000.00</b>     | <b>34,454,760.00</b>       |
|  |                                      |   |                       |                          |                            |
|  | <b>Agency Code:<br/>026000100100</b> | <b>Agency Name : Ministry Of Lands, Housing &amp;<br/>Urban Development</b> | <b>Actual 2018</b>    | <b>Budget 2018</b>       | <b>Variance</b>            |
|  | 12020901                             | RENT ON GOVT. LAND  | 27,338,415.85         | 215,800,000.00           | (188,461,584.15)           |
|  | 12020903                             | RENT & PREMIUM ON THE ALLOCATION<br>OF LAND                                 | 73,021,619.43         | 19,867,500,000.00        | (19,794,478,380.57)        |
|  | <b>TOTAL</b>                         |   | <b>100,360,035.28</b> | <b>20,083,300,000.00</b> | <b>(19,982,939,964.72)</b> |
|  |                                      |   |                       |                          |                            |
|  | <b>Agency Code:<br/>011100100100</b> | <b>Agency Name: Office of the Executive<br/>Governor</b>                    | <b>Actual 2018</b>    | <b>Budget 2018</b>       | <b>Variance</b>            |
|  | 12020901                             | RENT ON GOVT. LAND  | 20,000,000.00         | 21,000,000.00            | (1,000,000.00)             |
|  | 12020905                             | LEASE RENTAL  | 0.00                  | 0.00                     | 0.00                       |
|  | <b>TOTAL</b>                         |   | <b>20,000,000.00</b>  | <b>21,000,000.00</b>     | <b>(1,000,000.00)</b>      |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**SALES / RENT ON LANDS AND OTHERS - GENERAL CONTD**

|                                   |                                      |  |                     |                       |                         |
|-----------------------------------|--------------------------------------|--|---------------------|-----------------------|-------------------------|
| <b>NOTE<br/>NO.45 -<br/>contd</b> | <b>Agency Code:<br/>025200100100</b> | <b>Agency Name: Oyo State Rural Water Supply<br/>and Sanitation Agency (RUWASSA)</b> | <b>Actual 2018</b>  | <b>Budget 2018</b>    | <b>Variance</b>         |
|                                   | <b>Economic<br/>Code</b>             |  |                     |                       |                         |
|                                   | 12020904                             | RENT OF PLOTS & SITES SERVICES<br>PROGRAMME  | 1,400,000.00        | 124,000,000.00        | (122,600,000.00)        |
|                                   | <b>TOTAL</b>                         |  | <b>1,400,000.00</b> | <b>124,000,000.00</b> | <b>(122,600,000.00)</b> |

|  |                                      |  |                    |                     |                       |
|--|--------------------------------------|--|--------------------|---------------------|-----------------------|
|  | <b>Agency Code:<br/>012300100100</b> | <b>Agency Name: Ministry of Information,<br/>Culture and Tourism</b>   | <b>Actual 2018</b> | <b>Budget 2018</b>  | <b>Variance</b>       |
|  | 12020906                             | RENT ON GOVT. PROPERTIES   | 7210.00            | 1,390,000.00        | (1,382,790.00)        |
|  | <b>TOTAL</b>                         |  | <b>7,210.00</b>    | <b>1,390,000.00</b> | <b>(1,382,790.00)</b> |
|  |                                      |  |                    |                     |                       |
|  | <b>Agency Code:<br/>051305100100</b> | <b>Agency Name: Agency for Youth Development</b>                       | <b>Actual 2018</b> | <b>Budget 2018</b>  | <b>Variance</b>       |
|  | 12020901                             | RENT ON GOVERNMENT LAND  | 0.00               | 0.00                | 0.00                  |
|  | <b>TOTAL</b>                         |  | <b>0.00</b>        | <b>0.00</b>         | <b>0.00</b>           |
|  |                                      |  |                    |                     |                       |
|  | <b>Agency Code:<br/>022200100100</b> | <b>Agency Name: Ministry of Trade, Investment<br/>And Cooperatives</b> | <b>Actual 2018</b> | <b>Budget 2018</b>  | <b>Variance</b>       |
|  | 12020906                             | RENT ON GOVERNMENT PROPERTIES  | 0.00               | 0.00                | 0.00                  |
|  | <b>TOTAL</b>                         |  | <b>0.00</b>        | <b>0.00</b>         | <b>0.00</b>           |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**SALES / RENT ON LANDS AND OTHERS - GENERAL CONTD**

|                                   |                                      |  |                    |                     |                       |
|-----------------------------------|--------------------------------------|--|--------------------|---------------------|-----------------------|
| <b>NOTE<br/>NO.45 -<br/>contd</b> | <b>Agency Code:<br/>023400200100</b> | <b>Agency Name: Office of the Surveyor -<br/>General</b>                     | <b>Actual 2018</b> | <b>Budget 2018</b>  | <b>Variance</b>       |
|                                   | 12020905                             | LEASE RENTAL   | 0.00               | 1,500,000.00        | (1,500,000.00)        |
|                                   | <b>TOTAL</b>                         |  | <b>0.00</b>        | <b>1,500,000.00</b> | <b>(1,500,000.00)</b> |
|                                   |                                      |  |                    |                     |                       |
|                                   | <b>Agency Code:<br/>055100100100</b> | <b>Agency Name: Ministry Of Local Government<br/>And Chieftaincy Matters</b> | <b>Actual 2018</b> | <b>Budget 2018</b>  | <b>Variance</b>       |
|                                   | 12020906                             | RENT ON GOVERNMENT PROPERTIES  | 0.00               | 0.00                | 0.00                  |
|                                   | <b>TOTAL</b>                         |  | <b>0.00</b>        | <b>0.00</b>         | <b>0.00</b>           |

|  |                                      |  |                       |                          |                            |
|--|--------------------------------------|--|-----------------------|--------------------------|----------------------------|
|  | <b>Agency Code:<br/>051700100100</b> | <b>Agency Name: Ministry Of Education Science<br/>And Technology</b> | <b>Actual 2018</b>    | <b>Budget 2018</b>       | <b>Variance</b>            |
|  | 12020904                             | RENTS OF PLOTS & SITES SERVICES<br>PROGRAMME                         | 6,459,992.00          | 10,000,000.00            | (3,540,008.00)             |
|  | <b>TOTAL</b>                         |  | <b>6,459,992.00</b>   | <b>10,000,000.00</b>     | <b>(3,540,008.00)</b>      |
|  | <b>GRAND<br/>TOTAL</b>               |  | <b>182,181,997.28</b> | <b>20,260,690,000.00</b> | <b>(20,078,508,002.72)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**REPAYMENTS - GENERAL**

|                       |                                      |   |                      |                    |                      |
|-----------------------|--------------------------------------|---|----------------------|--------------------|----------------------|
| <b>NOTE<br/>NO.46</b> | <b>Agency Code:<br/>022000700100</b> | <b>Agency Name: Office of the Accountant-<br/>General</b> | <b>Actual 2018</b>   | <b>Budget 2018</b> | <b>Variance</b>      |
|                       | <b>Economic<br/>Code</b>             |   |                      |                    |                      |
|                       | <b>1202</b>                          | <b>NON-TAX REVENUE</b>                                    |                      |                    |                      |
|                       | <b>120210</b>                        | <b>REPAYMENTS - GENERAL</b>                               |                      |                    |                      |
|                       | 12021006                             | REFUNDS   | 36,766,293.15        | 0.00               | 36,766,293.15        |
|                       | <b>TOTAL</b>                         |   | <b>36,766,293.15</b> | <b>0.00</b>        | <b>36,766,293.15</b> |
|                       | <b>GRAND<br/>TOTAL</b>               |   | <b>36,766,293.15</b> | <b>0.00</b>        | <b>36,766,293.15</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**INVESTMENT INCOME - GENERAL**

| <b>NOTE<br/>NO.47</b> | <b>Agency Code:<br/>022200100100B</b> | <b>Agency Name: Bureau Of Investment<br/>Promotion And Public Private Partnerships</b> | <b>Actual 2016</b>    | <b>Budget 2016</b>    | <b>Variance</b>         |
|-----------------------|---------------------------------------|--|-----------------------|-----------------------|-------------------------|
|                       | <b>Economic<br/>Code</b>              |  |                       |                       |                         |
|                       | <b>1202</b>                           | <b>NON-TAX REVENUE</b>   |                       |                       |                         |
|                       | <b>120211</b>                         | <b>INVESTMENT - INCOME</b>   |                       |                       |                         |
|                       | 12021102                              | DIVIDEND INCOME  | 256,386,526.86        | 450,000,000.00        | (193,613,473.14)        |
|                       | 12021103                              | OTHER INVESTMENT INCOME  | 0.00                  | 0.00                  | 0.00                    |
|                       | <b>TOTAL</b>                          |  | <b>256,386,526.86</b> | <b>450,000,000.00</b> | <b>(193,613,473.14)</b> |
|                       |                                       |  |                       |                       |                         |
|                       | <b>GRAND<br/>TOTAL</b>                |  | <b>256,386,526.86</b> | <b>450,000,000.00</b> | <b>(193,613,473.14)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**

**INTEREST EARNED - GENERAL**

| <b>NOTE<br/>NO.48</b> | <b>Agency Code:<br/>021511200100</b> | <b>AGRICULTURAL CREDIT<br/>CORPORATION OF OYO STATE<br/>(ACCOSS)</b> | <b>Actual 2018</b> | <b>Budget 2018</b>   | <b>Variance</b>        |
|-----------------------|--------------------------------------|--|--------------------|----------------------|------------------------|
|                       | <b>Economic<br/>Code</b>             |  |                    |                      |                        |
|                       | <b>1202</b>                          | <b>NON-TAX REVENUE</b>   |                    |                      |                        |
|                       | <b>120212</b>                        | <b>INTEREST EARNED</b>   |                    |                      |                        |
|                       | 12021210                             | BANK INTEREST  | 0.00               | 67,000,000.00        | (67,000,000.00)        |
|                       | <b>TOTAL</b>                         |  | <b>0.00</b>        | <b>67,000,000.00</b> | <b>(67,000,000.00)</b> |
|                       |                                      |  |                    |                      |                        |

|  |                                      |   |                          |                           |                            |
|--|--------------------------------------|---|--------------------------|---------------------------|----------------------------|
|  | <b>Agency Code:<br/>022000700100</b> | <b>Agency Name: Office of the Accountant-<br/>General</b> | <b>Actual 2018</b>       | <b>Budget 2018</b>        | <b>Variance</b>            |
|  | 12021210                             | BANK INTEREST   | 2,426,211.46             | 3,000,000.00              | (573,788.54)               |
|  | <b>TOTAL</b>                         |   | <b>2,426,211.46</b>      | <b>3,000,000.00</b>       | <b>(573,788.54)</b>        |
|  |                                      |   |                          |                           |                            |
|  | <b>GRAND<br/>TOTAL</b>               |   | <b>2,426,211.46</b>      | <b>70,000,000.00</b>      | <b>(67,573,788.54)</b>     |
|  |                                      |   |                          |                           |                            |
|  |                                      | <b>GLOBAL IGR TOTAL WITHOUT<br/>REIMBURSEMENT</b>         | <b>23,480,677,504.83</b> | <b>108,482,967,148.07</b> | <b>(85,002,289,643.24)</b> |

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD**  
**REIMBURSEMENT - GENERAL**

|                       |                                      |   |                          |                           |                            |
|-----------------------|--------------------------------------|---|--------------------------|---------------------------|----------------------------|
| <b>NOTE<br/>NO.49</b> | <b>Agency Code:<br/>022000700100</b> | <b>Agency Name: Office of the Accountant-<br/>General</b> | <b>Actual 2018</b>       | <b>Budget 2018</b>        | <b>Variance</b>            |
|                       | <b>Economic<br/>Code</b>             |   |                          |                           |                            |
|                       | <b>1202</b>                          | <b>NON-TAX REVENUE</b>                                    |                          |                           |                            |
|                       | 12021302                             | RE-IMBURSEMENT  | 4,157,424,264.63         | 10,130,000,000.00         | (5,972,575,735.37)         |
|                       | <b>TOTAL</b>                         |   | <b>4,157,424,264.63</b>  | <b>10,130,000,000.00</b>  | <b>(5,972,575,735.37)</b>  |
|                       |                                      |   |                          |                           |                            |
|                       | <b>GRAND<br/>TOTAL</b>               |   | <b>4,157,424,264.63</b>  | <b>10,130,000,000.00</b>  | <b>(5,972,575,735.37)</b>  |
|                       |                                      |   |                          |                           |                            |
|                       |                                      | <b>GLOBAL IGR TOTAL WITH<br/>REIMBURSEMENT</b>            | <b>27,638,101,769.46</b> | <b>118,612,967,148.07</b> | <b>(90,974,865,378.61)</b> |