

NOTES 1-26	NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017 - CONTD					
NOTES	DETAILS	REF. NOTE	AMOUNT #	AMOUNT #		REMARKS
NO. 1	A - SHARE OF STATUTORY ALLOCATION					
	NET SHARE OF STATUTORY ALLOCATION FROM FAAC	A		39,796,356,074.24		
	ADD: DEDUCTION AT SOURCE FOR LOAN REPAYMENT	B(i)	1,502,491,566.81			
	ADD: DEDUCTION AT SOURCE FOR LOAN REPAYMENT - OTHER AGENCIES	B(ii)	6,393,104,774.01			
	SUB TOTAL (BI+BII) : DEDUCTION AT SOURCE FOR LOAN REPAYMENT	B		7,895,596,340.82		
				47,691,952,415.06	ACTUAL GROSS STATUTORY ALLOCATION	
	SHARE OF STATUTORY - OTHER AGENCIES	C	6,393,104,774.01			
	SHARE OF FAAC - EXCESS CRUDE REV	G		481,301,807.64		
	Total (GROSS) FAAC Allocation to the State Government			48,173,254,222.70		

	B - VALUE ADDED TAX					
	SHARE OF VALUE ADDED TAX (VAT)	D		17,273,847,022.92		
	*#48,173,254,222.70 WAS ACTUAL GROSS STATUTORY ALLOCATION, EXCESS CRUDE REVENUE WAS ADDED AS REQUIRED BY THE TEMPLATE.					

NO. 2	INTERNALLY GENERATED REVENUE	Note	Actual 2018	Budget 2018	Variance	Remarks
	INDEPENDENT REVENUE					
	DIRECT TAXES					
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	27	16,707,627,052.58	46,936,225,104.52	-30,228,598,051.94	
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	27	64,370,990.78	610,000,000.00	-545,629,009.22	
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	27	206,785,062.96	10,000,000,000.00	(9,793,214,937.04)	
	TOTAL		16,978,783,106.32	57,546,225,104.52	-40,567,441,998.20	

	NON-TAX REVENUE					
	LICENCES - GENERAL	Note	Actual 2018	Budget 2018	Variance	Remarks

	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	28	789,922,716.38	1,154,492,475.34	-364,569,758.96	
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	28	0.00	0.00	0.00	
	MINISTRY OF TRADE, INVESTMENT & COOPERATIVES	28	75,865,200.00	114,000,000.00	-38,134,800.00	
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	28	8,026,500.00	28,700,000.00	-20,673,500.00	
	OYO STATE RURAL ELECTRIFICATION BOARD (OYSREB)	28	218,560.00	11,000,000.00	-10,781,440.00	
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	29	182,308,814.00	199,755,000.00	-17,446,186.00	
	MINISTRY OF HEALTH	29	15,747,261.59	54,000,000.00	-38,252,738.41	
	AGENCY FOR YOUTH DEVELOPMENT	29	95,500.00	200,000.00	-104,500.00	
	OYO STATE INDEPENDENT ELECTORAL COMMISSION (OYSIEC)	30	0.00	0.00	0.00	
	OYO STATE TOURISM BOARD	30	14,722,300.00	18,000,000.00	-3,277,700.00	
	OYO STATE SIGNAGE AND ADVERTISEMENT AGENCY (OYSAA)	30	274,819,139.42	330,000,000.00	-55,180,860.58	
	OFFICE OF THE EXECUTIVE GOVERNOR	30	281,317,195.96	45,000,000.00	236,317,195.96	

	Total Licences		1,643,043,187.35	1,955,147,475.34	-312,104,287.99	
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	MINING RENTS	Note	Actual 2018	Budget 2018	Variance	Remarks
	MDA 1		0.00	0.00	0.00	
	MDA 2		0.00	0.00	0.00	
	MDA 3		0.00	0.00	0.00	
	e.t.c		0.00	0.00	0.00	
	Total Mining Rents		0.00	0.00	0.00	

	ROYALTIES	Note	Actual 2018	Budget 2018	Variance	Remarks
	MDA 1		0.00	0.00	0.00	
	MDA 2		0.00	0.00	0.00	
			0.00	0.00	0.00	
	e.t.c		0.00	0.00	0.00	
	Total Royalties		0.00	0.00	0.00	

	FEES - GENERAL	Note	Actual 2018	Budget 2018	Variance	Remarks
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	31	252,894,779.00	870,025,529.42	-617,130,750.42	
	MINISTRY OF TRADE,INVESTMENT AND COOPERATIVES	31	2,680,500.00	5,800,000.00	-3,119,500.00	
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	32	25,405,478.28	82,050,000.00	-56,644,521.72	
	MINISTRY OF WORKS AND TRANSPORT	32	135,903,750.00	289,550,000.00	-153,646,250.00	
	OYO STATE HOSPITALS'	32	121,620,840.00	0.00	121,620,840.00	

	MANAGEMENT BOARD					
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	33	381,771,366.38	10,976,700,000.00	-10,594,928,633.62	
	BUREAU OF PHYSICAL PLANNING & DEVELOPMENT CONTROL	33	538,979,231.25	1,335,288,734.04	-796,309,502.79	
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	33	81,838,320.00	398,693,500.00	-316,855,180.00	
	THE JUDICIARY, HIGH COURT OF JUSTICE	33	218,262,558.47	130,000,000.00	88,262,558.47	
	JUDICIAL SERVICE COMMISSION	33	2,535,196.00	5,000,000.00	-2,464,804.00	
	OFFICE OF THE AUDITOR GENERAL (STATE)	33	797,180.00	1,000,000.00	-202,820.00	
	OFFICE OF THE AUDITOR GENERAL (L/GOVT.)	33	28,900,000.00	220,000,000.00	-191,100,000.00	
	HEAD OF SERVICE (BUREAU OF ESTABLISHMENTS AND TRAINING)	33	7,669,670.00	5,000,000.00	2,669,670.00	
	SIMEON ADEBO STAFF DEVELOPMENT CENTRE	34	3,143,620.00	10,000,000.00	-6,856,380.00	
	MINISTRY OF JUSTICE	34	189,251,147.99	682,640,000.00	-493,388,852.01	
	OYO STATE CUSTOMARY COURT OF APPEAL	34	3,205,090.04	35,000,000.00	-31,794,909.96	
	AGRICULTURAL CREDIT	34	0.00	0.00	0.00	

	CORPORATION OF OYO STATE (ACCOSS)					
	OYO STATE LIBRARY BOARD	34	892,500.00	1,200,000.00	-307,500.00	
	MINISTRY OF HEALTH	34	31,862,955.07	66,000,000.00	-34,137,044.93	
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	35	490,000.00	950,000.00	-460,000.00	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV., SOCIAL WELFARE & POVERTY ALLEVIATION	35	3,877,500.00	5,500,000.00	-1,622,500.00	
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	35	93,031,840.00	228,000,000.00	-134,968,160.00	
	OYO STATE SOLID WASTE MANAGEMENT AUTHORITY	35	74,795.00	0.00	74,795.00	
	MINISTRY OF YOUTH & SPORTS	36	1,633,500.00	7,500,000.00	-5,866,500.00	
	SOLID MINERALS	36	41,074,000.00	87,800,000.00	-46,726,000.00	
	OFFICE OF THE SURVEYOR - GENERAL	36	66,455,828.04	2,610,000,000.00	-2,543,544,171.96	
	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION (BOTAVED)	36	833,088.61	5,000,000.00	-4,166,911.39	
	SHOOTING STARS SPORTS CLUB	36	957,125.00	20,000,000.00	-19,042,875.00	
	CROWN FOOTBALL CLUB, OGBOMOSO	36	478,050.00	500,000.00	-21,950.00	

	HOUSE OF ASSEMBLY SERVICE COMMISSION	36	0.00	50,000.00	-50,000.00	
	OYO STATE PLANNING COMMISSION	36	0.00	0.00	0.00	
	BUREAU OF STATISTICS	36	0.00	250,000.00	-250,000.00	
	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	36	62,550.00	5,000,000.00	-4,937,450.00	
	OYO STATE HEALTH INSURANCE	36	1,441,500.00	2,671,500,000.00	-2,670,058,500.00	
	Total Fees		2,238,023,959.13	20,755,997,763.46	-18,517,973,804.33	
	FINES - GENERAL	Note	Actual 2018	Budget 2018	Variance	Remarks
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	37	1,661,890.00	30,786,466.01	-29,124,576.01	
	THE JUDICIARY, HIGH COURT OF JUSTICE	37	9,373,560.00	39,500,000.00	-30,126,440.00	
	MINISTRY OF JUSTICE	37	10,066,703.00	21,360,000.00	-11,293,297.00	
	OYO STATE CUSTOMARY COURT OF APPEAL		489,700.00	15,000,000.00	-14,510,300.00	
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	37	629,400.00	11,000,000.00	-10,370,600.00	
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	37	0.00	30,000,000.00	-30,000,000.00	
	OYO STATE SOLID WASTE MANAGEMENT AUTHORITY	37	84,144.42	0.00	84,144.42	
	BUREAU OF PHYSICAL PLANNING &	37	129,938,313.00	25,000,000.00	104,938,313.00	

	DEVELOPMENT CONTROL					
	OYO STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	37	60,988,130.00	100,000,000.00	-39,011,870.00	
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	37	8,130,450.00	2,400,000.00	5,730,450.00	
	Total Fines		221,362,290.42	275,046,466.01	-53,684,175.59	
	SALES - GENERAL	Note	Actual 2018	Budget 2018	Variance	Remarks
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	38	68,335,061.51	282,750,000.00	-214,414,938.49	
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	38	0.00	0.00	0.00	
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	38	19,070,732.13	266,816,038.74	-247,745,306.61	
	MINISTRY OF WORKS AND TRANSPORT	38	143,000.00	1,500,000.00	-1,357,000.00	
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	38	108,950,732.60	158,951,500.00	-50,000,767.40	
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	38	320,000.00	200,000.00	120,000.00	
	BUREAU OF INVESTMENT PROMOTION AND	38	2,360,200.00	5,000,000.00	-2,639,800.00	

	PUBLIC PRIVATE PARTNERSHIP(BIP/PPP)					
	OFFICE OF THE EXECUTIVE GOVERNOR	39	84,161,500.00	48,000,000.00	36,161,500.00	
	OYO STATE GOVERNMENT PRINTING PRESS	39	2,000.00	990,000.00	-988,000.00	
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	39	7,200.00	3,100,000.00	-3,092,800.00	
	OFFICE OF THE ACCOUNTANT- GENERAL	39	297,439,879.63	1,000,000.00	75,790,173.32	
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	39	1,262,000.00	2,600,000.00	-1,338,000.00	
	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	39	46,500.00	5,000,000.00	-4,953,500.00	
	THE JUDICIARY, HIGH COURT OF JUSTICE	39	0.00	500,000.00	-500,000.00	
	CIVIL SERVICE COMMISSION	40	10,672,550.00	2,000,000.00	8,672,550.00	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV., SOCIAL WELFARE & POVERTY ALLEVIATION	40	4,048,300.00	10,500,000.00	-6,451,700.00	
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	40	0.00	100,000.00	-100,000.00	

	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	40	560,124.99	69,800.00	490,324.99	
	OYO STATE HOUSE OF ASSEMBLY	40	0.00	0.00	0.00	
	OYO STATE INDEPENDENT ELECTORAL COMMISSION(OYSIEC)	40	2,249,605.48	40,000,000.00	-37,750,394.52	
	OFFICE OF THE SURVEYOR - GENERAL	40	397,000.00	700,000.00	-303,000.00	
	OYO STATE HOUSING CORPORATION	40	52,246,422.77	1,580,000,000.00	-1,527,753,577.23	
	MINISTRY OF FINANCE AND BUDGET	40	55,611.03	1,000,000.00	-944,388.97	
	OYO STATE HOSPITALS' MANAGEMENT BOARD	40	0.00	0.00	0.00	
	OYO STATE CUSTOMARY COURT OF APPEAL	40	0.00	0.00	0.00	
	Total Sales		652,328,420.14	2,410,777,338.74	-1,758,448,918.60	

	EARNINGS -GENERAL	Note	Actual 2018	Budget 2018	Variance	Remarks
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	41	9,540,850.00	7,000,000.00	2,540,850.00	
	OYO STATE AGRICULTURAL DEVELOPMENT	41	0.00	200,000,000.00	-200,000,000.00	

	PROGRAMME (OYSADEP)					
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	41	235,383,026.04	2,000,000.00	233,383,026.04	
	MINISTRY OF WORKS AND TRANSPORT	41	28,665,000.00	208,950,000.00	-180,285,000.00	
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	41	655,970,568.58	1,170,063,000.00	-514,092,431.42	
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	41	156,010,910.00	360,840,000.00	-204,829,090.00	
	BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIP(BIP/PPP)	41	77,405,480.68	2,045,000,000.00	-1,967,594,519.32	
	OYO STATE SOLID WASTE MANAGEMENT AUTHORITY	41	0.00	0.00	0.00	
	SOLID MINERALS	42	0.00	0.00	0.00	
	OFFICE OF THE EXECUTIVE GOVERNOR	42	25,789,450.00	18,100,000.00	7,689,450.00	
	OYO STATE GOVERNMENT PRINTING PRESS	42	0.00	69,010,000.00	-69,010,000.00	
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	42	0.00	430,000.00	-430,000.00	

	OYO STATE RURAL ELECTRIFICATION BOARD (OYSREB)	42	866,510.00	41,750,000.00	-40,883,490.00	
	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	42	36,930,500.00	0.00	36,930,500.00	
	COUNCIL FOR ARTS AND CULTURE	42	2,851,430.00	7,000,000.00	-4,148,570.00	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV., SOCIAL WELFARE & POVERTY ALLEVIATION	42	931,432.42	130,850,000.00	-129,918,567.58	
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	42	155,000.00	0.00	155,000.00	
	OYO STATE SPORTS COUNCIL	42	15,012,160.00	100,000,000.00	-84,987,840.00	
	OYO STATE HOUSE OF ASSEMBLY	43	3,555,200.00	6,380,000.00	-2,824,800.00	
	OFFICE OF THE SURVEYOR- GENERAL	43	235,500.00	200,000.00	35,500.00	
	OYO STATE HOSPITALS MANAGEMENT BOARD	43	0.00	280,000,000.00	-280,000,000.00	
	OYO STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	43	0.00	0.00	0.00	
	Total Earnings		1,249,303,017.72	4,647,573,000.00	-3,398,269,982.28	
	SALES / RENT OF GOVERNMENT BUILDINGS	Note	Actual 2018	Budget 2018	Variance	Remarks

	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	44	0.00	0.00	0.00	
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	44	623,700.00	8,000,000.00	-7,376,300.00	
	OFFICE OF THE EXECUTIVE GOVERNOR	44	14,201,295.00	2,900,000.00	11,301,295.00	
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	44	57,500.00	80,000.00	-22,500.00	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV, SOCIAL WELFARE & POVERTY ALLEVIATION	44	1,795,000.00	13,150,000.00	-11,355,000.00	
	AGENCY FOR YOUTH DEVELOPMENT	44	250,000.00	40,300,000.00	-40,050,000.00	
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	44	42,000.00	25,460,000.00	-25,418,000.00	
	OYO STATE HOUSE OF ASSEMBLY	44	3,088,000.00	13,620,000.00	-10,532,000.00	
	COUNCIL FOR ARTS AND CULTURE	44	15,000.00	8,000,000.00	-7,985,000.00	
	Total Sales / Rent of Government Buildings		20,072,495.00	111,510,000.00	-91,437,505.00	

	SALES / RENT ON LANDS AND OTHERS:	Note	Actual 2018	Budget 2018	Variance	Remarks
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	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	45	53,954,760.00	19,500,000.00	34,454,760.00	
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	45	100,360,035.28	20,083,300,000.00	-19,982,939,964.72	
	OFFICE OF THE EXECUTIVE GOVERNOR	45	20,000,000.00	21,000,000.00	-1,000,000.00	
	OYO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	45	1,400,000.00	124,000,000.00	-122,600,000.00	
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	45	7,210.00	1,390,000.00	-1,382,790.00	
	AGENCY FOR YOUTH DEVELOPMENT	45	0.00	0.00	0.00	
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	45	0.00	0.00	0.00	
	OFFICE OF THE SURVEYOR - GENERAL	45	0.00	1,500,000.00	-1,500,000.00	
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	45	0.00	0.00	0.00	
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	45	6,459,992.00	10,000,000.00	-3,540,008.00	
	Total Sale / Rent on Lands and Others		182,181,997.28	20,260,690,000.00	-20,078,508,002.72	

	REPAYMENTS - GENERAL	Note	Actual 2018	Budget 2018	Variance	Remarks
	OFFICE OF THE ACCOUNTANT-GENERAL	46	36,766,293.15	0.00	36,766,293.15	
	Total Repayments		36,766,293.15	0.00	36,766,293.15	

	INVESTMENT INCOME	Note	Actual 2018	Budget 2018	Variance	Remarks
	BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIP (BIP/PPP)	47	256,386,526.86	450,000,000.00	-193,613,473.14	
	Total Investment Income		256,386,526.86	450,000,000.00	-193,613,473.14	

	INTEREST EARNED	Note	Actual 2018	Budget 2018	Variance	Remarks
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	48	0.00	67,000,000.00	0.00	
	OFFICE OF THE ACCOUNTANT-GENERAL	48	2,426,211.46	3,000,000.00	-573,788.54	
	Total Interest Earned		2,426,211.46	70,000,000.00	-67,573,788.54	

	GLOBAL IGR TOTAL WITHOUT REIMBURSEMENT		23,480,677,504.83	108,482,967,148.07	(85,002,289,643.24)	
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	RE-IMBURSEMENT - GENERAL	Note	Actual 2018	Budget 2018	Variance	Remarks
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	OFFICE OF THE ACCOUNTANT-GENERAL	49	4,157,424,264.63	10,130,000,000.00	-5,972,575,735.37	
	Total Re-imbursement		4,157,424,264.63	10,130,000,000.00	(5,972,575,735.37)	
	GLOBAL IGR TOTAL WITH REIMBURSEMENT		27,638,101,769.46	118,612,967,148.07	(90,974,865,378.61)	

NO.3a	OTHER REVENUE SOURCES OF THE OYO STATE GOVERNMENT:	Note	Actual 2016	Budget 2016	Variance	Remarks
	SHARE OF FAAC - OTHERS					
	OFFICE OF THE ACCOUNTANT-GENERAL (EXCHANGE RATE GAIN)	E	13,081,140.23	159,095,765.40	(146,014,625.17)	
	OFFICE OF THE ACCOUNTANT-GENERAL (ADDITIONAL FUNDS FROM NNPC)	F	82,508,881.31	1,003,491,545.33	(920,982,664.02)	
	OFFICE OF THE ACCOUNTANT-GENERAL (FOREIGN/FOREX EQUALISATION)	H	727,422,215.04	8,847,072,352.50	(8,119,650,137.46)	
	OFFICE OF THE ACCOUNTANT-GENERAL (EXCHANGE RATE DIFFERENCE)	I	798,189,792.10	9,707,763,518.54	(8,909,573,726.44)	
	OFFICE OF THE ACCOUNTANT-GENERAL (BSF)	J	700,000,000.00	8,513,557,214.38	(7,813,557,214.38)	

	OFFICE OF THE ACCOUNTANT-GENERAL (EXCESS BANK CHARGES)	K	97,820,849.39	1,189,719,140.06	(1,091,898,290.67)	
	OFFICE OF THE ACCOUNTANT-GENERAL (EXCESS CHARGES REFUND)	L	15,321,754.73	186,346,622.17	(171,024,867.44)	
	OFFICE OF THE ACCOUNTANT-GENERAL (EXCESS CHARGES)	M	3,310,450.90	40,262,447.35	(36,951,996.45)	
	Total Other Revenue Sources		2,437,655,083.70	29,647,308,605.73	(27,209,653,522.03)	

OTHER REVENUE SOURCES OF THE OYO STATE GOVERNMENT:

NOTE: WE HAD A BULK BUDGETED FIGURE OF **#35,501,009,286.76** AS **OTHERS** WHICH WAS SHARED ON A PRO-RATA BASIS OF THE ACTUAL RECEIPTS E.G

EXCHANGE RATE GAIN **0.45%**, ADDITIONAL FUNDS FROM NNPC 2.83%, FOREIGN/FOREX EQUALIZATION 24.92%, EXCHANGE RATE DIFFERENCE **27.34%**, BSF **23.98%**, EXCESS BANK CHARGES **3.35%**, EXCESS CHARGES REFUND **0.52%** AND EXCESS CHARGES **0.11%**. EXCESS CRUDE REV BUDGETED AMOUNT OF **#5,853,700,681.03** WITH **16.5%** IS NOT RELEVANT UNDER THIS NOTE.

NO.3b	OTHER REVENUE SOURCES OF THE OYO STATE GOVERNMENT: PROCEED FROM SALES OF PUBLICLY HELD SECURITIES	2,994,020,932.68
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NO.4	A - TOTAL PERSONNEL COSTS (Including Salaries directly charged to CRF in Note 4B below):	Note	Actual 2018	Budget 2018	Variance	Remarks
	ADMINISTRATION SECTOR					
	OFFICE OF THE EXECUTIVE GOVERNOR	50	458,484,866.72	583,531,124.96	125,046,258.24	
	OFFICE OF THE HEAD OF SERVICE	51	83,136,536.46	115,589,759.84	32,453,223.38	
	OYO STATE HOUSE OF ASSEMBLY	52	125,687,997.83	153,787,528.57	28,099,530.74	
	HOUSE OF ASSEMBLY SERVICE COMMISSION	53	19,801,420.90	25,965,687.23	6,164,266.33	
	OYO STATE PENSIONS' BOARD	54	19,700,987.13	26,534,706.70	6,833,719.57	
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	55	91,043,761.98	89,187,596.25	(1,856,165.73)	
	OYO STATE GOVERNMENT PRINTING PRESS	56	13,171,358.44	15,845,105.34	2,673,746.90	
	OFFICE OF THE AUDITOR-GENERAL (STATE)	57	109,491,429.49	134,964,297.54	25,472,868.05	
	OFFICE OF THE AUDITOR-GENERAL (LOCAL GOVERNMENTS)	58	68,595,499.14	82,053,288.42	13,457,789.28	
	CIVIL SERVICE COMMISSION	59	24,426,812.05	31,479,800.34	7,052,988.29	

	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	60	137,914,925.94	171,822,840.02	33,907,914.08	
	SUB-TOTAL		1,151,455,596.08	1,430,761,735.21	279,306,139.13	
	ECONOMIC SECTOR	Note	Actual 2018	Budget 2018	Variance	Remarks
	OYO STATE RURAL ELECTRIFICATION BOARD	64	0.00	0.00	0.00	
	OYO STATE TRAFFIC MANAGEMENT AUTHORITY	65	89,858,479.35	109,430,956.07	19,572,476.72	
	MINISTRY OF AGRICULTURE NATURAL RESOURCES & RURAL DEVELOPMENT	66	469,430,459.65	603,673,100.46	134,242,640.81	
	OYO STATE TREE CROPS DEVELOPMENT UNIT	66Ci	0.00	0.00	0.00	
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE	67	31,446,419.40	39,263,616.47	7,817,197.07	
	OYO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	68	265,103,549.58	344,639,385.27	79,535,835.69	
	OYO STATE PLANNING COMMISSION	69	34,700,202.64	42,568,633.84	7,868,431.20	
	OFFICE OF THE ACCOUNTANT-GENERAL	70	95,043,752.87	109,865,992.77	14,822,239.90	

	BOARD OF INTERNAL REVENUE	71	101,137,806.29	249,307,638.16	148,169,831.87	
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	72	124,522,218.25	163,581,182.03	39,058,963.78	
	OYO STATE COUNCIL FOR ARTS AND CULTURE	73	45,135,654.07	51,592,171.32	6,456,517.25	
	MINISTRY OF WORKS AND TRANSPORT	74	394,572,981.44	504,066,889.18	109,493,907.74	
	OYO STATE PUBLIC WORKS	74Ci	0.00	0.00	0.00	
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	75	409,199,635.83	480,128,553.71	70,928,917.88	
	OFFICE OF THE SURVEYOR-GENERAL	76	33,368,304.33	47,679,957.07	14,311,652.74	
	BUREAU OF STATISTIC	77	43,922,593.45	59,611,568.15	15,688,974.70	
	OYO STATE TOURISM BOARD	78	0.00	0.00	0.00	
	MINISTRY OF FINANCE AND BUDGET	79	992,880,117.69	1,293,151,387.11	300,271,269.42	
	MINISTRY OF FINANCE AND BUDGET- SUBVENTION TO PARASTATALS	79	5,566,083,229.94	7,860,768,943.86	2,294,685,713.92	
	OYO STATE LOCAL GOVERNMENT SERVICE COMMISSION		0.00	47,401,650.55	47,401,650.55	
	OYO STATE LOCAL GOVERNMENT PENSION BOARD	79	0.00	40,302,000.00	40,302,000.00	
	SUB-TOTAL		8,696,405,404.78	12,047,033,626.02	3,350,628,221.24	

	LAW AND JUSTICE SECTOR	Note	Actual 2018	Budget 2018	Variance	Remarks
	MINISTRY OF JUSTICE	80	140,282,995.70	179,944,904.44	39,661,908.74	
	THE JUDICIARY, HIGH COURT OF JUSTICE	81	1,100,000,000.00	1,350,000,000.00	250,000,000.00	
	JUDICIAL SERVICE COMMISSION	82	85,159,951.53	108,238,687.25	23,078,735.72	
	OYO STATE CUSTOMARY COURT OF APPEAL	82Ci	150,000,000.00	206,000,000.00	56,000,000.00	
	SUB-TOTAL		1,475,442,947.23	1,844,183,591.69	368,740,644.46	
	SOCIAL SECTOR	Note	Actual 2018	Budget 2018	Variance	Remarks
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	83	586,624,987.41	751,731,438.00	165,106,450.59	
	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	83Ci	25,227,518.98	24,140,368.50	(1,087,150.48)	
	OYO STATE SCHOLARSHIP BOARD	83Di	0.00	0.00	0.00	
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	84	14,750,790,051.87	18,970,549,184.04	4,219,759,132.17	
	OYO STATE LIBRARY BOARD	85	43,066,664.17	53,527,344.05	10,460,679.88	
	STATE UNIVERSAL BASIC EDUCATION BOARD	86	87,865,684.49	103,346,538.38	15,480,853.89	
	BOARD FOR TECHNICAL & VOCATIONAL EDUCATION	87	111,982,661.06	136,750,619.22	24,767,958.16	

	MINISTRY OF HEALTH	88	322,540,382.02	454,961,572.82	132,421,190.80	
	OYO STATE HOSPITALS' MANAGEMENT BOARD	89	4,668,037,604.68	5,790,768,462.27	1,122,730,857.59	
	OYO STATE PRIMARY HEALTH CARE BOARD	90	0.00	90,000,000.00	90,000,000.00	
	OYO STATE COLLEGE OF NURSING AND MIDWIFERY	91	100,792,692.38	109,443,106.36	8,650,413.98	
	OYO STATE COLLEGE OF HEALTH SCIENCE AND TECHNOLOGY	92	63,515,785.85	76,447,924.57	12,932,138.72	
	OYO STATE HEALTH INSURANCE AGENCY	93	0.00	0.00	0.00	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV, SOCIAL WELFARE & POVERTY ALLEVIATION	94	127,011,966.21	162,552,306.50	35,540,340.29	
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	95	260,086,582.07	327,831,294.28	67,744,712.21	
	OYO STATE RURAL WATER SUPPLY AND SANITATION AGENCY	96	0.00	0.00	0.00	
	MINISTRY OF YOUTH AND SPORTS	97	287,044,079.92	338,076,981.71	51,032,901.79	
	AGENCY FOR YOUTH DEVELOPMENT	98	34,071,940.15	45,336,372.42	11,264,432.27	
	OYO STATE SPORTS COUNCIL	99	281,798,799.35	345,093,025.67	63,294,226.32	
	SUB-TOTAL		21,750,457,400.61	27,780,556,538.79	6,030,099,138.18	
	TOTAL PERSONNEL COST		33,073,761,348.70	43,102,535,491.71	10,028,774,143.01	

	B-Salaries directly charged to CRF(included in Note 4A above)	Note	Actual 2018	Budget 2018	Variance	Remarks
	List of Parastatals and Agencies:					
	PENSION TO RETIRED JUDGES		166,010,552.61	297,000,000.00	130,989,447.39	
NO.5	EMPLOYER CONTRIBUTION TO PENSION ACCORDING TO SECTOR	Note	Actual 2018	Budget 2018	Variance	Remarks
	LIST OF MDA: ADMINISTRATIVE SECTOR	IX	306,364,024.50	1,000,000,000.00	693,635,975.50	
	LIST OF MDA: ECONOMIC SECTOR		306,364,024.50	1,000,000,000.00	693,635,975.50	
	LIST OF MDA: LAW AND JUSTICE SECTOR		306,364,024.50	1,000,000,000.00	693,635,975.50	
	LIS OF MDA: REGIONAL SECTOR		306,364,024.50	1,000,000,000.00	693,635,975.50	
	LIST OF MDA: SECTOR SECTOR		306,364,024.50	1,000,000,000.00	693,635,975.50	
	Total Employers Contribution to Pension		1,531,820,122.50	5,000,000,000.00	3,468,179,877.50	
NO.6	OVERHEAD COSTS ADMINISTRATION SECTOR	Note	Actual 2018	Budget 2018	Variance	Remarks
	OFFICE OF THE EXECUTIVE GOVERNOR	50	3,325,281,680.74	2,582,497,400.00	(742,784,280.74)	

	OFFICE OF THE HEAD OF SERVICE	51	54,280,765.23	270,000,000.00	215,719,234.77	
	OYO STATE HOUSE OF ASSEMBLY	52	1,109,621,380.33	1,625,000,000.00	515,378,619.67	
	HOUSE OF ASSEMBLY SERVICE COMMISSION	53	3,828,818.22	10,900,000.00	7,071,181.78	
	OYO STATE PENSIONS' BOARD	54	6,551,369.12	13,500,000.00	6,948,630.88	
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	55	30,075,568.95	135,000,000.00	104,924,431.05	
	OYO STATE GOVERNMENT PRINTING PRESS	56	2,324,978.66	6,300,000.00	3,975,021.34	
	OFFICE OF THE AUDITOR-GENERAL (STATE)	57	21,182,131.43	21,330,000.00	147,868.57	
	OFFICE OF THE AUDITOR-GENERAL (LOCAL GOVERNMENTS)	58	11,323,537.60	18,000,000.00	6,676,462.40	
	CIVIL SERVICE COMMISSION	59	7,737,615.65	52,500,000.00	44,762,384.35	
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	60	488,595,582.91	146,700,000.00	(341,895,582.91)	
	SIMEON ADEBO STAFF DEVELOPMENT CENTRE	61	2,385,108.00	9,000,000.00	6,614,892.00	
	OYO STATE INDEPENDENT ELECTORAL COMMISSION	62	29,344,523.71	630,000,000.00	600,655,476.29	

	BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIPS	63	8,887,930.00	90,000,000.00	81,112,070.00	
	SUB-TOTAL		5,101,420,990.55	5,610,727,400.00	509,306,409.45	
	ECONOMIC SECTOR	Note	Actual 2018	Budget 2018	Variance	Remarks
	OYO STATE RURAL ELECTRIFICATION BOARD	64	3,644,695.00	13,500,000.00	9,855,305.00	
	OYO STATE TRAFFIC MANAGEMENT AUTHORITY	65	10,521,269.25	22,500,000.00	11,978,730.75	
	MINISTRY OF AGRICULTURE NATURAL RESOURCES & RURAL DEVELOPMENT	66	27,202,717.38	45,000,000.00	17,797,282.62	
	OYO STATE TREE CROPS DEVELOPMENT UNIT	66Ci	1,744,850.00	4,500,000.00	2,755,150.00	
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE	67	3,947,675.32	16,380,000.00	12,432,324.68	
	OYO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	68	27,961,417.58	36,000,000.00	8,038,582.42	
	OYO STATE PLANNING COMMISSION	69	13,774,218.07	117,000,000.00	103,225,781.93	
	OFFICE OF THE ACCOUNTANT-GENERAL	70	46,455,125.78	94,140,000.00	47,684,874.22	

	BOARD OF INTERNAL REVENUE	71	38,464,921.48	540,000,000.00	501,535,078.52	
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	72	17,130,731.71	45,000,000.00	27,869,268.29	
	OYO STATE COUNCIL FOR ARTS AND CULTURE	73	7,606,716.70	54,000,000.00	46,393,283.30	
	MINISTRY OF WORKS AND TRANSPORT	74	63,166,933.09	369,000,000.00	305,833,066.91	
	OYO STATE PUBLIC WORKS	74Ci	2,340,000.00	7,200,000.00	4,860,000.00	
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	75	63,353,508.59	58,050,000.00	(5,303,508.59)	
	OFFICE OF THE SURVEYOR-GENERAL	76	14,728,269.59	9,000,000.00	(5,728,269.59)	
	BUREAU OF STATISTIC	77	3,995,525.52	30,420,000.00	26,424,474.48	
	OYO STATE TOURISM BOARD	78	2,540,926.00	9,000,000.00	6,459,074.00	
	MINISTRY OF FINANCE AND BUDGET	79	6,115,375,768.23	12,794,693,092.77	6,679,317,324.54	
	MINISTRY OF FINANCE AND BUDGET- SUBVENTION TO STATUTORY BODIES	79	0.00	6,525,000.00	6,525,000.00	
	MINISTRY OF FINANCE & BUDGET- OYO STATE LOCAL GOVERNMENT PENSION BOARD*	79	0.00	196,633,349.45	196,633,349.45	
	BUREAU OF PHYSICAL PLANNING &	100	31,483,536.00	64,170,000.00	32,686,464.00	

	DEVELOPMENT CONTROL					
	SUB-TOTAL		6,495,438,805.29	14,532,711,442.22	8,037,272,636.93	
	LAW AND JUSTICE SECTOR	Note	Actual 2018	Budget 2018	Variance	Remarks
	MINISTRY OF JUSTICE	80	189,990,445.02	489,500,000.00	299,509,554.98	
	THE JUDICIARY, HIGH COURT OF JUSTICE	81	0.00	0.00	0.00	
	OYO STATE CUSTOMARY COURT OF APPEAL	81Ci	0.00	150,000,000.00	150,000,000.00	
	JUDICIAL SERVICE COMMISSION	82	1,726,197.82	6,300,000.00	4,573,802.18	
	SUB-TOTAL		191,716,642.84	645,800,000.00	454,083,357.16	
	SOCIAL SECTOR	Note	Actual 2018	Budget 2018	Variance	Remarks
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	83	191,156,110.72	350,000,000.00	158,843,889.28	
	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	83Ci	3,790,965.04	9,000,000.00	5,209,034.96	
	OYO STATE SCHOLARSHIP BOARD	83Di	6,623,666.50	168,975,000.00	162,351,333.50	
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	84	945,761,267.34	926,000,000.00	(19,761,267.34)	
	OYO STATE LIBRARY BOARD	85	5,378,644.54	13,500,000.00	8,121,355.46	
	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	86	94,393,696.60	22,500,000.00	(71,893,696.60)	

	BOARD FOR TECHNICAL & VOCATIONAL EDUCATION	87	14,696,207.37	18,000,000.00	3,303,792.63	
	MINISTRY OF HEALTH	88	50,439,361.30	99,000,000.00	48,560,638.70	
	OYO STATE HOSPITALS' MANAGEMENT BOARD	89	68,190,699.19	90,000,000.00	21,809,300.81	
	OYO STATE PRIMARY HEALTH CARE BOARD	90	1,633,730.00	90,000,000.00	88,366,270.00	
	OYO STATE COLLEGE OF NURSING AND MIDWIFERY	91	1,131,024.91	0.00	(1,131,024.91)	
	OYO STATE COLLEGE OF HEALTH SCIENCE AND TECHNOLOGY	92	731,809.13	0.00	(731,809.13)	
	OYO STATE HEALTH INSURANCE AGENCY	93	0.00	2,018,922,750.00	2,018,922,750.00	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV, SOCIAL WELFARE & POVERTY ALLEVIATION	94	253,352,555.35	300,000,000.00	46,647,444.65	
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	95	28,112,819.97	90,000,000.00	61,887,180.03	
	OYO STATE RURAL WATER SUPPLY AND SANITATION AGENCY	96	2,602,000.00	9,000,000.00	6,398,000.00	
	MINISTRY OF YOUTH AND SPORTS	97	35,193,047.29	180,000,000.00	144,806,952.71	
	AGENCY FOR YOUTH DEVELOPMENT	98	25,416,801.73	54,000,000.00	28,583,198.27	

	OYO STATE SPORTS COUNCIL	99	34,284,385.21	90,000,000.00	55,715,614.79	
	SUB-TOTAL		1,762,888,792.19	4,528,897,750.00	2,766,008,957.81	
	Total Overhead Costs		13,551,465,230.87	25,318,136,592.22	11,766,671,361.35	
NO.6b	OTHERS					
	OFFICE OF THE EXECUTIVE GOVERNOR	50	78,327,110.74	0.00	(78,327,110.74)	
	MINISTRY OF WORKS AND TRANSPORT	74	272,282,220.00	0.00	(272,282,220.00)	
	CUSTOMARY COURT OF APPEAL	82Ci	34,000,000.00	0.00	(34,000,000.00)	
	OYO STATE COLLEGE OF NURSING AND MIDWIFERY	91	47,745,788.67	0.00	(47,745,788.67)	
	OYO STATE COLLEGE OF HEALTH SCIENCE AND TECHNOLOGY	92	65,552,950.00	0.00	(65,552,950.00)	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV, SOCIAL WELFARE & POVERTY ALLEVIATION	94	15,400,000.00	0.00	(15,400,000.00)	
	YOUTH AND SPORTS	97	25,000,000.00	0.00	(25,000,000.00)	
	SPORTS COUNCIL	99	765,000.00	0.00	(765,000.00)	
	TOTAL		539,073,069.41	0.00	(539,073,069.41)	
	TOTAL (6a+6b)		14,090,538,300.28	25,318,136,592.22	11,227,598,291.94	
NO.7	CONSOLIDATED REVENUE FUND	Note	Actual 2018	Budget 2018	Variance	Remarks

	CHARGES (Incl. Service Wide Votes)					
	PENSION AND GRATUITY-CIVILIAN		0.00	0.00	0.00	SEE NOTE III UNDER I-XI
	PENSION AND GRATUITY-JUDICIARY	82	166,010,552.61	297,000,000.00	130,989,447.39	
	PENSION AND GRATUITY- PARASTATALS	51,54,79(i,ii,iii,iv,vii&ix)&86	20,582,511,661.55	31,969,562,484.96	11,387,050,823.41	
	SERVICE WIDE VOTE	50&79(v,vi&viii)	21,787,991,340.82	21,020,926,110.80	(767,065,230.02)	
	Total Consolidated Revenue Fund Charges		42,536,513,554.98	53,287,488,595.76	10,750,975,040.78	
NO.8	SUBVENTION TO PARASTATALS (According to Sector- List)	Note	Actual 2018	Budget 2018	Variance	Remarks
	ADMINISTRATION SECTOR					
	BROADCASTING CORPORATION OF OYO STATE	79	331,944,673.44	403,312,778.23	71,368,104.79	
	ECONOMIC SECTOR					
	HOUSING CORPORATION OF OYO STATE	79	105,272,620.56	127,906,233.98	22,633,613.42	
	WATER CORPORATION OF OYO STATE	79	350,000,000.00	364,500,000.00	14,500,000.00	
	LAW AND JUSTICE SECTOR	79	0.00	0.00	0.00	

	SOCIAL SECTOR					
	THE POLYTECHNIC, IBADAN	79	813,312,978.06	1,449,453,730.78	636,140,752.72	
	OKE-OGUN POLYTECHNIC SAKI	79	242,017,563.60	186,314,227.52	(55,703,336.08)	
	IBARAPA POLYTECHNIC ERUWA	79	242,164,363.14	217,881,779.58	(24,282,583.56)	
	EMMANUEL ALAYANDE COLLEGE OF EDUCATION, OYO	79	939,801,824.58	1,313,796,243.51	373,994,418.93	
	OYO STATE COLLEGE OF AGRICULTURE, IGBOORA	79	360,811,251.54	654,890,134.14	294,078,882.60	
	LADOKE AKINTOLA UNIVERSITY OF TECHNOLOGY, OGBOMOSHO	79	494,866,554.60	1,000,000,000.00	505,133,445.40	
	LADOKE AKINTOLA UNIVERSITY TEACHING HOSPITAL, OGBOMOSHO	79	1,371,271,153.56	1,447,394,451.51	76,123,297.95	
	TECHNICAL UNIVERSITY IBADAN	79	0.00	0.00	0.00	
	OYO STATE COLLEGE OF EDUCATION, LANLATE	79	314,620,246.86	695,319,364.61	380,699,117.75	
	Total Subvention to Parastatals		5,566,083,229.94	7,860,768,943.86	2,294,685,713.92	
NO.9	TRANSFER TO CAPITAL DEVELOPMENT FUND (According to Sectors)	Note	Actual 2018	Budget 2018	Variance	Remarks
	LIST OF MDA: ADMINISTRATIVE SECTOR		3,052,769,808.48	38,719,112,869.11	35,666,343,060.63	

	LIST OF MDA: ECONOMIC SECTOR		26,654,891,616.21	90,901,776,901.78	64,246,885,285.57	
	LIST OF MDA: LAW AND JUSTICE SECTOR		3,055,735.00	692,500,000.00	689,444,265.00	
	LIS OF MDA: REGIONAL SECTOR		0.00	0.00	0.00	
	LIST OF MDA: SOCIAL SECTOR		7,862,293,391.03	19,628,606,809.72	11,766,313,418.69	
	Total Transfer to Capital Development Fund		37,573,010,550.72	149,941,996,580.61	112,368,986,029.89	
NO.10	DETAILS OF AID & GRANTS RECEIVED	Note	Actual 2018	Budget 2018	Variance	Remarks
	BILATERAL	IV	5,610,498,578.75	0.00	5,610,498,578.75	
	MULTI LATERAL		0.00	0.00	0.00	
	Total Details of Aid & Grants Received		5,610,498,578.75	0.00	5,610,498,578.75	
NO.11	A - DETAILS OF TOTAL CAPITAL EXPENDITURES (According to Sectors)	Note	Actual 2018	Budget 2018	Variance	
	ADMINISTRATION SECTOR					
	OFFICE OF THE EXECUTIVE GOVERNOR	50B	1,764,131,690.87	4,036,585,442.70	2,272,453,751.83	
	PUBLIC CORPORATION COMMISSION	50B	1,885,262.00	36,000,000.00	34,114,738.00	
	STATE OPERATION COORDINATING UNIT (SOCU) YESS-O WORLD BANK	50B	1,276,012.13	150,009,209.41	148,733,197.28	

	ASSISTED PROGRAMME					
	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	50B	1,949,769.14	54,000,000.00	52,050,230.86	
	PROJECT MONITORING UNIT (PMU)	50B	0.00	25,650,000.00	25,650,000.00	
	SOLID MINERALS (SM)	50B	5,829,810.00	76,500,000.00	70,670,190.00	
	IBADAN URBAN FLOOD MANAGEMENT PROJECT (IUFMP)	50B	0.00	29,037,393,217.00	29,037,393,217.00	
	MILLENIUM DEVELOPMENT GOALS (MDGs)	50B	0.00	-	0.00	
	OYO STATE ACTION COMMITTEE ON AIDS (SACA)	50B	46,000,000.00	214,000,000.00	168,000,000.00	
	OYO STATE SIGNAGE AND ADVERTISING AGENCY (OYSAA)	50B	104,940.00	45,000,000.00	44,895,060.00	
	OFFICE OF THE HEAD OF SERVICE	51B	11,641,967.00	69,700,000.00	58,058,033.00	
	OYO STATE HOUSE OF ASSEMBLY	52B	694,968,833.04	1,890,075,000.00	1,195,106,166.96	
	HOUSE OF ASSEMBLY SERVICE COMMISSION	53B	0.00	10,000,000.00	10,000,000.00	
	OYO STATE PENSIONS' BOARD	54B	720,000.00	22,500,000.00	21,780,000.00	
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	55B	18,308,220.00	450,000,000.00	431,691,780.00	

	OYO STATE GOVERNMENT PRINTING PRESS	56B	200,000.00	135,000,000.00	134,800,000.00	
	OFFICE OF THE AUDITOR GENERAL (STATE)	57B	585,120.00	31,500,000.00	30,914,880.00	
	OFFICE OF THE AUDITOR GENERAL (L/GOVT.)	58B	394,850.00	36,000,000.00	35,605,150.00	
	CIVIL SERVICE COMMISSION	59B	3,385,374.50	18,000,000.00	14,614,625.50	
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	60B	1,515,265.00	340,200,000.00	338,684,735.00	
	SIMEON ADEBO STAFF DEVELOPMENT CENTRE	61B	1,844,170.00	51,000,000.00	49,155,830.00	
	OYO STATE INDEPENDENT ELECTORAL COMMISSION	62B	85,206,192.80	630,000,000.00	544,793,807.20	
	BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIPS	63B	412,822,332.00	1,360,000,000.00	947,177,668.00	
	SUB - TOTAL		3,052,769,808.48	38,719,112,869.11	35,666,343,060.63	
	ECONOMIC SECTOR	Note	Actual 2018	Budget 2018	Variance	
	OYO STATE RURAL ELECTRIFICATION BOARD	64B	30,054,841.15	540,000,000.00	509,945,158.85	
	OYO STATE ROAD TRAFFIC	65B	12,591,588.00	90,000,000.00	77,408,412.00	

	MANAGEMENT AUTHORITY					
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	66B	101,249,832.00	6,114,114,989.88	6,012,865,157.88	
	OYO STATE TREE CROPS DEVELOPMENT UNIT	66Cii	2,159,550.00	103,500,000.00	101,340,450.00	
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE	67B	190,800.00	450,000,000.00	449,809,200.00	
	OYO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	68B	973,200.00	275,400,000.00	274,426,800.00	
	OYO STATE PLANNING COMMISSION	69B	450,000.00	270,000,000.00	269,550,000.00	
	OFFICE OF THE ACCOUNTANT- GENERAL	70B	28,011,804.00	144,000,000.00	115,988,196.00	
	BOARD OF INTERNAL REVENUE	71B	0.00	540,000,000.00	540,000,000.00	
	MINISTRY OF TRADE,INVESTMENT AND COOPERATIVES	72B	31,934,426.87	630,000,000.00	598,065,573.13	
	OYO STATE COUNCIL FOR ARTS AND CULTURE	73B	95,460.00	90,000,000.00	89,904,540.00	
	MINISTRY OF WORKS AND TRANSPORT	74B	15,654,752,454.43	47,940,441,796.20	32,285,689,341.77	
	OYO STATE PUBLIC WORKS	74Cii	267,169,968.91	1,980,000,000.00	1,712,830,031.09	

	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	75B	261,384,583.26	5,061,600,000.00	4,800,215,416.74	
	OFFICE OF THE SURVEYOR- GENERAL	76B	80,154,911.10	1,800,000,000.00	1,719,845,088.90	
	OYO STATE BUREAU OF STATISTICS	77B	25,548,000.00	433,260,000.00	407,712,000.00	
	OYO STATE TOURISM BOARD	78B	0.00	26,100,000.00	26,100,000.00	
	MINISTRY OF FINANCE AND BUDGET	79B	9,796,434,104.19	15,481,609,400.97	5,685,175,296.78	
	MINISTRY OF FINANCE AND BUDGET-CAPITAL TO PARASTATALS	79B	360,820,342.30	8,724,750,714.73	8,363,930,372.43	
	LOCAL GOVERNMENT SERVICE COMMISSION		0.00	54,000,000.00	54,000,000.00	
	OYO STATE LOCAL GOVERNMENT PENSION BOARD*	79B	0.00	18,000,000.00	18,000,000.00	
	BUREAU OF PHYSICAL PLANNING & DEVELOPMENT CONTROL	100B	915,750.00	135,000,000.00	134,084,250.00	
	SUB - TOTAL		26,654,891,616.21	90,901,776,901.78	64,246,885,285.57	
	LAW AND JUSTICE SECTOR	Note	Actual 2018	Budget 2018	Variance	
	MINISTRY OF JUSTICE	80B	3,055,735.00	400,000,000.00	396,944,265.00	
	THE JUDICIARY, HIGH COURT OF JUSTICE	81B	0.00	0.00	0.00	

	JUDICIAL SERVICE COMMISSION	82B	0.00	22,500,000.00	22,500,000.00	
	OYO STATE CUSTOMARY COURT OF APPEAL	82Cii	0.00	270,000,000.00	270,000,000.00	
	SUB - TOTAL		3,055,735.00	692,500,000.00	689,444,265.00	
	SOCIAL SECTOR	Note	Actual 2018	Budget 2018	Variance	
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	83B	975,385,444.34	4,590,000,000.00	3,614,614,555.66	
	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	83Cii	2,417,596.00	27,000,000.00	24,582,404.00	
	OYO STATE SCHOLARSHIP BOARD	83Dii	0.00	3,150,000.00	3,150,000.00	
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	84B	259,270.00	125,000,000.00	124,740,730.00	
	OYO STATE LIBRARY BOARD	85B	2,938,188.00	90,000,000.00	87,061,812.00	
	STATE UNIVERSAL BASIC EDUCATION BOARD	86B	4,318,423,872.14	8,241,847,098.32	3,923,423,226.18	
	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	87B	1,394,800.00	90,000,000.00	88,605,200.00	
	MINISTRY OF HEALTH	88B	1,969,232,417.77	2,699,447,791.40	730,215,373.63	
	OYO STATE HOSPITALS' MANAGEMENT BOARD	89B	0.00	90,000,000.00	90,000,000.00	

	OYO STATE PRIMARY HEALTH CARE BOARD	90B	22,837,504.78	450,000,000.00	427,162,495.22	
	OYO STATE COLLEGE OF NURSING AND MIDWIFERY	91B	0.00	225,000,000.00	225,000,000.00	
	OYO STATE COLLEGE OF HEALTH SCIENCE AND TECHNOLOGY	92B	0.00	246,661,920.00	246,661,920.00	
	OYO STATE HEALTH INSURANCE AGENCY	93B	0.00	175,500,000.00	175,500,000.00	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEVELOPMENT, SOCIAL WELFARE & POVERTY ALLEVIATION	94B	6,126,385.00	180,000,000.00	173,873,615.00	
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	95B	418,273,544.00	1,810,000,000.00	1,391,726,456.00	
	OYO STATE RURAL WATER SUPPLY AND SANITATION AGENCY	96B	0.00	180,000,000.00	180,000,000.00	
	MINISTRY OF YOUTH & SPORTS	97B	11,424,318.00	90,000,000.00	78,575,682.00	
	AGENCY FOR YOUTH DEVELOPMENT	98B	23,978,090.00	180,000,000.00	156,021,910.00	
	OYO STATE SPORTS COUNCIL	99B	109,601,961.00	135,000,000.00	25,398,039.00	
	SUB - TOTAL		7,862,293,391.03	19,628,606,809.72	11,766,313,418.69	
	Total Details of Capital Expenditures		37,573,010,550.72	149,941,996,580.61	112,368,986,029.89	
	B - DETAILS OF CAPITAL EXPENDITURES OF	Note	Actual 2018	Budget 2018	Variance	

	PARASTATALS (Included in 11A`above)					
	ADMINISTRATIVE SECTOR					
	BROADCASTING CORPORATION OF OYO STATE	79B	0.00	360,000,000.00	360,000,000.00	
	ECONOMIC SECTOR					
	HOUSING CORPORATION OF OYO STATE	79B	0.00	450,000,000.00	450,000,000.00	
	WATER CORPORATION OF OYO STATE	79B	360,820,342.30	2,435,845,219.99	2,075,024,877.69	
	LAW AND JUSTICE SECTOR		0.00	0.00	0.00	
	SOCIAL SECTOR					
	THE POLYTECHNIC, IBADAN	79B	0.00	1,050,632,000.00	1,050,632,000.00	
	OKE-OGUN POLYTECHNIC, SAKI	79B	0.00	380,700,000.00	380,700,000.00	
	IBARAPA POLYTECHNIC, ERUWA	79B	0.00	225,000,000.00	225,000,000.00	
	EMMANUEL ALAYANDE COLLEGE OF EDUCATION, OYO	79B	0.00	2,743,016,026.94	2,743,016,026.94	
	OYO STATE COLLEGE OF AGRICULTURE, IGBOORA	79B	0.00	441,817,638.30	441,817,638.30	

	LADOKE AKINTOLA UNIVERSITY OF TECH. OGBOMOSO	79B	0.00	0.00	0.00	
	TECHNICAL UNIVERSITY, IBADAN	79B	0.00	0.00	0.00	
	LAUTECH TEACHING HOSPITAL, OSOGBO	79B	0.00	0.00	0.00	
	LAUTECH TEACHING HOSPITAL, OGBOMOSO	79B	0.00	367,739,829.50	367,739,829.50	
	OYO STATE COLLEGE OF EDUCATION, LANLATE	79B	0.00	270,000,000.00	270,000,000.00	
	Total Details of Capital Expenditures of Parastatals		360,820,342.30	8,724,750,714.73	8,363,930,372.43	
NO.12	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT	Note	Amount 2018	Amount 2017		
	FIXED DEPOSIT/CURRENT ACCOUNT BALANCES		488,550,956.16	233,490,076.47		
			488,550,956.16	233,490,076.47		
NO.13	CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES/SUB- TREASURY OFFICES	Note	Amount 2018	Amount 2017		
			0.00	0.00		
NO.14	CLOSING CASH BOOK BALANCE OF	Note	Amount 2018	Amount 2017		

	MINISTRIES, DEPARTMENTS (By Sectors)					
	LIST OF MDA: ADMINISTRATIVE SECTOR		0.00	0.00		
	LIST OF MDA: ECONOMIC SECTOR		0.00	0.00		
	LIST OF MDA: LAW AND JUSTICE SECTOR		0.00	0.00		
	LIS OF MDA: REGIONAL SECTOR		0.00	0.00		
	LIST OF MDA: SOCIAL SECTOR		0.00	0.00		
	Total Details of Cash Book Balances		0.00	0.00		
NO.15	INVESTMENTS	Note	Amount 2018	Amount 2017		
	INVESTMENTS IN QUOTED COMPANIES	V	918,841,444.07	7,886,841,488.65		
	INVESTMENTS IN UNQUOTED COMPANIES		0.00	0.00		
	LOANS TO GOVERNMENT COMPANIES		0.00	0.00		
	LOANS TO OTHER GOVERNMENT		0.00	0.00		
	Total Investments		918,841,444.07	7,886,841,488.65		
NO.16	LIST OF OUTSTANDING IMPRESTS	Note	Amount 2018	Amount 2017		

	LIST OF MDA: ADMINISTRATIVE SECTOR		0.00	0.00		
	LIST OF MDA: ECONOMIC SECTOR		188,509,338.51	234,178,383.13		
	LIST OF MDA: LAW AND JUSTICE SECTOR		0.00	0.00		
	LIS OF MDA: REGIONAL SECTOR		0.00	0.00		
	LIST OF MDA: SOCIAL SECTOR		0.00	0.00		
	Total Outstanding Imprests		188,509,338.51	234,178,383.13		
NO.17	LIST OF OUTSTANDING ADVANCES	Note	Amount 2018	Amount 2017		
	LIST OF MDA: ADMINISTRATIVE SECTOR	VIII	0.00	0.00		
	LIST OF MDA: ECONOMIC SECTOR		2,128,806,117.76	2,030,237,743.14		
	LIST OF MDA: LAW AND JUSTICE SECTOR		0.00	0.00		
	LIS OF MDA: REGIONAL SECTOR		0.00	0.00		
	LIST OF MDA: SOCIAL SECTOR		0.00	0.00		
	Total Outstanding Advances		2,128,806,117.76	2,030,237,743.14		
NO.18	REVOLVING LOAN ACCOUNT					
	LIST THE LOANS	Note	Balance as at 31/12/2018	Additional Loan	Loan Paid Back	Balance as at 31/12/2017

	LOAN 1	VI	147,296,024.83	60,000,000.00	308,034,422.56	117,161,958.94
	LOAN 2		21,610,348.48	18,000,000.00	185,995,759.82	14,185,489.88
	LOAN 3		57,369,317.96	0.00	47,044,872.47	18,977,933.55
	LOAN 4		15,892,604.12	0.00	28,813,961.94	16,489,226.85
	LOAN 5		992,460,949.36	0.00	0.00	981,341,541.36
	LOAN 6		3,971,308.08	0.00	6,465,315.21	16,760,090.96
	Total		1,238,600,552.83	78,000,000.00	576,354,332.00	1,164,916,241.54

NO.19	EXTERNAL LOANS:STATES / LGC					
	LIST THE LOANS	Note	Balance as at 31/12/2018	Additional Loan	Loan Paid Back	Balance as at 31/12/2017
	LOAN 1		32,024,201,958.35	10,500,118,946.70	1,502,491,566.81	28,431,685,309.80
	LOAN 2		0.00	0.00	0.00	0.00
	LOAN 3		0.00	0.00	0.00	0.00
	LOAN 4		0.00	0.00	0.00	0.00
	Total		32,024,201,958.35	10,500,118,946.70	1,502,491,566.81	28,431,685,309.80

NO.20	FGN / STATES / LGC BONDS & TREASURY BONDS & OTHERS					
	LIST THE LOANS	Note	Balance as at 31/12/2018	Additional Loan	Loan Paid Back	Balance as at 31/12/2017
	LOAN 1	X	1,180,783,984.04	0.00	399,999,999.96	1,136,705,912.83
	LOAN 2		2,797,562,180.00	0.00	1,198,955,220.00	3,996,517,400.00

	LOAN 3		0.00	0.00	4,794,149,554.05	0.00
	LOAN 4		0.00	0.00	0.00	0.00
	Total		3,978,346,164.04	0.00	6,393,104,774.01	5,133,223,312.83

NO.21	NIGERIAN TREASURY BILLS (NTB)	Note	Amount 2018	Amount 2017
	OPENING BALANCE AT AS 1ST JANUARY, 2018		0.00	0.00
	ADD: ADDITIONAL NTB ISSUED		0.00	0.00
	LESS: NTB REPAID		0.00	0.00
	Loans as at 31st December, 2018		0.00	0.00

NO.22	DEVELOPMENT LOAN STOCK					
	LIST THE LOANS	Note	Balance as at 31/12/2018	Additional Loan	Loan Paid Back	Balance as at 31/12/2017
	LOAN 1		0.00	0.00	0.00	0.00
	LOAN 2		0.00	0.00	0.00	0.00
	LOAN 3		0.00	0.00	0.00	0.00
	LOAN 4		0.00	0.00	0.00	0.00
	Total		0.00	0.00	0.00	0.00

NO.23	OTHER INTERNAL LOANS (Promissory Notes)	Note	Balance as at 31/12/2018	Additional Loan	Loan Paid Back	Balance as at 31/12/2017
	LIST THE LOANS					
	LOAN 1		0.00	0.00	0.00	0.00
	LOAN 2		0.00	0.00	0.00	0.00
	LOAN 3		0.00	0.00	0.00	0.00

	LOAN 4		0.00	0.00	0.00	0.00
	Total		0.00	0.00	0.00	0.00

NO.24	INTERNAL LOANS FROM OTHER FUNDS					
	LIST THE LOANS	Note	Balance as at 31/12/2018	Additional Loan	Loan Paid Back	Balance as at 31/12/2017
	FIRST BANK (AGRIC COMMERCIAL LOAN)		0.00	0.00	0.00	0.00
	COMMERCIAL AGRIC CREDIT SCHEME (FBN)		7,600,000,000.00	7,600,000,000.00	396,813,698.61	0.00
	SKYE BANK-SALARY BAIL OUT		15,518,363,640.86	0.00	1,793,003,917.42	15,896,050,411.09
	HERITAGE BANK - SALARY BAIL OUT		652,654,127.25	0.00	75,408,170.28	668,538,458.62
	RESTRUCTURED LOAN INTO FGN BOND		8,813,419,030.72	0.00	1,449,252,620.64	8,944,846,502.65
	EXCESS CRUDE OIL BACKED LOAN A/C (HERITAGE BANK)		9,422,588,166.66	0.00	1,079,671,147.08	9,643,318,393.90
	SKYE BANK-UBEC-SUBEB COUNTERPART FUND		0.00	0.00	579,611,802.94	426,533,076.48
	ACCESS BANK-BUDGET SUPPORT FACILITY (BSF)		17,569,000,000.00	700,000,000.00	0.00	16,869,000,000.00
	TOTAL		59,576,024,965.49	8,300,000,000.00	5,373,761,356.97	52,448,286,842.74

99.00

NO.25	SCHEDULE OF DEPOSIT	Note	Amount 2018	Amount 2017
	LIST OF MDA: ADMINISTRATIVE SECTOR		0.00	0.00

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

NO.26	CONTINGENT LIABILITES AS AT YEAR END	Note	Amount 2018	Amount 2017	
	E.G.				List All the Contigent Liabilities
	... PENSION AND GRATUITY DUE		0.00	0.00	
	....OUTSTANDING CONTRACTORS LIABILITIES (ACCORDING TO MDA)		0.00	0.00	
	....PENDING LITIGATIONS (ACCORDING TO MDA)		0.00	0.00	
	....GUARANTEES (ACCORDING TO MDA)		0.00	0.00	
	....OTHERS		0.00	0.00	
	Total Contigent Liabilities		0.00	0.00	