

**OYO STATE 2019 ESTIMATES  
DETAILS OF REVENUE**

<b>ECONOMIC CODE</b>	<b>DETAILS OF REVENUE</b>	<b>APPROVED ESTIMATES 2018</b>	<b>APPROVED ESTIMATES 2019</b>
Capital Receipt		N	N
11010101	Statutory Allocations	45,000,000,000.00	55,000,000,000.00
11010201	Value Added Tax	16,000,000,000.00	20,599,234,411.52
11010303	Excess Crude Oil		3,000,000,000.00
120101	Taxes-General	46,872,200,000.00	26,000,000,000.00
120201	Licence General	5,835,125,000.00	1,926,584,010.51
120204	Fees General	24,915,271,594.27	8,000,000,000.00
120205	Fine General	193,400,000.00	227,156,198.10
120206	Sales General	510,547,114.00	312,417,245.55
120207	Earning General	14,146,633,800.00	2,209,475,590.67
120208	Rent on Government Building General	84,479,200.00	265,509,200.00
120209	Rent on Lands and Others General	20,130,900,000.00	3,011,690,000.00
120210	Repayments-General	493,000,000.00	640,000,000.00
120211	Investment Income-General		500,000,000.00
120212	Interest Earned	67,000,000.00	40,000,000.00
120213	Re-imburement General	10,130,000,000.00	5,130,000,000.00
130101	Domestic Aids		
130102	Foreign Aids		
130203	Domestic Grants	-	200,000,000.00

130204	Foreign Grants		
140201	Other Capital Receipts	45,042,137,531.23	37,237,167,765.17
140301	Domestic Loans		
14070102	Extra Ordinary Items	6,810,038,734.04	3,300,000,000.00
140302	International Loans		
14070102	Others		
14070103	Miscellaneous Receipts	35,501,009,286.76	15,000,000,000.00
14070104	Donation/Financial Assistance (PPP/ Contract Financing)		
	<b>Sub-Total (IGR)</b>	<b>271,731,742,260.30</b>	<b>182,599,234,421.52</b>
	<b><u>EXPENDITURE</u></b>		
	<b>RECURRENT EXPENDITURE</b>		
<b>2101</b>	Personnel Costs	43,102,535,491.71	42,296,196,041.34
<b>2202</b>	Overhead Costs	25,399,721,592.22	22,740,886,905.48
<b>21010103</b>	Consolidated Revenue Fund Charges	53,287,488,595.76	33,731,951,255.21
	Transfer to Capital Development Fund		
	Contingency Fund (Stabilization)		
	Total (Recurrent Expenditure)	<b>121,789,745,679.69</b>	<b>98,769,034,202.03</b>
<b>2301</b>	<b>CAPITAL EXPENDITURE</b>	<b>149,941,996,580.61</b>	<b>83,620,400,203.49</b>
	<b>GRAND TOTAL</b>	<b>271,731,742,260.30</b>	<b>182,389,434,405.52</b>

**SUMMARY OF APPROVED 2019 BUDGET**

<b>S/N</b>	<b>IPSAS CODE</b>	<b>ITEMS OF EXPENDITURE</b>	<b>APPROVED ESTIMATES 2018</b>	<b>APPROVED ESTIMATES 2019</b>	<b>%</b>
1	21	Personnel Cost	43,102,535,491.71	42,296,196,041.34	23.19
2	2202	Overhead Cost	25,399,721,592.22	22,740,886,905.48	12.47
3	21010103	Consolidated Revenue Fund Charges			
	21010101	(i) Salaries	105,600,000.00	80,000,000.00	0.04
	22010102	(ii) Pension	13,680,000,000.00	8,705,631,717.17	4.77
	22010101	(iii) Gratuities	4,963,962,484.96	3,000,000,000.00	
	22020604	(iv) Security Votes	7,200,000,000.00	13,500,000,000.00	7.40
	14030202	(v) Public Debt Charges	4,752,000,000.00	836,553,507.69	0.46
	14030301	(vi) Repayment of Loan & Other Settlement	6,668,926,110.80	1,000,000,000.00	0.55
	14030303	(vii) Settlement of Outstanding C C			
	22010101	(viii) Severance Allowance to E & L	350,000,000.00	1,433,066,030.35	0.79
	22010102	(ix) State Share Contributory Pension	5,000,000,000.00	350,000,000.00	0.19
	22010102	(x) State Share Contribution to LG Pension	400,000,000.00	1,300,000,000.00	0.71
	22010102	(xi) 10% IGR State Contribution to LG	2,400,000,000.00	1,500,000,000.00	0.82
	22020902	(xii) Insurance Scheme	990,000,000.00	1,000,000,000.00	0.55

	22010102	(xiii) Oyo State Local Government Pension Board	6,480,000,000.00	696,700,000.00	0.38
	22010102	JSC Pension/Gratuities	297,000,000.00	330,000,000.00	0.18
			53,287,488,595.76	33,731,951,255.21	
		Recurrent Expenditure	121,789,745,679.69	98,769,034,202.03	54.15
4		Capital Expenditure	<b>149,941,996,580.61</b>	<b>83,620,400,203.49</b>	45.85
		<b>Total</b>	<b>271,731,742,260.30</b>	<b>182,389,434,405.52</b>	100.00

**2019 CAPITAL EXPENDITURE BY SECTORAL ALLOCATION**

<b>SUB-HEAD</b>	<b>SECTOR/ DETAILS OF EXPENDITURE</b>	<b>APPROVED ESTIMATES 2019</b>	<b>%</b>
A	<b><u>ECONOMIC SECTOR</u></b>	<b>46,837,963,404.57</b>	
	<b>SUB-TOTAL</b>	<b>46,837,963,404.57</b>	<b>56.01</b>
B	<b><u>SOCIAL SERVICES SECTOR</u></b>	<b>24,986,288,231.92</b>	
	<b>SUB-TOTAL</b>	<b>24,986,288,231.92</b>	<b>29.88</b>
C	<b>LAW &amp; JUSTICE</b>	<b>466,250,000.00</b>	
	<b>SUB-TOTAL</b>	<b>466,250,000.00</b>	<b>0.56</b>
D	<b>GENERAL ADMINISTRATION SECTOR</b>	<b>11,329,898,567.00</b>	
	<b>SUB-TOTAL</b>	<b>11,329,898,567.00</b>	<b>13.55</b>
	<b>GRAND TOTAL</b>	<b>83,620,400,203.49</b>	<b>100.00</b>