

**DETAILS OF REVIEWED 2020 EXPENDITURE FIGURE**

**1**

<b>S/N</b>	<b>IPSAS CODE</b>	<b>ITEMS OF EXPENDITURE</b>	<b>APPROVED ESTIMATES 2020</b>	<b>REVIEWED ESTIMATES 2020</b>	<b>%</b>
1	21	Personnel Cost	38,451,545,779.00	54,598,196,033.00	31.36
2	2202	Overhead Cost	31,116,310,140.00	17,968,918,682.00	10.32
3	21010103	Consolidated Revenue Fund Charges			
	21010101	(i) Salaries	80,000,000.00	80,000,000.00	0.05
	22010102	(ii) Pension	14,000,000,000.00	11,507,984,916.46	6.61
	22010101	(iii) Gratuities	2,400,000,000.00	2,400,000,000.00	
	22020604	(iv) Security Votes	8,000,000,000.00	8,500,000,000.00	4.88
	14030202	(v) Public Debt Charges	2,000,000,000.00	4,000,000,000.00	2.30
	14030301	(vi) Repayment of Loan & Other Settlement	8,000,000,000.00	6,580,000,000.00	3.78
	14030303	(vii) Settlement of Outstanding C C			
	22010101	(viii) Severance Allowance to E & L	1,900,000,000.00	360,000,000.00	0.21
	22010102	(ix) State Share Contributory Pension	1,300,000,000.00	830,000,000.00	0.48

	22010102	(x) State Share Contribution to LG Pension	350,000,000.00	350,000,000.00	0.20
	22010102	(xi) 10% IGR State Contribution to LG	1,500,000,000.00	800,000,000.00	0.46
	22020902	(xii) Insurance Scheme	1,000,000,000.00	600,000,000.00	0.34
	22010102	(xiii) Oyo State Local Government Pension Board	-	-	-
	22010102	JSC Pension/Gratuities	330,000,000.00	330,000,000.00	0.19
		C.R.F.C	<b>40,860,000,000.00</b>	<b>36,337,984,916.46</b>	
		Recurrent Expenditure	<b>110,427,855,919.00</b>	<b>108,905,099,631.46</b>	62.56
4		Capital Expenditure	<b>103,360,177,083.97</b>	<b>65,182,353,610.00</b>	37.44
		<b>Total</b>	<b>213,788,033,002.97</b>	<b>174,087,453,241.46</b>	100.00

**SUMMARY OF REVIEWED 2020  
EXPENDITURE FIGURE**

	ITEMS OF EXPENDITURE		
	RECURRENT EXPENDITURE	APPROVED ESTIMATES 2020	REVIEWED ESTIMATES 2020
<b>2101</b>	Personnel Costs	38,451,545,779.00	54,598,196,033.00
<b>2202</b>	Overhead Costs	31,116,310,140.00	17,968,918,682.00

<b>21010103</b>	Consolidated Revenue Fund Charges	40,860,000,000.00	36,337,984,916.46
	Transfer to Capital Development Fund		
	Contingency Fund (Stabilization)		
	Total (Recurrent Expenditure)	<b>110,427,855,919.00</b>	<b>108,905,099,631.46</b>
<b>2301</b>	<b>CAPITAL EXPENDITURE</b>	<b>103,360,177,083.97</b>	<b>65,182,353,610.00</b>
	<b>GRAND TOTAL</b>	<b>213,788,033,002.97</b>	<b>174,087,453,241.46</b>

OYO STATE 2020 ESTIMATES  
DETAILS OF REVIEWED REVENUE FIGURE

<b>ECONOMIC CODE</b>	<b>DETAILS OF REVENUE</b>	<b>APPROVED ESTIMATES 2020 N</b>	<b>REVIEWED ESTIMATES 2020 N</b>
Capital Receipt			
11010101	Statutory Allocations	50,000,000,000.00	29,631,071,762.00
11010201	Value Added Tax	20,115,397,819.97	27,640,511,000.46
11010303	Excess Crude Oil	1,000,000,000.00	1,000,000,000.00
120101	Taxes-General	35,347,702,690.79	32,874,050,195.30
120201	Licence General	2,030,039,845.07	979,821,756.25
120204	Fees General	7,529,973,812.54	6,317,608,875.58
120205	Fine General	348,511,127.46	364,612,966.16
120206	Sales General	512,417,245.55	1,168,894,957.03
120207	Earning General	3,241,160,000.00	2,507,731,000.00
120208	Rent on Government Building General	3,104,540,000.00	21,670,000.00
120209	Rent on Lands and Others General	3,825,940,613.11	3,125,620,481.20
120210	Repayments-General	200,000,000.00	150,000,000.00

120211	Investment Income-General	-	-
120212	Interest Earned	15,366,268.48	11,366,268.48
120213	Re-imbusement General	15,135,000,000.00	1,023,000,000.00
130101	Domestic Aids		
130102	Foreign Aids		
130203	Domestic Grants	300,000,000.00	-
130204	Foreign Grants		
140201	Capital Receipts	36,005,794,375.00	30,805,002,042.00
140301	Domestic Loans	28,995,306,339.00	31,325,306,339.00
14070102	Extra Ordinary Items	348,000,000.00	248,000,000.00
140302	International Loans		
14070102	Others		
14070103	Miscellaneous Receipts	5,732,882,866.00	4,893,185,598.00
14070104	Donation/Financial Assistance (PPP/ Contract Financing)		
	<b>Sub-Total (IGR)</b>	<b>213,788,033,002.97</b>	<b>174,087,453,241.46</b>
<b>SUMMARY OF REVIEWED 2020 REVENUE FIGURE</b>			
		<b>ESTIMATES</b>	<b>ESTIMATES</b>

S/N	ITEMS OF REVENUE	2020	2020
1	IGR	62,671,534,469.00	44,082,562,098.00
2	IGR (SPECIAL)		9,580,000,000.00
3	Statutory Allocation	50,000,000,000.00	29,631,071,762.00
4	VAT	20,115,397,819.97	27,640,511,000.46
5	Others	16,000,000,000.00	1,023,000,000.00
6	Loans	28,995,306,339.00	31,325,306,339.00
	<b>TOTAL RECURRENT</b>	<b>177,782,238,627.97</b>	<b>143,282,451,199.46</b>
7	<b>Capital Receipts</b>	<b>36,005,794,375.00</b>	<b>30,805,002,042.00</b>
-	<b><u>TOTAL</u></b>	<b>213,788,033,002.97</b>	<b>174,087,453,241.46</b>