

STATEMENT NO.1
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018
OYO STATE GOVERNMENT, NIGERIA

ANNUAL BUDGET 2019 ₦	DESCRIPTION	NOTES	ACTUAL YEAR 2019 ₦	ACTUAL YEAR 2018 ₦
	CASHFLOWS FROM OPERATING ACTIVITIES:			
	RECEIPTS:			
55,000,000,000.00	STATUTORY ALLOCATIONS: FAAC	1	46,183,486,107.45	47,691,952,414.06
20,599,234,411.52	VALUE ADDED TAX ALLOCATION	1	18,905,659,352.93	17,273,847,022.92
75,599,234,411.52	SUB-TOTAL - STATUTORY ALLOCATION		65,089,145,460.38	64,965,799,436.98
28,106,026,753.73	DIRECT TAXES	2	19,463,405,997.02	16,978,783,106.32
2,067,165,387.43	LICENCES	2	1,555,227,258.21	1,643,043,187.35
0.00	MINING RENTS	2	0.00	0.00
0.00	ROYALTIES	2	0.00	0.00
7,362,298,980.05	FEES	2	2,391,690,639.07	2,238,023,959.13
474,596,155.55	FINES	2	247,126,605.00	221,362,290.42
2,153,475,517.54	SALES	2	1,266,083,370.67	652,328,420.14
1,965,308,000.00	EARNINGS	2	1,226,661,532.55	1,249,303,017.72
45,800,000.00	SALES/RENT OF GOVERNMENT BUILDINGS	2	8,085,200.00	20,072,495.00
3,116,040,000.00	SALE/RENT ON LANDS AND OTHERS	2	290,101,138.77	182,181,997.28
640,000,000.00	REPAYMENTS-GENERAL	2	53,026,755.45	66,829,197.48
623,250,139.80	INVESTMENT INCOME	2	82,445,389.25	256,386,526.86
17,622,066.90	INTEREST EARNED	2	1,959,687.71	2,426,211.46

5,130,000,000.00	RE-IMBURSEMENT	2	10,907,608,628.24	4,157,424,264.63
51,701,583,001.00	SUB-TOTAL - INDEPENDENT REVENUE		37,493,422,201.94	27,668,164,673.79
15,000,000,000.00	OTHER REVENUE SOURCES OF THE OYO STATE GOVERNMENT	3	1,946,423,942.04	5,431,676,016.38
142,300,817,412.52	TOTAL RECEIPTS		104,528,991,604.36	98,065,640,127.15
	PAYMENTS:			
42,296,196,041.34	PERSONNEL COSTS (INCLUDING SALARIES ON CRF CHARGES)	4	35,592,310,995.70	27,507,678,118.76
1,300,000,000.00	FEDERAL/STATES/LGC.GOV'T CONTRIBUTION TO PENSION	5	1,225,456,098.00	1,531,820,122.50
22,740,886,905.48	OVERHEAD CHARGES	6	24,399,609,426.86	14,090,538,300.28
33,035,251,255.21	CONSOLIDATED REVENUE FUND CHARGES (INCL. SERVICE WIDE VOTES)	7	43,718,266,122.21	42,551,513,554.98
3,935,761,057.03	SUBVENTION TO PARASTATALS	8	2,359,048,076.32	5,566,083,229.94
1,500,000,000.00	OTHER OPERATING ACTIVITIES (JAAC)		1,200,000,000.00	2,800,000,000.00
0.00	OTHER TRANSFERS		0.00	0.00
104,808,095,259.06	TOTAL PAYMENTS		108,494,690,719.09	94,047,633,326.46
37,492,722,153.46	NET CASH FLOW FROM OPERATING ACTIVITIES		(3,965,699,114.73)	4,018,006,800.69
	CASHFLOWS FROM INVESTMENT ACTIVITIES:			
14,387,903,171.57	CAPITAL EXPENDITURE: ADMINISTRATIVE SECTOR	11	(4,977,348,070.96)	(3,052,769,808.48)
52,409,598,203.44	CAPITAL EXPENDITURE: ECONOMIC SECTOR	11	(15,074,144,129.17)	(26,654,891,616.21)

466,250,000.00	CAPITAL EXPENDITURE: LAW AND JUSTICE	11	(4,219,201.50)	(3,055,735.00)
0.00	CAPITAL EXPENDITURE: REGIONAL DEVELOPMENT	11	0.00	
83,620,400,203.49	CAPITAL EXPENDITURE: SOCIAL SERVICE SECTOR	11	(3,738,798,935.03)	(7,862,293,391.03)
200,000,000.00	CAPITAL EXPENDITURE: FUNDED FROM AID AND GRANTS	10	(5,178,721,089.57)	(5,610,498,578.75)
151,084,151,578.50	NET CASH FLOW FROM INVESTMENT ACTIVITIES		(28,973,231,426.23)	(43,183,509,129.47)
	CASHFLOWS FROM FINANCING ACTIVITIES:			
200,000,000.00	PROCEEDS FROM AID AND GRANTS	10	5,178,721,089.57	5,610,498,578.75
5,000,000,000.00	PROCEEDS FROM EXTERNAL LOAN	19	15,043,917,147.30	10,500,118,946.70
0.00	PROCEEDS FROM INTERNAL LOANS: FGN/TREASURY BONDS	20	0.00	0.00
0.00	PROCEEDS FROM INTERNAL LOAN: NTBS ETC	21	0.00	0.00
0.00	PROCEEDS FROM DEVELOPMENT OF NAT. RESOURCES	23	0.00	0.00
15,000,000,000.00	PROCEEDS OF LOANS FROM OTHER FUNDS	24	10,168,585,959.94	8,300,000,000.00
(4,752,000,000.00)	REPAYMENT OF EXTERNAL LOANS (INCLUDING SERVICING)	19	(2,294,682,444.02)	(1,502,491,566.81)
(4,800,000,000.00)	REPAYMENT OF FGN/TREASURY BONDS & OTHERS	20	(9,089,770,928.51)	(6,393,104,774.01)
0.00	REPAYMENT OF INTERNAL LOAN-NTBS	21	0.00	0.00
0.00	REPAYMENT OF LOANS FROM DEVELOPMENT OF NAT RESOURCES	23	0.00	0.00
(6,668,926,110.80)	REPAYMENT OF LOANS FROM OTHER FUNDS	24	(2,754,322,239.18)	(5,373,761,356.97)
3,979,073,889.20	NET CASH FLOW FROM FINANCING ACTIVITIES		16,252,448,585.10	11,141,259,827.66

	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS			
0.00	(INCREASE)/ DECREASE IN INVESTMENTS	V	(839,754,538.32)	(6,968,000,044.58)
0.00	NET (INCREASE)/DECREASE IN OTHER CASH EQUIVALENTS		0.00	0.00
0.00	TOTAL CASHFLOW FROM OTHER CASH EQUIVALENT ACCOUNTS		(839,754,538.32)	(6,968,000,044.58)
0.00	NET CASH FOR THE YEAR		(17,526,236,494.18)	(34,992,242,545.70)
0.00	CASH & ITS EQUIVALENT AS AT 1ST JANUARY, 2019		(11,130,043,316.69)	23,862,199,229.01
0.00	CASH & ITS EQUIVALENT AS AT 31ST DECEMBER, 2019		(28,656,279,810.87)	(11,130,043,316.69)

The accompanying notes 1-26 form part of these statements

Bello Kolawole Ghaffar,
Accountant-General, Oyo State, Nigeria.

STATEMENT NO.2
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019
OYO STATE GOVERNMENT, NIGERIA

DESCRIPTION	NOTES	CURRENT YEAR 2019	PREVIOUS YEAR 2018
		₦	₦
ASSETS			
LIQUID ASSETS:			
CASH HELD BY OYO STATE ACCOUNTANT-GENERAL			
CRF BANK BALANCE (CBN/ CRF BANK)		(28,656,279,810.87)	(11,130,043,316.69)
PENSION ACCOUNT (CBN/ BANK)		0.00	0.00
OTHER BANK OF THE TREASURY		0.00	0.00
CASH BALANCES OF TRUST & OTHER FUNDS OF THE FGN/ STATES/LGC	12	460,367,459.85	488,550,956.16
CASH BALANCES WITH FEDERAL PAY OFFICES/ SUB- TREASURY	13	0.00	0.00
CASH HELD BY MINISTRIES, DEPARTMENT & AGENCIES	14	0.00	0.00
TOTAL LIQUID ASSETS		(28,195,912,351.02)	(10,641,492,360.53)
INVESTMENTS AND OTHER CASH ASSETS:			
FEDERAL/ STATE/ LOCAL GOVERNMENT INVESTMENTS	15	79,086,905.75	918,841,444.07
IMPRESTS	16	197,918,223.66	184,918,388.51
ADVANCES	17	2,214,940,869.99	2,128,806,117.76
REVOLVING LOANS GRANTED	18	1,298,997,573.78	1,238,600,552.83
INTANGIBLE ASSETS		226,041,731,129.92	215,371,783,250.44
TOTAL INVESTMENTS AND OTHER CASH ASSETS		229,832,674,703.10	219,842,949,753.61
TOTAL ASSETS		201,636,762,352.08	209,201,457,393.08

LIABILITIES:			
PUBLIC FUNDS			
CONSOLIDATED REVENUE FUND		0.00	(8,366,944,232.19)
CAPITAL DEVELOPMENT FUND		70,190,183,767.43	92,384,615,445.09
TRUST & OTHER PUBLIC FUNDS		0.00	0.00
POLICE REWARD FUND		0.00	0.00
TOTAL PUBLIC FUNDS		70,190,183,767.43	84,017,671,212.90
EXTERNAL AND INTERNAL LOANS			
EXTERNAL LOANS: FGN/STATES/ LGC	19	32,024,201,985.35	32,024,201,958.35
FGN/ STATES/LGC BONDS & TREASURY BONDS	20	2,858,994,510.39	3,978,346,164.04
NIGERIAN TREASURY BILLS (NTB)	21	0.00	0.00
DEVELOPMENT LOAN STOCK	22	0.00	0.00
OTHER INTERNAL LOANS (PROMISSORY NOTES)	23	0.00	0.00
INTERNAL LOANS FROM OTHER FUNDS	24	61,470,404,607.41	59,576,024,965.49
TOTAL EXTERNAL AND INTERNAL LOANS		96,353,601,103.15	95,578,573,087.88
OTHER LIABILITIES			
DEPOSITS	25	0.00	0.00
PENSION AND GRATUITY DUE	26	30,075,100,160.93	24,825,840,839.49
OUTSTANDING CONTRACTOR LIABILITIES (ACCORDING TO MDAs)	26	4,911,408,676.72	4,737,565,954.17
PENDING LITIGATION (ACCORDING TO MDAs)	26	106,468,643.85	41,806,298.64
TOTAL OTHER LIABILITIES		35,092,977,481.50	29,605,213,092.30
TOTAL LIABILITIES		201,636,762,352.08	209,201,457,393.08

The accompanying notes 1-26 form part of these statements

**Bello Kolawole Ghaffar,
Accountant-General, Oyo State, Nigeria.**

STATEMENT NO.3
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2019
OYO STATE GOVERNMENT, NIGERIA

ACTUAL PREVIOUS YEAR (2018)	DESCRIPTION	NOTES	ACTUAL YEAR 2019	FINAL BUDGET 2019	INITIAL/ ORIGINAL BUDGET 2019	SUPPLEMENTAR Y BUDGET 2019	VARIANCE ON FINAL BUDGET
			₦	₦	₦	₦	%
38,457,417,215.63	OPENING BALANCE (i)		(8,366,944,232.19)				(8,366,944,232.19)
	ADD: REVENUE						
47,691,952,414.06	STATUTORY ALLOCATIONS: FAAC	1	46,183,486,107.45	55,000,000,000.00	60,000,000,000.00	55,000,000,000.00	(8,816,513,892.55)
17,273,847,022.92	VALUE ADDED TAX ALLOCATION	1	18,905,659,352.93	20,599,234,411.52	25,000,000,000.00	20,599,234,411.52	(1,693,575,058.59)
64,965,799,436.98	SUB-TOTAL - STATUTORY ALLOCATION (II)		65,089,145,460.38	75,599,234,411.52	85,000,000,000.00	75,599,234,411.52	(10,510,088,951.14)
16,978,783,106.32	DIRECT TAXES	2	19,463,405,997.02	28,106,026,753.73	48,170,070,403.28	28,106,026,753.73	(8,642,620,756.71)
1,643,043,187.35	LICENCES	2	1,555,227,258.21	2,067,165,387.43	1,926,584,010.51	2,067,165,387.43	(511,938,129.22)
0.00	MINING RENTS	2	0.00	0.00	0.00	0.00	0.00
0.00	ROYALTIES	2	0.00	0.00	0.00	0.00	0.00
2,238,023,959.13	FEES	2	2,391,690,639.07	7,362,298,980.05	23,043,317,142.56	7,362,298,980.05	(4,970,608,340.98)
221,362,290.42	FINES	2	247,126,605.00	474,596,155.55	227,156,198.10	474,596,155.55	(227,469,550.55)
652,328,420.14	SALES	2	1,266,083,370.67	2,153,475,517.54	512,417,245.55	2,153,475,517.54	(887,392,146.87)
1,249,303,017.72	EARNINGS	2	1,226,661,532.55	1,965,308,000.00	10,294,388,000.00	1,965,308,000.00	(738,646,467.45)

20,072,495.00	SALES/RENT OF GOVERNMENT BUILDINGS	2	8,085,200.00	45,800,000.00	265,509,200.00	45,800,000.00	(37,714,800.00)
182,181,997.28	SALE/RENT ON LANDS AND OTHERS	2	290,101,138.77	3,116,040,000.00	14,011,690,000.00	3,116,040,000.00	(2,825,938,861.23)
66,829,197.48	REPAYMENT: GENERAL	2	53,026,755.45	640,000,000.00	840,000,000.00	640,000,000.00	(586,973,244.55)
256,386,526.86	INVESTMENT INCOME	2	82,445,389.25	623,250,139.80	700,000,000.00	623,250,139.80	(540,804,750.55)
2,426,211.46	INTEREST EARNED	2	1,959,687.71	17,622,066.90	66,000,000.00	17,622,066.90	(15,662,379.19)
4,157,424,264.63	RE-IMBURSEMENTS	2	10,907,608,628.24	5,130,000,000.00	15,130,000,000.00	5,130,000,000.00	5,777,608,628.24
27,668,164,673.79	SUB-TOTAL - INDEPENDENT REVENUE (III)		37,493,422,201.94	51,701,583,001.00	115,187,132,200.00	51,701,583,001.00	(14,208,160,799.06)
5,431,676,016.38	OTHER REVENUE SOURCES OF THE OYO STATE GOVERNMENT (IV)	3	1,946,423,942.04	15,000,000,000.00	32,078,948,225.31	15,000,000,000.00	(13,053,576,057.96)
98,065,640,127.15	TOTAL REVENUE (ii+iii+iv)		104,528,991,604.36	142,300,817,412.52	232,266,080,425.31	142,300,817,412.52	(37,771,825,808.16)
136,523,057,342.78	TOTAL FUNDS AVAILABLE (i+ii+iii+iv)		96,162,047,372.17				
	LESS: EXPENDITURE						
27,507,678,118.76	PERSONNEL COSTS (INCLUDING SALARIES ON CRF CHARGES)	4	35,592,310,995.70	42,296,196,041.34	41,228,196,041.34	42,296,196,041.34	6,703,885,045.64
1,531,820,122.50	FEDERAL/ STATES/ LGC GOVT CONTRIBUTION TO PENSION	5	1,225,456,098.00	1,300,000,000.00	1,900,000,000.00	1,300,000,000.00	74,543,902.00
14,090,538,300.28	OVERHEAD CHARGES	6	24,399,609,426.86	22,740,886,905.48	28,815,532,820.67	22,740,886,905.48	(1,658,722,521.38)

42,551,513,554.98	CONSOLIDATED REVENUE FUND CHARGES (INCL. SERVICE WIDE VOTES)	7	43,718,266,122.21	33,035,251,255.21	60,166,084,752.23	33,035,251,255.21	(10,683,014,867.00)
5,566,083,229.94	SUBVENTION TO PARASTATALS	8	2,359,048,076.32	3,935,761,057.03	2,935,761,057.23	3,935,761,057.03	1,576,712,980.71
2,800,000,000.00	OTHER OPERATING ACTIVITIES (JAAC)		1,200,000,000.00	1,500,000,000.00	1,000,000,000.00	1,500,000,000.00	300,000,000.00
0.00	OTHER TRANSFERS		0.00	0.00	0.00	0.00	0.00
	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
1,502,491,566.81	REPAYMENTS: EXTERNAL LOANS:FGN/STATES/ LGC	19	2,294,682,444.02	4,752,000,000.00	4,752,000,000.00	4,752,000,000.00	2,457,317,555.98
6,393,104,774.01	REPAYMENTS: FGN/ STATES/LGC BONDS & TREASURY BONDS	20	9,089,770,928.51	4,800,000,000.00	4,800,000,000.00	4,800,000,000.00	(4,289,770,928.51)
0.00	REPAYMENTS:NIGERIAN TREASURY BILLS (NTB)	21	0.00	0.00	0.00	0.00	0.00
0.00	REPAYMENTS: DEVELOPMENT LOAN STOCK	22	0.00	0.00	0.00	0.00	0.00
0.00	REPAYMENTS: OTHER INTERNAL LOANS (PROMISSORY NOTES)	23	0.00	0.00	0.00	0.00	0.00
5,373,761,356.97	REPAYMENTS: INTERNAL LOANS FROM OTHER FUNDS	24	2,754,322,239.18	6,668,926,110.80	6,668,926,110.80	6,668,926,110.80	3,914,603,871.62
107,316,991,024.25	TOTAL EXPENDITURE		122,633,466,330.80	121,029,021,369.86	152,266,500,782.27	121,029,021,369.86	(1,604,444,960.94)
29,206,066,318.53	OPERATING BALANCE		(26,471,418,958.63)	21,271,796,042.66	79,999,579,643.04	21,271,796,042.66	

	APPROPRIATIONS/TRANSFERS:						
37,573,010,550.72	TRANSFER TO CAPITAL DEVELOPMENT FUND	9	(26,471,418,958.63)				
(8,366,944,232.19)	CLOSING BALANCE		-				

The accompanying notes 1-26 form part of these statements
Bello Kolawole Ghaffar,
Accountant-General, Oyo State, Nigeria.

STATEMENT NO.4
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER,
2019
OYO STATE GOVERNMENT, NIGERIA

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ACTUAL PREVIOUS YEAR (2018)	DESCRIPTION	NOTES	TOTAL CAPITAL EXPENDITURE 2019	FINAL BUDGET 2019	INITIAL/ ORIGINAL BUDGET 2019	SUPPLEMENTARY BUDGET 2019	PERFORMANCE ON TOTAL BUDGET
₦			₦	₦	₦	₦	%
73,584,496,498.39	OPENING BALANCE		92,384,615,445.09				
				-			
	ADD:REVENUE	-					
37,573,010,550.72	TRANSFER FROM CONSOLIDATED REVENUE FUND	9	(26,471,418,958.63)	83,620,400,203.49	163,531,434,576.24	83,620,400,203.49	-31.66%
5,610,498,578.75	AID AND GRANTS	10	5,178,721,089.57	200,000,000.00	300,000,000.00	200,000,000.00	2589.36%
10,500,118,946.70	EXTERNAL LOANS:FGN/STATES/ LGC	19	15,043,917,147.30	5,000,000,000.00	5,000,000,000.00	5,000,000,000.00	300.88%
0.00	FGN/ STATES/LGC BONDS & TREASURY BONDS	20	2,858,994,510.39	0.00	0.00	-	
0.00	NIGERIAN TREASURY BILLS (NTB)	21	0.00	0.00	0.00	-	
0.00	DEVELOPMENT LOAN STOCK	22	0.00	0.00	0.00	-	
0.00	OTHER INTERNAL LOANS (PROMISSORY NOTES)	23	0.00	0.00	0.00	-	
8,300,000,000.00	INTERNAL LOANS FROM OTHER FUNDS	24	10,168,585,959.94	35,501,009,286.76	35,501,009,286.76	35,501,009,286.76	28.64%
135,568,124,574.56	TOTAL REVENUE AVAILABLE		99,163,415,193.66	124,321,409,490.25	204,332,443,863.00	124,321,409,490.25	79.76%
	LESS: CAPITAL EXPENDITURE						

		-		-			
3,052,769,808.48	CAPITAL EXPENDITURE: ADMINISTRATIVE SECTOR	11	4,977,348,070.96	14,387,903,171.57	36,136,220,901.14	14,387,903,171.57	34.59%
26,654,891,616.21	CAPITAL EXPENDITURE: ECONOMIC SECTOR	11	15,074,144,129.17	52,409,598,203.44	96,718,482,294.30	52,409,598,203.44	28.76%
3,055,735.00	CAPITAL EXPENDITURE: LAW AND JUSTICE	11	4,219,201.50	466,250,000.00	732,500,000.00	466,250,000.00	0.90%
0.00	CAPITAL EXPENDITURE: REGIONAL DEVELOPMENT	11	0.00	0.00	0.00	0.00	
7,862,293,391.03	CAPITAL EXPENDITURE: SOCIAL SERVICE SECTOR	11	3,738,798,935.03	16,356,648,828.48	29,944,231,380.80	16,356,648,828.48	22.86%
5,610,498,578.75	CAPITAL EXPENDITURE: FUNDED FROM AID AND GRANTS	10	5,178,721,089.57	200,000,000.00	300,000,000.00	200,000,000.00	2589.36%
43,183,509,129.47	TOTAL CAPITAL EXPENDITURE		28,973,231,426.23	83,820,400,203.49	163,831,434,576.24	83,820,400,203.49	34.57%
0.00	INTANGIBLE ASSETS		0.00				
92,384,615,445.09	CLOSING BALANCE		70,190,183,767.43	40,501,009,286.76	40,501,009,286.76	40,501,009,286.76	173.30%

The accompanying notes 1-26 form part of these statements

Bello Kolawole Ghaffar,
Accountant-General, Oyo State, Nigeria.

NOTES 1-26	NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 – CONTD					
NOTES	DETAILS	REF. NOTE	AMOUNT	AMOUNT		
			N	N	N	REMARKS
NO. 1	A - SHARE OF STATUTORY ALLOCATION					
	NET SHARE OF STATUTORY ALLOCATION FROM FAAC	A		34,799,032,734.92		
	ADD: DEDUCTION AT SOURCE FOR LOAN REPAYMENT	B(i)	2,294,682,444.02			
	ADD: DEDUCTION AT SOURCE FOR LOAN REPAYMENT - OTHER AGENCIES	B(ii)	9,089,770,928.51			
	SUB TOTAL (BI+BII) : DEDUCTION AT SOURCE FOR LOAN REPAYMENT	B		11,384,453,372.53		
				46,183,486,107.45	ACTUAL GROSS STATUTORY ALLOCATION	
	SHARE OF STATUTORY - OTHER AGENCIES	C	9,089,770,928.51			
	SHARE OF FAAC - EXCESS CRUDE REV	G		137,514,802.18		
	Total (GROSS) FAAC Allocation to the State Government			46,321,000,909.63		
	B - VALUE ADDED TAX					
	SHARE OF VALUE ADDED TAX (VAT)	D		18,905,659,352.93		
	*#46,321,000,909.63 WAS ACTUAL GROSS STATUTORY ALLOCATION, EXCESS CRUDE REVENUE WAS ADDED AS REQUIRED BY THE TEMPLATE.					

NO. 2	INTERNALLY GENERATED REVENUE	Note	Actual 2019	Budget 2019	Variance	Remarks
	INDEPENDENT REVENUE					
	DIRECT TAXES					
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	27	19,221,389,110.43	26,677,226,753.73	-7,455,837,643.30	
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	27	92,264,930.00	317,000,000.00	-224,735,070.00	
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	27	149,751,956.59	1,111,800,000.00	(962,048,043.41)	
	TOTAL		19,463,405,997.02	28,106,026,753.73	-8,642,620,756.71	

	NON-TAX REVENUE					
	LICENCES - GENERAL	Note	Actual 2019	Budget 2019	Variance	Remarks
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	28	833,679,076.62	665,715,387.43	167,963,689.19	
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	28	0.00	0.00	0.00	
	MINISTRY OF TRADE, INVESTMENT & COOPERATIVES	28	83,213,046.08	199,500,000.00	-116,286,953.92	
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	28	6,536,800.00	19,600,000.00	-13,063,200.00	
	OYO STATE RURAL ELECTRIFICATION BOARD (OYSREB)	28	0.00	2,500,000.00	-2,500,000.00	
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	29	171,736,958.33	600,000,000.00	-428,263,041.67	
	MINISTRY OF HEALTH	29	17,897,754.05	22,000,000.00	-4,102,245.95	
	AGENCY FOR YOUTH DEVELOPMENT	29	204,000.00	350,000.00	-146,000.00	
	OYO STATE INDEPENDENT ELECTORAL COMMISSION (OYSIEC)	30	0.00	0.00	0.00	

	OYO STATE TOURISM BOARD	30	10,488,500.00	50,000,000.00	-39,511,500.00	
	OYO STATE SIGNAGE AND ADVERTISEMENT AGENCY (OYSAA)	30	216,333,173.13	507,500,000.00	-291,166,826.87	
	OFFICE OF THE EXECUTIVE GOVERNOR	30	215,137,950.00	0.00	215,137,950.00	
	Total Licences		1,555,227,258.21	2,067,165,387.43	-511,938,129.22	3,110,454,516.42

	MINING RENTS	Note	Actual 2019	Budget 2019	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 2019	Budget 2019	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 2019	Budget 2019	Variance	Remarks
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	31	263,398,850.77	481,683,979.05	-218,285,128.28	
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	31	2,685,755.20	500,000.00	2,185,755.20	
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	32	23,473,587.44	37,500,000.00	-14,026,412.56	
	MINISTRY OF WORKS AND TRANSPORT	32	98,524,586.00	225,900,000.00	-127,375,414.00	
	OYO STATE HOSPITALS' MANAGEMENT BOARD	32	156,508,154.46	0.00	156,508,154.46	

	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	33	326,729,394.92	2,863,400,000.00	-2,536,670,605.08	
	BUREAU OF PHYSICAL PLANNING & DEVELOPMENT CONTROL	33	528,329,075.51	680,000,000.00	-151,670,924.49	
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	33	86,199,080.00	635,465,000.00	-549,265,920.00	
	THE JUDICIARY, HIGH COURT OF JUSTICE	33	160,709,620.13	190,000,000.00	-29,290,379.87	
	MULTI-DOOR COURT HOUSE.		90,000.00	10,000,000.00	-9,910,000.00	
	JUDICIAL SERVICE COMMISSION	33	1,893,530.00	5,000,000.00	-3,106,470.00	
	OFFICE OF THE AUDITOR GENERAL (STATE)	33	684,105.00	500,000.00	184,105.00	
	OFFICE OF THE AUDITOR GENERAL (L/GOVT.)	33	16,809,000.00	70,000,000.00	-53,191,000.00	
	HEAD OF SERVICE (BUREAU OF ESTABLISHMENTS AND TRAINING)	33	6,534,100.00	3,550,000.00	2,984,100.00	
	SIMEON ADEBO STAFF DEVELOPMENT CENTRE	34	2,250,450.00	10,000,000.00	-7,749,550.00	
	MINISTRY OF JUSTICE	34	413,796,730.72	590,000,000.00	-176,203,269.28	
	OYO STATE CUSTOMARY COURT OF APPEAL	34	22,615,419.51	22,000,000.00	615,419.51	
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	34	0.00	0.00	0.00	
	OYO STATE LIBRARY BOARD	34	1,004,700.00	1,200,000.00	-195,300.00	
	MINISTRY OF HEALTH	34	27,550,385.00	73,000,000.00	-45,449,615.00	
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	35	6,830,000.00	1,500,000.00	5,330,000.00	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV., SOCIAL WELFARE & POVERTY ALLEVIATION	35	2,496,735.00	5,500,000.00	-3,003,265.00	
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	35	82,553,400.00	141,000,000.00	-58,446,600.00	
	OYO STATE SOLID WASTE MANAGEMENT AUTHORITY	35	37,460.00	0.00	37,460.00	

	MINISTRY OF YOUTH & SPORTS	36	2,030,750.00	2,500,000.00	-469,250.00	
	SOLID MINERALS	36	35,994,300.00	42,900,001.00	-6,905,701.00	
	OFFICE OF THE SURVEYOR - GENERAL	36	117,414,899.41	1,241,500,000.00	-1,124,085,100.59	
	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION (BOTAVED)	36	319,500.00	5,000,000.00	-4,680,500.00	
	SHOOTING STARS SPORTS CLUB	36	1,812,630.00	20,000,000.00	-18,187,370.00	
	CROWN FOOTBALL CLUB, OGBOMOSO	36	2,366,430.00	500,000.00	1,866,430.00	
	HOUSE OF ASSEMBLY SERVICE COMMISSION	36	0.00	200,000.00	-200,000.00	
	OYO STATE PLANNING COMMISSION	36	2,420.00	0.00	2,420.00	
	BUREAU OF STATISTICS	36	0.00	200,000.00	-200,000.00	
	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	36	45,590.00	1,500,000.00	-1,454,410.00	
	OYO STATE HEALTH INSURANCE	36	0.00	300,000.00	(300,000.00)	
	Total Fees		2,391,690,639.07	7,362,298,980.05	-4,970,608,340.98	
	FINES - GENERAL	Note	Actual 2019	Budget 2019	Variance	Remarks
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	37	5,241,500.00	26,096,155.55	-20,854,655.55	
	THE JUDICIARY, HIGH COURT OF JUSTICE	37	5,752,400.00	34,500,000.00	-28,747,600.00	
	MINISTRY OF JUSTICE	37	10,818,590.00	10,000,000.00	818,590.00	
	OYO STATE CUSTOMARY COURT OF APPEAL		1,354,970.00	3,000,000.00	-1,645,030.00	
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	37	4,546,000.00	6,000,000.00	-1,454,000.00	
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	37	0.00	0.00	0.00	
	OYO STATE SOLID WASTE MANAGEMENT AUTHORITY	37	0.00	0.00	0.00	
	BUREAU OF PHYSICAL PLANNING & DEVELOPMENT CONTROL	37	170,038,965.00	120,000,000.00	50,038,965.00	

	OYO STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	37	39,033,730.00	200,000,000.00	-160,966,270.00	
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	37	10,340,450.00	75,000,000.00	-64,659,550.00	
	Total Fines		247,126,605.00	474,596,155.55	-227,469,550.55	
	SALES - GENERAL	Note	Actual 2019	Budget 2019	Variance	Remarks
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	38	23,690,621.14	48,050,000.00	-24,359,378.86	
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	38	0.00	0.00	0.00	
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	38	25,686,521.50	149,277,724.24	-123,591,202.74	
	MINISTRY OF WORKS AND TRANSPORT	38	200,000.00	500,000.00	-300,000.00	
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	38	83,353,875.00	368,750,000.00	-285,396,125.00	
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	38	10,019,016.25	2,800,000.00	7,219,016.25	
	BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIP(BIP/PPP)	38	1,360,000.00	10,000,000.00	-8,640,000.00	
	OFFICE OF THE EXECUTIVE GOVERNOR	39	11,418,066.70	24,950,000.00	(13,531,933.30)	
	OYO STATE GOVERNMENT PRINTING PRESS	39	3,151,000.00	2,740,000.00	411,000.00	
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	39	15,108.45	1,180,000.00	-1,164,891.55	
	OFFICE OF THE ACCOUNTANT-GENERAL	39	1,052,654,852.56	900,000,000.00	152,654,852.56	
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	39	15,443,000.00	1,500,000.00	13,943,000.00	

	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	39	3,589,500.00	40,000,000.00	-36,410,500.00	
	THE JUDICIARY, HIGH COURT OF JUSTICE	39	1,000.00	500,000.00	(499,000.00)	
	CIVIL SERVICE COMMISSION	40	1,638,370.00	5,000,000.00	-3,361,630.00	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV., SOCIAL WELFARE & POVERTY ALLEVIATION	40	3,114,000.00	10,500,000.00	-7,386,000.00	
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	40	0.00	0.00	0.00	
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	40	6,625.00	2,027,793.30	(2,021,168.30)	
	OYO STATE HOUSE OF ASSEMBLY	40	0.00	0.00	0.00	
	OYO STATE INDEPENDENT ELECTORAL COMMISSION(OYSIEC)	40	112,000.00	2,500,000.00	(2,388,000.00)	
	OFFICE OF THE SURVEYOR - GENERAL	40	63,000.00	200,000.00	(137,000.00)	
	OYO STATE HOUSING CORPORATION	40	29,629,568.41	580,000,000.00	(550,370,431.59)	
	MINISTRY OF FINANCE AND BUDGET	40	926,500.00	2,500,000.00	(1,573,500.00)	
	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	
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES		10,745.66	500,000.00	-489,254.34	
	Total Sales		1,266,083,370.67	2,153,475,517.54	-887,392,146.87	

	EARNINGS -GENERAL	Note	Actual 2019	Budget 2019	Variance	Remarks
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	41	12,579,250.00	15,000,000.00	-2,420,750.00	
	OYO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (OYSADEP)	41	0.00	50,000,000.00	(50,000,000.00)	

	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	41	782,008,233.05	2,000,000.00	780,008,233.05	
	MINISTRY OF WORKS AND TRANSPORT	41	38,443,100.00	21,000,000.00	17,443,100.00	
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	41	1,594,750.00	141,718,000.00	-140,123,250.00	
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	41	149,324,475.00	185,150,000.00	-35,825,525.00	
	BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIP(BIP/PPP)	41	58,049,750.08	785,000,000.00	-726,950,249.92	
	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	83,885,000.00	29,600,000.00	54,285,000.00	
	OYO STATE GOVERNMENT PRINTING PRESS	42	0.00	97,260,000.00	-97,260,000.00	
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	42	42,000.00	550,000.00	-508,000.00	
	OYO STATE RURAL ELECTRIFICATION BOARD (OYSREB)	42	13,929,263.00	28,000,000.00	-14,070,737.00	
	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	42	9,649,375.00	0.00	9,649,375.00	
	COUNCIL FOR ARTS AND CULTURE	42	2,972,625.00	9,000,000.00	-6,027,375.00	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV., SOCIAL WELFARE & POVERTY ALLEVIATION	42	485,432.42	130,850,000.00	-130,364,567.58	
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	42	1,000.00	300,000.00	(299,000.00)	
	OYO STATE SPORTS COUNCIL	42	22,899,806.00	30,000,000.00	-7,100,194.00	
	OYO STATE HOUSE OF ASSEMBLY	43	7,860,223.00	6,380,000.00	1,480,223.00	
	OFFICE OF THE SURVEYOR- GENERAL	43	1,262,250.00	1,000,000.00	262,250.00	

	OYO STATE HOSPITALS MANAGEMENT BOARD	43	0.00	380,000,000.00	-380,000,000.00	
	OYO STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	43	0.00	0.00	0.00	
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES		41,675,000.00	52,500,000.00	-10,825,000.00	
	Total Earnings		1,226,661,532.55	1,965,308,000.00	-738,646,467.45	

	SALES / RENT OF GOVERNMENT BUILDINGS	Note	Actual 2019	Budget 2019	Variance	Remarks
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	44	0.00	0.00	0.00	
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	44	425,200.00	2,000,000.00	(1,574,800.00)	
	OFFICE OF THE EXECUTIVE GOVERNOR	44	2,038,500.00	3,500,000.00	(1,461,500.00)	
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	44	22,500.00	80,000.00	(57,500.00)	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV, SOCIAL WELFARE & POVERTY ALLEVIATION	44	2,190,000.00	13,150,000.00	(10,960,000.00)	
	AGENCY FOR YOUTH DEVELOPMENT	44	252,000.00	200,000.00	52,000.00	
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	44	264,000.00	12,250,000.00	-11,986,000.00	
	OYO STATE HOUSE OF ASSEMBLY	44	2,893,000.00	13,620,000.00	(10,727,000.00)	
	COUNCIL FOR ARTS AND CULTURE	44	0.00	1,000,000.00	(1,000,000.00)	
	Total Sales / Rent of Government Buildings		8,085,200.00	45,800,000.00	-37,714,800.00	

	SALES / RENT ON LANDS AND OTHERS:	Note	Actual 2019	Budget 2019	Variance	Remarks
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	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	45	19,458,455.10	42,850,000.00	-23391544.90	
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	45	235,674,297.83	3,020,800,000.00	-2,785,125,702.17	
	OFFICE OF THE EXECUTIVE GOVERNOR	45	15,505,000.00	25,000,000.00	(9,495,000.00)	
	OYO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	45	550,000.00	15,000,000.00	(14,450,000.00)	
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	45	6,000.00	1,390,000.00	(1,384,000.00)	
	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	37,440.00	1,000,000.00	(962,560.00)	
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	45	525.84	0.00	525.84	
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	45	8,869,420.00	10,000,000.00	(1,130,580.00)	
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES		10,000,000.00	0.00	10,000,000.00	
	Total Sale / Rent on Lands and Others		290,101,138.77	3,116,040,000.00	(2,825,938,861.23)	
	REPAYMENTS - GENERAL	Note	Actual 2019	Budget 2019	Variance	Remarks
	OFFICE OF THE ACCOUNTANT-GENERAL	46	53,026,755.45	640,000,000.00	(586,973,244.55)	
	Total Repayments		53,026,755.45	640,000,000.00	-586,973,244.55	

	INVESTMENT INCOME	Note				Remarks
	BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIP (BIP/PPP)	47	0.00	105,000,000.00	-105,000,000.00	
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)		31,749.84	18,250,139.80	(18,218,389.96)	
	OFFICE OF THE ACCOUNTANT-GENERAL		82,413,639.41	500,000,000.00	(417,586,360.59)	
	Total Investment Income		82,445,389.25	623,250,139.80	-540,804,750.55	

	INTEREST EARNED	Note	Actual 2019	Budget 2019	Variance	Remarks
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	48	0.00	14,622,066.90	(14,622,066.90)	
	OFFICE OF THE ACCOUNTANT-GENERAL	48	1,959,687.71	3,000,000.00	(1,040,312.29)	
	Total Interest Earned		1,959,687.71	17,622,066.90	-15,662,379.19	

	GLOBAL IGR TOTAL WITHOUT REIMBURSEMENT		26,585,813,573.70	46,571,583,001.00	(19,985,769,427.30)	
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		Note	Actual 2019	Budget 2019	Variance	Remarks
	RE-IMBURSEMENT - GENERAL	49	10,907,608,628.24	5,130,000,000.00	5,777,608,628.24	
	Total Re-imbursement		10,907,608,628.24	5,130,000,000.00	5,777,608,628.24	
	GLOBAL IGR TOTAL WITH REIMBURSEMENT		37,493,422,201.94	51,701,583,001.00	(14,208,160,799.06)	

NO.3a	OTHER REVENUE SOURCES OF THE OYO STATE GOVERNMENT:	Note	Actual 2019	Budget 2019	Variance	Remarks
	SHARE OF FAAC - OTHERS					
	OFFICE OF THE ACCOUNTANT-GENERAL (EXCHANGE GAIN)	E	12,393,523.85	95,509,952.24	(83,116,428.39)	
	OFFICE OF THE ACCOUNTANT-GENERAL (ADDITIONAL FUNDS FROM NNPC)	F	68,757,401.09	529,874,809.94	(461,117,408.85)	
	OFFICE OF THE ACCOUNTANT-GENERAL (FOREIGN/FOREX EQUALISATION)	H	1,224,825,764.37	9,439,046,689.02	(8,214,220,924.65)	
	OFFICE OF THE ACCOUNTANT-GENERAL (EXCHANGE RATE DIFFERENCE)	I	78,658,062.80	606,173,668.81	(527,515,606.01)	
	OFFICE OF THE ACCOUNTANT-GENERAL (GOODS AND VALUABLE CONSIDERATIONS)	J	378,165,706.00	2,914,311,454.71	(2,536,145,748.71)	
	OFFICE OF THE ACCOUNTANT-GENERAL (EXCESS BANK CHARGES)	K	64,195,900.26	494,721,875.90	(430,525,975.64)	
	OFFICE OF THE ACCOUNTANT-GENERAL (SHARE OF SOLID MINERALS (NON -OIL MINERAL RESOURCES)	L	119,427,583.67	920,361,549.38	(800,933,965.71)	
	Total Other Revenue Sources		1,946,423,942.04	15,000,000,000.00	(13,053,576,057.96)	

NO.3b	OTHER REVENUE SOURCES OF THE OYO STATE GOVERNMENT:			
	PROCEED FROM SALES OF PUBLICLY HELD SECURITIES	0.00		

NOTE: WE HAD A BULK BUDGETED FIGURE OF #15,000,000,000.00 AS **OTHERS** WHICH WAS SHARED ON A PRO-RATA BASIS OF THE ACTUAL RECEIPTS E.G

EXCHANGE GAIN **0.64%**, ADDITIONAL FUNDS FROM NNPC 3.53%, FOREX EQUALIZATION 62.93%, EXCHANGE RATE DIFFERENCE **4.04%**,

GOODS AND VALUABLE CONSIDERATIONS 19.43%, EXCESS BANK CHARGES **3.30% AND** SHARE OF SOLID MINERALS 6.14%

NO.4	A - TOTAL PERSONNEL COSTS (Including Salaries directly charged to CRF in Note 4B below):	Note	Actual 2019	Budget 2019	Variance	Remarks
	ADMINISTRATION SECTOR					
	OFFICE OF THE EXECUTIVE GOVERNOR	50	400,797,455.53	473,071,076.91	72,273,621.38	
	PUBLIC CORPORATION COMMISSION	50	18,718,197.57	34,487,764.41	15,769,566.84	
	OYO STATE SIGNAGE AND ADVERTISEMENT AGENCY	50	33,422,087.39	44,857,344.74	11,435,257.35	
	MINERAL DEVELOPMENT AGENCY	50	22,417,445.38	30,244,940.57	7,827,495.19	
	OFFICE OF THE HEAD OF SERVICE	51	102,992,439.60	197,000,000.00	94,007,560.40	
	OYO STATE HOUSE OF ASSEMBLY	52	146,536,912.00	318,787,528.57	172,250,616.57	
	HOUSE OF ASSEMBLY SERVICE COMMISSION	53	21,424,887.03	40,000,000.00	18,575,112.97	
	OYO STATE PENSIONS' BOARD	54	21,800,503.68	28,589,733.30	6,789,229.62	
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	55	111,625,009.42	116,850,000.00	5,224,990.58	
	OYO STATE GOVERNMENT PRINTING PRESS	56	13,590,140.27	15,845,105.34	2,254,965.07	
	OFFICE OF THE AUDITOR-GENERAL (STATE)	57	137,639,694.07	163,900,642.93	26,260,948.86	
	OFFICE OF THE AUDITOR-GENERAL (LOCAL GOVERNMENTS)	58	85,684,122.12	93,530,675.25	7,846,553.13	
	CIVIL SERVICE COMMISSION	59	31,283,079.66	50,479,800.34	19,196,720.68	

	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	60	147,023,790.80	249,263,422.80	102,239,632.00	
	OYO STATE INDEPENDENT ELECTORAL COMMISSION	62	14,248,148.00	17,306,280.19	3,058,132.19	
	BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIPS	63	11,675,059.24	14,794,808.92	3,119,749.68	
	SUB-TOTAL		1,320,878,971.76	1,889,009,124.27	568,130,152.51	

	ECONOMIC SECTOR	Note	Actual 2019	Budget 2019	Variance	Remarks
	OYO STATE RURAL ELECTRIFICATION BOARD	64	20,360,556.92	29,839,166.37	9,478,609.45	
	OYO STATE TRAFFIC MANAGEMENT AUTHORITY	65	109,679,838.58	135,376,000.00	25,696,161.42	
	MINISTRY OF AGRICULTURE NATURAL RESOURCES & RURAL DEVELOPMENT	66	557,806,988.17	653,673,100.00	95,866,111.83	
	OYO STATE TREE CROPS DEVELOPMENT UNIT	66Ci	0.00	0.00	0.00	
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE	67	34,725,881.16	50,000,000.00	15,274,118.84	
	OYO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	68	306,755,905.56	375,000,000.00	68,244,094.44	
	OYO STATE PLANNING COMMISSION	69	43,866,418.96	46,589,920.17	2,723,501.21	
	OFFICE OF THE ACCOUNTANT-GENERAL	70	115,064,942.11	130,206,889.74	15,141,947.63	
	BOARD OF INTERNAL REVENUE	71	62,926,990.42	273,990,196.12	211,063,205.70	
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	72	123,795,875.44	168,000,000.00	44,204,124.56	
	OYO STATE COUNCIL FOR ARTS AND CULTURE	73	53,292,845.47	61,700,000.00	8,407,154.53	
	MINISTRY OF WORKS AND TRANSPORT	74	461,762,552.51	550,000,000.00	88,237,447.49	
	OYO STATE PUBLIC WORKS	74Ci	0.00	0.00	0.00	

	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	75	139,911,198.94	200,000,000.00	60,088,801.06	
	OFFICE OF THE SURVEYOR-GENERAL	76	35,112,829.56	77,832,336.96	42,719,507.40	
	BUREAU OF STATISTIC	77	52,864,945.65	60,341,175.16	7,476,229.51	
	OYO STATE TOURISM BOARD	78	0.00	0.00	0.00	
	MINISTRY OF FINANCE AND BUDGET	79	1,691,385,670.39	1,737,428,979.67	46,043,309.28	
	MINISTRY OF FINANCE AND BUDGET- SUBVENTION TO PARASTATALS	79	2,359,048,076.32	3,935,761,057.23	1,576,712,980.91	
	OYO STATE LOCAL GOVERNMENT SERVICE COMMISSION	79	0.00	50,101,650.11	50,101,650.11	
	OYO STATE LOCAL GOVERNMENT PENSION BOARD	79	0.00	45,000,000.00	45,000,000.00	
	BUREAU OF PHYSICAL PLANNING & DEVELOPMENT CONTROL	100	300,654,011.93	370,000,000.00	69,345,988.07	
	SUB-TOTAL		6,469,015,528.09	8,950,840,471.53	2,412,478,955.37	
	LAW AND JUSTICE SECTOR	Note	Actual 2019	Budget 2019	Variance	Remarks
	MINISTRY OF JUSTICE	80	178,316,524.64	190,000,000.00	11,683,475.36	
	THE JUDICIARY, HIGH COURT OF JUSTICE	81	1,570,912,675.92	1,800,000,000.00	229,087,324.08	
	JUDICIAL SERVICE COMMISSION	82	91,736,267.02	155,238,687.25	63,502,420.23	
	OYO STATE CUSTOMARY COURT OF APPEAL	82Ci	325,000,000.00	300,000,000.00	(25,000,000.00)	
	MULTI-DOOR					
			0.00	0.00	0.00	
	SUB-TOTAL		2,165,965,467.58	2,445,238,687.25	279,273,219.67	

	SOCIAL SECTOR	Note	Actual 2019	Budget 2019	Variance	Remarks
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	83	712,190,748.06	905,312,360.20	193,121,612.14	
	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	83Ci	26,621,043.57	33,263,015.91	6,641,972.34	
	OYO STATE SCHOLARSHIP BOARD	83Di	0.00	0.00	-	
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	84	17,236,393,216.19	18,860,000,000.00	1,623,606,783.81	
	OYO STATE LIBRARY BOARD	85	50,574,180.75	60,399,879.78	9,825,699.03	
	STATE UNIVERSAL BASIC EDUCATION BOARD	86	112,210,265.87	117,111,721.97	4,901,456.10	
	BOARD FOR TECHNICAL & VOCATIONAL EDUCATION	87	136,154,268.12	148,684,390.00	12,530,121.88	
	MINISTRY OF HEALTH	88	298,706,403.47	416,785,033.70	118,078,630.23	
	OYO STATE HOSPITALS' MANAGEMENT BOARD	89	5,589,735,932.45	6,886,325,041.19	1,296,589,108.74	
	OYO STATE PRIMARY HEALTH CARE BOARD	90	66,984,513.97	89,056,992.40	22,072,478.43	
	OYO STATE COLLEGE OF NURSING AND MIDWIFERY	91	108,886,666.77	140,000,000.00	31,113,333.23	
	OYO STATE COLLEGE OF HEALTH SCIENCE AND TECHNOLOGY	92	81,202,180.51	87,258,389.56	6,056,209.05	
	OYO STATE HEALTH INSURANCE AGENCY	93	21,324,364.48	26,347,861.44	5,023,496.96	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV, SOCIAL WELFARE & POVERTY ALLEVIATION	94	140,094,603.11	180,018,726.92	39,924,123.81	
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	95	295,800,856.58	400,000,000.00	104,199,143.42	
	OYO STATE RURAL WATER SUPPLY AND SANITATION AGENCY	96	0.00	0.00	-	
	MINISTRY OF YOUTH AND SPORTS	97	412,463,624.67	250,295,597.17	(162,168,027.50)	
	AGENCY FOR YOUTH DEVELOPMENT	98	38,318,035.48	60,155,722.38	21,837,686.90	
	OYO STATE SPORTS COUNCIL	99	308,790,124.22	350,093,025.67	41,302,901.45	

	SUB-TOTAL		25,636,451,028.27	29,011,107,758.29	3,374,656,730.02	
	TOTAL PERSONNEL COST		35,592,310,995.70	42,296,196,041.34	6,703,885,045.64	
	B- Salaries directly charged to CRF(included in Note 4A above)	Note	Actual 2019	Budget 2019	Variance	Remarks
	List of Parastatals and Agencies:					
	PENSION TO RETIRED JUDGES					
NO.5	EMPLOYER CONTRIBUTION TO PENSION ACCORDING TO SECTOR	Note	Actual 2019	Budget 2019	Variance	Remarks
	LIST OF MDA: ADMINISTRATIVE SECTOR	IX	245,091,219.60	260,000,000.00	14,908,780.40	
	LIST OF MDA: ECONOMIC SECTOR		245,091,219.60	260,000,000.00	14,908,780.40	
	LIST OF MDA: LAW AND JUSTICE SECTOR		245,091,219.60	260,000,000.00	14,908,780.40	
	LIS OF MDA: REGIONAL SECTOR		245,091,219.60	260,000,000.00	14,908,780.40	
	LIST OF MDA: SECTOR SECTOR		245,091,219.60	260,000,000.00	14,908,780.40	
	Total Employers Contribution to Pension		1,225,456,098.00	1,300,000,000.00	74,543,902.00	
NO.6	OVERHEAD COSTS	Note	Actual 2019	Budget 2019	Variance	Remarks
	ADMINISTRATION SECTOR					
	OFFICE OF THE EXECUTIVE GOVERNOR	50	3,355,645,336.94	3,533,500,000.00	177,854,663.06	
	PUBLIC CORPORATION COMMISSION	50	3,613,263.49	17,500,000.00	13,886,736.51	
	OYO STATE SIGNAGE AND ADVERTISEMENT AGENCY	50	31,221,931.98	22,500,000.00	(8,721,931.98)	

	MINERAL DEVELOPMENT AGENCY	50	6,150,677.32	7,450,000.00	1,299,322.68	
	OYO STATE AGENCY FOR THE CONTROL OF AIDS	50	35,405,461.63	70,000,000.00	34,594,538.37	
	OFFICE OF THE HEAD OF SERVICE	51	59,205,061.28	125,000,000.00	65,794,938.72	
	OYO STATE HOUSE OF ASSEMBLY	52	1,242,997,246.15	1,857,000,000.00	614,002,753.85	
	HOUSE OF ASSEMBLY SERVICE COMMISSION	53	7,531,163.81	45,000,000.00	37,468,836.19	
	OYO STATE PENSIONS' BOARD	54	5,179,471.77	9,000,000.00	3,820,528.23	
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	55	25,497,794.44	50,000,000.00	24,502,205.56	
	OYO STATE GOVERNMENT PRINTING PRESS	56	2,354,162.75	10,000,000.00	7,645,837.25	
	OFFICE OF THE AUDITOR-GENERAL (STATE)	57	16,270,399.10	15,000,000.00	(1,270,399.10)	
	OFFICE OF THE AUDITOR-GENERAL (LOCAL GOVERNMENTS)	58	8,982,782.24	15,000,000.00	6,017,217.76	
	CIVIL SERVICE COMMISSION	59	6,048,853.36	30,000,000.00	23,951,146.64	
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	60	25,785,863.75	130,000,000.00	104,214,136.25	
	SIMEON ADEBO STAFF DEVELOPMENT CENTRE	61	2,483,281.00	20,000,000.00	17,516,719.00	
	OYO STATE INDEPENDENT ELECTORAL COMMISSION	62	15,513,623.72	13,000,000.00	(2,513,623.72)	
	BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIPS	63	4,224,588.92	55,000,000.00	50,775,411.08	
	SUB-TOTAL		4,854,110,963.65	6,024,950,000.00	1,170,839,036.35	

	ECONOMIC SECTOR	Note	Actual 2019	Budget 2019	Variance	Remarks
	OYO STATE RURAL ELECTRIFICATION BOARD	64	4,154,507.31	8,300,000.00	4,145,492.69	
	OYO STATE TRAFFIC MANAGEMENT AUTHORITY	65	16,548,638.42	25,000,000.00	8,451,361.58	
	MINISTRY OF AGRICULTURE NATURAL RESOURCES & RURAL DEVELOPMENT	66	32,980,129.86	35,000,000.00	2,019,870.14	
	OYO STATE TREE CROPS DEVELOPMENT UNIT	66Ci	2,378,300.00	5,000,000.00	2,621,700.00	
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE	67	3,692,884.48	15,000,000.00	11,307,115.52	
	OYO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	68	23,188,173.44	20,000,000.00	(3,188,173.44)	
	OYO STATE PLANNING COMMISSION	69	11,058,318.26	63,500,000.00	52,441,681.74	
	OFFICE OF THE ACCOUNTANT-GENERAL	70	44,923,426.94	65,000,000.00	20,076,573.06	
	BOARD OF INTERNAL REVENUE	71	143,641,113.26	275,000,000.00	131,358,886.74	
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	72	18,717,371.07	37,500,000.00	18,782,628.93	
	OYO STATE COUNCIL FOR ARTS AND CULTURE	73	9,950,014.51	30,000,000.00	20,049,985.49	
	MINISTRY OF WORKS AND TRANSPORT	74	358,723,486.60	457,500,000.00	98,776,513.40	
	OYO STATE PUBLIC WORKS	74Ci	3,384,100.14	10,100,000.00	6,715,899.86	
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	75	61,699,969.85	50,000,000.00	(11,699,969.85)	
	OFFICE OF THE SURVEYOR-GENERAL	76	6,068,139.40	10,000,000.00	3,931,860.60	
	BUREAU OF STATISTIC	77	5,304,750.32	20,000,000.00	14,695,249.68	

	OYO STATE TOURISM BOARD	78	3,590,000.00	7,500,000.00	3,910,000.00	
	MINISTRY OF FINANCE AND BUDGET	79	5,110,456,488.89	5,636,277,884.09	525,821,395.20	
	MINISTRY OF FINANCE AND BUDGET- SUBVENTION TO STATUTORY BODIES	79	11,142,425,790.51	7,198,536,930.32	(3,943,888,860.19)	
	MINISTRY OF FINANCE & BUDGET-OYO STATE LOCAL GOVERNMENT PENSION BOARD*	79	0.00	7,500,000.00	7,500,000.00	
	OYO STATE LOCAL GOVERNMENT SERVICE COMMISSION	79	0.00	5,000,000.00	5,000,000.00	
	BUREAU OF PHYSICAL PLANNING & DEVELOPMENT CONTROL	100	32,245,657.51	70,750,000.00	38,504,342.49	
	SUB-TOTAL		17,035,131,260.77	14,052,464,814.41	(2,982,666,446.36)	

	LAW AND JUSTICE SECTOR	Note	Actual 2019	Budget 2019	Variance	Remarks
	MINISTRY OF JUSTICE	80	197,038,525.05	350,000,000.00	152,961,474.95	
	THE JUDICIARY, HIGH COURT OF JUSTICE	81	111,500,000.00	0.00	(111,500,000.00)	
	OYO STATE CUSTOMARY COURT OF APPEAL	81Ci	25,000,000.00	100,000,000.00	75,000,000.00	
	MULTI-DOOR		0.00	45,624,095.24	45,624,095.24	
	JUDICIAL SERVICE COMMISSION	82	2,325,720.63	5,000,000.00	2,674,279.37	
	SUB - TOTAL		335,864,245.68	500,624,095.24	164,759,849.56	

	SOCIAL SECTOR	Note	Actual 2019	Budget 2019	Variance	Remarks
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	83	235,943,261.00	240,000,000.00	4,056,739.00	
	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	83Ci	3,883,936.13	7,500,000.00	3,616,063.87	

	OYO STATE SCHOLARSHIP BOARD	83Di	60,863,400.00	84,487,500.00	23,624,100.00	
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	84	935,328,690.69	487,500,000.00	(447,828,690.69)	
	OYO STATE LIBRARY BOARD	85	7,515,962.66	10,000,000.00	2,484,037.34	
	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	86	112,013,706.18	202,812,500.00	90,798,793.82	
	BOARD FOR TECHNICAL & VOCATIONAL EDUCATION	87	15,468,643.66	14,000,000.00	(1,468,643.66)	
	MINISTRY OF HEALTH	88	48,240,135.16	57,000,000.00	8,759,864.84	
	OYO STATE HOSPITALS' MANAGEMENT BOARD	89	45,232,996.85	50,000,000.00	4,767,003.15	
	OYO STATE PRIMARY HEALTH CARE BOARD	90	2,323,505.89	30,000,000.00	27,676,494.11	
	OYO STATE COLLEGE OF NURSING AND MIDWIFERY	91	1,201,405.94	79,125,000.00	77,923,594.06	
	OYO STATE COLLEGE OF HEALTH SCIENCE AND TECHNOLOGY	92	12,475,859.72	40,918,895.83	28,443,036.11	
	OYO STATE HEALTH INSURANCE AGENCY	93	183,774.29	109,504,100.00	109,320,325.71	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV, SOCIAL WELFARE & POVERTY ALLEVIATION	94	122,651,081.82	200,000,000.00	77,348,918.18	
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	95	435,492,379.44	300,000,000.00	(135,492,379.44)	
	OYO STATE RURAL WATER SUPPLY AND SANITATION AGENCY	96	1,635,700.00	5,000,000.00	3,364,300.00	
	MINISTRY OF YOUTH AND SPORTS	97	44,749,227.70	172,500,000.00	127,750,772.30	
	AGENCY FOR YOUTH DEVELOPMENT	98	25,595,565.16	22,500,000.00	(3,095,565.16)	
	OYO STATE SPORTS COUNCIL	99	26,703,724.47	50,000,000.00	23,296,275.53	

	SUB-TOTAL		2,137,502,956.76	2,162,847,995.83	25,345,039.07	
	Total Overhead Costs		24,362,609,426.86	22,740,886,905.48	(1,621,722,521.38)	

NO.6b	OTHER					
	OYO STATE COLLEGE OF NURSING AND MIDWIFERY	91	37,000,000.00	0.00	(37,000,000.00)	
	TOTAL		37,000,000.00	0.00	(37,000,000.00)	

	TOTAL (6a+6b)		24,399,609,426.86	22,740,886,905.48	(1,658,722,521.38)	
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NO.7	CONSOLIDATED REVENUE FUND CHARGES (Incl. Service Wide Votes)	Note	Actual 2019	Budget 2019	Variance	Remarks
	PENSION AND GRATUITY-CIVILIAN		0.00	0.00	0.00	SEE NOTE III UNDER I-XI
	PENSION AND GRATUITY-JUDICIARY	82	206,061,613.38	330,000,000.00	123,938,386.62	
	PENSION AND GRATUITY-PARASTATALS	51,54,79(i,ii,iii,iv,vii I)&86	18,535,368,136.30	16,368,697,747.52	(2,166,670,388.78)	
	SERVICE WIDE VOTE	50 &79(v,vi & viii)	24,976,836,372.53	16,336,553,507.69	(8,640,282,864.84)	
	Total Consolidated Revenue Fund Charges		43,718,266,122.21	33,035,251,255.21	(10,683,014,867.00)	

NO.8	SUBVENTION TO PARASTATALS (According to Sector-List)	Note	Actual 2019	Budget 2019	Variance	Remarks
	ADMINISTRATION SECTOR					
	BROADCASTING CORPORATION OF OYO STATE	79	376,380,218.63	400,000,000.00	23,619,781.37	

	ECONOMIC SECTOR					
	HOUSING CORPORATION OF OYO STATE	79	118,179,813.91	199,500,000.00	81,320,186.09	
	WATER CORPORATION OF OYO STATE	79	340,565,109.13	485,000,000.00	144,434,890.87	
	LAW AND JUSTICE SECTOR	79				
	SOCIAL SECTOR					
	THE POLYTECHNIC, IBADAN	79	0.00	0.00	0.00	
	OKE-OGUN POLYTECHNIC SAKI	79	0.00	0.00	0.00	
	IBARAPA POLYTECHNIC ERUWA	79	0.00	0.00	0.00	
	EMMANUEL ALAYANDE COLLEGE OF EDUCATION, OYO	79	0.00	0.00	0.00	
	OYO STATE COLLEGE OF AGRICULTURE, IGBOORA	79	0.00	0.00	0.00	
	LADOKE AKINTOLA UNIVERSITY OF TECHNOLOGY, OGBOMOSHO	79	0.00	0.00	0.00	
	LADOKE AKINTOLA UNIVERSITY TEACHING HOSPITAL, OGBOMOSHO	79	1,523,922,934.65	2,851,261,057.03	1,327,338,122.38	
	TECHNICAL UNIVERSITY IBADAN	79	0.00	0.00	0.00	
	OYO STATE COLLEGE OF EDUCATION, LANLATE	79	0.00	0.00	0.00	
	Total Subvention to Parastatals		2,359,048,076.32	3,935,761,057.03	1,576,712,980.71	

NO.9	TRANSFER TO CAPITAL DEVELOPMENT FUND (According to Sectors)	Note	Actual 2019	Budget 2019	Variance	Remarks
	LIST OF MDA: ADMINISTRATIVE SECTOR		4,977,348,070.96	14,387,903,171.57	9,410,555,100.61	
	LIST OF MDA: ECONOMIC SECTOR		15,074,144,129.17	52,409,598,203.44	37,335,454,074.27	
	LIST OF MDA: LAW AND JUSTICE SECTOR		4,219,201.50	466,250,000.00	432,030,798.50	
	LIS OF MDA: REGIONAL SECTOR					

	LIST OF MDA: SOCIAL SECTOR		3,738,798,935.03	16,356,648,828.48	12,617,849,893.45	
	Total Transfer to Capital Development Fund		23,794,510,336.66	83,620,400,203.49	59,795,889,866.83	
NO.10	DETAILS OF AID & GRANTS RECEIVED	Note	Actual 2019	Budget 2019	Variance	Remarks
	BILATERAL	IV				
	MULTI LATERAL		5,178,721,089.57	200,000,000.00	4,978,721,089.57	
	Total Details of Aid & Grants Received		5,178,721,089.57	200,000,000.00	4,978,721,089.57	

NO.11	A - DETAILS OF TOTAL CAPITAL EXPENDITURES (According to Sectors)	Note	Actual 2019	Budget 2019	Variance	
	ADMINISTRATION SECTOR					
	OFFICE OF THE EXECUTIVE GOVERNOR	50B	3,083,307,706.17	6,336,585,442.00	3,253,277,735.83	
	PUBLIC CORPORATION COMMISSION	50B	452,000.00	20,000,000.00	19,548,000.00	
	STATE OPERATION COORDINATING UNIT (SOCU) YESS-O WORLD BANK ASSISTED PROGRAMME	50B	0.00	75,004,604.57	75,004,604.57	
	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	50B	450,000.00	15,000,000.00	14,550,000.00	
	PROJECT MONITORING UNIT (PMU)	50B	0.00	15,185,000.00	15,185,000.00	
	SOLID MINERALS (SM)	50B	150,000.00	45,000,000.00	44,850,000.00	
	IBADAN URBAN FLOOD MANAGEMENT PROJECT (IUFMP)	50B	0.00	3,000,000,000.00	3,000,000,000.00	
	MILLENIUM DEVELOPMENT GOALS (MDGs)	50B			-	
	OYO STATE ACTION COMMITTEE ON AIDS (SACA)	50B	58,757,718.00	80,000,000.00	21,242,282.00	

	OYO STATE SIGNAGE AND ADVERTISING AGENCY (OYSAA)	50B	0.00	30,000,000.00	30,000,000.00	
	OFFICE OF THE HEAD OF SERVICE	51B	2,237,543.00	45,000,000.00	42,762,457.00	
	OYO STATE HOUSE OF ASSEMBLY	52B	1,405,592,536.61	3,512,028,125.00	2,106,435,588.39	
	HOUSE OF ASSEMBLY SERVICE COMMISSION	53B	0.00	50,000,000.00	50,000,000.00	
	OYO STATE PENSIONS' BOARD	54B	322,376.40	7,500,000.00	7,177,623.60	
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	55B	54,401,660.80	150,000,000.00	95,598,339.20	
	OYO STATE GOVERNMENT PRINTING PRESS	56B	0.00	67,500,000.00	67,500,000.00	
	OFFICE OF THE AUDITOR GENERAL (STATE)	57B	14,950,400.00	23,250,000.00	8,299,600.00	
	OFFICE OF THE AUDITOR GENERAL (L/GOVT.)	58B	412,000.00	18,000,000.00	17,588,000.00	
	CIVIL SERVICE COMMISSION	59B	1,537,421.00	12,500,000.00	10,962,579.00	
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	60B	13,340,918.31	150,000,000.00	136,659,081.69	
	SIMEON ADEBO STAFF DEVELOPMENT CENTRE	61B	560,740.00	32,500,000.00	31,939,260.00	
	OYO STATE INDEPENDENT ELECTORAL COMMISSION	62B	265,075,520.00	2,850,000.00	(262,225,520.00)	
	BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIPS	63B	75,799,530.67	700,000,000.00	624,200,469.33	
	SUB - TOTAL		4,977,348,070.96	14,387,903,171.57	9,410,555,100.61	

	ECONOMIC SECTOR	Note	Actual 2019	Budget 2019	Variance	
	OYO STATE RURAL ELECTRIFICATION BOARD	64B	14,995,883.71	8,300,000.00	(6,695,883.71)	
	OYO STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	65B	1,602,560.00	103,000,000.00	101,397,440.00	
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	66B	537,152,593.82	1,500,000,000.00	962,847,406.18	
	OYO STATE TREE CROPS DEVELOPMENT UNIT	66Cii	320,800.00	25,000,000.00	24,679,200.00	
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE	67B	0.00	100,000,000.00	100,000,000.00	
	OYO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	68B	545,250.00	135,000,000.00	134,454,750.00	
	OYO STATE PLANNING COMMISSION	69B	847,400.00	120,000,000.00	119,152,600.00	
	OFFICE OF THE ACCOUNTANT-GENERAL	70B	2,173,258.70	54,758,800.00	52,585,541.30	
	BOARD OF INTERNAL REVENUE	71B	0.00	271,350,000.00	271,350,000.00	
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	72B	136,953,485.31	150,000,000.00	13,046,514.69	
	OYO STATE COUNCIL FOR ARTS AND CULTURE	73B	1,504,480.00	50,000,000.00	48,495,520.00	
	MINISTRY OF WORKS AND TRANSPORT	74B	8,732,608,932.05	30,009,000,000.00	21,276,391,067.95	
	OYO STATE PUBLIC WORKS	74Cii	470,701,600.41	2,000,000,000.00	1,529,298,399.59	
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	75B	327,957,845.78	2,000,000,000.00	1,672,042,154.22	
	OFFICE OF THE SURVEYOR- GENERAL	76B	21,381,162.00	838,500,000.00	817,118,838.00	

	OYO STATE BUREAU OF STATISTICS	77B	0.00	80,000,000.00	80,000,000.00	
	OYO STATE TOURISM BOARD	78B	180,000.00	13,050,000.00	12,870,000.00	
	MINISTRY OF FINANCE AND BUDGET	79B	2,016,057,944.77	7,000,000,000.00	4,983,942,055.23	
	MINISTRY OF FINANCE AND BUDGET-CAPITAL TO PARASTATALS	79B	2,799,497,320.25	7,864,639,403.44	5,065,142,083.19	
	LOCAL GOVERNMENT SERVICE COMMISSION		0.00	10,000,000.00	10,000,000.00	
	OYO STATE LOCAL GOVERNMENT PENSION BOARD*	79B	0.00	2,000,000.00	2,000,000.00	
	BUREAU OF PHYSICAL PLANNING & DEVELOPMENT CONTROL	100B	9,663,612.37	75,000,000.00	65,336,387.63	
	SUB - TOTAL		15,074,144,129.17	52,409,598,203.44	37,335,454,074.27	
	LAW AND JUSTICE SECTOR	Note	Actual 2019	Budget 2019	Variance	
	MINISTRY OF JUSTICE	80B	4,219,201.50	275,000,000.00	270,780,798.50	
	THE JUDICIARY, HIGH COURT OF JUSTICE	81B	0.00	0.00	0.00	
	JUDICIAL SERVICE COMMISSION	82B	0.00	11,250,000.00	11,250,000.00	
	OYO STATE CUSTOMARY COURT OF APPEAL	82Cii	0.00	150,000,000.00	150,000,000.00	
	MULTI-DOOR		0.00	30,000,000.00	30,000,000.00	
	SUB - TOTAL		4,219,201.50	466,250,000.00	432,030,798.50	

	SOCIAL SECTOR	Note	Actual 2019	Budget 2019	Variance	
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	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	83B	1,176,241,361.14	6,600,000,000.00	5,423,758,638.86	
	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	83Cii	1,201,146.00	13,500,000.00	12,298,854.00	
	OYO STATE SCHOLARSHIP BOARD	83Dii	0.00	1,575,000.00	1,575,000.00	
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	84B	7,104,315.00	69,375,000.00	62,270,685.00	
	OYO STATE LIBRARY BOARD	85B	1,257,800.00	45,000,000.00	43,742,200.00	
	STATE UNIVERSAL BASIC EDUCATION BOARD	86B	0.00	3,537,198,828.48	3,537,198,828.48	
	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	87B	3,792,610.00	45,000,000.00	41,207,390.00	
	MINISTRY OF HEALTH	88B	1,907,663,079.05	3,780,000,000.00	1,872,336,920.95	
	OYO STATE HOSPITALS' MANAGEMENT BOARD	89B	196,100.00	55,000,000.00	54,803,900.00	
	OYO STATE PRIMARY HEALTH CARE BOARD	90B	200,404,844.78	100,000,000.00	(100,404,844.78)	
	OYO STATE COLLEGE OF NURSING AND MIDWIFERY	91B	0.00	80,000,000.00	80,000,000.00	
	OYO STATE COLLEGE OF HEALTH SCIENCE AND TECHNOLOGY	92B	4,300,000.00	80,000,000.00	75,700,000.00	
	OYO STATE HEALTH INSURANCE AGENCY	93B	0.00	85,000,000.00	85,000,000.00	
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEVELOPMENT, SOCIAL WELFARE & POVERTY ALLEVIATION	94B	14,599,275.60	100,000,000.00	85,400,724.40	
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	95B	395,573,231.01	1,500,000,000.00	1,104,426,768.99	

	OYO STATE RURAL WATER SUPPLY AND SANITATION AGENCY	96B	700,000.00	60,000,000.00	59,300,000.00	
	MINISTRY OF YOUTH & SPORTS	97B	9,841,600.00	45,000,000.00	35,158,400.00	
	AGENCY FOR YOUTH DEVELOPMENT	98B	15,738,572.45	75,000,000.00	59,261,427.55	
	OYO STATE SPORTS COUNCIL	99B	185,000.00	85,000,000.00	84,815,000.00	
	SUB - TOTAL		3,738,798,935.03	16,356,648,828.48	12,617,849,893.45	
	Total Details of Capital Expenditures		23,794,510,336.66	83,620,400,203.49	59,795,889,866.83	

	B - DETAILS OF CAPITAL EXPENDITURES OF PARASTATALS (Included in 11A`above)	Note	Actual 2019	Budget 2019	Variance	
	ADMINISTRATIVE SECTOR					
	BROADCASTING CORPORATION OF OYO STATE	79B	68,292,348.79	200,000,000.00	131,707,651.21	
	ECONOMIC SECTOR					
	HOUSING CORPORATION OF OYO STATE	79B	0.00	125,000,000.00	125,000,000.00	
	WATER CORPORATION OF OYO STATE	79B	2,731,204,971.46	2,000,000,000.00	(731,204,971.46)	
	LAW AND JUSTICE SECTOR					
	SOCIAL SECTOR					
	THE POLYTECHNIC, IBADAN	79B	0.00	1,559,505,543.24	1,559,505,543.24	
	OKE-OGUN POLYTECHNIC, SAKI	79B	0.00	492,043,943.16	492,043,943.16	
	IBARAPA POLYTECHNIC, ERUWA	79B	0.00	407,453,535.54	407,453,535.54	
	EMMANUEL ALAYANDE COLLEGE OF EDUCATION, OYO	79B	0.00	1,528,702,715.22	1,528,702,715.22	

	OYO STATE COLLEGE OF AGRICULTURE, IGBOORA	79B	0.00	628,868,961.20	628,868,961.20	
	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	425,568,691.52	425,568,691.52	
	OYO STATE COLLEGE OF EDUCATION, LANLATE	79B	0.00	497,496,013.56	497,496,013.56	
	Total Details of Capital Expenditures of Parastatals		2,799,497,320.25	7,864,639,403.44	5,065,142,083.19	

NO.12	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT	Note	Amount 2019	Amount 2018
	FIXED DEPOSIT/CURRENT ACCOUNT BALANCES		460,367,459.85	488,550,956.16
			460,367,459.85	488,550,956.16

NO.13	CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES/SUB-TREASURY OFFICES	Note	Amount 2019	Amount 2018
			0.00	0.00

NO.14	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (By Sectors)	Note	Amount 2019	Amount 2018
	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 2019	Amount 2018
	INVESTMENTS IN QUOTED COMPANIES	V	79,086,905.75	918,841,444.07
	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		79,086,905.75	918,841,444.07
NO.16	LIST OF OUTSTANDING IMPRESTS	Note	Amount 2019	Amount 2018
	LIST OF MDA: ADMINISTRATIVE SECTOR		0.00	0.00
	LIST OF MDA: ECONOMIC SECTOR		197,918,223.66	188,509,338.51
	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		197,918,223.66	188,509,338.51
NO.17	LIST OF OUTSTANDING ADVANCES	Note	Amount 2019	Amount 2018
	LIST OF MDA: ADMINISTRATIVE SECTOR	VIII	0.00	0.00
	LIST OF MDA: ECONOMIC SECTOR		2,214,940,869.99	2,128,806,117.76
	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		2,214,940,869.99	2,128,806,117.76

NO.18	REVOLVING LOAN ACCOUNT					
	LIST THE LOANS	Note	Balance as at 31/12/2019	Additional Loan	Loan Paid Back	Balance as at 31/12/2018
	LOAN 1	VI	81,586,551.74	160,000,000.00	352,973,309.74	147,296,024.83
	LOAN 2		36,561,447.25	84,000,000.00	221,873,528.87	21,610,348.48
	LOAN 3		153,532,350.51	0.00	23,245,214.62	57,369,317.96
	LOAN 4		36,693,901.68	0.00	29,601,989.50	15,892,604.12
	LOAN 5		978,313,795.76	0.00	0.00	992,460,949.36
	LOAN 6		12,309,526.84	0.00	22,142,371.31	3,971,308.08
	Total		1,298,997,573.78	244,000,000.00	649,836,414.04	1,238,600,552.83

NO.19	EXTERNAL LOANS:STATES / LGC					
	LIST THE LOANS	Note	Balance as at 31/12/2019	Additional Loan	Loan Paid Back	Balance as at 31/12/2018
	LOAN 1		32,024,201,958.35	15,043,917,147.30	2,294,682,444.02	32,024,201,958.35
	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		32,024,201,985.35*	15,043,917,147.30	2,294,682,444.02	32,024,201,958.35

The figure is restated due to the inability to get figure for the Year 2019 from Debt Management Office, Abuja as a result of COVID-19 PANDEMIC LOCK DOWN ORDER.

NO.20	FGN / STATES / LGC BONDS & TREASURY BONDS & OTHERS					
	LIST THE LOANS	Note	Balance as at 31/12/2019	Additional Loan	Loan Paid Back	Balance as at 31/12/2018
	LOAN 1	X	1,260,387,550.39	0.00	399,999,999.96	1,180,783,984.04
	LOAN 2		1,598,606,960.00	0.00	2,294,682,444.02	2,797,562,180.00
	LOAN 3		0.00	0.00	6,395,088,484.53	0.00
	LOAN 4		0.00	0.00	0.00	0.00
	Total		2,858,994,510.39	0.00	9,089,770,928.51	3,978,346,164.04

NO.21	NIGERIAN TREASURY BILLS (NTB)	Note	Amount 2019	Amount 2018
	OPENING BALANCE AT AS 1ST JANUARY, 2018		0.00	0.00
	ADD: ADDITIONAL NTB ISSUED		0.00	0.00
	LESS: NTB REPAYED		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 31/12/2019	Additional Loan	Loan Paid Back	Balance as at 31/12/2018
	FIRST BANK (AGRIC COMMERCIAL LOAN)		0.00	0.00	0.00	0.00
	COMMERCIAL AGRIC CREDIT SCHEME (FBN)		7,027,283,679.81	0.00	572,716,320.19	7,600,000,000.00
	SKYE BANK-SALARY BAIL OUT		15,105,247,246.45	0.00	413,116,394.43	15,518,363,640.86
	HERITAGE BANK -SALARY BAIL OUT		635,279,736.02	0.00	17,374,391.23	652,654,127.25
	RESTRUCTURED LOAN INTO FGN BOND		8,661,119,943.68	0.00	152,299,087.04	8,813,419,030.72
	EXCESS CRUDE OIL BACKED LOAN A/C (HERITAGE BANK)		9,181,151,921.57	0.00	241,436,245.09	9,422,588,166.66
	ACCESS BANK-UBEC-SUBEB COUNTERPART FUND		3,974,265,387.86	4,648,701,881.08	674,436,493.22	0.00
	ACCESS BANK-BUDGET SUPPORT FACILITY (BSF)		16,886,056,692.02	0.00	682,943,307.98	17,569,000,000.00
	FCMB-SUBEB-UBEC INTERVENTION MARCHING GRANT		0.00	1,519,884,078.86	0.00	0.00
	FBN-CONTRACT FINANCING FACILITY (KOPEK)		0.00	4,000,000,000.00	0.00	0.00
	TOTAL		61,470,404,607.41	10,168,585,959.94	2,754,322,239.18	59,576,024,965.49

NO.25	SCHEDULE OF DEPOSIT	Note	Amount 2019	Amount 2018
	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 2019	Amount 2018	
	E.G.				List All the Contigent Liabilities
	... PENSION AND GRATUITY DUE		30,075,100,160.93	24,825,840,839.49	
	....OUTSTANDING CONTRACTORS LIABILITIES (ACCORDING TO MDA)		4,911,408,676.72	4,737,565,954.17	
	....PENDING LITIGATIONS (ACCORDING TO MDA)		106,468,643.85	41,806,298.64	
	....GUARANTEES (ACCORDING TO MDA)		0.00	0.00	
	....OTHERS		0.00	0.00	
	Total Contigent Liabilities		35,092,977,481.50	29,605,213,092.30	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019-CONTD

GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) REFERENCE

NOTES						
I	MONTHS	A	Bi	Bii	B=(Bi+Bii)	
		Net Receipt	Deduction at Source (Foreign Loans Deductions from FAAC)	Deduction at Source (others)	Sub Total	GROSS STATUTORY ALLOCATION Total (A+B)
		#	#	#	#	#
	JANUARY	3,142,282,503.28	129,931,487.51	556,378,594.18	686,310,081.69	3,828,592,584.97
	FEBRUARY	2,805,952,509.15	129,931,487.51	556,378,594.18	686,310,081.69	3,492,262,590.84
	MARCH	2,634,620,487.37	125,101,279.56	556,378,594.18	681,479,873.74	3,316,100,361.11
	APRIL	2,444,566,071.27	125,101,279.56	556,690,922.95	681,792,202.51	3,126,358,273.78
	MAY	2,910,429,230.95	125,101,279.56	559,814,210.65	684,915,490.21	3,595,344,721.16
	JUNE	3,003,636,737.10	125,101,279.56	895,438,709.07	1,020,539,988.63	4,024,176,725.73
	JULY	3,379,669,395.55	125,101,279.56	895,438,709.07	1,020,539,988.63	4,400,209,384.18
	AUGUST	3,395,964,199.83	125,101,279.56	766,061,857.25	891,163,136.81	4,287,127,336.64
	SEPTEMBER	3,003,978,298.47	321,052,947.91	991,303,627.00	1,312,356,574.91	4,316,334,873.38
	OCTOBER	2,960,703,280.90	321,052,947.91	918,629,036.66	1,239,681,984.57	4,200,385,265.47
	NOVEMBER	2,902,763,956.60	321,052,947.91	918,629,036.66	1,239,681,984.57	4,142,445,941.17
	DECEMBER	2,214,466,064.45	321,052,947.91	918,629,036.66	1,239,681,984.57	3,454,148,049.02

	TOTAL	34,799,032,734.92	2,294,682,444.02	9,089,770,928.51	11,384,453,372.53	46,183,486,107.45
	#46,183,486,107.45 * WAS GROSS STATUTORY ALLOCATION Deduction at source (others) figure #9,089,770,928.51 * is inclusive of Ministry of Finance Counterpart Funding figure #399,999,999.96					

	2018					
	MONTHS	A	Bi	Bii	B (Bi+Bii)	
		Net Receipt	Deduction at Source (Foreign Loans Deductions from FAAC)	Deduction at Source (others)	Sub Total	GROSS STATUTORY ALLOCATION Total (A+B)
		#	#	#	#	#
	JANUARY	3,158,487,104.20	115,182,557.78	499,690,922.95	614,873,480.73	3,773,360,584.93
	FEBRUARY	3,118,401,544.73	122,941,928.58	499,690,922.95	622,632,851.53	3,741,034,396.26
	MARCH	3,241,655,977.84	122,941,928.58	499,690,922.95	622,632,851.53	3,864,288,829.37
	APRIL	2,713,728,495.71	122,941,928.58	499,690,922.95	622,632,851.53	3,336,361,347.24
	MAY	3,522,681,179.84	122,941,928.58	499,690,922.95	622,632,851.53	4,145,314,031.37
	JUNE	3,409,500,681.19	122,941,928.58	499,690,922.95	622,632,851.53	4,032,133,532.72
	JULY	3,573,232,564.21	122,941,928.58	499,690,922.95	622,632,851.53	4,195,865,415.74
	AUGUST	3,304,953,128.57	129,931,487.51	613,066,265.41	742,997,752.92	4,047,950,881.49
	SEPTEMBER	3,380,936,134.10	129,931,487.51	613,066,265.41	742,997,752.92	4,123,933,887.02
	OCTOBER	3,264,544,134.88	129,931,487.51	556,378,594.18	686,310,081.69	3,950,854,216.57

	NOVEMBER	3,580,247,360.00	129,931,487.51	556,378,594.18	686,310,081.69	4,266,557,441.69
	DECEMBER	3,527,987,768.97	129,931,487.51	556,378,594.18	686,310,081.69	4,214,297,850.66
	TOTAL	39,796,356,074.24	1,502,491,566.81	6,393,104,774.01	7,895,596,340.82	47,691,952,415.06*
	#47,691,952,415.06* WAS GROSS STATUTORY ALLOCATION					