



OFFICE OF THE ACCOUNTANT-GENERAL

PRIVATE MAIL BAG NO.5039, IBADAN.

•OYO STATE OF NIGERIA•

Email: accountant.general@oyostate.gov.ng

Your Ref. No.....
All letters should be addressed to the
Accountant-General quoting

REPORT OF THE ACCOUNTANT-GENERAL ON THE GENERAL-PURPOSE FINANCIAL STATEMENTS (GPFS) FOR THE YEAR ENDED 31ST DECEMBER, 2024

INTRODUCTION:

I am privileged to present the Report on the Accounts of the Oyo State Government, Nigeria, for the Year Ended 31st December, 2024 with the Notes thereon. In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardized Chart of Account (COA) alongside a set of General-Purpose Financial Statements (GPFS) have been designed and introduced by Federal Account Allocation Committee (FAAC) for adoption by all tiers of Government in Nigeria. The COA and the GPFS is hereby adopted by Oyo State Government to comply with FAAC directive to harmonize Public Sector Accounts Reporting in Nigeria. In order to ensure an effective and efficient utilization of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to Financial Reporting in Oyo State.

2. PRINCIPAL ACTIVITIES

The main activities of the Office of the Accountant General include the receipts, custody, disbursement of all Government funds, record keeping, preparation and publication of Financial Statements.

3. THE BUDGET – Titled “Budget of Economic Recovery”

The 2024 Fiscal Year had approved **Revenue Budget** of Five Hundred and Fifty-Nine Billion, Nine Hundred and Ninety Million, One Hundred and Fifteen Thousand, Three Hundred and Forty-Eight Naira, Thirty-Four Kobo Only (**#559,990,115,348.34**). Detailed analysis can be found in (i) and (ii) below:

(i) BUDGETED RECURRENT RECEIPTS

The sum of Three Hundred and Seventy-Two Billion, Six Hundred and Fifty-Nine Thousand, Eighty-Two Naira, Seventy-Four Kobo Only (**#372,000,659,082.74**) was **Recurrent Receipt**. The following are the components of the Recurrent Receipts listed below;

	#
(i) Opening Balance	2,939,210,931.25
(ii) Federal Statutory Allocation	99,406,861,920.67
(iii) Value Added Tax	136,580,000,000.00
(iv) Internally Generated Revenue	92,793,620,681.33
(v) Others	40,280,965,549.49
Sub-Total	<u>#372,000,659,082.74</u>

(ii) BUDGETED CAPITAL RECEIPTS

The sum of One Hundred and Eighty-Seven Billion, Nine Hundred and Eighty-Nine Million, Four Hundred and Fifty-Six Thousand, Two Hundred and Sixty-Five Naira, Sixty Kobo Only **#187,989,456,265.60**) was **Capital Receipts** for the Year 2024, the details of which are as listed below:

	#
(i) Domestic Loans	150,160,000,000.00
(ii) Foreign Loans	29,797,095,000.00
(iii) Aid & Grants	8,032,361,265.60
Sub-Total	<u>187,989,456,265.60</u>

TOTAL **559,990,115,348.34**

(iii) BUDGETED RECURRENT EXPENDITURE

In year 2024, **Budgeted Recurrent Expenditure** was Two Hundred and Sixty-One Billion, Twenty Million, One Hundred and Forty-Nine Thousand, Nine Hundred Thirty-Eight Naira, Ninety-Four Kobo Only (**#261,020,149,938.94**), below is the breakdown of this figure:

	#
(i) Personnel Costs	139,532,039,108.30
(ii) Overhead Costs	42,006,450,830.87
(iii) CRFC	79,481,659,999.77
	<u>261,020,149,938.94</u>

(iv) BUDGETED CAPITAL EXPENDITURE

Budgeted Capital Expenditure was Two Hundred and Ninety-Eight Billion, Nine Hundred and Sixty-Nine Million, Nine Hundred and Sixty-Five Thousand, Four Hundred and Nine Naira, Forty-Two Kobo Only (**#298,969,965,409.40**).

BUDGETED CAPITAL EXPENDITURE **298,969,965,409.40**

TOTAL **559,990,115,348.34**

4. YEAR 2024 BUDGET PERFORMANCE

(i) RECURRENT RECEIPTS

Three Hundred and Seventy-Two Billion, Six Hundred and Fifty-Nine Thousand, Eighty-Two Naira, Seventy-Four Kobo Only (**#372,000,659,082.74**) was **budgeted** compared with **Actual Receipt** of Four Hundred and Ninety Billion, Eight Hundred and Ninety-One Million, Nine Hundred and Two Thousand, Two Hundred and Thirty-Five Naira, Twenty-Five Kobo Only (**#490,891,902,235.25**), this translated to budget performance of **131.96%**.

(ii) CAPITAL RECEIPTS

The sum **Budgeted as Capital Receipts** was One Hundred and Eighty-Seven Billion, Nine Hundred and Eighty-Nine Million, Four Hundred and Fifty-Six Thousand, Two Hundred and Sixty-Five Naira, Sixty Kobo Only (**#187,989,456,265.60**) while **Actual Capital Receipt** for Year 2024 was Thirty-One Billion, Five Hundred and Eighty-Five Million, Three Hundred and Thirty-One Thousand, Six Hundred and Sixty-Two Naira, Sixty-One Kobo Only (**#31,585,331,662.61**). This represented just **16.80%** Budget Performance for the Year 2024.

(iii) RECURRENT EXPENDITURE

The amount **Budgeted as Recurrent Expenditure** was Two Hundred and Sixty-One Billion, Twenty Million, One Hundred and Forty-Nine Thousand, Nine Hundred and Thirty-Eight Naira, Ninety-Four Kobo Only (**#261,020,149,938.94**) and when compared with **Actual Expenditure** of One Hundred and Ninety-Seven Billion, Three Hundred and Thirty-Seven Million, Six Hundred and Fifty-One Thousand, Eight Hundred and Seventy-Eight Naira, Ninety-Nine Kobo Only (**#197,337,651,878.99**), **this indicates that 75.60%** Budget performance was achieved.

(iv) CAPITAL EXPENDITURE

The approved Budgeted **Capital Expenditure** was Two Hundred and Ninety-Eight Billion, Nine Hundred and Sixty-Nine Million, Nine Hundred and Sixty-Five Thousand, Four Hundred and Nine Naira, Forty Kobo Only (**#298,969,965,409.40**) **Actual Capital** expended was One Hundred and Eighty-Four Billion, Seven Hundred and Thirty-Four Million, Three Hundred and Thirty-Seven Thousand, Two Hundred and Six Naira, Ninety-Nine Kobo Only (**#184,734,337,206.99**), this represented **61.79%** Budget Performance.

5. APPRECIATION

My heart is filled with overflowing gratitude to God Almighty for His mercy towards achieving this Report, Glory be to His Holy name.

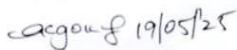
I want to thank His Excellency, Engr. 'Seyi Makinde FNSE, D. Sc, GSSRS, the Executive Governor of Oyo State for his unwavering support for the Office of the Accountant-General for providing enabling environment for us to succeed and the opportunity given me to serve the State.

I wish to also appreciate the members of staff of the Office of the Accountant-General, Oyo State particularly the staff of the Final Accounts Department - the Preparers of Financial Statements and members of Financial Statements Reviewed Committee for their time, commitment and dedication to duties during the preparation of this Account.

Ministries, Departments, Agencies and other critical stakeholders who have supported us immensely, I thank them all, and wish them success in their future endeavors, Amen.

6. CONCLUSION

The financial analysis contained in this report shows clearly Government's continued efforts in the development of Infrastructure as a sure path to accelerate development and creation of an enabling environment for the Local and Foreign Investors in Agribusiness, rehabilitation of Inner Roads and Bridges to increase economic activities, Solid Minerals Development, Tourism, and other sectors. Therefore, this Financial Statements reflects the TRUE Financial Position of Oyo State Government as at 31st December, 2024. The budget was tagged **"a Budget of Economic Recovery"**.

Handwritten signature of Kikelomo A. Adegoke in blue ink, dated 19/05/25.

**Kikelomo A. Adegoke FCA,
Accountant-General,
Oyo State.**



OFFICE OF THE ACCOUNTANT-GENERAL

PRIVATE MAIL BAG NO.5039, IBADAN.

•OYO STATE OF NIGERIA•

Email: accountant.general@oyostate.gov.ng

Your Ref. No.....

All letters should be addressed to the
Accountant-General quoting

STATEMENT OF ACCOUNTING POLICIES

The Summary of the significant **Accounting Policies** adopted by the Oyo State Government in the Preparation of the Accounts for the Year 2024 is as follows:

IPSAS Cash Basis of Accounting

The Financial Statements have been prepared using IPSAS Cash Basis of Accounting. The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances are Cash and changes during the period.

Notes to the GPFS shall be presented in a systematic manner. The Items in the Statements should cross reference to any related information in the Notes. It shall follow the format provided in the Standardized General Purpose Financial Statement and as recommended by the FAAC.” Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments etc.

This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies;
2. Recognition of Accounting Items;
3. Measurement of Accounting Items; and
4. Treatment of Accounting Items

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant-General of Oyo State.

A Accounting Terminologies / Definitions

I. **Accounting Policies:** These are the specific principles, bases, conventions, rules and practices adopted by the Oyo State Government in preparing and presenting its Financial Statements. The objective is to provide information about the financial position, performance and Cash flows that is useful to a wide range of users.

II. **Cash:** Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.

III. **Cash Equivalents:** These are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

IV. **Cash Basis:** This means a basis of accounting that recognizes transactions and other events only when cash is received or paid.

V. **Cash Flows:** These are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.

VI. **Cash Receipts:** These are cash inflows.

VII. **Cash Payments:** These are cash outflows.

VIII. **Cash Controlled by Oyo State Government:** Cash is deemed to be controlled by Oyo State Government when the Government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the Government which the Government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the Government.

IX. **Notes to the GPFS:** shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information

B. General Purpose Financial Statements (GPFS)

The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Oyo State Government and Accounting Policies and Notes to the Financial Statements. In Oyo State, the GPFS Accounting Policy include the following:

- I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:
 - recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State Government; and
 - Separately identifies payments made by third parties on behalf of the State Government.
- II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);

- III. Statement 3- Statement of Consolidated Revenue Fund: Statement of Recurrent Financial Performance (also known as Profit & Loss Account);
- IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);
- V. Notes to the Accounts: Additional disclosures to explain the GPFS.

C. Fundamental Accounting Concepts

The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Oyo State:

- Cash Basis of Accounting;
- Understandability;
- Materiality,
- Relevance;
- Going Concern Concept;
- Consistency Concept;
- Prudence; and
- Completeness.

D. Accounting Period

The Accounting Year (2024) is from 1st January to 31st December. Each Accounting Year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

E. Reporting Currency

The General Purpose GPFS are prepared in Nigerian Naira.

F. MDA for Consolidation

The Consolidation of the GPFS is based on the Cash transactions of all Ministries, Department and Agencies (MDAs) of Oyo State Government except Government Business Enterprises (GBEs).

G. Comparative Information

The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).

H. Budget Figures

These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Oyo State.

I. Receipts

These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aids and Grants, Other Borrowings, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and other Cash Receipts.

J. Other Revenue/Income

Consists of fees, fines, debt forgiveness, commissions, rentals, gains on disposal of assets, etc.

Any gain on disposal is recognized at the date the control of the asset is passed to the buyer and is determined after deducting from the proceeds the carrying value of the asset at that time.

These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardized GPFS. Notes shall be provided as per standardized Notes to GPFS.

K. External Assistance

Receipts from Loans are funds received from external sources to be paid back at an agreed period of time. They are categorized either as Bilateral or Multilateral.

External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.

L. Other Borrowings

These shall be categorized as either Short- or Long-Term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.

M. Aid and Grants Received

- Aid and Grants to an Entity is recognized as income on entitlement, while Aid and Grants to other governments/agencies are recognized as expenditure on commitment.
- Grant should be recognized as either in kind (assets, goods or service) or Cash.
- Assets related grant for which conditions are fully met should be recognized systematically as income in the GPFS to compensate for the cost of the Asset (depreciation) it is intended to represent by applying deferred Income method.

N. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments to an Entity are recognized as income when money is received, or entitlement to receive money is established; except where fulfilment of any restrictions attached to these monies is not probable.

O. Interest Received

Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.

P. Government Business Activities

Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.

Q. Payments

These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorized either by Function and/or by Sector in the Statement of Cash Receipts and Payments.

R. Loans Granted:

Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

S. Loan Repayments

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year

T. Interest on Loans:

Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments

U. Foreign Currency Transactions:

These are stated at the Naira value as at 31st December, 2024. The Financial Statements of Government entities are measured using the currency of primary economic environment and are presented in Nigeria naira (NGN) rate of exchange at the date of the transaction. Foreign currency balances as at the year ended are valued at the exchange rate prevailing at that date.

V. Prepayments

Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.

W. Investments:

Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.

X. Cash Balances

This includes Cash in Hand, at Bank and Cash Equivalents at the end of the financial year.

Y. Advances

All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilized.

caagou-f 19/05/25

**Kikelomo A. Adegoke FCA,
Accountant-General,
Oyo State.**

List of Abbreviations / Acronyms

Abbreviation/Term	Description
CBN	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
FRA	Fiscal Responsibility Act
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
LFN	Law of the Federal Republic of Nigeria
MDAs	Ministries, Departments and Agencies
NCOA	National Chart of Account
GBEs	Government Business Enterprises
FRCON	Financial Reporting Council of Nigeria
OAG	Office of the Accountant General
PPE	Properties, Plants and Equipment
SFTAS	State Fiscal Transparency, Accountability and Sustainability



OFFICE OF THE ACCOUNTANT-GENERAL

PRIVATE MAIL BAG NO.5039, IBADAN.

•OYO STATE OF NIGERIA•

Email: accountant.general@oyostate.gov.ng

Your Ref. No.....
All letters should be addressed to the
Accountant-General quoting

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements and the Notes thereon have been prepared by the Accountant-General, Oyo State in accordance with the provisions of the Finance (Control and Management) Act Cap 144 LFN. The Financial Statements comply with the generally accepted accounting practice.

In order to fulfill Accounting and Reporting responsibilities, the Accountant-General is responsible for establishing and maintaining an adequate system of Internal Controls designed to provide reasonable assurance that the transactions recorded were within statutory authority and properly captured the use of all public financial resources of the Oyo State Government. Responsibility for the integrity and objectives of the Financial Statement reflect the financial position of Government as at 31st December, 2024 and its operations for the year ended on that date.

The Financial Statements are prepared in accordance with International Public Sector Accounting Standard (IPSAS) cash basis.

The Accountant-General accepts the responsibility for the Integrity and Objectivity of General-Purpose Financial Statements (GPFS) and their compliance with relevant provisions of applicable law.

Kikelomo A. Adegoke 19/05/25

**Kikelomo A. Adegoke FCA,
Accountant-General,
Oyo State.**



OFFICE OF THE AUDITOR-GENERAL
PRIVATE MAIL BAG NO 5123 IBADAN, OYO STATE OF NIGERIA

Your Ref. No.....

Further communications should be

Addressed to the Auditor-General

Quoting

Our Ref. No.....

20.....

AUDITOR-GENERAL'S CERTIFICATE
On the Accounts of Oyo State Government of Nigeria
for the year ended 31st December, 2024

The Financial Statements of Government of Oyo State of Nigeria for the year ended 31st December, 2024 have been examined in accordance with the provisions of Section 125 of the Constitution of the Federal Republic of Nigeria, 1999 as amended; Section 27 (1) (a) of the Oyo State Audit Commission Law, 2021 and other Generally Accepted Auditing Standards.

The audit includes examination of evidence supporting the accounts and disclosure in the Financial Statements. It also includes assessing the Accounting Policies used and significant estimates made by the Government as well as evaluating the overall Financial Statements Presentation.

The Public Administration Law of Oyo State of Nigeria, 2000 and Section 125 of the Constitution of the Federal Republic of Nigeria, 1999 place a responsibility on the Accountant-general of the State to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the State Government.

In my opinion, the Financial Statements which was prepared using the cash basis of accounting under the International Public Sector Accounting Standard fairly reflect the Financial Position and State of Affairs of the Oyo State Government of Nigeria as at 31st December, 2024.

Ali 13/6/25

Olatunji, Kunle Daramola FCNA, CCFIA
Auditor-General,
Oyo State of Nigeria

STATEMENT NO.1
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

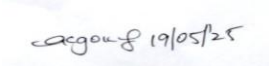
OYO STATE GOVERNMENT, NIGERIA

ANNUAL BUDGET 2024 #	DESCRIPTION	NOTES	Actual 2024	Actual 2023
	CASHFLOWS FROM OPERATING ACTIVITIES:			
	RECEIPTS:			
99,406,861,920.67	STATUTORY ALLOCATIONS:FAAC	1	16,917,776,381.55	35,906,659,614.01
136,580,000,000.00	VALUE ADDED TAX ALLOCATION	1	114,974,323,912.91	63,221,591,891.17
235,986,861,920.67	SUB-TOTAL - STATUTORY ALLOCATION		131,892,100,294.46	99,128,251,505.18
	INDEPENDENT REVENUE			
48,809,199,756.33	DIRECT TAXES	2	42,247,025,636.71	35,655,819,240.96
1,525,224,161.94	LICENCES	2	2,565,828,053.94	1,739,766,766.67
16,997,236,834.16	FEES	2	14,521,438,014.53	11,136,110,972.69
985,636,000.00	FINES	2	288,253,304.25	81,234,580.00
1,684,574,002.95	SALES	2	1,070,533,086.13	955,257,363.05
8,654,280,694.95	EARNINGS	2	2,525,696,123.59	1,313,905,840.55
843,502,000.00	SALES/RENT OF GOVERNMENT BUILDINGS	2	79,062,002.50	4,765,000.00
11,049,618,748.00	SALE/RENT ON LANDS AND OTHERS	2	1,968,284,151.09	323,877,131.73
12,000,000.00	REPAYMENTS-GENERAL	2	20,917,895.65	13,508,058.86
2,049,300,000.00	INVESTMENT INCOME	2	-	20,412,421.45
183,048,483.00	INTEREST EARNED	2	0.00	0.00
92,793,620,681.33	SUB-TOTAL - INDEPENDENT REVENUE		65,287,038,268.39	51,244,657,375.96
40,280,965,549.49	OTHER REVENUE SOURCES OF THE OYO STATE GOVERNMENT	3	293,712,763,672.41	150,101,928,726.97

369,061,448,151.49	TOTAL RECEIPTS		490,891,902,235.26	300,474,837,608.11
	PAYMENTS:			
103,240,167,896.15	PERSONNEL COSTS (INCLUDING SALARIES ON CRF CHARGES)	4	58,156,685,043.40	46,812,624,660.29
42,006,450,830.87	OVERHEAD CHARGES	5	36,743,233,586.54	23,377,362,981.57
79,481,659,999.77	CONSOLIDATED REVENUE FUND CHARGES (INCL. SERVICE WIDE VOTES)	6	82,006,984,081.84	54,900,147,649.90
36,291,871,212.15	SUBVENTION TO PARASTATALS	7	20,430,749,166.61	17,352,351,564.52
0.00	OTHER OPERATING ACTIVITIES (JAAC)		0.00	0.00
261,020,149,938.94	TOTAL PAYMENTS		197,337,651,878.39	142,442,486,856.28
108,041,298,212.55	NET CASH FLOW FROM OPERATING ACTIVITIES		293,554,250,356.87	158,032,350,751.83
	CASHFLOWS FROM INVESTING ACTIVITIES:			
(43,564,280,838.56)	CAPITAL EXPENDITURE:ADMINISTRATIVE SECTOR	10	(9,064,922,616.11)	(5,948,380,702.76)
(202,134,605,917.07)	CAPITAL EXPENDITURE:ECONOMIC SECTOR	10	(174,541,381,480.13)	(86,675,693,033.57)
(1,982,390,004.00)	CAPITAL EXPENDITURE:LAW AND JUSTICE	10	(20,319,050.00)	(25,363,350.00)
(51,288,688,649.77)	CAPITAL EXPENDITURE: SOCIAL SERVICE SECTOR	10	(1,107,714,060.75)	(291,779,574.14)
(8,032,361,265.60)	CAPITAL EXPENDITURE:FUNDED FROM AID AND GRANTS	9	(20,365,705,913.45)	(3,592,634,735.75)
(307,002,326,675.00)	NET CASH FLOW FROM INVESTING ACTIVITIES		(205,100,043,120.44)	(96,533,851,396.22)
	CASHFLOWS FROM FINANCING ACTIVITIES:			
8,032,361,265.60	PROCEEDS FROM AID AND GRANTS	9	20,365,705,913.45	3,592,634,735.75
29,797,095,000.00	PROCEEDS FROM EXTERNAL LOAN	16	11,219,625,749.16	12,740,575,864.53
150,160,000,000.00	PROCEEDS FROM INTERNAL LOANS: FGN/TREASURY BONDS	17	0.00	0.00
89,865,128,848.49	PROCEEDS OF LOANS FROM OTHER FUNDS	18	0.00	0.00

(5,500,000,000.00)	REPAYMENT OF EXTERNAL LOANS (INCLUDING SERVICING)	16	(17,848,939,968.60)	(5,190,284,217.77)
(18,000,000,000.00)	REPAYMENT OF FGN/TREASURY BONDS & OTHERS	17	(16,606,965,560.47)	(17,146,753,284.61)
-	REPAYMENT OF LOANS FROM OTHER FUNDS	18	(10,567,332,239.86)	(7,791,195,480.82)
254,354,585,114.09	NET CASH FLOW FROM FINANCING ACTIVITIES		(13,437,906,106.32)	(13,795,022,382.92)
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS			
0.00	(INCREASE)/ DECREASE IN INVESTMENTS	12	-	(570.00)
0.00	TOTAL CASHFLOW FROM OTHER CASH EQUIVALENT ACCOUNTS		-	(570.00)
0.00	NET CASH FOR THE YEAR		75,016,301,130.11	47,703,476,402.69
0.00	CASH & ITS EQUIVALENT AS AT 1ST JANUARY, 2024		37,075,017,801.98	(10,628,458,600.71)
0.00	CASH & ITS EQUIVALENT AS AT 31ST DECEMBER, 2024		112,091,318,932.09	37,075,017,801.98

The accompanying notes 1-19 form part of these statements


Kikelomo A. Adegoke FCA,
Accountant-General

STATEMENT NO.2

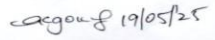
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2024

OYO STATE GOVERNMENT, NIGERIA

DESCRIPTION	NOTES	CURRENT YEAR 2024	PREVIOUS YEAR 2023
		#	#
ASSETS			
LIQUID ASSETS:			
CASH HELD BY OYO STATE ACCOUNTANT-GENERAL			
CRF BANK BALANCE(CBN/ CRF BANK)	Stat 1	112,091,318,932.09	37,075,017,801.98
CASH BALANCES OF TRUST & OTHER FUNDS OF THE FGN/ STATES/LGC	11	335,016,786.50	442,378,880.55
TOTAL LIQUID ASSETS		112,426,335,718.59	37,517,396,682.53
INVESTMENTS AND OTHER CASH ASSETS:			
FEDERAL/ STATE/ LOCAL GOVERNMENT INVESTMENTS	12	4,950.00	4,950.00
IMPRESTS	13	71,337,297.62	175,646,094.37
ADVANCES	14	3,255,459,857.83	2,795,148,414.81
REVOLVING LOANS GRANTED	15	1,362,357,424.29	1,232,369,049.33
INTANGIBLE ASSETS	SPL IX	421,498,325,435.44	403,451,985,810.66
TOTAL INVESTMENTS AND OTHER CASH ASSETS		426,187,484,965.18	407,655,154,319.17
TOTAL ASSETS		538,613,820,683.77	445,172,551,001.70
LIABILITIES:			
PUBLIC FUNDS			
CONSOLIDATED REVENUE FUND	Stat 3	0.00	0.00

CAPITAL DEVELOPMENT FUND	Stat 4	253,553,908,236.29	178,537,607,106.18
TOTAL PUBLIC FUNDS		253,553,908,236.29	178,537,607,106.18
EXTERNAL AND INTERNAL LOANS			
EXTERNAL LOANS:FGN/STATES/ LGC	16	81,076,036,745.57	57,408,781,086.51
FGN/ STATES/LGC BONDS & TREASURY BONDS	17	1,037,076,357.80	568,590,931.18
INTERNAL LOANS FROM OTHER FUNDS	18	202,946,799,344.11	208,657,571,877.83
TOTAL EXTERNAL AND INTERNAL LOANS		285,059,912,447.48	266,634,943,895.52
OTHER LIABILITIES			
PENSION AND GRATUITY DUE	19	-	-
OUTSTANDING CONTRACTOR LIABILITIES (ACCORDING TO MDAs)	19	-	-
PENDING LITIGATION (ACCORDING TO MDAs)	19	-	-
OTHER DEBTS	19	-	-
TOTAL OTHER LIABILITIES		-	-
TOTAL LIABILITIES		538,613,820,683.77	445,172,551,001.70

The accompanying notes 1-26 form part of these statements

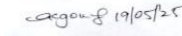

19/05/25

Kikelomo A. Adegoke *FCA*,
Accountant-General

STATEMENT NO.3
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024
OYO STATE GOVERNMENT, NIGERIA

ACTUAL YEAR 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET
N			N	N	N	N	%
0.00	OPENING BALANCE (i)		0.00				
	ADD: REVENUE						
35,906,659,614.01	STATUTORY ALLOCATIONS:FAAC	1	16,917,776,381.55	99,406,861,920.67	89,406,861,920.67	10,000,000,000.00	17%
63,221,591,891.17	VALUE ADDED TAX ALLOCATION	1	114,974,323,912.91	136,580,000,000.00	71,580,000,000.00	65,000,000,000.00	84%
99,128,251,505.18	SUB-TOTAL - STATUTORY ALLOCATION (II)		131,892,100,294.46	235,986,861,920.67	160,986,861,920.67	75,000,000,000.00	56%
35,655,819,240.96	DIRECT TAXES	2	42,247,025,636.71	48,809,199,756.33	48,809,199,756.33	0.00	87%
1,739,766,766.67	LICENCES	2	2,565,828,053.94	1,525,224,161.94	1,525,224,161.94	0.00	168%
11,136,110,972.69	FEES	2	14,521,438,014.53	16,997,236,834.16	16,997,236,834.16	0.00	85%
81,234,580.00	FINES	2	288,253,304.25	985,636,000.00	985,636,000.00	0.00	29%
955,257,363.05	SALES	2	1,070,533,086.13	1,684,574,002.95	1,684,574,002.95	0.00	64%
1,313,905,840.55	EARNINGS	2	2,525,696,123.59	8,654,280,694.95	8,654,280,694.95	0.00	29%
4,765,000.00	SALES/RENT OF GOVERNMENT BUILDINGS	2	79,062,002.50	843,502,000.00	843,502,000.00	0.00	9%
323,877,131.73	SALE/RENT ON LANDS AND OTHERS	2	1,968,284,151.09	11,049,618,748.00	11,049,618,748.00	0.00	18%
13,508,058.86	REPAYMENT:GENERAL	2	20,917,895.65	12,000,000.00	12,000,000.00	0.00	174%
20,412,421.45	INVESTMENT INCOME	2	-	2,049,300,000.00	2,049,300,000.00	0.00	0%
-	INTEREST EARNED	2	-	183,048,483.00	183,048,483.00	0.00	0%
51,244,657,375.96	SUB-TOTAL - INDEPENDENT REVENUE (III)		65,287,038,268.39	92,793,620,681.33	92,793,620,681.33	0.00	70%
150,101,928,726.97	OTHER REVENUE SOURCES OF THE OYO STATE GOVERNMENT (IV)	3	293,712,763,672.41	10,000,000,000.00	40,280,965,549.49	0.00	2937%
300,474,837,608.11	TOTAL REVENUE (ii+iii+iv)		490,891,902,235.26	338,780,482,602.00	294,061,448,151.49	75,000,000,000.00	3063%
300,474,837,608.11	TOTAL FUNDS AVAILABLE (i+ii+iii+iv)		490,891,902,235.26				
	LESS:EXPENDITURE						
46,812,624,660.29	PERSONNEL COSTS (INCLUDING SALARIES ON CRF CHARGES)	4	58,156,685,043.40	103,240,167,896.15	86,377,736,725.07	16,862,431,171.08	56%
23,377,362,981.57	OVERHEAD CHARGES	5	36,743,233,586.54	42,006,450,830.87	41,545,165,164.77	461,285,666.10	87%
54,900,147,649.90	CONSOLIDATED REVENUE FUND CHARGES (INCL. SERVICE WIDE VOTES)	6	82,006,984,081.84	79,481,659,999.77	68,256,000,000.00	11,225,659,999.77	103%
17,352,351,564.52	SUBVENTION TO PARASTATALS	7	20,430,749,166.61	36,291,871,212.15	17,359,573,849.10	18,932,297,363.05	56%
	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
5,190,284,217.77	REPAYMENTS:EXTERNAL LOANS:FGN/STATES/ LGC	16	17,848,939,968.60	5,500,000,000.00	5,500,000,000.00	-	325%
17,146,753,284.61	REPAYMENTS:FGN/ STATES/LGC BONDS & TREASURY BONDS	17	16,606,965,560.47	18,000,000,000.00	18,000,000,000.00	-	92%
7,791,195,480.82	REPAYMENTS:INTERNAL LOANS FROM OTHER FUNDS	18	10,567,332,239.86	0.00	0.00	0.00	
172,570,719,839.48	TOTAL EXPENDITURE		242,360,889,647.32	284,520,149,938.94	237,038,475,738.94	47,481,674,200.00	720%
127,904,117,768.63	OPERATING BALANCE		248,531,012,587.94	54,260,332,663.06	57,022,972,412.55	27,518,325,800.00	
	APPROPRIATIONS/TRANSFERS:						
127,904,117,768.63	TRANSFER TO CAPITAL DEVELOPMENT FUND	8	248,531,012,587.94				
0.00	CLOSING BALANCE		0.00				

The accompanying notes 1-19 form part of these statements

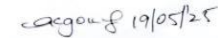

Kikelomo A. Adegoke FCA,
Accountant-General

STATEMENT NO.4

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER,2024
OYO STATE GOVERNMENT, NIGERIA

ACTUAL PREVIOUS YEAR (2023)	DESCRIPTION	NOTES	TOTAL CAPITAL EXPENDITURE 2024	FINAL BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	PERFORM ANCE ON TOTAL BUDGET
₦			₦	₦	₦	₦	%
130,834,130,133.49	OPENING BALANCE		178,537,607,106.18				
	ADD:REVENUE						
127,904,117,768.63	TRANSFER FROM CONSOLIDATED REVENUE FUND	8	248,531,012,587.94	-	-	-	
3,592,634,735.75	AID AND GRANTS	9	20,365,705,913.45	500,000,000.00	500,000,000.00	-	4073.14%
12,740,575,864.53	EXTERNAL LOANS:FGN/STATES/ LGC	16	11,219,625,749.16	29,797,095,000.00	29,797,095,000.00	-	37.65%
0.00	FGN/ STATES/LGC BONDS & TREASURY BONDS	17	0.00	-	0.00	0.00	
0.00	INTERNAL LOANS FROM OTHER FUNDS	18	0.00	-	-	-	
275,071,458,502.40	TOTAL REVENUE AVAILABLE		458,653,951,356.73	30,297,095,000.00	30,297,095,000.00	-	1513.85%
	LESS: CAPITAL EXPENDITURE						
5,948,380,702.76	CAPITAL EXPENDITURE: ADMINISTRATIVE SECTOR	10	9,064,922,616.11	43,564,280,838.56	34,565,780,838.56	8,998,500,000.00	20.81%
86,675,693,033.57	CAPITAL EXPENDITURE: ECONOMIC SECTOR	10	174,541,381,480.13	202,134,605,917.07	103,925,843,321.12	98,208,762,595.95	86.35%
25,363,350.00	CAPITAL EXPENDITURE: LAW AND JUSTICE	10	20,319,050.00	1,982,390,004.00	4,632,390,000.00	(2,649,999,996.00)	1.02%
291,779,574.14	CAPITAL EXPENDITURE: SOCIAL SERVICE SECTOR	10	1,107,714,060.75	51,288,688,649.77	81,785,388,649.77	(30,496,700,000.00)	2.16%
3,592,634,735.75	CAPITAL EXPENDITURE: FUNDED FROM AID AND GRANTS	9	20,365,705,913.45	8,032,361,265.60	8,032,361,265.60	-	253.55%
96,533,851,396.22	TOTAL CAPITAL EXPENDITURE		205,100,043,120.44	307,002,326,675.00	232,941,764,075.05	74,060,562,599.95	66.81%
178,537,607,106.18	CLOSING BALANCE		253,553,908,236.29	(276,705,231,675.00)	(202,644,669,075.05)	(74,060,562,599.95)	-91.63%

The accompanving notes 1-19 form part of these statements


Kikelomo A. Adegoke FCA,
Accountant-General

NOTES 1-19	NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD					
NOTES	DETAILS	REF. NOTE	AMOUNT 2024	AMOUNT 2024		AMOUNT 2023
			#	#	#	#
NO. 1	SHARE OF STATUTORY ALLOCATION	Ref. to SPL i(A-B)				
SPL I(A-D)	NET SHARE OF STATUTORY ALLOCATION FR	A		(17,538,129,147.52)		
	ADD: DEDUCTION AT SOURCE FOR LOAN REPAYMENT(FOREIGN)	B(i)	17,848,939,968.60			5,190,284,217.77
	DEDUCTION AT SOURCE (OTHERS)	B(ii)	16,606,965,560.47			17,146,753,284.61
	SUB TOTAL (BI+BII) : DEDUCTION AT SOURCE	B		34,455,905,529.07		
				16,917,776,381.55	ROSS STATUTORY ALLOCATION	
	SHARE OF STATUTORY - OTHER AGENCIES	Ref. to SPL i(C)	16,606,965,560.47			17,146,753,284.61
	Total (GROSS) FAAC Allocation to the State Government			16,917,776,381.55		
	VALUE ADDED TAX					
	SHARE OF VALUE ADDED TAX (VAT)	Ref. to SPL i(D)		114,974,323,912.91		

NO. 2	INTERNALLY GENERATED REVENUE	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	INDEPENDENT REVENUE					
	DIRECT TAXES					
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	20	41,402,863,492.10	46,800,004,100.63	(5,397,140,608.53)	34,801,801,118.77
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	20	88,484,002.00	0.00	88,484,002.00	93,361,798.00
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	20	514,540,036.61	0.00	514,540,036.61	466,886,324.19
	OYO STATE GAMING BOARD	20	241,138,106.00	2,009,195,655.70	(1,768,057,549.70)	293,770,000.00
	TOTAL TAXES		42,247,025,636.71	48,809,199,756.33	(6,562,174,119.62)	35,655,819,240.96
	NON-TAX REVENUE					
	LICENCES - GENERAL	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	21	906,876,378.78	532,531,853.94	374,344,524.84	604,477,871.77
	OYO STATE GAMING BOARD	21	189,019,600.00	72,977,500.00	116,042,100.00	179,236,208.00
	MINISTRY OF TRADE, INVESTMENT & COOPERATIVES	21	134,887,035.93	115,000,000.00	19,887,035.93	110,229,110.00
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	21	20,193,801.00	26,900,000.00	(6,706,199.00)	6,615,504.00
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	21	346,216,660.00	300,000,000.00	46,216,660.00	212,351,352.00
	MINISTRY OF HEALTH	22	20,185,929.41	8,250,000.00	11,935,929.41	15,671,808.42
	AGENCY FOR YOUTH DEVELOPMENT	22	312,500.00	200,000.00	112,500.00	176,080.00
	OYO STATE TOURISM BOARD	22	10,981,598.50	15,000,000.00	(4,018,401.50)	13,633,480.00
	OYO STATE SIGNAGE AND ADVERTISEMENT AGENCY (OYSAA)	22	432,741,796.27	200,000,000.00	232,741,796.27	336,706,142.37
	MINISTRY OF PUBLIC WORKS AND TRANSPORT	23	25,985,800.00	19,364,808.00	6,620,992.00	17,554,100.00
	OFFICE OF THE EXECUTIVE GOVERNOR	23	421,626,668.48	200,000,000.00	221,626,668.48	172,446,753.50

	BROADCASTING CORPORATION OF OYO STATE	23	27,704,752.57	30,000,000.00	(2,295,247.43)	50,530,356.61
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	23	24,832,200.00	0.00	24,832,200.00	15,152,500.00
	MINISTRY OF ENERGY & MINERAL RESOURCES	23	4,263,333.00	5,000,000.00	(736,667.00)	4,985,500.00
	Total Licences		2,565,828,053.94	1,525,224,161.94	1,040,603,892.00	1,739,766,766.67
	FEES - GENERAL	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	24	5,587,718,559.61	5,539,922,586.65	47,795,972.96	3,591,195,901.47
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	24	21,155,840.00	22,000,000.00	(844,160.00)	23,904,169.50
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	24	42,696,699.07	54,560,000.00	(11,863,300.93)	18,578,125.52
	MINISTRY OF WORKS AND TRANSPORT	24	444,724,471.93	261,000,000.00	183,724,471.93	414,669,613.60
	OYO STATE HOSPITALS' MANAGEMENT BOARD	25	68,402,100.00	100,000,000.00	(31,597,900.00)	90385800.00
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	25	1,943,403,905.30	1,654,000,000.00	289,403,905.30	2,736,540,825.98
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	25	38,685,000.00	80,000,000.00	(41,315,000.00)	76,470,562.41
	THE JUDICIARY, HIGH COURT OF JUSTICE	26	400,341,446.77	295,700,000.00	104,641,446.77	313,833,212.06
	MULTI-DOOR COURT HOUSE.	26	708,000.00	-	708,000.00	730,000.00
	JUDICIAL SERVICE COMMISSION	26			-	461,815.00
	OFFICE OF THE AUDITOR GENERAL (STATE)	26	1,826,146.20	1,000,000.00	826,146.20	996,020.00
	OFFICE OF THE AUDITOR GENERAL (L/GOVT.)	27	166,735,721.55	200,000,000.00	(33,264,278.45)	316,540,427.10
	OFFICE OF THE HEAD OF SERVICE	27	0	200,000.00	(200,000.00)	0.00
	SIMEON ADEBO STAFF DEVELOPMENT CENTRE	27	954,520.00	2,000,000.00	(1,045,480.00)	1,668,500.00
	MINISTRY OF JUSTICE	28	85,889,780.55	80,000,000.00	5,889,780.55	60,909,062.63
	OYO STATE CUSTOMARY COURT OF APPEAL	28	87,928,891.69	100,000,000.00	(12,071,108.31)	69,193,674.21
	OYO STATE LIBRARY BOARD	28	498,100.00	1,500,000.00	(1,001,900.00)	379,900.00
	MINISTRY OF HEALTH	28	38,686,600.50	1,478,874,961.13	(1,440,188,360.63)	33,868,540.00
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	29	10,230,700.00	15,400,000.00	(5,169,300.00)	11,451,000.00
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV., SOCIAL WELFARE & POVERTY ALLEVIATION	29	775,006.00	2,000,000.00	(1,224,994.00)	310,000.00
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	29	237,193,299.20	400,000,000.00	(162,806,700.80)	203,357,675.58
	OYO STATE SOLID WASTE MANAGEMENT AUTHORITY	29	280,705.00	10,000,000.00	(9,719,295.00)	227,000.00
	MINISTRY OF YOUTH & SPORTS	29	554,500.00	2,000,000.00	(1,445,500.00)	447,000.00

	MINERAL DEVELOPMENT AGENCY	29	44,614,000.00	50,000,000.00	(5,386,000.00)	27,105,340.00
	OFFICE OF THE SURVEYOR - GENERAL	29	198,014,491.71	385,000,000.00	(186,985,508.29)	176,646,104.39
	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION (BOTAVED)	29	612,500.00	2,600,000.00	(1,987,500.00)	477,500.00
	SHOOTING STARS SPORTS CLUB	29	9,304,475.00	10,000,000.00	(695,525.00)	192,000.00
	CROWN FOOTBALL CLUB, OGBOMOSO	30	369,300.00	1,000,000.00	(630,700.00)	49,590.00
	HOUSE OF ASSEMBLY SERVICE COMMISSION	30	182,004.58	240,000.00	(57,995.42)	77,500.00
	MINISTRY OF ECONOMIC PLANNING AND BUDGET	30	-	-	-	14,864.00
	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	30	330,000.00	500,000.00	(170,000.00)	58,300.00
	OYO STATE HEALTH INSURANCE	31	1,010,100.00	200,000,000.00	(198,989,900.00)	16,275.00
	MINISTRY OF ESTABLISHMENT AND TRAINING	31	7,606,300.00	8,000,000.00	(393,700.00)	9,388,851.17
	FIRE SERVICES AGENCY	31	68,452,426.02	-	68,452,426.02	63,089,243.83
	LAUTECH UNIVERSITY, OGBOMOSO	32	2,642,601,801.00	3,200,000,000.00	(557,398,199.00)	1,016,911,368.80
	LAUTECH TEACHING HOSPITAL	32	0.00	129,848,355.38	(129,848,355.38)	-
	THE POLYTECHNIC, IBADAN.	32	30,000,000.00	50,000,000.00	(20,000,000.00)	135,500,050.00
	EMMANUEL ALAYANDE COLLEGE OF EDUCATION, OYO	32	6,693,200.00	10,000,000.00	(3,306,800.00)	0.00
	THE COLLEGE OF EDUCATION, LANLATE.	33	40,161,776.26	50,295,748.00	(10,133,971.74)	16,641,706.50
	OKE-OGUN POLYTECHNIC, SAKI.	33	803,538,030.51	900,000,000.00	(96,461,969.49)	759,639,637.32
	OYO STATE COLLEGE OF AGRIC & TECH, IGBOORA.	33	374,756,955.64	422,095,183.00	(47,338,227.36)	331,044,356.86
	ADESEUN OGUNDOYIN POLYTECHNIC, ERUWA.	33	507,255,744.60	600,000,000.00	(92,744,255.40)	179,042,013.52
	OYO STATE COLLEGE OF NURSING & MIDWIFERY	34	478,412,229.63	500,000,000.00	(21,587,770.37)	280,230,427.24
	OYO STATE COLLEGE OF HEALTH SCIENCE & TECHNOLOGY	34	118,207,486.21	150,000,000.00	(31,792,513.79)	139,992,019.00
	OFFICE OF THE EXECUTIVE GOVERNOR	34	0.00	17,000,000.00	(17,000,000.00)	33,875,000.00
	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	34	9,673,200.00	10,000,000.00	(326,800.00)	0.00
	MINISTRY OF CULTURE AND TOURISM	34	2,000.00	500,000.00	(498,000.00)	0.00
	MINISTRY OF INFORMATION	34	250,000.00	-	250,000.00	50,000.00
	Total Fees		14,521,438,014.53	16,997,236,834.16	(2,475,798,819.63)	11,136,160,972.69
	FINES - GENERAL	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	34	34,500.00	26,136,000.00	(26,101,500.00)	0.00
	THE JUDICIARY, HIGH COURT OF JUSTICE	34			-	5,258,890.00
	MINISTRY OF JUSTICE	35	9,977,620.00	20,000,000.00	(10,022,380.00)	9,588,600.00
	OYO STATE CUSTOMARY COURT OF APPEAL	35	1,453,750.00	5,000,000.00	(3,546,250.00)	929,050.00
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	35	56,683,710.00	115,000,000.00	(58,316,290.00)	8,328,000.00
	OYO STATE SOLID WASTE MANAGEMENT AUTHORITY	36	121,000.00	35,000,000.00	(34,879,000.00)	241,075.00

	OYO STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	36	173,495,605.00	350,000,000.00	(176,504,395.00)	54,547,665.00
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	36	9,483,500.00	24,000,000.00	(14,516,500.00)	2,341,300.00
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	36	-	350,000,000.00	(350,000,000.00)	-
	OYO STATE GAMING BOARD		35,803,119.25	60,500,000.00	(24,696,880.75)	-
	ENVIRONMENTAL TASK FORCE		1,200,500.00	0.00	1,200,500.00	-
	Total Fines		288,253,304.25	985,636,000.00	(697,382,695.75)	81,234,580.00
	SALES - GENERAL	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	37	16,886,157.08	23,990,000.00	(7,103,842.92)	27,913,000.00
	TREE CROPS	37	0.00	2,000,000.00	(2,000,000.00)	0.00
	OYO STATE BOARD OF INTERNAL REVENUE (BIR)	37	107,361,380.36	200,000,000.00	(92,638,619.64)	28,205,464.21
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	37			-	24,491,649.56
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	38	505,000.00	1,500,000.00	(995,000.00)	25,000.00
	OYO STATE INVESTMENT AND PUBLIC PRIVATE PARTNERSHIPS AGENCY (OYSIPA)	38	715,000.00	5,000,000.00	(4,285,000.00)	565,000.00
	OFFICE OF THE EXECUTIVE GOVERNOR	39	15,711,727.02	6,000,000.00	9,711,727.02	570,000.00
	OYO STATE GOVERNMENT PRINTING PRESS	39	1,272,508.55	1,015,000.00	257,508.55	-
	OFFICE OF THE ACCOUNTANT-GENERAL	39	225,568,143.64	1,500,000.00	224,068,143.64	224,969,163.20
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	39	5,323,220.00	4,000,000.00	1,323,220.00	5,110,000.00
	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	39	227,500.00	5,000,000.00	(4,772,500.00)	1,068,000.00
	CIVIL SERVICE COMMISSION	40	8,761,500.00	10,000,000.00	(1,238,500.00)	15,663,000.00
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV., SOCIAL WELFARE & POVERTY ALLEVIATION	40	4,292,000.00	2,500,000.00	1,792,000.00	3,622,500.00
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	40	0.00	470,000.00	(470,000.00)	3,150.00
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	40	20,239,824.79	588,000,000.00	(567,760,175.21)	320,500.00
	THE LEGISLATURE(house of assembly)	40	301,190.00	500,000.00	(198,810.00)	3,651,509.00
	OYO STATE INDEPENDENT ELECTORAL COMMISSION(OYSIEC)	40	135,055.85	0.00	135,055.85	0.00
	OFFICE OF THE SURVEYOR - GENERAL	40	110,000.00	5,000,000.00	(4,890,000.00)	45,000.00
	OYO STATE HOUSING CORPORATION	40	662,321,918.84	100,300,000.00	562,021,918.84	616,135,201.97
	MINISTRY OF FINANCE	40	20,010.00	0.00	20,010.00	10,000.00
	OYO STATE PRIMARY HEALTH CARE BOARD	40	52,000.00		52,000.00	0.00

	THE JUDICIARY,HIGH COURT OF JUSTICE	40			-	0.00
	FIRE SERVICES AGENCY	40			-	410,000.00
	AUDIT SERVICE COMMISSION	40	15,000.00	50,000.00	(35,000.00)	2,429,225.11
	MINISTRY OF ECONOMIC PLANNING AND BUDGET	40	13,715.00	104,000.00	(90,285.00)	-
	BUREAU OF PUBLIC PROCUREMENT	40	-	100,000,000.00	(100,000,000.00)	-
	OYO STATE AGRICBUSINESS DEVELOPMENT	40	10.00	573,645,002.95	(573,644,992.95)	-
	OYO STATE PENSION BOARD	40	-	50,000,000.00	(50,000,000.00)	-
	JUDIARY SERVICE COMMISSION	40	698,225.00	4,000,000.00	(3,301,775.00)	-
	Total Sales		1,070,531,086.13	1,684,574,002.95	(614,042,916.82)	955,207,363.05
	EARNINGS -GENERAL	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	41	16,644,025.00	20,700,000.00	(4,055,975.00)	8,795,045.00
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	41	1,521,805,189.63	3,685,900,000.00	(2,164,094,810.37)	0.00
	MINISTRY OF WORKS AND TRANSPORT	41	371,500.00	0.00	371,500.00	803,874,957.16
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	41	17,096,450.00	10,000,000.00	7,096,450.00	390,700.00
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	41	282,272,879.00	339,000,000.00	(56,727,121.00)	1,924,050.00
	BUREAU OF INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIP(BIP/PPP)	41	17,495,241.59	780,000,000.00	(762,504,758.41)	246,998,203.00
	OFFICE OF THE EXECUTIVE GOVERNOR	41	92,868,823.00	300,000,000.00	(207,131,177.00)	14,744,065.89
	OYO STATE PRINTING PRESS	41	0.00	77,855,000.00	(77,855,000.00)	74,144,951.50
	OYO STATE RURAL ELECTRIFICATION BOARD (OYSREB)	42	1,638,900.00	64,000,000.00	(62,361,100.00)	0.00
	MINISTRY OF ENERGY & MINERAL RESOURCES	42	400,653,800.00	620,415,694.95	(219,761,894.95)	7,306,552.00
	COUNCIL FOR ARTS AND CULTURE	42	1,198,500.00	10,000,000.00	(8,801,500.00)	20,737,000.00
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	42	21501.00	130000.00	-108499.00	0.00
	OYO STATE SPORTS COUNCIL	42	40,485,650.00	1,050,000,000.00	(1,009,514,350.00)	297,000.00
	OFFICE OF THE SURVEYOR- GENERAL	42	4,751,200.00	10,000,000.00	(5,248,800.00)	278,000.00
	MINISTRY OF INFORMATION	42	75,000.50	1,950,000.00	(1,874,999.50)	20,492,900.00
	MINISTRY OF WOMEN AFFAIRS AND SOCIAL INCLUSION	42	-	300,000.00	(300,000.00)	1,957,600.00
	MINISTRY OF ENVIRONMENT AND WATER RESOURCES	42	120506226.87	202,000,000.00	(81,493,773.13)	33000.00
	THE LEGISLATURE(House of assembly)	42	2,991,537.00	8,380,000.00	(5,388,463.00)	0.00
	OYO STATE RURAL WATER (RUWASSA)	42	3,172,000.00	15,000,000.00	(11,828,000.00)	76,585,116.00
	OYO STATE ROAD MAINTENANCE AGENCY	42	9,800.00	400,000,000.00	(399,990,200.00)	0.00
	WATER CORPORATION OF OYO STATE	42	0.00	901,650,000.00	(901,650,000.00)	1,875,000.00
	MINISTRY OF CULTURE AND TOURISM	42	1,639,900.00	155,000,000.00	(153,360,100.00)	33,471,700.00

	PUBLIC CORPORATION COMMISSION	42	0.00	2,000,000.00	(2,000,000.00)	0.00
	Total Earnings		2,525,698,123.59	8,654,280,694.95	(6,128,582,571.36)	1,313,905,840.55
	SALES / RENT OF GOVERNMENT BUILDINGS	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	43	582,000.00	34,842,000.00	(34,260,000.00)	901,000.00
	OFFICE OF THE EXECUTIVE GOVERNOR	43	63,240,000.00	800,000,000.00	(736,760,000.00)	1,448,000.00
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	43	66,000.00	50000.00	16,000.00	10,000.00
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV, SOCIAL WELFARE & POVERTY ALLEVIATION	43	2,479,000.00	1,200,000.00	1,279,000.00	2,100,000.00
	AGENCY FOR YOUTH DEVELOPMENT	43	0.00	280,000.00	(280,000.00)	45000.00
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	43	10,120,000.00	5,000,000.00	5,120,000.00	250,000.00
	THE LEGISLATURE(House of assembly)	44	2,575,002.50	2,000,000.00	575002.50	0.00
	GOVERNMENT PRINTING PRESS	44	0.00	130,000.00	(130,000.00)	11,000.00
	Total Sales / Rent of Government Buildings		79,062,002.50	843,502,000.00	(764,439,997.50)	4,765,000.00
	SALES / RENT ON LANDS AND OTHERS:	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT	45	14,624,381.80	2,015,250,000.00	(2,000,625,618.20)	14,644,500.00
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	45	1,944,650,809.29	7,160,000,000.00	(5,215,349,190.71)	239,730,025.35
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	45	80,000.00	1661718748.00	(1,661,638,748.00)	4,146,456.38
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	46	0.00	0.00	-	15,582,150.00
	MINISTRY OF INFORMATION	46	4,960.00	0.00	4,960.00	26,000.00
	COUNCIL FOR ARTS AND CULTURE	46	8,924,000.00	50,000,000.00	(41,076,000.00)	14,123,000.00
	OFFICE OF THE EXECUTIVE GOVERNOR	46	0.00	161,000,000.00	(161,000,000.00)	35,625,000.00
	SPECIAL DUTIES OFFICE	44	0.00	1,650,000.00	(1,650,000.00)	0.00
	Total Sale / Rent on Lands and Others		1,968,284,151.09	11,049,618,748.00	(9,081,334,596.91)	323,877,131.73
	REPAYMENTS - GENERAL	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	OFFICE OF THE ACCOUNTANT-GENERAL	47	20,917,895.65	12,000,000.00	8,917,895.65	13,508,058.86
	Total Repayments		20,917,895.65	12,000,000.00	8,917,895.65	13,508,058.86
	INVESTMENT INCOME	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	OYO STATE INVESTMENT AND PUBLIC PRIVATE PARTNERSHIPS AGENCY (OYSIPA)	48	0.00	1,010,000,000.00	(1,010,000,000.00)	0.00

	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	48			-	2,149,551.42
	OFFICE OF THE ACCOUNTANT-GENERAL	48	-	1,039,300,000.00	(1,039,300,000.00)	18,262,870.03
	Total Investment Income		-	2,049,300,000.00	(2,049,300,000.00)	20,412,421.45
	INTEREST EARNED	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	OFFICE OF THE ACCOUNTANT-GENERAL	49	0.00	143,048,483.00	(143,048,483.00)	
	REIMBURSEMENT		0.00	40,000,000.00	(40,000,000.00)	
	Total Interest Earned		0.00	183,048,483.00	(183,048,483.00)	
	TOTAL GLOBAL IGR		65,287,038,268.39	92,793,620,681.33	(27,506,582,412.94)	51,244,657,375.96
NO.3	OTHER REVENUE SOURCES OF THE OYO STATE GOVERNMENT:	REF. NOTE	Actual 2024	Budget 2024	Variance	Actual 2023
SPL1(E-Q)	SHARE OF FAAC - OTHERS	Ref. to SPL i(E-AD)				
E	Ecological		1,512,096,636.61	207,375,095.88	1,304,721,540.73	
F	OAGF		155,449,046,003.74	21,318,915,761.39	134,130,130,242.35	
G	CSR (Donation)		23,000,000.00	3,154,313.75	19,845,686.25	
H	Payment of Valiable Goods		4,558,583,680.65	625,182,746.23	3,933,400,934.42	
I	Flood Intervention Fund		3,000,000,000.00	411,432,227.66	2,588,567,772.34	
J	CFF		61,780,167,883.12	8,472,784,032.35	53,307,383,850.77	
K	NG-Cares (Fidelity)		5,966,675,258.19	818,294,164.39	5,148,381,093.80	
L	Solid Mineral Revenue		176,850,564.36	24,254,007.22	152,596,557.14	
M	PYMT for DPR		879,727,758.93	120,649,450.53	759,078,308.40	
N	Share of Exchange Gain		38,447,064,295.26	5,272,787,103.27	33,174,277,191.99	
O	State Exchange Gain Allocation		111,617,711.86	15,307,707.95	96,310,003.91	
P	Non-oil Excess Account		2,691,566,650.89	369,132,421.02	2,322,434,229.87	
Q	Bridging Facility(Access)		19,116,367,228.80	2,621,696,517.87	16,494,670,710.93	
	Others					150,101,928,726.97
	TOTAL		293,712,763,672.41	40,280,965,549.51	253,431,798,122.90	150,101,928,726.97

NO.4 (SPL Note ii)	A-TOTAL PERSONNEL (Including Salaries directly charged to CFR in Note4B below):	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	ADMINISTRATION SECTOR					
	OFFICE OF THE EXECUTIVE GOVERNOR	50	615,655,583.78	919,712,468.27	304,056,884.49	482,106,350.84
	OYO STATE FIRE SERVICES AGENCY	50	275,238,898.24	465,328,917.49	190,090,019.25	166,253,112.96
	OYO STATE SECURITY NETWORK AGENCY AND AMOTEKUN CORPS	50	1,953,022,645.87	1,953,758,164.97	735,519.10	1,327,176,230.20
	OYO STATE ANTI CORRUPCTION AGENCY	50	281,214,561.84	365,523,093.98	84,308,532.14	281,214,561.84
	MINISTRY OF SPECIAL DUTIES	51	48,693,697.33	74,025,711.43	25,332,014.10	39,133,184.05
	THE LEGISLATURE/OYO STATE HOUSE OF ASSEMBLY	52	284,183,521.59	702,070,341.68	417,886,820.09	214,374,915.57

	HOUSE OF ASSEMBLY SERVICE COMMISSION	53	47,654,170.89	113,200,924.54	65,546,753.65	33,494,216.93
	MINISTRY OF INFORMATION, CULTURE, TOURISM & MASS MOBILIZATION	54	101,379,343.46	172,900,574.35	71,521,230.89	105,450,053.26
	OYO STATE SIGNAGE AND ADVERTISEMENT AGENCY	55	42,879,837.16	61,396,894.01	18,517,056.85	37,216,438.48
	BROADCASTING CORPORATION OF OYO STATE	56			-	
	OYO STATE GOVERNMENT PRINTING PRESS	57	20,715,277.09	29,569,900.57	8,854,623.48	15,315,708.91
	OFFICE OF THE HEAD OF SERVICE	58	102,947,402.80	118,281,931.54	15,334,528.74	71,585,929.38
	MINISTRY OF ESTABLISHMENTS AND TRAINING	59	159,921,630.58	227,399,702.94	67,478,072.36	136,503,288.13
	OFFICE OF THE AUDITOR-GENERAL (STATE)	60	193,403,403.31	338,506,119.33	145,102,716.02	157,264,911.02
	OFFICE OF THE AUDITOR-GENERAL (LOCAL GOVERNMENTS)	61	110,996,755.78	200,495,988.10	89,499,232.32	97,585,567.48
	AUDIT SERVICE COMMISSION	62	7,137,917.31	31,195,234.69	24,057,317.38	-
	CIVIL SERVICE COMMISSION	63	71,836,685.04	90,986,101.19	19,149,416.15	55,009,490.83
	OYO STATE INDEPENDENT ELECTORAL COMMISSION	64	25,653,866.16	40,525,398.72	14,871,532.56	20,487,649.55
	PUBLIC CORPORATION COMMISSION	65	17,506,006.06	45,088,160.62	27,582,154.56	20,095,786.30
	SUB-TOTAL		4,360,041,204.29	5,949,965,628.42	1,589,924,424.13	3,260,267,395.73
	ECONOMIC SECTOR	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	66	829,263,817.54	1,423,728,853.02	594,465,035.48	750,022,373.77
	OYO STATE AGRICBUSINESS DEVELOPMENT AGENCY	67	54,243,429.90	146,463,264.11	92,219,834.21	53,538,330.24
	OYO STATE COLLEGE OF AGRICULTURE, IGBORA	67Ci			-	
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE	68	55,349,404.08	82,824,693.40	27,475,289.32	46,465,536.63
	MINISTRY OF FINANCE	69	96,519,858.81	300,533,568.35	204,013,709.54	1,361,853,780.06
	SPECIAL GRADE	69	1,736,073,543.51	5,441,402,349.66	3,705,328,806.15	
	OFFICE OF THE ACCOUNTANT-GENERAL	70	183,713,007.82	434,656,811.81	250,943,803.99	150,771,293.15
	OYO STATE INTERNAL REVENUE	71	271,911,456.67	275,624,769.93	3,713,313.26	189,891,681.69
	OYO STATE PENSIONS' BOARD	72	28,362,447.21	51,623,204.59	23,260,757.38	23,032,106.16
	MINISTRY OF BUDGET & ECONOMIC PLANNING	74	106,481,456.17	145,972,202.37	39,490,746.20	83,425,143.26
	BUREAU OF STATISTICS	75	91,089,921.73	126,570,437.81	35,480,516.08	69,115,790.85
	MINISTRY OF TRADE, INVESTMENTS AND COOPERATIVES	76	189,990,713.01	256,953,304.26	66,962,591.25	148,348,571.75
	OYO STATE INVESTMENT AND PUBLIC PRIVATE PARTNERSHIPS AGENCY	77	20,176,367.33	33,366,777.87	13,190,410.54	17,717,932.06

	MINISTRY OF PUBLIC WORKS, INFRASTRUCTURE AND TRANSPORT	78	495,298,875.07	675,306,526.67	180,007,651.60	385,047,475.14
	OYO STATE ROAD MAINTENANCE AGENCY	79	61,312,835.21	81,209,330.06	19,896,494.85	54,596,168.07
	OYO STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	80	520,185,969.80	985,990,575.93	465,804,606.13	201,283,603.15
	MINISTRY OF ENERGY & MINERAL RESOURCES	81	70,132,688.46	89,826,270.42	19,693,581.96	57,275,047.67
	OYO STATE RURAL ELECTRIFICATION BOARD	82	30,062,030.03	32,528,444.00	2,466,413.97	21,407,214.05
	OYO STATE MINERAL DEVELOPMENT AGENCY	83	42,560,847.84	47,076,288.04	4,515,440.20	38,256,729.84
	MINISTRY OF CULTURE AND TOURISM	84	34,006,187.07	64,789,130.49	30,782,943.42	
	OYO STATE COUNCIL FOR ARTS AND CULTURE	84Ci	49,385,551.02	97,656,092.09	48,270,541.07	40,754,770.68
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	85	603,705,516.34	1,085,591,070.90	481,885,554.56	504,156,604.87
	OFFICE OF THE SURVEYOR-GENERAL	86	65,446,420.23	85,850,529.00	20,404,108.77	46,275,820.31
	HOUSING CORPORATION OF OYO STATE	86Ci			-	
	SUB-TOTAL		5,635,272,344.85	11,965,544,494.78	6,330,272,149.93	650,851,139.75
	LAW AND JUSTICE SECTOR	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	JUDICIAL SERVICE COMMISSION	87	26,768,445.21	1,819,722,023.71	1,792,953,578.50	20,819,220.85
	THE JUDICIARY, HIGH COURT OF JUSTICE	88	2,555,328,164.76	3,603,049,606.95	1,047,721,442.19	1,914,801,785.71
	OYO STATE CUSTOMARY COURT OF APPEAL	89	563,917,238.76	917,139,899.95	353,222,661.19	503,076,053.03
	MINISTRY OF JUSTICE	91	233,590,721.11	487,909,040.65	254,318,319.54	225,076,498.26
	SUB-TOTAL		3,379,604,569.84	6,827,820,571.26	3,448,216,001.42	225,076,498.26
	SOCIAL SECTOR	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	MINISTRY OF YOUTH AND SPORTS	92	69,806,780.84	90,277,872.65	20,471,091.81	610,093,725.08
	SHOOTING STARS SPORTS CLUB	92Ci	439,250,000.00	555,820,063.74	116,570,063.74	
	CROWN FOOTBALL CLUB, OGBOMOSO	92Di	188,250,000.00	259,960,289.10	71,710,289.10	
	AGENCY FOR YOUTH DEVELOPMENT	93	59,901,412.39	88,704,726.59	28,803,314.20	50,026,274.24
	OYO STATE SPORTS COUNCIL	94	425,329,564.08	630,069,337.29	204,739,773.21	328,420,483.06
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEVELOPMENT, SOCIAL WELFARE & POVERTY ALLEVIATION	95	188,481,460.13	309,090,078.08	120,608,617.95	143,945,107.54
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	96	1,721,818,490.90	2,911,555,237.94	1,189,736,747.04	1,390,387,050.85
	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	97	54,669,515.19	82,849,791.01	28,180,275.82	43,535,994.76
	STATE UNIVERSAL BASIC EDUCATION BOARD	98	148,331,902.20	234,252,039.09	85,920,136.89	129,202,431.80
	OYO STATE LIBRARY BOARD	99	55,035,729.05	130,126,518.57	75,090,789.52	51,324,673.99
	THE POLYTECHNIC, IBADAN	100			-	
	OKE-OGUN POLYTECHNIC SAKI	100Ci			-	
	ADESEUN OGUNDOYIN POLYTECHNIC ERUWA	100Di			-	

	EMMANUEL ALAYANDE UNIVERSITY OF EDUCATION, OYO	100Ei			-	
	OYO STATE COLLEGE OF EDUCATION, LANLATE	100Fi			-	
	LADOKE AKINTOLA UNIVERSITY OF TECHNOLOGY, OGBOMOSHO	100Gi			-	
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	101	47,156,150.03	86,783,515.04	39,627,365.01	26,001,946,617.51
	TEACHERS' SALARY (TESCOM)	101	31,698,728,403.45	55,783,679,881.95	24,084,951,478.50	
	BOARD FOR TECHNICAL & VOCATIONAL EDUCATION	102	154,446,664.34	336,780,591.58	182,333,927.24	141,661,723.61
	MINISTRY OF HEALTH	103	434,479,754.91	727,888,809.49	293,409,054.58	367,786,399.43
	OYO STATE HOSPITALS' MANAGEMENT BOARD	104	7,908,365,958.55	14,037,855,611.51	6,129,489,652.96	6,408,115,396.98
	OYO STATE PRIMARY HEALTH CARE BOARD	105	207,804,245.45	219,546,150.27	11,741,904.82	134,214,167.86
	OYO STATE HEALTH INSURANCE AGENCY	106	49,367,574.83	56,624,783.36	7,257,208.53	40,326,533.74
	LADOKE AKINTOLA UNIVERSITY TEACHING HOSPITAL, OGBOMOSHO	106Ci			-	
	OYO STATE COLLEGE OF NURSING AND MIDWIFERY	107	177,501,778.67	540,785,324.80	363,283,546.13	175,425,179.74
	OYO STATE COLLEGE OF HEALTH SCIENCE AND TECHNOLOGY	108	159,105,039.13	429,428,170.72	270,323,131.59	133,087,090.50
	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	109	417,060,529.96	653,412,460.27	236,351,930.31	351,712,248.78
	WATER CORPORATION OF OYO STATE	109Ei			-	
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	110	176,875,970.32	331,345,948.64	154,469,978.32	144,136,633.84
	SUB-TOTAL		44,781,766,924.42	78,496,837,201.69	33,715,070,277.27	35,512,862,143.39
	TOTAL PERSONNEL COST		58,156,685,043.40	103,240,167,896.15	45,083,482,852.75	46,812,624,660.29
		Note	Actual 2024	Budget 2024	Variance	Actual 2023
	B- Subvention to Parastatals and Agencies:				2,768,704,158.48	17,352,351,564.52
	TOTAL	Note 7	20,430,749,166.61	36,291,871,212.15	15,861,122,045.54	17,352,351,564.52
	TOTAL A+B		78,587,434,210.01	139,532,039,108.30	60,944,604,898.29	64,164,976,224.81

NO.5 (SPL Note ii)	OVERHEAD COSTS	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	ADMINISTRATION SECTOR					
	OFFICE OF THE EXECUTIVE GOVERNOR	50	6,822,975,823.58	7,236,471,466.10	413,495,642.52	5,083,260,249.14
	OYO STATE FIRE SERVICES AGENCY	50	23,085,000.00	50,000,000.00	26,915,000.00	20,096,373.75
	OYO STATE SECURITY NETWORK AGENCY AND AMOTEKUN CORPS	50	7,561,271.62	148,500,000.00	140,938,728.38	-
	STATE EMERGENCY MANAGEMENT AUTHORITY	50	2,395,100.00	9,394,740.00	6,999,640.00	4,711,030.00
	BUREAU OF PUBLIC PROCUREMENT	50	4,821,831.88	76,300,000.00	71,478,168.12	127,936,866.25
	PROJECT MONITORING AGENCY	50	0.00	40,000,000.00	40,000,000.00	

	OYO STATE AGENCY FOR THE CONTROL OF AIDS	50	10,894,582.50	65,490,000.00	54,595,417.50	36,211,088.00
	SUSTAINABLE DEVELOPMENT GOALS	50	0.00	20,600,000.00	20,600,000.00	
	CABINET AND SECURITY SERVICES	50	923,441,450.00	950,000,000.00	26,558,550.00	583,866,200.00
	OYO STATE PERSONS WITH DISABILITY AGENCY	50	37,715,200.00	115,000,000.00	77,284,800.00	0.00
	MINISTRY OF SPECIAL DUTIES	51	1,101,881,261.29	1,390,750,000.00	288,868,738.71	536,302,570.48
	THE LEGISLATURE/OYO STATE HOUSE OF ASSEMBLY	52	2,870,182,685.13	2,944,690,680.00	74,507,994.87	1,819,851,918.14
	HOUSE OF ASSEMBLY SERVICE COMMISSION	53	91,510,000.00	190,000,000.00	98,490,000.00	84,000,000.00
	MINISTRY OF INFORMATION, CULTURE, TOURISM & MASS MOBILIZATION	54	5,172,200.00	60,000,000.00	54,827,800.00	35,222,350.31
	OYO STATE SIGNAGE AND ADVERTISEMENT AGENCY	55	-	18,696,000.00	18,696,000.00	606,250.00
	OYO STATE GOVERNMENT PRINTING PRESS	57	1,364,475.00	13,738,000.00	12,373,525.00	1,185,075.00
	OFFICE OF THE HEAD OF SERVICE	58	329,421,405.00	550,000,000.00	220,578,595.00	72,146,595.06
	MINISTRY OF ESTABLISHMENTS AND TRAINING	59	39,048,174.85	80,000,000.00	40,951,825.15	5,585,593.50
	SIMEON ADEBO STAFF DEVELOPMENT CENTRE	59Ci	5,581,890.00	25,000,000.00	19,418,110.00	3,300,200.00
	OFFICE OF THE AUDITOR-GENERAL (STATE)	60	18,207,453.00	61,000,000.00	42,792,547.00	7,262,214.01
	OFFICE OF THE AUDITOR-GENERAL (LOCAL GOVERNMENTS)	61	1,904,485.00	60,000,000.00	58,095,515.00	2,427,966.25
	AUDIT SERVICE COMMISSION	62	2,650,272.00	12,000,000.00	9,349,728.00	1,102,700.00
	CIVIL SERVICE COMMISSION	63	44,764,060.00	82,800,000.00	38,035,940.00	14,721,308.75
	OYO STATE INDEPENDENT ELECTORAL COMMISSION	64	1,629,657,716.10	1,654,000,000.00	24,342,283.90	42,124,000.00
	PUBLIC CORPORATION COMMISSION	65	590,977.50	4,985,600.00	4,394,622.50	2,184,347.50
	SUB-TOTAL		13,974,827,314.45	15,859,416,486.10	1,884,589,171.65	8,484,104,896.14
	ECONOMIC SECTOR	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	66	24,035,082.52	100,000,000.00	75,964,917.48	4,363,838.13
	OYO STATE TREE CROPS DEVELOPMENT UNIT	66Ci	734,900.00	2,200,000.00	1,465,100.00	807,375.00
	OYO STATE AGRIBUSINESS DEVELOPMENT AGENCY	67	1,830,000.00	56,088,000.00	54,258,000.00	5,000,000.00
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE	68	2,527,000.00	26,174,400.00	23,647,400.00	-
	MINISTRY OF FINANCE	69	18,514,263,717.08	18,608,915,944.77	94,652,227.69	13,418,218,195.94
	OFFICE OF THE ACCOUNTANT-GENERAL	70	717,171,847.64	846,500,000.00	129,328,152.36	52,164,604.56
	OYO STATE INTERNAL REVENUE	71	12,014,110.00	167,324,000.00	155,309,890.00	2,000,225.00
	COMMUNITY & SOCIAL DEVELOPMENT AGENCY	71Ci	0.00	31,160,000.00	31,160,000.00	0.00

	OYO STATE PENSIONS' BOARD	72	839,351.25	10,000,000.00	9,160,648.75	1,945,507.50
	OYO STATE GAMING BOARD	73	24,614,225.50	100,000,000.00	75,385,774.50	883,500.00
	MINISTRY OF BUDGET & ECONOMIC PLANNING	74	948,719,053.39	1,150,000,000.00	201,280,946.61	252,769,760.75
	BUREAU OF STATISTIC	75	3,455,940.00	20,000,000.00	16,544,060.00	16,685,987.50
	YESSO WORLD-BANK ASSISTED PROGRAMME	75Ci	0.00	10,000,000.00	10,000,000.00	0.00
	MINISTRY OF TRADE, INVESTMENTS AND COOPERATIVES	76	638,000.00	36,316,000.00	35,678,000.00	4,754,155.00
	OYO STATE INVESTMENT AND PUBLIC PRIVATE PARTNERSHIPS AGENCY	77	7,315,000.00	100,000,000.00	92,685,000.00	2,132,500.00
	MINISTRY OF PUBLIC WORKS, INFRASTRUCTURE AND TRANSPORT	78	4,102,387.50	60,000,000.00	55,897,612.50	2,600,407.18
	OYO STATE ROAD MAINTENANCE AGENCY	79	579,102.50	60,000,000.00	59,420,897.50	-
	OYO STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	80	9,177,478.00	82,000,000.00	72,822,522.00	40,377,965.00
	MINISTRY OF ENERGY & MINERAL RESOURCES	81	217,149,887.50	218,120,000.00	970,112.50	183,489,850.00
	OYO STATE RURAL ELECTRIFICATION BOARD	82	2,665,059.50	56,232,000.00	53,566,940.50	1,600,660.00
	OYO STATE MINERAL DEVELOPMENT AGENCY	83	5,655,250.00	32,000,000.00	26,344,750.00	1,491,400.00
	MINISTR OF CULTURE AND TOURISM	84	82,939,875.00	200,000,000.00	117,060,125.00	-
	OYO STATE COUNCIL FOR ARTS AND CULTURE	84Ci	1,352,365.00	100,000,000.00	98,647,635.00	7,150,000.00
	OYO STATE TOURISM BOARD	84Di	1,511,714.93	100,000,000.00	98,488,285.07	575,063.00
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	85	10,905,862.50	50,000,000.00	39,094,137.50	3,802,681.25
	OFFICE OF THE SURVEYOR-GENERAL	86	19,206,191.00	90,000,000.00	70,793,809.00	1,184,358.75
	OYO STATE HOUSING CORPORATION	86Ci	-	50,000,000.00	50,000,000.00	
	SUB-TOTAL		20,613,403,400.81	22,363,030,344.77	1,749,626,943.96	14,003,998,034.56
	LAW AND JUSTICE SECTOR	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	JUDICIAL SERVICE COMMISSION	87	2,551,015.00	20,000,000.00	17,448,985.00	2,415,950.00
	THE JUDICIARY, HIGH COURT OF JUSTICE	88	-	-	-	-
	OYO STATE CUSTOMARY COURT OF APPEAL	89	45,000,000.00	170,000,000.00	125,000,000.00	6,000,000.00
	MULTI-DOOR COURT HOUSE.	90	12,143,475.00	61,160,000.00	49,016,525.00	7,062,575.00
	MINISTRY OF JUSTICE	91	178,171,593.27	310,000,000.00	131,828,406.73	97,377,621.69
	SUB - TOTAL		237,866,083.27	561,160,000.00	323,293,916.73	112,856,146.69
	SOCIAL SECTOR	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	MINISTRY OF YOUTH AND SPORTS	92	194,926,160.00	228,044,000.00	33,117,840.00	17,536,490.38
	SHOOTING STARS SPORTS CLUB	92Ci	-	50,642,000.00	50,642,000.00	
	CROWN FOOTBALL CLUB	92Di	-	95,000,000.00	95,000,000.00	
	AGENCY FOR YOUTH DEVELOPMENT	93	3,726,747.50	20,000,000.00	16,273,252.50	4,253,807.05
	OYO STATE SPORTS COUNCIL	94	39,684,837.00	75,000,000.00	35,315,163.00	44,213,980.00

	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEV, SOCIAL WELFARE & POVERTY ALLEVIATION	95	241,227,962.50	251,484,800.00	10,256,837.50	87,272,327.50
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	96	295,774,874.23	476,500,000.00	180,725,125.77	119,537,743.71
	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	97	9,441,262.50	20,000,000.00	10,558,737.50	3,640,350.00
	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	98	190,123,641.99	300,000,000.00	109,876,358.01	58,432,875.00
	OYO STATE LIBRARY BOARD	99	3,863,605.39	50,000,000.00	46,136,394.61	2,715,329.02
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	101	544,350,800.00	610,000,000.00	65,649,200.00	277,352,265.00
	TEACHER'S SALARY (TESCOM)	101	-	30,872,000.00	30,872,000.00	-
	BOARD FOR TECHNICAL & VOCATIONAL EDUCATION	102	955,800.00	12,964,000.00	12,008,200.00	964,750.00
	OYO STATE SCHOLARSHIP BOARD	102Ci	98,004,725.00	150,000,000.00	51,995,275.00	1,110,975.00
	MINISTRY OF HEALTH	103	10,281,745.00	84,132,000.00	73,850,255.00	1,050,000.00
	OYO STATE HOSPITALS' MANAGEMENT BOARD	104	40,170,800.00	120,000,000.00	79,829,200.00	1,575,235.00
	OYO STATE PRIMARY HEALTH CARE BOARD	105	591,085.00	9,855,200.00	9,264,115.00	200,000.00
	OYO STATE HEALTH INSURANCE AGENCY	106	0.00	9,000,000.00	9,000,000.00	0.00
	OYO STATE COLLEGE OF NURSING AND MIDWIFERY	107	7,000,000.00	100,000,000.00	93,000,000.00	200,000.00
	OYO STATE COLLEGE OF HEALTH SCIENCE AND TECHNOLOGY	108	-	40,000,000.00	40,000,000.00	373,000.00
	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	109	110,599,512.15	150,000,000.00	39,400,487.85	54,767,230.77
	SOLID WASTE MANAGEMENT AUTHORITY	109Ci	125,220,000.00	175,000,000.00	49,780,000.00	98,565,000.00
	IBADAN URBAN FLOOD MANAGEMENT PROJECT	109Di	0.00	100,000,000.00	100,000,000.00	0.00
	WATER CORPORATION OF OYO STATE	109Ei	-	50,000,000.00	50,000,000.00	-
	OYO STATE RURAL WATER SUPPLY AND SANITATION AGENCY	109Fi	818,087.50	4,100,000.00	3,281,912.50	1,342,585.00
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	110	375,142.25	10,250,000.00	9,874,857.75	1,299,960.75
	SUB-TOTAL		1,917,136,788.01	3,222,844,000.00	1,305,707,211.99	776,403,904.18
	Total Overhead Costs		36,743,233,586.54	42,006,450,830.87	5,263,217,244.33	23,377,362,981.57

NO.6(SPL Note iii)	CONSOLIDATED REVENUE FUND CHARGES (Incl. Service Wide Votes)	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	PENSION AND GRATUITY-CIVILIAN					
	PENSION AND GRATUITY-JUDICIARY	87	416,849,178.98	696,000,000.00	279,150,821.02	228,244,412.93
	PENSION AND GRATUITY-PARASTATAL	58,58c,72,69(i,ii,v,vi)	24,867,732,801.13	31,710,000,000.00	6,842,267,198.87	18,249,037,526.49
	OFFICE OF THE EXECUTIVE GOVERNOR	50	22,157,496,600.00	22,705,659,999.77	548,163,399.77	13,983,957,630.00
	MOF & B - PUBLIC DEBT CHARGES	74(iii)	17,848,939,968.60	10,550,000,000.00	(7,298,939,968.60)	5,190,284,217.77
	MINISTRY OF FINANCE	iv	16,606,965,569.47	13,000,000,000.00	(3,606,965,569.47)	17,146,753,284.61
	MINISTRY OF FINANCE	v		500,000,000.00	500,000,000.00	0.00

	MINISTRY OF FINANCE	viii	108,999,963.66	220,000,000.00	111,000,036.34	101,870,578.10
	MINISTRY OF FINANCE	vii		100,000,000.00		-
	TOTAL		82,006,984,081.84	79,481,659,999.77	(2,525,324,082.07)	54,900,147,649.90

NO.7 (SPL vi)	SUBVENTION TO PARASTATALS (According to Sector-List)	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	ADMINISTRATION SECTOR					
	BROADCASTING CORPORATION OF OYO STATE		476,729,148.06	724,856,439.26	248,127,291.20	404,500,594.10
	ECONOMIC SECTOR					
	HOUSING CORPORATION OF OYO STATE		189,441,239.78	460,984,983.14	271,543,743.36	129,336,243.28
	WATER CORPORATION OF OYO STATE		419,128,725.26	1,310,199,857.08	891,071,131.82	339,099,667.79
	OYO STATE COLLEGE OF AGRICULTURE, IGBOORA		1,590,468,482.04	2,664,592,963.30	1,074,124,481.26	1,293,019,015.21
	SOCIAL SECTOR					
	THE POLYTECHNIC, IBADAN		3,206,582,674.98	5,727,909,551.45	2,521,326,876.47	2,838,010,072.31
	OKE-OGUN POLYTECHNIC SAKI		936,515,967.34	1,783,708,451.06	847,192,483.72	841,720,428.13
	ADESEUN OGUNDOYIN POLYTECHNIC ERUWA		790,929,393.80	1,693,298,917.10	902,369,523.30	717,942,598.71
	EMMANUEL ALAYANDE UNIVERSITY OF EDUCATION, OYO		3,804,277,193.04	5,720,237,353.31	1,915,960,160.27	3,046,114,218.99
	OYO STATE COLLEGE OF EDUCATION, LANLATE		1,144,204,343.99	2,062,041,043.65	917,836,699.66	961,754,041.18
	LADOKE AKINTOLA UNIVERSITY OF TECHNOLOGY, OGBOMOSHO		4,699,354,116.97	8,877,643,872.83	4,178,289,755.86	4,234,217,070.95
	LADOKE AKINTOLA UNIVERSITY TEACHING HOSPITAL, OGBOMOSHO		3,173,117,881.35	5,266,397,779.97	2,093,279,898.62	2,546,637,613.87
	Total Subvention to Parastatals		20,430,749,166.61	36,291,871,212.15	15,861,122,045.54	17,352,351,564.52
NO.8	TRANSFER TO CAPITAL DEVELOPMENT FUND (According to Sectors)	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	LIST OF MDA: ADMINISTRATIVE SECTOR	Stat.No3	62,132,753,146.99			31,976,029,442.16
	LIST OF MDA: ECONOMIC SECTOR		62,132,753,146.99			31,976,029,442.16
	LIST OF MDA: LAW AND JUSTICE SECTOR		62,132,753,146.99			31,976,029,442.16
	LIST OF MDA: SECTOR SECTOR		62,132,753,146.99			31,976,029,442.16
	Total Transfer to Capital Development Fund		248,531,012,587.94			127,904,117,768.64
NO.9	DETAILS OF AID & GRANTS RECEIVED	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	BILATERAL					
	MULTI LATERAL	Ref. to SPL iv	20,365,705,913.45	8,032,361,265.60	12,333,344,647.85	3,592,634,735.75
	Total Details of Aid & Grants Received		20,365,705,913.45	8,032,361,265.60	12,333,344,647.85	3,592,634,735.75

NO.10 (SPL Note ii)	A - DETAILS OF TOTAL CAPITAL EXPENDITURES (According to Sectors)	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	ADMINISTRATION SECTOR					
	OFFICE OF THE EXECUTIVE GOVERNOR	50B	3,902,133,035.00	31,025,000,000.00	27,122,866,965.00	5,904,323,636.75
	OYO STATE FIRE SERVICES AGENCY	50B	20,747,715.00	359,000,000.00	338,252,285.00	5,960,000.00
	OYO STATE SECURITY NETWORK AGENCY AND AMOTEKUN CORPS	50B	11,597,675.00	155,000,000.00	143,402,325.00	0.00
	STATE EMERGENCY MANAGEMENT AUTHOR	50B	1,823,000.00	66,320,985.00	64,497,985.00	0.00
	OYO STATE ANTI-CORRUPTION AGENCY	50B	0.00	200,000,000.00	200,000,000.00	0.00
	BUREAU OF PUBLIC PROCUREMENT	50B	0.00	83,500,000.00	83,500,000.00	0.00
	PROJECT MONITORING AGENCY	50B	0.00	100,000,000.00	100,000,000.00	0.00
	OYO STATE AGENCY FOR THE CONTROL OF AIDS	50B	0.00	62,484,000.00	62,484,000.00	0.00
	SUSTAINABLE DEVELOPMENT GOALS	50B	0.00	303,000,000.00	303,000,000.00	0.00
	CABINET AND SECURITY SERVICES	50B	184,524,091.00	483,840,000.00	299,315,909.00	5,706,100.00
	OYO STATE PERSONS' WITH DISABILITY AGE	50B	87,837,820.00	492,500,000.00	404,662,180.00	0.00
	MINISTRY OF SPECIAL DUTIES	51B	0.00	125,500,000.00	125,500,000.00	0.00
	THE LEGISLATURE/OYO STATE HOUSE OF ASSEMBLY	52B	4,078,008,896.10	7,506,496,960.00	3,428,488,063.90	779,525.38
	HOUSE OF ASSEMBLY SERVICE COMMISSION	53B	-	300,000,000.00	300,000,000.00	-
	MINISTRY OF INFORMATION & MASS MOBILIZATION	54B	13,224,253.90	100,000,000.00	86,775,746.10	500,000.00
	OYO STATE SIGNAGE AND ADVERTISING AG	55B	-	38,294,000.00	38,294,000.00	150,000.00
	BROADCASTING CORPORATION OF OYO STATE	56B	-	150,000,000.00	150,000,000.00	12,000,000.00
	OYO STATE GOVERNMENT PRINTING PRESS	57B	0.00	200,000,000.00	200,000,000.00	0.00
	OFFICE OF THE HEAD OF SERVICE	58B	73,374,496.21	580,000,000.00	506,625,503.79	14,466,240.63
	MINISTRY OF ESTABLISHMENTS AND TRAINING	59B	189,200.00	175,000,000.00	174,810,800.00	940,625.00
	SIMEON ADEBO STAFF DEVELOPMENT CENTRE	59Cii	-	50,000,000.00	50,000,000.00	-
	OFFICE OF THE AUDITOR-GENERAL (STATE)	60B	-	90,000,000.00	90,000,000.00	-
	OFFICE OF THE AUDITOR-GENERAL (L/GOVT.)	61B	0.00	62,484,000.00	62,484,000.00	188,125.00
	AUDIT SERVICE COMMISSION	62B	932,025.00	17,000,000.00	16,067,975.00	556,575.00
	CIVIL SERVICE COMMISSION	63B	188,125.00	65,700,000.00	65,511,875.00	2,616,375.00
	OYO STATE INDEPENDENT ELECTORAL COMMISSION	64B	690,342,283.90	700,000,000.00	9,657,716.10	0.00
	PUBLIC CORPORATION COMMISSION	65B	0.00	73,160,893.56	73,160,893.56	193,500.00
	SUB - TOTAL		9,064,922,616.11	43,564,280,838.56	34,499,358,222.45	5,948,380,702.76
	ECONOMIC SECTOR	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	MINISTRY OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	66B	27,259,700.00	1,640,000,000.00	1,612,740,300.00	198,875.00

	OYO STATE TREE CROPS DEVELOPMENT UNIT	66Cii	380,550.00	152,500,000.00	152,119,450.00	320,500.00
	OYO STATE AGRIBUSINESS DEVELOPMENT AGENCY	67B	99,163,984.00	5,200,000,000.00	5,100,836,016.00	8,195,035.45
	OYO STATE COLLEGE OF AGRICULTURE, IGBOORA	67Cii	0.00	500,000,000.00	500,000,000.00	0.00
	AGRICULTURAL CREDIT CORPORATION OF OYO STATE	68B	6,159,750.00	640,000,000.00	633,840,250.00	-
	MINISTRY OF FINANCE	69B	1,020,924,315.79	1,945,157,206.12	924,232,890.33	2,484,518,615.61
	OFFICE OF THE ACCOUNTANT-GENERAL	70B	13,669,029.06	450,000,000.00	436,330,970.94	-
	OYO STATE INTERNAL REVENUE	71B	228,426,540.00	516,500,000.00	288,073,460.00	365,500.00
	COMMUNITY & SOCIAL DEVELOPMENT AGENCY	71C	0.00	239,440,000.00	239,440,000.00	0.00
	OYO STATE PENSIONS' BOARD	72B	0.00	16,000,000.00	16,000,000.00	0.00
	OYO STATE GAMING BOARD	73B	16,039,291.75	100,000,000.00	83,960,708.25	12,844,216.63
	MINISTRY OF BUDGET & ECONOMIC PLANNING	74B	43,621,968.77	2,500,000,000.00	2,456,378,031.23	92,944,767.17
	OYO STATE BUREAU OF STATISTICS	75B	21,357,125.00	100,000,000.00	78,642,875.00	193,500.00
	STATE OPERATION COORDINATING UNIT (SO	75C	0.00	50,000,000.00	50,000,000.00	0.00
	MINISTRY OF TRADE, INVESTMENT AND COOPERATIVES	76B	-	280,000,000.00	280,000,000.00	431,000.00
	OYO STATE INVESTMENT PROMOTION AND PUBLIC PRIVATE PARTNERSHIPS AGENCY	77B	46,795,675,941.63	47,190,500,111.00	394,824,169.37	336,486,047.50
	MINISTRY OF PUBLIC WORKS, INFRASTRUCTURE AND TRANSPORT	78B	101,929,711,498.42	107,968,762,599.95	6,039,051,101.53	72,219,794,006.39
	OYO STATE ROAD MAINTENANCE AGENCY	79B	432,395,513.82	1,100,000,000.00	667,604,486.18	476,627,006.71
	OYO STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	80B	4,915,437.50	186,000,000.00	181,084,562.50	-
	MINISTRY OF ENERGY & MINERAL RESOURCES	81B	23,190,114,432.33	26,000,000,000.00	2,809,885,567.67	10,951,323,793.11
	OYO STATE RURAL ELECTRIFICATION BOAR	82B	193,500.00	469,246,000.00	469,052,500.00	182,750.00
	OYO STATE MINERAL DEVELOPMENT AGENCY	83B	82,218,500.00	235,000,000.00	152,781,500.00	76,000,000.00
	MINISTRY OF CULTURE AND TOURISM	84B	193,500.00	300,000,000.00	299,806,500.00	
	OYO STATE COUNCIL FOR ARTS AND CULTURE	84Cii	806,250.00	200,000,000.00	199,193,750.00	-
	OYO STATE TOURISM BOARD	84Dii	0.00	100,000,000.00	100,000,000.00	0.00
	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	85B	628,154,652.06	800,000,000.00	171,845,347.94	14,329,500.00
	OFFICE OF THE SURVEYOR-GENERAL	86B	-	178,500,000.00	178,500,000.00	937,920.00
	HOUSING CORPORATION OF OYO STATE	86Cii	0.00	3,077,000,000.00	3,077,000,000.00	0.00
	SUB - TOTAL		174,541,381,480.13	202,134,605,917.07	27,593,224,436.94	86,675,693,033.57
	LAW AND JUSTICE SECTOR	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	JUDICIAL SERVICE COMMISSION	87B	180,000.00	50,000,000.00	49,820,000.00	0.00

	THE JUDICIARY, HIGH COURT OF JUSTICE	88B	0.00	1,500,000,004.00	1,500,000,004.00	25,000,000.00
	OYO STATE CUSTOMARY COURT OF APPEAL	89B	0.00	100,000,000.00	100,000,000.00	0.00
	MULTI-DOOR COURT HOUSE.	90B	236,500.00	32,390,000.00	32,153,500.00	363,350.00
	MINISTRY OF JUSTICE	91B	19,902,550.00	300,000,000.00	280,097,450.00	-
	SUB - TOTAL		20,319,050.00	1,982,390,004.00	1,962,070,954.00	25,363,350.00
	SOCIAL SECTOR	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	MINISTRY OF YOUTH & SPORTS	92B	1,126,600.00	599,391,000.00	598,264,400.00	937,933.75
	SHOOTING STARS SPORTS CLUB	92Cii	109,008,450.00	300,000,000.00	190,991,550.00	-
	CROWN FOOTBALL CLUB, OGBOMOSO	92Dii	-	55,000,000.00	55,000,000.00	-
	AGENCY FOR YOUTH DEVELOPMENT	93B	18,551,725.00	26,435,160.00	7,883,435.00	280,600.00
	OYO STATE SPORTS COUNCIL	94B	0.00	31,734,000.00	31,734,000.00	0.00
	MINISTRY OF WOMEN AFFAIRS, COMMUNITY DEVELOPMENT, SOCIAL WELFARE & POVERTY ALLEVIATION	95B	199,950.00	150,000,000.00	149,800,050.00	9,351,144.38
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	96B	58,355,500.00	3,000,000,000.00	2,941,644,500.00	136,441,339.38
	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	97B	13,760,000.00	20,000,000.00	6,240,000.00	998,275.00
	STATE UNIVERSAL BASIC EDUCATION BOARD	98B	-	3,996,022,272.04	3,996,022,272.04	-
	OYO STATE LIBRARY BOARD	99B	150,000.00	100,000,000.00	99,850,000.00	580,550.00
	THE POLYTECHNIC, IBADAN	100B	0.00	600,000,000.00	600,000,000.00	0.00
	OKE-OGUN POLYTECHNIC, SAKI	100Cii	0.00	250,000,000.00	250,000,000.00	0.00
	ADESEUN OGUNDOYIN POLYTECHNIC, ERUWA	100Dii	0.00	200,000,000.00	200,000,000.00	0.00
	EMMANUEL ALAYANDE UNIVERSITY OF EDUCATION, OYO	100Eii	0.00	3,813,300,000.00	3,813,300,000.00	0.00
	OYO STATE COLLEGE OF EDUCATION, LANLATE	100Fii	0.00	100,000,000.00	100,000,000.00	0.00
	LADOKE AKINTOLA UNIVERSITY OF TECH. OGBOMOSO	100Gii	0.00	932,000,000.00	932,000,000.00	0.00
	TECHNICAL UNIVERSITY, IBADAN	100Hii	150,000,000.00	1,500,000,000.00	1,350,000,000.00	0.00
	POST PRIMARY SCHOOLS TEACHING SERVICE COMMISSION	101B	-	601,980,000.00	601,980,000.00	-
	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	102B	13,925,500.00	185,361,000.00	171,435,500.00	5,472,000.00
	OYO STATE SCHOLARSHIP BOARD	102Cii	0.00	20,000,000.00	20,000,000.00	0.00
	MINISTRY OF HEALTH	103B	324,727,414.75	2,677,095,000.00	2,352,367,585.25	67,550,677.15
	OYO STATE HOSPITALS' MANAGEMENT BOARD	104B	-	50,000,000.00	50,000,000.00	-
	OYO STATE PRIMARY HEALTH CARE BOARD	105B	65,247,780.00	3,699,879,065.60	3,634,631,285.60	4,660,740.00
	OYO STATE HEALTH INSURANCE AGENCY	106B	20,000,000.00	40,000,000.00	20,000,000.00	0.00
	LAUTECH TEACHING HOSPITAL, OGBOMOSO	106Cii	0.00	520,000,000.00	520,000,000.00	0.00

	OYO STATE COLLEGE OF NURSING AND MIDWIFERY	107B	0.00	100,000,000.00	100,000,000.00	0.00
	OYO STATE COLLEGE OF HEALTH SCIENCE AND TECHNOLOGY	108B	43,849,000.00	70,000,000.00	26,151,000.00	0.00
	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	109B	288,812,141.00	750,000,000.00	461,187,859.00	65,506,314.48
	IBADAN URBAN FLOOD MANAGEMENT PROJ	109Dii	0.00	26,181,991,152.13	26,181,991,152.13	0.00
	WATER CORPORATION OF OYO STATE	109Eii	-	540,000,000.00	540,000,000.00	-
	OYO STATE RURAL WATER SUPPLY AND SANITATION AGENCY	109Fii	-	123,000,000.00	123,000,000.00	-
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	110B	-	55,500,000.00	55,500,000.00	-
	SUB - TOTAL		1,107,714,060.75	51,288,688,649.77	50,180,974,589.02	291,779,574.14
	Total Details of Capital Expenditures		184,734,337,206.99	298,969,965,409.40	114,235,628,202.41	92,941,216,660.47
	B - DETAILS OF CAPITAL EXPENDITURES OF PARASTATALS (Included in 11A' above)	Note	Actual 2024	Budget 2024	Variance	Actual 2023
	ADMINISTRATIVE SECTOR					
	BROADCASTING CORPORATION OF OYO STATE	79B			-	12,000,000.00
	ECONOMIC SECTOR					
	HOUSING CORPORATION OF OYO STATE	79B			-	0.00
	WATER CORPORATION OF OYO STATE	79B			-	-
	LAW AND JUSTICE SECTOR					
	SOCIAL SECTOR					
	THE POLYTECHNIC, IBADAN	79B			-	0.00
	OKE-OGUN POLYTECHNIC, SAKI	79B			-	0.00
	ADESEUN OGUNDOYIN POLYTECHNIC, ERUWA	79B			-	0.00
	EMMANUEL ALAYANDE COLLEGE OF EDUCATION, OYO	79B			-	0.00
	OYO STATE COLLEGE OF AGRICULTURE, IGBOORA	79B			-	0.00
	LADOKE AKINTOLA UNIVERSITY OF TECH. OGBOMOSO	79B			-	0.00
	TECHNICAL UNIVERSITY, IBADAN	79B			-	0.00
	LAUTECH TEACHING HOSPITAL, OGBOMOSO	79B			-	0.00
	OYO STATE COLLEGE OF EDUCATION, LANLATE	79B			-	0.00
	Total Details of Capital Expenditures of Parastatals		-	-	-	12,000,000.00

NO.11	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT	Note	Amount 2024	Amount 2023		
	FIXED DEPOSIT/CURRENT ACCOUNT BALANCES	Ref. to Spl X	335,016,786.50	442,378,880.55		
			335,016,786.50	-		
NO.12	INVESTMENTS	Note	Amount 2024	Amount 2023	INCREASE/(DECREASE)	
	INVESTMENTS IN QUOTED COMPANIES	Ref. to SPL V	4,950.00	4,950.00		
	INVESTMENTS IN UNQUOTED COMPANIES			0.00		
	LOANS TO GOVERNMENT COMPANIES			0.00		
	LOANS TO OTHER GOVERNMENT			0.00		
	Total Investments		4,950.00	4,950.00		
NO.13	LIST OF OUTSTANDING IMPRESTS	Note	Amount 2024	Amount 2023		
	LIST OF MDA: ECONOMIC SECTOR					
	OFFICE OF THE ACCOUNTANT-GENERAL	Ref. to SPL X	71,337,297.62	175,646,094.37		
	Total Outstanding Imprests		71,337,297.62	175,646,094.37		
NO. 14	LIST OF OUTSTANDING ADVANCES	Note	Amount 2024	Amount 2023		
	LIST OF MDA: ECONOMIC & SOCIAL SECTORS					
	OFFICE OF THE ACCOUNTANT-GENERAL, MINISTRY OF FINANCE, AGRIC CREDIT CORPORATION, MINISTRY OF LANDS, TEACHING SERVICE COMMISSION	(Ref. to SPL vii)	3,255,459,857.83	2,795,148,414.81		
	Total Outstanding Advances		3,255,459,857.83	2,795,148,414.81		
NO.15	REVOLVING LOAN ACCOUNT	Note				
	LIST THE LOANS	(Ref. to SPL v)	Balance as at 31/12/2024	Additional Loan	Loan Paid Back	Balance as at 31/12/2023
	LOAN 1 (CAR LOAN STAFF)		35,839,274.38	240,000,000.00	525,161,859.47	58,653,556.73
	LOAN 2 (CAR LOAN TEACHERS)		145,528,226.19	180,000,000.00	586,879,550.84	56,920,804.35
	LOAN 3 (HOUSING LOAN STAFF)		169,710,073.93	240,000,000.00	111,782,736.10	131,823,925.06
	LOAN 4 (HOUSING LOAN TEACHERS)		30,559,087.76	18850000.00	32,031,160.14	15,242,791.92
	LOAN 5 (OTHERS)		973,666,515.23	0.00	0.00	964,876,515.23
	LOAN 6 (ACCOSS)		7,054,246.80	1,000,000,000.00	121,746,907.37	4,851,456.04
	Total		1,362,357,424.29	1,678,850,000.00	1,377,602,213.92	1,232,369,049.33
NO.16	EXTERNAL LOANS:STATES / LGC					
	LIST THE LOANS	Note	Balance as at 31/12/2024	Additional Loan	Loan Paid Back	Balance as at 31/12/2023
	EXTERNAL LOANS	Ref. to SPL VIII	81,076,036,745.57	11,219,625,749.16	17,848,939,968.60	57,408,781,086.51
	Total		81,076,036,745.57	11,219,625,749.16	17,848,939,968.60	57,408,781,086.51
NO.17	FGN / STATES / LGC BONDS & TREASURY BONDS & OTHERS					

	LIST THE LOANS	Note	Balance as at 31/12/2024	Additional Loan	Loan Paid Back	Balance as at 31/12/2023
	DRAW DOWN ACCOUNTS	Ref. to SPL VIII	1,037,076,357.80		-	568,590,931.18
	OTHERS	Ref. to SPL III			16,606,965,560.47	0.00
	Total		1,037,076,357.80	0.00	16,606,965,560.47	568,590,931.18

NO.18	INTERNAL LOANS FROM OTHER FUNDS					
	LIST THE LOANS	Note	Balance as at 31/12/2024	Additional Loan	Loan Paid Back	Interest Repayment
		(Ref. to SPL VIII)				
	COOMERCIAL BANK LOAN RESTRUCTURED INTO FGN (POLARIS & ACCESS)		7,615,246,948.36	0.00	249,333,361.11	958,377,156.05
	COMMERCIAL AGRIC CREDIT SCHEME (FBN)		669,824,293.54	0.00	1,509,070,002.61	134,858,987.14
	COVID-19 HEALTH INTERVENTION (ACCESS BANK)		1,502,457,932.12	0.00	201,797,355.91	137,120,226.14
	DIFFERENCIATED CASH RESERVES REQUIREMENT (DCRR) (CBN_FIRST BANK)		38,028,186,549.40	0.00	8,607,131,520.23	3,847,881,615.58
	SUB TOTAL		47,815,715,723.42	0.00	10,567,332,239.86	5,078,237,984.91
	OTHER LOANS					
	ALLIANZWA OFFSHORE (UBA)		-	0.00	-	0.00
	FBN CONTRACT FINANCE FACILITY (FBN)		31,515,610,843.33	0.00	-	0.00
	FBN CONTRACT FINANCE FACILITY (FBN) 2		67,615,472,777.36	0.00	-	0.00
	HFP ENGINEERING NIGERIA LTD (FIDELITY BANK)		1,000,000,000.00	0.00	-	0.00
	CONTRACT FINANCE FACILITY		5,000,000,000.00			
	CONTRACT FINANCE FACILITY (ACCESS BANK)		50,000,000,000.00		-	
	SUB TOTAL		155,131,083,620.69	0.00	-	0.00
	GRAND TOTAL		202,946,799,344.11	0.00	10,567,332,239.86	5,078,237,984.91

NO.19	CONTINGENT LIABILITES AS AT YEAR END	Note	Amount 2024	Amount 2023	
	E.G.				List All the Contigent Liabilities
	... PENSION AND GRATUITY DUE	(Ref. to SPL VIII)	0.00	0.00	
	OUTSTANDING CONTRACTORS LIABILITIES (ACCORDING TO MDA)		0.00	0.00	

	PENDING LITIGATIONS (ACCORDING TO MDA)		0.00	0.00	
	OTHER DEBTS		0.00	0.00	
	Total Contigent Liabilities		0.00	0.00	

SUPPLEMENTARY NOTES (i-x) TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
2024 GOVERNMENT SHARE OF STATUTORY REVENUE (FAAC)

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	861,598,139.10	429,816,561.88	1,314,901,770.66	1,744,718,332.54	2,606,316,471.64
	FEBRUARY	631,491,088.26	1,288,052,118.86	1,332,296,098.52	2,620,348,217.38	3,251,839,305.64
	MARCH	-3,209,709,520.98	1,944,255,706.82	1,375,741,136.21	3,319,996,843.03	110,287,322.05
	APRIL	-309,928,143.80	900,023,578.01	1,419,596,102.57	2,319,619,680.58	2,009,691,536.78
	MAY	-628,329,247.23	900,023,578.01	1,410,778,841.25	2,310,802,419.26	1,682,473,172.03
	JUNE	-1,374,850,597.11	900,023,578.01	1,390,105,942.33	2,290,129,520.34	915,278,923.23
	JULY	-1,550,876,702.44	900,023,578.01	1,385,231,373.26	2,285,254,951.27	734,378,248.83
	AUGUST	-2,628,144,840.68	2,117,344,253.80	1,389,109,751.22	3,506,454,005.02	878,309,164.34
	SEPTEMBER	-2,437,219,004.09	2,117,344,253.80	1,394,396,928.23	3,511,741,182.03	1,074,522,177.94
	OCTOBER	-2,854,535,928.86	2,117,344,253.80	1,382,840,459.55	3,500,184,713.35	645,648,784.49
	NOVEMBER	-3,119,558,636.56	2,117,344,253.80	1,375,501,369.18	3,492,845,622.98	373,286,986.42

	DECEMBER	-918,065,753.13	2,117,344,253.80	1,436,465,787.49	3,553,810,041.29	2,635,744,288.16
	TOTAL	(17,538,129,147.52)	17,848,939,968.60	16,606,965,560.47	34,455,905,529.07	16,917,776,381.55

***# 16,917,776,381.55 WAS ACTUAL GROSS STATUTORY ALLOCATION,**

	2023					
	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	2,867,268,492.95	462,302,037.09	1,547,712,226.50	2,010,014,263.59	4,877,282,756.54
	FEBRUARY	464,392,394.29	429,816,561.88	1,922,372,276.04	2,352,188,837.92	2,816,581,232.21
	MARCH	332,119,349.99	429,816,561.88	1,918,709,330.19	2,348,525,892.07	2,680,645,242.06
	APRIL	1,408,610,639.67	429,816,561.88	1,815,560,262.81	2,245,376,824.69	3,653,987,464.36
	MAY	959,395,037.05	429,816,561.88	1,206,381,152.51	1,636,197,714.39	2,595,592,751.44
	JUNE	2,253,814,522.28	429,816,561.88	1,242,226,615.18	1,672,043,177.06	3,925,857,699.34
	JULY	1,096,754,620.32	429,816,561.88	674,394,722.60	1,104,211,284.48	2,200,965,904.80
	AUGUST	1,106,267,941.67	429,816,561.88	1,321,677,242.11	1,751,493,803.99	2,857,761,745.66
	SEPTEMBER	731,672,103.64	429,816,561.88	1,435,419,299.75	1,865,235,861.63	2,596,907,965.27
	OCTOBER	990,727,093.15	429,816,561.88	1,442,593,130.23	1,872,409,692.11	2,863,136,785.26

	NOVEMBER	479,787,902.64	429,816,561.88	1,304,328,564.11	1,734,145,125.99	2,213,933,028.63
	DECEMBER	878,812,013.98	429,816,561.88	1,315,378,462.58	1,745,195,024.46	2,624,007,038.44
	TOTAL	13,569,622,111.63	5,190,284,217.77	17,146,753,284.61	22,337,037,502.38	35,906,659,614.01

***# 35,906,659,614.01 WAS ACTUAL GROSS STATUTORY ALLOCATION,**

Deduction at source (others) figure #17,146,753,284.61 is inclusive of Ministry of Finance Counterpart Funding figure #233.333,333.31

2024 OTHER SHARE OF STATUTORY ALLOCATION

MONTHS	C	D	E	F	G	H	I
	STATUTORY ALLOCATION - OTHER AGENCIES (DEDUCTIONS)	VALUE ADDED TAX ALLOCATION	Ecological	OAGF	CSR (Donation)	Payment of Valiable Goods	Flood Intervention Fund
	#	#	#	#	#	#	#
January	1,314,901,770.66	9,103,203,735.80	126,288,181.35	9,000,000,000.00	23,000,000.00	0.00	0.00
February	1,332,296,098.52	7,685,906,888.96	139,915,710.79	0.00	0.00	0.00	0.00
March	1,375,741,136.21	8,198,449,284.93	115,540,762.02	17,000,000,000.00	0.00	0.00	0.00
April	1,419,596,102.57	9,462,277,592.15	107,892,216.30	10,000,000,000.00	0.00	4,558,583,680.65	0.00
May	1,410,778,841.25	8,854,280,334.54	128,446,345.68	6,000,000,000.00	0.00	0.00	0.00
June	1,390,105,942.33	8,765,664,485.11	126,186,858.33	18,085,235,770.37	0.00	0.00	0.00
July	1,385,231,373.26	9,310,413,658.30	153,140,447.66	8,000,000,000.00	0.00	0.00	0.00
August	1,389,109,751.22	10,378,510,679.73	23,667,013.42	7,000,000,000.00			3,000,000,000.00
September	1,394,396,928.23	9,458,841,999.19	118,279,025.25	16,400,000,000.00			

October	1,382,840,459.55	9,898,049,540.63	137,676,331.46	38,054,081,046.79			
November	1,375,501,369.18	11,747,678,298.68	136,275,795.38	4,811,636,928.29			
December	1,436,465,787.49	12,111,047,414.89	198,787,948.97	21,098,092,258.29			
TOTAL	16,606,965,560.47	114,974,323,912.91	1,512,096,636.61	155,449,046,003.74	23,000,000.00	4,558,583,680.65	3,000,000,000.00

MONTHS	J	K	L	M	N	O	P
	CFF	NG-Cares (Fidelity)	Solid Mineral Revenue	PYMT for DPR	Share of Exchange Gain	State Exchange Gain Allocation	Non-oil Excess Account
	#	#	#	#	#	#	#
January	0.00	0.00	0.00	0.00	2,024,320,161.85	0.00	0.00
February	0.00	0.00	0.00	0.00	1,888,296,885.22	0.00	0.00
March	0.00	0.00	0.00	0.00	4,064,989,787.04	0.00	0.00
April	0.00	0.00	0.00	0.00	1,940,569,639.08	0.00	0.00
May	0.00	0.00	0.00	0.00	3,001,203,192.01	0.00	0.00
June	2,845,465,793.56		0.00	0.00	3,401,560,842.00	0.00	0.00
July	962,435,938.62	5,966,675,258.19	0.00	0.00	3,277,444,021.12	0.00	1,538,038,086.22
August	3,073,433,720.94		176,850,564.36		4,030,639,594.98	111,617,711.86	
September					3,225,619,034.15		
October				879,727,758.93	3,189,865,672.42		1,153,528,564.67
November	36,141,090,413.74				3,788,822,991.14		
December	18,757,742,016.26				4,613,732,474.25		
TOTAL	61,780,167,883.12	5,966,675,258.19	176,850,564.36	879,727,758.93	38,447,064,295.26	111,617,711.86	2,691,566,650.89

MONTHS	Q	Total 2024	Total 2023
	Bridging Facility(Access)	(SUM OF E-Q)	SUM(E-AD)
	#	#	#
January	0.00	11,173,608,343.20	3,040,305,938.71
February	18,063,828,171.30	20,092,040,767.31	3,620,489,707.05
March	0.00	21,180,530,549.06	897,321,768.72
April	0.00	16,607,045,536.03	18,432,054,182.09
May	0.00	9,129,649,537.69	6,950,188,586.12
June	1,052,539,057.50	25,510,988,321.76	3,172,483,473.22
July	0.00	19,897,733,751.81	14,898,840,483.30
August		17,416,208,605.56	18,638,033,585.02
September		19,743,898,059.40	16,402,232,721.56
October		43,414,879,374.27	4,978,381,044.10
November		44,877,826,128.55	12,141,512,227.56
December		44,668,354,697.77	46,930,085,009.52
TOTAL	19,116,367,228.80	293,712,763,672.41	150,101,928,726.97

Details	Ecological	OAGF	CSR (Donation)
JANUARY	126,288,181.35	9,000,000,000.00	23,000,000.00
FEBRUARY	139,915,710.79	0.00	0.00
MARCH	115,540,762.02	17,000,000,000.00	0.00
APRIL	107,892,216.30	10,000,000,000.00	0.00
MAY	128,446,345.68	6,000,000,000.00	0.00
JUNE	126,186,858.33	18,085,235,770.37	0.00
JULY	153,140,447.66	8,000,000,000.00	0.00
AUGUST	23,667,013.42	7,000,000,000.00	
SEPTEMBER	118,279,025.25	16,400,000,000.00	
OCTOBER	137,676,331.46	38,054,081,046.79	
NOVEMBER	136,275,795.38	4,811,636,928.29	
DECEMBER	198,787,948.97	21,098,092,258.29	
TOTAL	1,512,096,636.61	155,449,046,003.74	23,000,000.00

DEDUCTION AT SOURCE FROM FAAC FROM JANUARY TO DECEMBER 2024

	Jan-24
EXCHANGE DIFFERENCE	0.00
NON MINERAL	0.00
DCRR	-1,037,917,761.32
OTHERS ACCT	0.00
FOREIGN LOAN	-429,816,561.88
RESTRUCTURED COMMERCIAL LOAN	0.00
SALARY BAIL OUT	0.00

IBADAN URBAN FLOOD CONTROL	0.00
EXCESS CRUDE BACKED LOAN	0.00
BOND ISSUANCE PROGRAMME	0.00
CBN BUDGET SUPPORT FACILITY	0.00
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48
<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)</i>	-41,516,710.45
UBEC COUNTERPART FUNDING (2014 - 2017)	0.00
ECOLOGICAL FUND	-70,230,084.57
HEALTH CARE ACCESS_BANK (RSSF-DCRR)	-28,243,131.84
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS	0.00
UBEC 2020_COUNTERPART FUNDING (FCMB)	0.00
LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360 STATES GOVT (1/120)	0.00
<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>	0.00
<i>TOTAL</i>	-1,744,718,332.54

	Feb-24
EXCHANGE DIFFERENCE	0.00
NON MINERAL	0.00
DCRR	-1,037,917,761.32
OTHERS ACCT	0.00
FOREIGN LOAN	-1,288,052,118.86
RESTRUCTURED COMMERCIAL LOAN	0.00
SALARY BAIL OUT	0.00
IBADAN URBAN FLOOD CONTROL	0.00
EXCESS CRUDE BACKED LOAN	0.00
BOND ISSUANCE PROGRAMME	0.00

CBN BUDGET SUPPORT FACILITY	0.00
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48
<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)</i>	-41,516,710.45
UBEC COUNTERPART FUNDING (2014 - 2017)	0.00
ECOLOGICAL FUND	-87,624,412.43
HEALTH CARE ACCESS_BANK (RSSF-DCRR)	-28,243,131.84
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS	0.00
UBEC 2020_COUNTERPART FUNDING (FCMB)	0.00
LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360 STATES GOVT (1/120)	0.00
<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>	0.00
<i>TOTAL</i>	-2,620,348,217.38

	Mar-24
EXCHANGE DIFFERENCE	0.00
NON MINERAL	0.00
DCRR	-1,037,917,761.32
OTHERS ACCT	0.00
FOREIGN LOAN	-1,944,255,706.82
RESTRUCTURED COMMERCIAL LOAN	-120,771,051.72
SALARY BAIL OUT	0.00
IBADAN URBAN FLOOD CONTROL	0.00
EXCESS CRUDE BACKED LOAN	0.00
BOND ISSUANCE PROGRAMME	0.00
CBN BUDGET SUPPORT FACILITY	0.00
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48
<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR</i>	-41,516,710.45

<i>BORROWER)</i>	
UBEC COUNTERPART FUNDING (2014 - 2017)	0.00
ECOLOGICAL FUND	-10,298,398.40
HEALTH CARE ACCESS_BANK (RSSF-DCRR)	-28,243,131.84
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS	0.00
UBEC 2020_COUNTERPART FUNDING (FCMB)	0.00
LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360 STATES GOVT (1/120)	0.00
<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>	0.00
<i>TOTAL</i>	-3,319,996,843.03

	Apr-24
EXCHANGE DIFFERENCE	0.00
NON MINERAL	0.00
DCRR	-1,037,917,761.32
OTHERS ACCT	0.00
FOREIGN LOAN	-900,023,578.01
RESTRUCTURED COMMERCIAL LOAN	-120,771,051.72
SALARY BAIL OUT	0.00
IBADAN URBAN FLOOD CONTROL	0.00
EXCESS CRUDE BACKED LOAN	0.00
BOND ISSUANCE PROGRAMME	0.00
CBN BUDGET SUPPORT FACILITY	0.00
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48
<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)</i>	-41,516,710.45
UBEC COUNTERPART FUNDING (2014 - 2017)	0.00
ECOLOGICAL FUND	-54,153,364.76

HEALTH CARE ACCESS_BANK (RSSF-DCRR)	-28,243,131.84
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS	0.00
UBEC 2020_COUNTERPART FUNDING (FCMB)	0.00
LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360 STATES GOVT (1/120)	0.00
<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>	0.00
<i>TOTAL</i>	-2,319,619,680.58

	May-24
EXCHANGE DIFFERENCE	0.00
NON MINERAL	0.00
DCRR	-1,037,917,761.32
OTHERS ACCT	0.00
FOREIGN LOAN	-900,023,578.01
RESTRUCTURED COMMERCIAL LOAN	-120,771,051.72
SALARY BAIL OUT	0.00
IBADAN URBAN FLOOD CONTROL	0.00
EXCESS CRUDE BACKED LOAN	0.00
BOND ISSUANCE PROGRAMME	0.00
CBN BUDGET SUPPORT FACILITY	0.00
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48
<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)</i>	-41,516,710.45
UBEC COUNTERPART FUNDING (2014 - 2017)	0.00
ECOLOGICAL FUND	-45,336,103.44
HEALTH CARE ACCESS_BANK (RSSF-DCRR)	-28,243,131.84
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS	0.00
UBEC 2020_COUNTERPART FUNDING (FCMB)	0.00

LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360 STATES GOVT (1/120)	0.00
<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>	0.00
<i>TOTAL</i>	-2,310,802,419.26

	Jun-24
EXCHANGE DIFFERENCE	
NON MINERAL	
DCRR	-1,037,917,761.32
OTHERS ACCT	0.00
FOREIGN LOAN	-900,023,578.01
RESTRUCTURED COMMERCIAL LOAN	-120,771,051.72
SALARY BAIL OUT	0.00
IBADAN URBAN FLOOD CONTROL	0.00
EXCESS CRUDE BACKED LOAN	0.00
BOND ISSUANCE PROGRAMME	0.00
CBN BUDGET SUPPORT FACILITY	0.00
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48
<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)</i>	-41,516,710.45
UBEC COUNTERPART FUNDING (2014 - 2017)	0.00
ECOLOGICAL FUND	-24,663,204.52
HEALTH CARE ACCESS_BANK (RSSF-DCRR)	-28,243,131.84
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS	0.00
UBEC 2020_COUNTERPART FUNDING (FCMB)	0.00
LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360 STATES GOVT (1/120)	0.00
<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>	0.00
<i>TOTAL</i>	-2,290,129,520.34

	Jul-24
EXCHANGE DIFFERENCE	0.00
NON MINERAL	0.00
DCRR	-1,037,917,761.32
OTHERS ACCT	0.00
FOREIGN LOAN	-900,023,578.01
RESTRUCTURED COMMERCIAL LOAN	-120,771,051.72
SALARY BAIL OUT	0.00
IBADAN URBAN FLOOD CONTROL	0.00
EXCESS CRUDE BACKED LOAN	0.00
BOND ISSUANCE PROGRAMME	0.00
CBN BUDGET SUPPORT FACILITY	0.00
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48
<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)</i>	-41,516,710.45
UBEC COUNTERPART FUNDING (2014 - 2017)	0.00
ECOLOGICAL FUND	-19,788,635.45
HEALTH CARE ACCESS_BANK (RSSF-DCRR)	-28,243,131.84
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS	0.00
UBEC 2020_COUNTERPART FUNDING (FCMB)	0.00
LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360 STATES GOVT (1/120)	0.00
<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>	0.00
<i>TOTAL</i>	-2,285,254,951.27

	Aug-24
EXCHANGE DIFFERENCE	0.00
NON MINERAL	0.00
DCRR	-1,037,917,761.32
OTHERS ACCT	0.00
FOREIGN LOAN	-2,117,344,253.80
RESTRUCTURED COMMERCIAL LOAN	-120,771,051.72
SALARY BAIL OUT	0.00
IBADAN URBAN FLOOD CONTROL	0.00
EXCESS CRUDE BACKED LOAN	0.00
BOND ISSUANCE PROGRAMME	0.00
CBN BUDGET SUPPORT FACILITY	0.00
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48
<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)</i>	-41,516,710.45
UBEC COUNTERPART FUNDING (2014 - 2017)	0.00
ECOLOGICAL FUND	-23,667,013.41
HEALTH CARE ACCESS_BANK (RSSF-DCRR)	-28,243,131.84
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS	0.00
UBEC 2020_ COUNTERPART FUNDING (FCMB)	0.00
LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360 STATES GOVT (1/120)	0.00
<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>	0.00
<i>TOTAL</i>	-3,506,454,005.02

	Sep-24
EXCHANGE DIFFERENCE	0.00

NON MINERAL	0.00
DCRR	-1,037,917,761.32
OTHERS ACCT	0.00
FOREIGN LOAN	-2,117,344,253.80
RESTRUCTURED COMMERCIAL LOAN	-120,771,051.72
SALARY BAIL OUT	0.00
IBADAN URBAN FLOOD CONTROL	0.00
EXCESS CRUDE BACKED LOAN	0.00
BOND ISSUANCE PROGRAMME	0.00
CBN BUDGET SUPPORT FACILITY	0.00
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48
<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)</i>	-41,516,710.45
UBEC COUNTERPART FUNDING (2014 - 2017)	0.00
ECOLOGICAL FUND	-28,954,190.42
HEALTH CARE ACCESS_BANK (RSSF-DCRR)	-28,243,131.84
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS	0.00
UBEC 2020_COUNTERPART FUNDING (FCMB)	0.00
LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360 STATES GOVT (1/120)	0.00
<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>	0.00
<i>TOTAL</i>	-3,511,741,182.03

	Oct-24
EXCHANGE DIFFERENCE	0.00
NON MINERAL	0.00
DCRR	-1,037,917,761.32
OTHERS ACCT	0.00

FOREIGN LOAN	-2,117,344,253.80
RESTRUCTURED COMMERCIAL LOAN	-120,771,051.72
SALARY BAIL OUT	0.00
IBADAN URBAN FLOOD CONTROL	0.00
EXCESS CRUDE BACKED LOAN	0.00
BOND ISSUANCE PROGRAMME	0.00
CBN BUDGET SUPPORT FACILITY	0.00
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48
<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)</i>	-41,516,710.45
UBEC COUNTERPART FUNDING (2014 - 2017)	0.00
ECOLOGICAL FUND	-17,397,721.74
HEALTH CARE ACCESS_BANK (RSSF-DCRR)	-28,243,131.84
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS	0.00
UBEC 2020_COUNTERPART FUNDING (FCMB)	0.00
LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360 STATES GOVT (1/120)	0.00
<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>	0.00
<i>TOTAL</i>	-3,500,184,713.35

	Nov-24
EXCHANGE DIFFERENCE	0.00
NON MINERAL	0.00
DCRR	-1,037,917,761.32
OTHERS ACCT	0.00
FOREIGN LOAN	-2,117,344,253.80
RESTRUCTURED COMMERCIAL LOAN	-120,771,051.72
SALARY BAIL OUT	0.00

IBADAN URBAN FLOOD CONTROL	0.00
EXCESS CRUDE BACKED LOAN	0.00
BOND ISSUANCE PROGRAMME	0.00
CBN BUDGET SUPPORT FACILITY	0.00
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48
<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)</i>	-41,516,710.45
UBEC COUNTERPART FUNDING (2014 - 2017)	0.00
ECOLOGICAL FUND	-10,058,631.37
HEALTH CARE ACCESS_BANK (RSSF-DCRR)	-28,243,131.84
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS	0.00
UBEC 2020_COUNTERPART FUNDING (FCMB)	0.00
LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360 STATES GOVT (1/120)	0.00
<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>	0.00
<i>TOTAL</i>	-3,492,845,622.98

	Dec-24
EXCHANGE DIFFERENCE	0.00
NON MINERAL	0.00
DCRR	-1,037,917,761.32
OTHERS ACCT	0.00
FOREIGN LOAN	-2,117,344,253.80
RESTRUCTURED COMMERCIAL LOAN	-120,771,051.72
SALARY BAIL OUT	0.00
IBADAN URBAN FLOOD CONTROL	0.00
EXCESS CRUDE BACKED LOAN	0.00
BOND ISSUANCE PROGRAMME	0.00

CBN BUDGET SUPPORT FACILITY	0.00
COMMERCIAL AGRICULTURAL CREDIT SCHEME	-136,994,082.48
<i>COMMERCIAL AGRICULTURAL CREDIT SCHEME_2 (ANCHOR BORROWER)</i>	-41,516,710.45
UBEC COUNTERPART FUNDING (2014 - 2017)	0.00
ECOLOGICAL FUND	-71,023,049.68
HEALTH CARE ACCESS_BANK (RSSF-DCRR)	-28,243,131.84
OTHERS PURCHASE OF FED. ACCT. DIST. SOFTWARE DATA BOOKS	0.00
UBEC 2020_COUNTERPART FUNDING (FCMB)	0.00
LIQUIDATION OF JUDMENT DEBT ON BEHALF OF 360 STATES GOVT (1/120)	0.00
<i>REFUNDS TO LGS OF PARIS CLUB LOAN REPAYMENT</i>	0.00
<i>TOTAL</i>	-3,553,810,041.29

NOTE II	APPROPRIATION SUMMARY	NOTE NO	PERSONNEL		OVERHEAD		CRCF		CAPITAL	
	Administrative Sector		ACTUAL 2024	BUDGET 2024	ACTUAL 2024	BUDGET 2024	ACTUAL 2024	BUDGET 2024	ACTUAL 2024	BUDGET 2024
1	Office of the Executive Governor	50	615,655,583.78	919,712,468.27	6,822,975,823.58	7,236,471,466.10	22,157,496,600.00	22,705,659,999.77	3,902,133,035.00	31,025,000,000.00
2	Fire Service Agency	50	275,238,898.24	465,328,917.49	23,085,000.00	50,000,000.00	-		20,747,715.00	359,000,000.00
3	Amotekun Corps	50	1,953,022,645.87	1,953,758,164.97	7,561,271.62	148,500,000.00	-		11,597,675.00	155,000,000.00
4	State Emergency Management Authority	50	-	-	2,395,100.00	9,394,740.00	-		1,823,000.00	66,320,985.00
5	OYO STATE ANTICORRUPTION AGENCY	50	281,214,561.84	365,523,093.98	-	0.00	-		-	200,000,000.00
6	Bureau of Public Procurement	50	-	-	4,821,831.88	76,300,000.00	-		0.00	83,500,000.00
7	Project Monitoring Agency	50	-	-	-	40,000,000.00	-		-	100,000,000.00
8	Oyo State Agency for the Control of AIDS	50	-	-	10,894,582.50	65,490,000.00	-		-	62,484,000.00
9	Sustainable Development Goals	50	-	-	-	20,600,000.00	-		-	303,000,000.00
10	Cabinet & Security Services	50	-	-	923,441,450.00	950,000,000.00	-		184,524,091.00	483,840,000.00
11	Oyo State Persons with Disability Agency	50	-	-	37,715,200.00	115,000,000.00	-		87,837,820.00	492,500,000.00
12	Ministry of Special Duties	51	48,693,697.33	74,025,711.43	1,101,881,261.29	1,390,750,000.00	-		-	125,500,000.00
13	The Legislature/ State House of Assembly	52	284,183,521.59	702,070,341.68	2,870,182,685.13	2,944,690,680.00	-		4,078,008,896.10	7,506,496,960.00
14	House of Assembly Service Commission	53	47,654,170.89	113,200,924.54	91,510,000.00	190,000,000.00	-		-	300,000,000.00
15	Ministry of Information and Mass Mobilization	54	101,379,343.46	172,900,574.35	5,172,200.00	60,000,000.00	-		13,224,253.90	100,000,000.00
16	Oyo State Signage and Advertisement Agency	55	42,879,837.16	61,396,894.01	-	18,696,000.00	-		-	38,294,000.00
17	Broadcasting Corporation of Oyo State	56	476,729,148.06	724,856,439.26	-	0.00	-		-	150,000,000.00
18	Government Printing Press	57	20,715,277.09	29,569,900.57	1,364,475.00	13,738,000.00	-		-	200,000,000.00
19	Office of the Head of Service	58	102,947,402.80	118,281,931.54	329,421,405.00	550,000,000.00	236,700,000.00	240,000,000.00	73,374,496.21	580,000,000.00
20	Ministry of Establishments and Training	59	159,921,630.58	227,399,702.94	39,048,174.85	80,000,000.00	3,710,700,000.00	10,000,000,000.00	189,200.00	175,000,000.00
21	Simeon Adebayo Staff Development Centre	59C	-	-	5,581,890.00	25,000,000.00	-		-	50,000,000.00
22	Office of the Auditor - General for State	60	193,403,403.31	338,506,119.33	18,207,453.00	61,000,000.00	-		-	90,000,000.00
23	Office of the Auditor - General for Local Govt	61	110,996,755.78	200,495,988.10	1,904,485.00	60,000,000.00	-		-	62,484,000.00
24	Audit Service Commission	62	7,137,917.31	31,195,234.69	2,650,272.00	12,000,000.00	-		932,025.00	17,000,000.00
25	Civil Service Commission	63	71,836,685.04	90,986,101.19	44,764,060.00	82,800,000.00	-		188,125.00	65,700,000.00
26	Oyo State Independent Electoral Commission (OYSIEC)	64	25,653,866.16	40,525,398.72	1,629,657,716.10	1,654,000,000.00	-		690,342,283.90	700,000,000.00
27	Public Corporations' Commission	65	17,506,006.06	45,088,160.62	590,977.50	4,985,600.00			-	73,160,893.56
28	Ministry of Agriculture & Natural Resources	66	829,263,817.54	1,423,728,853.02	24,035,082.52	100,000,000.00	-		27,259,700.00	1,640,000,000.00
29	Tree Crops Development Unit	66C	-	-	734,900.00	2,200,000.00	-		380,550.00	152,500,000.00
30	Oyo State Agribusiness Development Agency	67	54,243,429.90	146,463,264.11	1,830,000.00	56,088,000.00	-		99,163,984.00	5,200,000,000.00
31	Oyo State College of Agriculture and Technology, Igboora	67C	1,590,468,482.04	2,664,592,963.30	-	0.00	-		-	500,000,000.00
32	Agric Credit Corporation	68	55,349,404.08	82,824,693.40	2,527,000.00	26,174,400.00	-		6,159,750.00	640,000,000.00
33	Ministry of Finance	69	96,519,858.81	300,533,568.35	18,514,263,717.08	18,608,915,944.77	35,465,505,501.73	25,820,000,000.00	1,020,924,315.79	1,945,157,206.12
34	Special Grade	69	1,736,073,543.51	5,441,402,349.66	-				-	-
35	Office of Accountant - General	70	183,713,007.82	434,656,811.81	717,171,847.64	846,500,000.00	-		13,669,029.06	450,000,000.00
36	Oyo State Internal Revenue	71	271,911,456.67	275,624,769.93	12,014,110.00	167,324,000.00	-		228,426,540.00	516,500,000.00
37	Community and Social Development Authority (CSDA)	71C	-	-	-	31,160,000.00	-		-	239,440,000.00
38	Oyo State Pension's Board	72	28,362,447.21	51,623,204.59	839,351.25	10,000,000.00	20,019,732,801.13	20,020,000,000.00	-	16,000,000.00
39	Gaming Board	73	-	-	24,614,225.50	100,000,000.00	-		16,039,291.75	100,000,000.00
40	Ministry of Budget & Economic Planning	74	106,481,456.17	145,972,202.37	948,719,053.39	1,150,000,000.00	-		43,621,968.77	2,500,000,000.00

41	Bureau of Statistics	75	91,089,921.73	126,570,437.81	3,455,940.00	20,000,000.00	-		21,357,125.00	100,000,000.00
42	YESSO World-Bank Assisted Programme	75C	-	-	-	10,000,000.00	-		-	50,000,000.00
43	Ministry of Trade, Industry, Investment and Coop.	76	189,990,713.01	256,953,304.26	638,000.00	36,316,000.00	-		0.00	280,000,000.00
44	Oyo State Investment, PPP Agency	77	20,176,367.33	33,366,777.87	7,315,000.00	100,000,000.00	-		46,795,675,941.63	47,190,500,111.00
45	Ministry of Public Works, Infrastructure and Transport	78	495,298,875.07	675,306,526.67	4,102,387.50	60,000,000.00	-		101,929,711,498.42	107,968,762,599.95
46	Oyo State Road Maintenance Agency	79	61,312,835.21	81,209,330.06	579,102.50	60,000,000.00	-		432,395,513.82	1,100,000,000.00
47	Traffic Management Authority	80	520,185,969.80	985,990,575.93	9,177,478.00	82,000,000.00	-		4,915,437.50	186,000,000.00
48	Ministry of Energy & Mineral Resources	81	70,132,688.46	89,826,270.42	217,149,887.50	218,120,000.00	-		23,190,114,432.33	26,000,000,000.00
49	Rural Electrification Board	82	30,062,030.03	32,528,444.00	2,665,059.50	56,232,000.00	-		193,500.00	469,246,000.00
50	Solid minerals Develepment Agency	83	42,560,847.84	47,076,288.04	5,655,250.00	32,000,000.00	-		82,218,500.00	235,000,000.00
51	Ministry of Culture and Tourism	84	34,006,187.07	64,789,130.49	82,939,875.00	200,000,000.00	-		193,500.00	300,000,000.00
52	Oyo State Council of Art and Culture	84C	49,385,551.02	97,656,092.09	1,352,365.00	100,000,000.00	-		806,250.00	200,000,000.00
53	Oyo State Tourism Board	84D	-	-	1,511,714.93	100,000,000.00	-		-	100,000,000.00
54	Ministry of Lands, Housing & Urban Development	85	603,705,516.34	1,085,591,070.90	10,905,862.50	50,000,000.00	-		628,154,652.06	800,000,000.00
55	Office of the Surveyor- General	86	65,446,420.23	85,850,529.00	19,206,191.00	90,000,000.00	-		-	178,500,000.00
56	Oyo State Housing Corporation	86C	189,441,239.78	460,984,983.14	-	50,000,000.00	-		-	3,077,000,000.00
57	Judicial Service Commission	87	26,768,445.21	1,819,722,023.71	2,551,015.00	20,000,000.00	416,849,178.98	696,000,000.00	180,000.00	50,000,000.00
58	The Judiciary	88	2,555,328,164.76	3,603,049,606.95		0.00	-		-	1,500,000,004.00
59	Customary Court of Appeal	89	563,917,238.76	917,139,899.95	45,000,000.00	170,000,000.00				100,000,000.00
60	Multi Door Court House	90	-	-	12,143,475.00	61,160,000.00			236,500.00	32,390,000.00
61	Ministry of Justice	91	233,590,721.11	487,909,040.65	178,171,593.27	310,000,000.00	-		19,902,550.00	300,000,000.00
62	Ministry of Youth & Sports	92	69,806,780.84	90,277,872.65	194,926,160.00	228,044,000.00	-		1,126,600.00	599,391,000.00
63	Shooting Stars Sports Club	92C	439,250,000.00	555,820,063.74	-	50,642,000.00	-		109,008,450.00	300,000,000.00
64	Crown Football Club, Ogbomoso	92D	188,250,000.00	259,960,289.10	-	95,000,000.00				55,000,000.00
65	Agency for Youth Development	93	59,901,412.39	88,704,726.59	3,726,747.50	20,000,000.00	-		18,551,725.00	26,435,160.00
66	Oyo State Sports Council	94	425,329,564.08	630,069,337.29	39,684,837.29	75,000,000.00				31,734,000.00
67	Ministry of Women Affairs and Social Inclusion	95	188,481,460.13	309,090,078.08	241,227,962.50	251,484,800.00	-		199,950.00	150,000,000.00
68	Ministry of Education, Science and Technology	96	1,721,818,490.90	2,911,555,237.94	295,774,874.23	476,500,000.00	-		58,355,500.00	3,000,000,000.00
69	Agency for Adult and Non-formal Education	97	54,669,515.19	82,849,791.01	9,441,262.50	20,000,000.00	-		13,760,000.00	20,000,000.00
70	State Universal Basic Education Board	98	148,331,902.20	234,252,039.09	190,123,641.99	300,000,000.00	-		-	3,996,022,272.04
71	Oyo State Library Board	99	55,035,729.05	130,126,518.57	3,863,605.39	50,000,000.00	-		150,000.00	100,000,000.00
72	The Polytechnic, Ibadan	100	3,206,582,674.98	5,727,909,551.45	-	0.00			-	600,000,000.00
73	Oke-Ogun Polytechnic, Saki	100Ci	936,515,967.34	1,783,708,451.06	-	0.00	-		-	250,000,000.00
74	Adeseun Ogundoyin Polytechnic, Eruwa	100Di	790,929,393.80	1,693,298,917.10	-	0.00	-		-	200,000,000.00
75	Emmanuel Alayande University of Education,Oyo	100Ei	3,804,277,193.04	5,720,237,353.31	-	0.00	-		-	3,813,300,000.00
76	Oyo State College of Education, Lanlate	100Fi	1,144,204,343.99	2,062,041,043.65	-	0.00	-		-	100,000,000.00
77	Ladoke Akintola University of Technology,Ogbomoso	100Gi	4,699,354,116.97	8,877,643,872.83	-	0.00	-		-	932,000,000.00
78	Technical University	100Hi				0.00			150,000,000.00	1,500,000,000.00
79	Teaching Service Commission	101	47,156,150.03	86,783,515.04	544,350,800.00	610,000,000.00	-		-	601,980,000.00
80	Teacher's salary (TESCOM)	101	31,698,728,403.45	55,783,679,881.95	-	30,872,000.00	-		-	
81	Board for Technical and Vocational Education	102	154,446,664.34	336,780,591.58	955,800.00	12,964,000.00	-		13,925,500.00	185,361,000.00
82	Oyo State Scholarship Board	102Ci	-	-	98,004,725.00	150,000,000.00	-		-	20,000,000.00
83	Ministry of Health	103	434,479,754.91	727,888,809.49	10,281,745.00	84,132,000.00	-		324,727,414.75	2,677,095,000.00
84	Hospitals Management Board	104	7,908,365,958.55	14,037,855,611.51	40,170,800.00	120,000,000.00	-		-	50,000,000.00

85	Oyo State Primary Health Care Development Agency	105	207,804,245.45	219,546,150.27	591,085.00	9,855,200.00	-		65,247,780.00	3,699,879,065.60
86	Oyo State Health Insurance Agency	106	49,367,574.83	56,624,783.36	-	9,000,000.00	-		20,000,000.00	40,000,000.00
87	Lautech Teaching Hospital, Ogbomoso	106C	3,173,117,881.35	5,266,397,779.97	-	0.00	-		-	520,000,000.00
88	Oyo State College of Nursing and Midwifery	107	177,501,778.67	540,785,324.80	7,000,000.00	100,000,000.00	-		-	100,000,000.00
89	College of Health Science and Technology, Eleyele, Ibadan	108	159,105,039.13	429,428,170.72	-	40,000,000.00	-		43,849,000.00	70,000,000.00
90	Ministry of Environment and Natural Resources	109	417,060,529.96	653,412,460.27	110,599,512.15	150,000,000.00	-		288,812,141.00	750,000,000.00
91	Solid Waste Management Authority	109C	-	-	125,220,000.00	175,000,000.00	-		-	-
92	Ibadan Urban Flood Management Project	109D	-	-	-	100,000,000.00	-		-	26,181,991,152.13
93	Water Corporation of Oyo State	109E	419,128,725.26	1,310,199,857.08	-	50,000,000.00	-		-	540,000,000.00
94	Rural Water and Sanitation Agency	109F	-	-	818,087.50	4,100,000.00	-		-	123,000,000.00
95	Ministry of Local Government & Chieftaincy Matters	110	176,875,970.32	331,345,948.64	375,142.25	10,250,000.00	-		-	55,500,000.00
	TOTAL		78,587,434,210.01	139,532,039,108.30	36,743,233,586.54	42,006,450,830.87	82,006,984,081.84	79,481,659,999.77	184,734,337,206.99	298,969,965,409.40

382,071,989,085.38

559,990,115,348.34

68%

NOTE III (Notes 6)	CONSOLIDATED REVENUE FUND CHARGES	DESCRIPTION	Actual 2024	Budget 2024
69(i)	MINISTRY OF FINANCE	PENSION(LG)	180,000,000.00	250,000,000.00
ii	MINISTRY OF FINANCE	PENSION (SUBEB)	168,000,000.00	200,000,000.00
iii	MOF & B - PUBLIC DEBT CHARGES	LOAN SERVICING (FOREIGN LOAN)	17,848,939,968.60	10,550,000,000.00
iv	MINISTRY OF FINANCE	LOAN SERVICING (INTERNAL LOAN)	16,606,965,569.47	13,000,000,000.00
v	MINISTRY OF FINANCE	STATE SHARE OF CONTRIBUTION PENSION	0.00	0.00
vi	MINISTRY OF FINANCE	GRATUITY \FURNITURE ALLOWANCE	552,600,000.00	1,000,000,000.00
vii	MINISTRY OF FINANCE	CRF CHARGES-SALARIES	108,999,963.66	220,000,000.00
viii	MINISTRY OF FINANCE	OTHER OPERATING ACTIVITIES (STATE SHARE OF CONTRIBUTORY TO LG		500,000,000.00
ix	MINISTRY OF FINANCE	INSURANCE SCHEME		100,000,000.00
	SUB-TOTAL		35,465,505,501.73	25,820,000,000.00
	OTHER MDAs			
59C	MINISTRY OF ESTABLISHMENTS AND TRAINING	GRATUITY	3,710,700,000.00	10,000,000,000.00
72	PENSIONS' BOARD	PENSION	20,019,732,801.13	20,020,000,000.00
87	JUDICIAL SERVICE COMMISSION	PENSION	416,849,178.98	696,000,000.00
58	OFFICE OF THE HEAD OF SERVICE	GRATUITY	236,700,000.00	240,000,000.00
50	OFFICE OF THE EXCECUTIVE GOVERNOR	SV	22,157,496,600.00	22,705,659,999.77
	SUB-TOTAL		46,541,478,580.11	53,661,659,999.77
	TOTAL		82,006,984,081.84	79,481,659,999.77
			(IPSAS CLASSIFICATION)	(IPSAS CLASSIFICATION)
	CONSOLIDATED REVENUE FUND CHARGES		ACTUAL 2024	BUDGET 2024
	PENSION AND GRATUITY-JUDICIARY	87	416,849,178.98	696,000,000.00
	PENSION AND GRATUITY-MDAs	58,58c,72,69(i,ii,v,vi)	24,867,732,801.13	31,710,000,000.00
	OFFICE OF THE EXCECUTIVE GOVERNOR	50	22,157,496,600.00	22,705,659,999.77
	MOF & B - PUBLIC DEBT CHARGES	74(iii)	17,848,939,968.60	10,550,000,000.00
	MINISTRY OF FINANCE	iv	16,606,965,569.47	13,000,000,000.00
	MINISTRY OF FINANCE	v		
	MINISTRY OF FINANCE	viii		500,000,000.00
	MINISTRY OF FINANCE	vii	108,999,963.66	220,000,000.00
	MINISTRY OF FINANCE	ix		100,000,000.00
	TOTAL		82,006,984,081.84	79,481,659,999.77

FOREIGN INTEREST/DISCOUNT SHORT TERM BORROWING (JAN-DEC.,2024)	
MONTH	AMOUNT
JANUARY	429,816,561.88

FEBRUARY	1,288,052,118.86
MARCH	1,944,255,706.82
APRIL	900,023,578.01
MAY	900,023,578.01
JUNE	900,023,578.01
JULY	900,023,578.01
AUGUST	2,117,344,253.80
SEPTEMBER	2,117,344,253.80
OCTOBER	2,117,344,253.80
NOVEMBER	2,117,344,253.80
DECEMBER	2,117,344,253.80
TOTAL	17,848,939,968.60
REPAYMENT OF LOANS JANUARY - DECEMBER, 2024	
MONTH	AMOUNT
JANUARY	1,314,901,770.66
FEBRUARY	1,332,296,098.52
MARCH	1,375,741,136.21
APRIL	1,419,596,102.57
MAY	1,410,778,841.25
JUNE	1,390,105,942.33
JULY	1,385,231,373.26
AUGUST	1,389,109,751.22
SEPTEMBER	1,394,396,928.23
OCTOBER	1,382,840,459.55
NOVEMBER	1,375,501,369.18
DECEMBER	1,436,465,787.49
TOTAL	16,606,965,560.47

ANALYSIS OF CONSOLIDATED REVENUE FUND CHARGES

DESCRIPTION	Actual 2024	Budget 2024
SALARY	108,999,963.66	220,000,000.00
SOCIAL BENEFITS ;		
GRATUITY	4,500,000,000.00	11,240,000,000.00
PENSION	20,784,581,980.11	21,766,000,000.00
SUB TOTAL	25,284,581,980.11	33,006,000,000.00
PUBLIC DEBT CHARGES;		
FOREIGN LOAN	17,848,939,968.60	10,550,000,000.00
INTERNAL LOAN	16,606,965,569.47	13,000,000,000.00
SUB TOTAL	34,455,905,538.07	23,550,000,000.00
SV	22,157,496,600.00	22,705,659,999.77
GRAND TOTAL	82,006,984,081.84	79,481,659,999.77

NOTE IV (Note 9)	Aid/Grants received by some MDAs from UN Agencies for the year ended 31st December, 2024		
AGENCY	PROGRAMME	UN AGENCY	Amount (N)
Agency for Youth Development	Labour Intensive Public Works (LIPW) NIGERIA-CARES	World Bank	261,417,459.90
Oyo State Health Insurance Agency	Basic Health Care Provision Fund	Federal Government	106,302,073
	Surpport Social Health insurance Enrollment in Schools and communities in Oyo State	UNICEF	35,169,000
	Basic Health Care Provision Fund	Federal Government	212,604,146
			354,075,219
Oyo State Primary Health Care Board	SUPPORT TOWARDS PARENT & CAREGIVERS ENGAGEMENT FOR THE CONCLUDED MAY,2024 HUMAN PAPILLOMA VIRUS VACCINATION	UNICEF	14,070,000.00
	PARENTS/CAREGIVERS IN IBADAN ZONE TOWARDS HPVVI IN OYO STATE.(#835,000)+ (#805,000)	UNICEF	1,640,000.00
	LOGISTIC SUPPORT FOR ROUTINE IMMUNIZATION INTENSIFICATION(ZERO DOSE FOCUS) IMPLEMENTATION IN OYO STATE.	UNICEF	52,225,200.00
	BEING ADVOCACY/ENGAGEMENT ON ZONAL BASIS WITH TRADITIONAL STRUCTURE TO GENERATE DEMAND FOR IMMUNIZATION IN ALL	UNICEF	13,535,930.00
	BEING NSN AND 2024 ANNUAL MEETING AND SCIENTIFIC CONFERENCE.	UNICEF	7,803,750.88
	INTEGRATED MEASLES CAMPAIGN IN OYO STATE.(#18,453.505.00) AND REIMBURSEMENT	UNICEF	6,296,696.00
	LOGISTICS SUPPORT FOR COLLECTION OF FASTCOLD CHAIN EQUIPMENT FOR MEASLES	UNICEF	1,300,000.00

	SUPPORT TO CONDUCT TRAINING OF LGA OFFICERS (6 PROGRAM OFFICERS PER 33LGAs) ON	UNICEF	38,314,330.00
	CUSTOMIZED VISIBILITY MATERIALS AT THE VACCINATE YOUR SUPERSTAR TO WIN FOOTBALL	UNICEF	5,809,500.00
	N1,980,600 + N5,665,202) SUPPORT TO CONDUCT HEALTH CARE WASTE MANAGEMENT TRAINING.	UNICEF	7,645,802.00
	SUPPORT ON ONE DAY ENGAGEMENT WITH SCHOOL HEALTH EDUCATION TEACHERS PN	UNICEF	11,999,970.00
	SUPPORT FOR A DAY TECHNICAL ENGAGEMENT MEETING ON DRIVE IN OYO STATE.	UNICEF	6,546,882.70
	PAYMENT OF A DAY TECHNICAL MEETING ON DRIVE INITIATIVE HELD AT DOVERS, IKEJA LAGOS.	UNICEF	321,606.64
	PAYMENT FOR SUPPORT TO PHC STRENGTHENING IN ZERO DOSE WARDS OF OYO STATE.	UNICEF	163,110,850.00
	SOCIAL MOBILISATION SUPPORT FOR FIRST ROUND OF OUTBREAK RESPONSE (OBR 1) IN OYO STATE.	UNICEF	5,547,600.00
	MEN FOR GOOD IMMUNIZATION .(N3,745,500 + N1,980,600) OBR 2 ZIPLOC.	UNICEF	5,726,100.00
	FUND FOR DRIVE MICROPLAN DEVELOPMENT IN OYO STATE,	UNICEF	19,857,762.48
	LOGISTICS SUPPORT FOR ROUND 1 BIG CATCHUP VACCINATION CAMPAIGN IN OYO STATE.	UNICEF	226,047,218.00
	SOCIAL MOBILIZATION SUPPORT FOR SECOND ROUND OF OUTBREAK RESPONSE (OBR 2) IN OYO STATE.	UNICEF	5,547,600.00
	SUPPORT TOWARDS DECEMBER BIG CATCHUP VACCINATION CAMPAIGN IN 12LGAs IN OYO	UNICEF	15,719,560.00
	PROVISION OF FUNDS TO THE BASIC HEALTH CARE PROVISION FUND TO HEALTH FACILITIES SO AS TO MEET UNIVERSAL HEALTH COVERAGES.	BASIC HEALTH CARE PROVISION FUND (BHC PF)	1,018,477,747.60
	HEALTH AUTHORITY IN ORDER TO MAINTAIN ACCOUTS OF HEALTH FACILITIES AND SMOOTH	FUNDS FROM LGAs IN THE STATE	7,387,235.53

	1) PROVISION OF IRON FOLACE AND SUIFADOXINE PYRIETHAMINE IN 3 CONTACTS TO PREGNANT WOMAN IN 27 LGAs, 200PHCs. 11) FOOD	ACCELERATING NUTRITION RESULTS IN NIGERIA (ANRiN) PROJECT.	120,000,000.00
	FUND FOR ACSM ACTIVITIES FOR 2024 FEB.NATIONAL IMMUNIZATION DAYS (NIPDS) IN OYO STATE.	UNICEF	14,417,600.00
	LOGISTIC SUPPORT FOR MARCH 2024 NIPDS SUPPORT TO WORKPLAN SHARING,PROPOSAL WRITING & CHILD MATCH-FUNDING MEETING	UNICEF	11,616,600.00
	LOGISTICS SUPPORT FOR MARCH-APRIL,2024 LCCO MEETING	UNICEF	4,007,615.28
	SOCIAL MOBILISATION ACTIVITIES TOWARDS APRIL,2024 OBR2 IN OYO STATE (#9,672,000) AND HPV VACCINE.	UNICEF	3,274,820.00
	LOGISTICS SUPPORT FOR ROUND 2 APRIL OBR2 NIPDS IN OYO STATE.	UNICEF	18,054,136.63
	BALANCE ON LOGISTICS SUPPORT FOR APRIL OBRS NIPDS IN OYO STATE	UNICEF	1,030,033.37
	SOCIAL MOBILISATION ACTIVITIES TOWARDS MAY 2024 HPV VACCINE INTRODUCTION IN OYO STATE	UNICEF	24,905,800.00
	BEING LOGISTIC SUPPORT HPV VACCINE INTRODUCTION IN OYO STATE	UNICEF	9,444,690.00
	OYO PHCDA GATEWAY BHCPF PROG. TSA	BHCPF	439,852,300.00
	BEING SOCIAL MOBILISATION ACTIVITIES SUPPORT TOWARDS PARENT & CAREGIVERS ENGAGEMENT FOR THE CONCLUDED MAY,2024	UNICEF	3,885,041.04

	BEING 2024 WORLD BREASTFEEDING WEEK (WBW) CELEBRATION	UNICEF	14,175,000.00
	BEING ADVOCACY/ENGAGEMENT ON ZONAL BASIS WITH TRADITIONAL STRUCTURE TO GENERATE DEMAND FOR IMMUNIZATION IN	UNICEF	30,862,820.72
	BEING NSN AND 2024 ANNUAL MEETING AND SCIENTIFIC CONFERENCE.	UNICEF	8,387,354.56
	SUPPORT TOWARDS SEPT., 2024 INTEGRATED MEASLES CAMPAIGN IN OYO STATE (#18,453,505) AND REIMBURSEMENT FOR JINGLES PRODUCTION	UNICEF	18,613,505.00
	BING SUPPORTIVE SUPERVISION/MONITORING OF NUTRITION INTERVENTION IN OYO STATE.	UNICEF	6,418,836.00
	OYO PH CDA GATEWAY BHCPF PROG.TSA	BHCPF	196,116,482.00
			2,559,993,976.43
	LESS REFUND		
	REFUND OF UNSPENT BALANCE TO UNICEF FROM SUPPORT TO WORKPLAN SHARING, PROPOSAL WRITING AND CHILD MATCH FUNDING MEETING		(463,794.40)
	REFUND OF UNSPENT BALANCE TO UNICEF ON 2024 WORLD BREASTFEEDING WEEK (WBW) CELEBRATION		(105,000.00)
	REFUND OF UNSPENT BALANCE TO UNICEF ON SUPPORTIVE SUPERVISION/MONITORING OF NUTRITION INTERVENTION IN OYO STATE		(122,140.00)
	REFUND OF UNSPENT BALANCE TO UNICEF ON NSN AND 2024 ANNUAL MEETING AND SCIENTIFIC		(583,603.68)

			(1,274,538.08)
	BALANCE		2,558,719,438.35
MINISTRY OF ENERGY AND MINIRAL RESOURCES			29,400,000.00
	Consultancy Roles	CO- GREEN ENERGY LTD	
	Mast Flood Light Projects	MEMR	2,496,132,289.70
	Smart Led Public Lighting Dual Carriage Ways (Phase 1)	MEMR	49,987,500.00
	Restoration of Solar Light at Bodija, Explosion	MEMR	3,547,661.25
	Smart Led Public Lighting at New Garage, Bembo, Apata ABEOKUTA	MEMR	94,384,731.78
	SMART LED LIGHTING OF AGODI Gate - Ife Road, Adegbayi Road Ibadan	MEMR	199,452,393.25
	Light Up Oyo State Project (Phase II)	LEDKO ALLIED ENTERPRISES	6,813,120,691.03
	Illumination of Inner city across the Metro Urban Areas	RASA INTEGRATED ENERGY SERVICES LTD	1,258,086,194.25
	Light Up Oyo State Project (Phase II) in line with ISPO	LEDKO ALLIED ENTERPRISES	4,325,498,642.50
			15,269,610,103.76
Oyo State Community and Social Developmemt Agency	NG- CARES Community and Vulnerable Group Basic Services Delivery	World Bank	336,827,672.90
Ministry of Health	DEVELOPMENT OF 2025 ANNUAL OPERATION PLAN	UNICEF	53,221,994.00
	SUPPORT OF CONDUCT OF JOINT ANNUAL REVIEW TECHNICAL SESSION	UNICEF	13,161,125.48
	SUPPORT FOR RMNCAH+N SCORECARD & DISSEMINATION	UNICEF	3,910,620.00
		Daimen Foundation	58,557,830.00

		Institute of Human Virology	55,489,229.58
		Aids Preventive Initiative Nigeria	274,150,763.88
		National Tuberculosis and Leprosy control	23,401,167.00
			481,892,729.94
Ministry Budget & Economic Planning	i. Validation of Situation Analysis document	UNICEF	7,743,448.00
	ii. Quarterly meeting of state committee on food and nutrition (Q1)	UNICEF	893,247.00
	iii. Sensitization meeting with Head of Assembly,	UNICEF	1,851,300.00
	iv. Sensitization meeting with civil society officers	UNICEF	2,534,200.00
	v. Sensitization meeting with Accounting Officers	UNICEF	2,404,000.00
	vi. Printing of Medium Term State Development Plan	UNICEF	4,857,000.00
	vii. Launching of Agenda 2040	UNICEF	4,857,000.00
	viii. Quarterly meeting of state committee on food and nutrition (Q2)	UNICEF	960,447.00
	ix State Strategies Plan of Action on Nutrition Review workshop	UNICEF	12,904,000.00
	x Sensitization meeting with Local Government Chairmen	UNICEF	5,790,160.00
			44,794,802.00
MINISTRY OF EDUCATION SCIENCE	Training on Minimum Standard for School SAFETY	UNICEF	6,280,880.00

AND TECHNOLOGY	Training on Nigeria Learning Passport (NLP)	UNICEF	7,473,000.00
	To sensitize Education Stakeholders on the Retention, Transition, and Completion (RTC) rate, a metric used to track student progress and	UNICEF	11,137,924.60
	To prepare for Education in Emergency	UNICEF	21,054,697.00
	Training of teachers on psychosocial support	UNICEF	19,466,283.84
			65,412,785.44
MINISTRY OF INFORMATION AND ORIENTATION	Cholera Jingles	UNICEF	3,200,000.00
	SSOMTECH Meeting	UNICEF	1,791,200.00
	Documentary Production	UNICEF	1,232,288.88
	Non-polio Supplemental Immunization Activity	UNICEF	20,614,465.96
	Co-Creation Meeting	UNICEF	19,333,022.92
	Photography Docementation	UNICEF	1,226,710.00
	Validation Meeting	UNICEF	1,806,840.00

	World Toilet Day	UNICEF	4,020,280.00
	Radio Drama	UNICEF	2,400,000.00
			55,624,807.76
OFFICE OF THE EXECUTIVE GOVERNOR	Empowerment Programm	Renewed Open Initiative	50,000,000.00
	Elderly Surpport Scheme	Renewed Open Initiative	50,000,000.00
	Elderly Surpport Scheme	Renewed Open Initiative	10,000,000.00
	Famer Empowerment	Federal Ministry of Agriculture *GOLD TRIAL H Project)	68,913,513.50
			178,913,513.50
OYO STATE RURAL WATER & SANITATION AGENCY (RUWASSA)		UNICEF	396,024,752.90
THE POLYTECHNIC,IBADAN		TETFUND	362,392,928.00

GLOBAL AID AND GRANTS SUMMARY	
Agency for Youth Development	261,417,160
Oyo State Health Insurance Agency	354,075,219.00
Oyo State Primary Health Care Board	2,558,719,438.35
Oyo State Community and Social Developemnt Agency	336,827,672.90

MInistry of Health	481,892,729.94
MInistry Budegt & Economic Planning	44,794,802.00
OYO STATE RURAL WATER & SANITATION AGENCY (RUWASSA)	396,024,752.90
OFFICE OF THE EXECUTIVE GOVERNOR	178,913,513.50
MINISTRY OF INFORMATION AND ORIENTATION	55,624,807.76
THE POLYTECHNIC,IBADAN	362,392,928.00
MINISTRY OF EDUCATION SCIENCE AND TECHNOLOGY	65,412,785.44
MINISTRY OF ENERGY AND MINIRAL RESOURCES	15,269,610,103.76
TOTAL	20,365,705,913.45

OYO STATE GOVERNMENT INVESTMENT PORTFOLIO REDUCED DRASTICALLY BECAUSE MOST OF THE STOCKS WERE TOTALLY SOLD
PROFILE OF OYO STATE GOVERNMENT'S PORTFOLIO EQUITY HOLDINGS IN

NOTE V (Note 12)	PUBLIC QUOTED COMPANIES AS AT 31ST DECEMBER , 2024.			
		DESCRIPTION	YEAR 2024 ACTUAL	YEAR 2023 ACTUAL
	1	FORTE OIL PLC (ARDOVA)	4,950.00	4,950.00
		TOTAL	4,950.00	4,950.00
		(INCREASE)/ DECREASE IN INVESTMENTS	-	4,950.00

NOTE V (Note 15)	REVOLVING LOAN ACCOUNT	MDAS	AMOUNT 2024	AMOUNT 2023
	LOAN 1 (CAR LOAN STAFF)	Office of the Accountant-General	35,839,274.38	58,653,556.73
	LOAN 2 (CAR LOAN TEACHERS)	Teaching Service Commission	145,528,226.19	56,920,804.35
	LOAN 3 (HOUSING LOAN STAFF)	Ministry of Lands	169,710,073.93	131,823,925.06
	LOAN 4 (HOUSING LOAN TEACHERS)	Teaching Service Commission	30,559,087.76	15,242,791.92
	LOAN 5 (OTHERS)	Ministry of Finance	973,666,515.23	964,876,515.23
	LOAN 6 (Agric Loan)	Agric Credit Corporation of Oyo State	7,054,246.80	4,851,456.04
	TOTAL		1,362,357,424.29	1,232,369,049.33

	LOAN 5 (OTHERS)	
	OPENING BALANCE	
	PERMANENT SECRETARIES & OTHERS	5,323,175.74
	LOAN TO GOVERNMENT AGENCIES & OTHERS	959,553,339.49
	TOTAL	964,876,515.23
	CLOSING BALANCE	
	PERMANENT SECRETARIES & OTHERS	14,113,175.74
	LOAN TO GOVERNMENT AGENCIES & OTHERS	959,553,339.49
	TOTAL	973,666,515.23

SUBVENTION TO PARASTATALS (MINISTRY OF FINANCE) NOTE 79

NOTE VI (Note 7)		PERSONNEL COST		OVERHEAD		CAPITAL		TOTAL	
	Details of Expenditure	Actual 2024	Budget 2024	Actual 2024	Budget 2024	Actual 2024	Budget 2024	EXPENDITURE	BUDGET
1	THE POLYTECHNIC,IBADAN	3,206,582,674.98	5,727,909,551.45				600,000,000.00	3,206,582,674.98	6,327,909,551.45
2	EMMANUEL ALAYANDE UNIVERSITY OF EDUCATION,OYO.	3,804,277,193.04	5,720,237,353.31				3,813,300,000.00	3,804,277,193.04	9,533,537,353.31
3	LADOKE AKINTOLA UNIVERSITY OF TECHNOLOGY,OGBOMOSH O.	4,699,354,116.97	8,877,643,872.83				932,000,000.00	4,699,354,116.97	9,809,643,872.83
4	LADOKE AKINTOLA TEACHING HOSPITAL,OGBOMOSHO.	3,173,117,881.35	5,266,397,779.97				520,000,000.00	3,173,117,881.35	5,786,397,779.97
5	OYO STATE COLLEGE OF AGRICULTURE,IGBOORA.	1,590,468,482.04	2,664,592,963.30				500,000,000.00	1,590,468,482.04	3,164,592,963.30
6	OKE OGUN POLYTECHNIC SAKI	936,515,967.34	1,783,708,451.06				250,000,000.00	936,515,967.34	2,033,708,451.06
7	ADESEUN OGUNDOYIN POLYTECHNIC,ERUWA	790,929,393.80	1,693,298,917.10				200,000,000.00	790,929,393.80	1,893,298,917.10
8	BROADCASTING CORPORATION OF OYO STATE	476,729,148.06	724,856,439.26				150,000,000.00	476,729,148.06	874,856,439.26
9	HOUSING CORPORATION OF OYO STATE	189,441,239.78	460,984,983.14		50,000,000.00		3,077,000,000.00	189,441,239.78	3,587,984,983.14
10	WATER CORPORATION OF OYO STATE	419,128,725.26	1,310,199,857.08		50,000,000.00		540,000,000.00	419,128,725.26	1,900,199,857.08
11	OYO STATE COLLEGE OF EDUCATION,LANLATE	1,144,204,343.99	2,062,041,043.65				100,000,000.00	1,144,204,343.99	2,162,041,043.65
12	TECHNICAL UNIVERSITY	0.00		0.00		150,000,000.00	1,500,000,000.00		1,500,000,000.00
	TOTAL	20,430,749,166.61	36,291,871,212.15	0.00	100,000,000.00	150,000,000.00	12,182,300,000.00	20,430,749,166.61	48,574,171,212.15

NOTE VII (NOTE 14)

OUTSTANDING ADVANCES	YEAR 2024	YEAR 2023	MDAS
CAR LOAN STAFF	1,285,599,438.19	985,362,933.69	Office of the Accountant-General
TEACHERS CAR LOAN	873,147,986.88	454,481,810.51	Teaching Service Commission
STAFF HOUSING LOAN	61,689,994.30	46,913,447.75	Ministry of Lands
TEACHERS HOUSING LOAN	79,355,923.23	77,546,577.83	Teaching Service Commission
OTHERS	793,666,515.23	959,553,339.43	Ministry of Finance
AGRIC CREDIT CORPORATION	162,000,000.00	271,290,305.60	Agric Credit Corporation of Oyo State
TOTAL	3,255,459,857.83	2,795,148,414.81	

NOTE VIII (NOTE 16)

EXTERNAL LOAN DATA : A

S/No	Creditor	project	Original Currency	Loan Amount	Loan Outstanding(Dollar Equivalent) as at 31st Dec, 2024	Naira exchange Rate as at 31st Dec, 2024	Naira Equivalent as at 31st Dec, 2024	Naira Equivalent as at 31st Dec, 2023
1	AFD1	OYO STATE-Rural Access andMarketing Project-ADF	EUR	3,500,000.00	3,635,799.96	1,535.3176	5,582,107,668.67	3,480,920,889.79
2	AFDF	Oyo State Ibadan Water Suply II ADF(100%) CHF	CHF	174,585.90	98,355.90	1,535.3176	151,007,544.33	100,978,908.37
3	AFDF	Oyo State Ibadan Water Suply ADF(100%) DEM	EUR	200,370.40	106,192.36	1,535.3176	163,038,999.29	107,649,247.56
4	AFDF	Oyo State Ibadan Water Suply Project ADF(100%) U	USD	4,580,694.10	2,614,869.32	1,535.3176	4,014,654,888.70	2,490,136,052.11
5	AFDF	Oyo State Ibadan Water Suply Project ADF(100%) E	EUR	148,118.50	78,499.92	1,535.3176	120,522,308.77	79,576,898.58
6	AFDF	Oyo Health System Dev IV - ADF	EUR	1,606,762.80	1,402,048.41	1,535.3176	2,152,589,599.93	1,390,263,594.62
7	BADE	Oyo Health System Dev IV - ADF	USD	2,297,146.00	1,929,602.68	1,535.3176	2,962,552,955.61	1,797,452,254.14
10	IDA	Oyo State 2nd Multi State Round - IDA	XDR	27,873,085.60	5,452,380.26	1,535.3176	8,371,135,375.07	6,726,960,863.62
11	IDA	Oyo State Health System Development - IDA	XDR	1,085,000.00	884,342.82	1,535.3176	1,357,747,095.98	883,768,340.08
12	IDA	Oyo State Universal Basic Education - IDA	USD	5,000,000.00	891,571.36	1,535.3176	1,368,845,200.66	1,026,247,193.15
13	IDA	Oyo State HIV/AIDS Programme - IDA	XDR	2,704,163.10	2,052,407.87	1,535.3176	3,151,097,925.19	2,046,378,513.90
14	IDA	Oyo State Local Empowerment & Environment - IDA	USD	6,559,679.00	4,591,775.25	1,535.3176	7,049,833,356.57	4,424,796,977.17
15	IDA	Oyo State National Fadama II - IDA	XDR	4,872,000.00	3,829,594.24	1,535.3176	5,879,643,437.53	3,833,450,513.68
16		Oyo State Third National Fadama II - IDA	XDR	2,551,758.00	2,895,140.45	1,535.3176	4,444,960,087.36	2,740,529,104.93
17	IDA	Oyo State 2nd (HIV/AIDS) Programme	XDR	3,343,202.00	3,259,820.50	1,535.3176	5,004,859,786.49	3,097,077,423.60
18	IDA	Oyo State Youth Empowerment & Social Support Opor	USD	18,000,000.00	585,000.00	1,535.3176	898,160,796.00	849,926,385.00
19	IDA	Oyo State - Ibadan Urban Flood Management Project - IDA	XDR	129,100,000.00	14,819,118.21	1,535.3176	22,752,053,004.29	18,853,462,562.15
20	IDA	Oyo State Community & Social Dev Proj (Adtd Fin)- I	USD	4,000,000.00	215,176.47	1,535.3176	330,364,221.50	3,063,332,558.00
	IDA	Oyo State Accelerated Nutrition Results	USD	16,933,977.00	3,339,816.29	1,535.3176	5,127,678,730.80	0.00
8	IDA	Oyo State Small Earth Dam Construction/Rehab	USD	1,500,000.00	125,826.58	1,535.3176	193,183,762.82	46,997,241.58
		TOTAL (A)			52,681,512.27		81,076,036,745.57	57,408,781,092.07

DOMESTIC DEBT: B NOTES 18.

S/NO	CREDITORS	PROJECTS	LOAN AMOUNT	* LOAN OUTSTANDING AS AT 31ST DEC, 2024	LOAN OUTSTANDING AS AT 31ST DEC, 2023
1	Polaris & Access Bank	COOMERCIAL BANK LOAN RESTRUCTURED INTO FGN	9,163,659,391.94	7,615,246,948.36	7,864,580,309.48
2	First Bank	COMMERCIAL AGRIC CREDIT SCHEME (FBN)	7,600,000,000.00	669,824,293.54	2,178,894,296.15
3	Access Bank	COVID-19 HEALTH INTERVENTION	2,000,000,000.00	1,502,457,932.12	1,704,255,288.03
4	CBN-First Bank	DIFFERENTIATED CASH RESERVES REQUIREMENT (DCRR)	50,000,000,000.00	38,028,186,549.40	46,635,318,069.63
		SUB-TOTAL	68,763,659,391.94	47,815,715,723.42	58,383,047,963.29
* The asteriked debt figures had been reconciled with the 4th Quarter Report issued by the State Debt Management Department					
CONTINGENT LIABILITIES AS AT YEAR ENDED 31ST DECEMBER, 2024					
				YEAR 2024	YEAR 2023
		... PENSION AND GRATUITY DUE		39,188,422,471.90	40,054,371,665.50
12		OUTSTANDING CONTRACTORS LIABILITIES (ACCORDING TO MDA)		2,784,910,284.87	2,784,910,284.87
13		PENDING LITIGATIONS (ACCORDING TO MDA)		106,468,643.85	106,468,643.85
		OTHER DEBTS		12,845,000.00	12,845,000.00
		SUB-TOTAL		42,092,646,400.62	42,958,595,594.22
		TOTAL B		89,908,362,124.04	101,341,643,557.51
		TOTAL A+B		170,984,398,869.61	158,750,424,649.58

	OTHER LOANS					
	ALLIANZWA OFFSHORE (UBA)		-	0.00	-	0.00
	FBN CONTRACT FINANCE FACILITY (FBN)		31,515,610,843.33	0.00	-	0.00
	FBN CONTRACT FINANCE FACILITY (FBN) 2		67,615,472,777.36	0.00	-	0.00

	HFP ENGINEERING NIGERIA LTD (FIDELITY BANK)		1,000,000,000.00	0.00	-	0.00
	CONTRACT FINANCE FACILITY		5,000,000,000.00			

	CONTRACT FINANCE FACILITY (ACCESS BANK)		50,000,000,000.00		-	
	SUB TOTAL		155,131,083,620.69	0.00	-	0.00

PENING AND CLOSING BALANCES OF PROJECTS ACCOUNTS AS AT 31ST DECEMBER, 202

LOAN 1

YEAR 2024 DRAW DOWN ACCOUNTS

YEAR 2024	AW DOWN ACCOU	STATE COUNTERPART FUND ACCOUNTS	GRAND TOTAL
IUFMP	61,838,769.09	7,619,162.72	69,457,931.81
LIPW	0.00	256,880,892.39	256,880,892.39
SCTU	40,682,993.00	0.00	40,682,993.00
RAAMP	5,881,651.99	50,815,420.87	56,697,072.86
ANRIN	50,126,096.70	30,943,224.14	81,069,320.84
SACA	2,269,000.00	0.00	2,269,000.00
IMPACT	29,698,434.22	28,361,487.38	58,059,921.60
BESDA-AF	5,742,798.68	0.00	5,742,798.68
OYAVHCP (	6,280,996.00		6,280,996.00
OYSTBLCP	236,745.60		236,745.60
	202,757,485.28	374,620,187.50	577,377,672.78

CLOSING BALANCE

YEAR 2024	AW DOWN ACCOU	STATE COUNTERPART FUND ACCOUNTS	GRAND TOTAL
IUFMP	7,619,162.72	3,802,252.20	11,421,414.92
SCTU	15,325,601.75	0.00	15,325,601.75
RAAMP	1,328,249.58	531,055,212.49	532,383,462.07
ANRIN	304,616,510.96	440,449.24	305,056,960.20
SACA	706,628.47	0.00	706,628.47
IMPACT	211,465.16	28,360,856.88	28,572,322.04
BESDA-AF	17,970,885.49	0.00	17,970,885.49
LPRESS	118,776,352.10	0.00	118,776,352.10

OYSAIDS	231,918.14	0.00	231,918.14
OYSTBLCP	6,630,812.62	0.00	6,630,812.62
	473,417,586.99	563,658,770.81	1,037,076,357.80

OPENING AND CLOSING BALANCES OF PROJECTS ACCOUNTS AS AT 31ST DECEMBER, 2024

CLOSING BALANCES	
LOAN 1	1,037,076,357.80
TOTAL	1,037,076,357.80

REMARKS

LOAN 1		BALANCES ON DRAW DOWN ACCOUNT
--------	--	-------------------------------

NOTE:	
IUFMP	Ibadan Urban Flood Management Project
YESSO	Youth Empowerment and Social Support Operation
PWF	Public Workfare
SACA	State Agency for the Control of HIV/AIDS
CSDA	Community and Social Development Agency
SCTU	State Cash Transfer unit
NEWMAP	Nigeria Erosion and watershed Management Project
RAAMP	Rural Access and Agricultural marketing project
ANRIN	Accelerating Nutrition Results in Nigeria
USSWIP	
IMPACT	

FOREIGN INTEREST/DISCOUNT SHORT TERM BORROWING (JAN-DEC,2024)		
MONTH	AMOUNT	
JANUARY	429,816,561.88	
FEBRUARY	1,288,052,118.86	
MARCH	1,944,255,706.82	

APRIL	900,023,578.01	
MAY	900,023,578.01	
JUNE	900,023,578.01	
JULY	900,023,578.01	
AUGUST	2,117,344,253.80	

SEPTEMBER	2,117,344,253.80	
OCTOBER	2,117,344,253.80	
NOVEMBER	2,117,344,253.80	
DECEMBER	2,117,344,253.80	
TOTAL	17,848,939,968.60	
REPAYMENT OF LOANS JANUARY - DECEMBER, 2024		
MONTH	AMOUNT	
JANUARY	1,314,901,770.66	
FEBRUARY	1,332,296,098.52	
MARCH	1,375,741,136.21	
APRIL	1,419,596,102.57	
MAY	1,410,778,841.25	
JUNE	1,390,105,942.33	
JULY	1,385,231,373.26	
AUGUST	1,389,109,751.22	
SEPTEMBER	1,394,396,928.23	
OCTOBER	1,382,840,459.55	
NOVEMBER	1,375,501,369.18	
DECEMBER	1,436,465,787.49	
TOTAL	16,606,965,560.47	

NOTE IX

STAT. 2	INVESTMENTS AND OTHER CASH ASSETS:		2024	2023
	FEDERAL/STATES/LOCAL GOVERNMENT	12	4,950.00	4,950.00
	IMPRESTS	13	71,337,297.62	175,646,094.37
	ADVANCES	14	3,255,459,857.83	2,795,148,414.81
	REVOLVING LOANS GRANTED	15	1,362,357,424.29	1,232,369,049.33
	INTANGIBLE ASSETS	STAT. 2 (Balances)	421,498,325,435.44	403,451,985,810.66
	TOTAL INVESTMENTS AND OTHER CASH ASSETS		426,187,484,965.18	407,655,154,319.17

NOTE NO.20		
	BIR'S PERSONAL TAXES OF #33,872,923,145.90 WAS INCLUSIVE OF CIVIL SERVANTS PAYE OF #4,146,722,985.51 and SUBEB PAYE 1,628,622,593.94.	
12010101		

WORKINGS OF INTANGIBLE ASSETS

DESCRIPTION	CURRENT YEAR 2024	PREVIOUS YEAR 2023
	#	#
LIABILITIES:		
PUBLIC FUNDS		
CAPITAL DEVELOPMENT FUND	253,553,908,236.29	178,537,607,106.18
TOTAL PUBLIC FUNDS	253,553,908,236.29	178,537,607,106.18
EXTERNAL AND INTERNAL LOANS		
EXTERNAL LOANS:FGN/STATES/ LGC	81,076,036,745.57	57,408,781,086.51
FGN/ STATES/LGC BONDS & TREASURY BON	1,037,076,357.80	568,590,931.18
INTERNAL LOANS FROM OTHER FUNDS	202,946,799,344.11	208,657,571,877.83
TOTAL EXTERNAL AND INTERNAL LOANS	285,059,912,447.48	266,634,943,895.52
TOTAL LIABILITIES	538,613,820,683.77	445,172,551,001.70

ASSETS		
LIQUID ASSETS:		
CASH HELD BY OYO STATE ACCOUNTANT-GENERAL		
CRF BANK BALANCE(CBN/ CRF BANK)	112,091,318,932.09	37,075,017,801.98
CASH BALANCES OF TRUST & OTHER FUND	335,016,786.50	442,378,880.55
TOTAL LIQUID ASSETS	112,426,335,718.59	37,693,042,776.90
INVESTMENTS AND OTHER CASH ASSETS:		
FEDERAL/ STATE/ LOCAL GOVERNMENT IN	4,950.00	4,950.00
ADVANCES	3,255,459,857.83	2,795,148,414.81
IMPRESTS	71,337,297.62	175,646,094.37
REVOLVING LOANS GRANTED	1,362,357,424.29	1,232,369,049.33
TOTAL INVESTMENTS AND OTHER CASH	4,689,159,529.74	4,203,168,508.51
TOTAL ASSETS	117,115,495,248.33	41,720,565,191.04

INTANGIBLE ASSETS	421,498,325,435.44	403,451,985,810.66
--------------------------	---------------------------	---------------------------

NOTE 11	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT	Amount 2024
	DIVIDEND WARRANT	14,805,763.07
	FCMB INTEREST ACCOUNT	-
	ECO BANK NEW COURT	12,843,397.25
	ECO BANK NEW COURT	16,801,857.39
	ECO BANK NEW COURT	6,573,907.26
	HERITAGE BANK LTD	-
	UBA IWO-ROAD	19,122,073.03
	WEMA SANGO	229,387,960.86
	WEMA SANGO	12,220,410.43
	WEMA SANGO	23,261,417.21
	FIXED DEPOSIT/CURRENT ACCOUNT BALANCES	335,016,786.50

NOTE 13	LIST OF OUTSTANDING IMPRESTS	71,337,297.62
----------------	-------------------------------------	----------------------

PERSONNEL ANALYSIS		2024			2023
		ACTUAL	BUDGET	VARIANCE	ACTUAL
TOTAL NUMBERS OF EMPLOYEES AT THE BEGINNING OF THE YEAR	45,650.00	93,472,700,014.88	123,757,310,574.17	30,284,610,559.29	75,084,586,925.57
TOTAL NUMBERS OF EMPLOYEES EMPLOYED IN THE YEAR	3,191.00	5,134,466,996.26	35,794,728,534.13	30,660,261,537.87	4,192,183,598.48
TOTAL NUMBERS OF EMPLOYEES RETIRED/LEFT DURING THE YEAR	2,267.00	20,019,732,801.13	20,020,000,000.00	267,198.87	15,111,794,299.24
TOTAL NUMBERS OF EMPLOYEES AT THE END OF THE YEAR	46,574.00	78,587,434,210.01	139,532,039,108.30	60,944,604,898.29	64,164,976,224.81

		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD				
		TAX GENERAL				
NOTE NO.20	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12	INDEPENDENT REVENUE				
	1201	TAX REVENUE				
	120101	PERSONAL TAXES				
	12010101	PERSONAL TAXES*	33,872,923,145.90	39,049,605,227.71	(5,176,682,081.81)	26,204,893,333.21
	12010101	DIRECT PAYMENT INTO FAAC A/C (FED. MDAs PAYE)	0.00	0.00	0.00	3,436,308,939.13
	12010104	CAPITAL GAIN TAX	302,770,594.78	490,315,632.26	(187,545,037.48)	171,906,235.60
	12010105	WITHOLDING TAXES	5,068,031,246.28	6,447,711,440.52	(1,379,680,194.24)	3,406,031,437.97
	12010106	TAX AUDIT	556,306,584.91	812,371,800.14	(256,065,215.23)	496,681,221.12
	12010107	DIRECT ASSESSMENTS	1,602,831,920.23	0.00	1,602,831,920.23	1,085,979,951.74
	12010107	DIRECT ASSESSMENT (INFORMAL SECTOR)	0.00	0.00	0.00	0.00
	TOTAL		41,402,863,492.10	46,800,004,100.63	(5,397,140,608.53)	34,801,801,118.77
	Agency Code	Agency Name;Oyo State Gaming Board	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12010108	CASINO/LOTTO TAX	241,138,106.00	2,009,195,655.70	(1,768,057,549.70)	293,770,000.00
	TOTAL		241,138,106.00	2,009,195,655.70	(1,768,057,549.70)	293,770,000.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		TAX REVENUE - CONTD				
NOTE NO.20 - contd	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12010102	CATTLE TAX	74,000,000.00	0.00	74,000,000.00	86,026,000.00
	12010107	DIRECT ASSESSMENTS	14,484,002.00	0.00	14,484,002.00	7,335,798.00
	TOTAL		88,484,002.00	0.00	88,484,002.00	93,361,798.00
NOTE NO.20 - contd	Agency Code: 026000100100	Agency Name: Ministry Of Lands, Housing & Urban Development	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12010106	TAX AUDIT	514,540,036.61	0.00	514,540,036.61	466,886,324.19
	TOTAL		514,540,036.61	0.00	514,540,036.61	466,886,324.19
	GRAND TOTAL		42,247,025,636.71	48,809,199,756.33	(6,562,174,119.62)	35,655,819,240.96
		LICENCES - GENERAL				
NOTE NO.21	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	1202	NON-TAX REVENUE				
	120201	LICENCES - GENERAL				
	12020132	MOTOR VEHICLE/DEALER LICENCES	424,283,393.00	201,669,600.95	222,613,792.05	324,548,099.38
	12020133	DRIVERS' LICENCES	371,576,400.25	200,000,000.00	171,576,400.25	78,818,746.54
	12020138	HACKNEY PERMITS	80,612,600.00	85,000,000.00	(4,387,400.00)	69,953,700.00
	12020154	VEHICLE REGISTRATION	14,805,985.53	29,959,943.89	(15,153,958.36)	115,331,223.85
	12020155	LEARNERS' PERMIT	15,598,000.00	15,902,309.10	(304,309.10)	15,826,102.00
	TOTAL		906,876,378.78	532,531,853.94	374,344,524.84	604,477,871.77
NOTE NO.21	Agency Code	Agency Name;Oyo State Gaming Board	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12020129	CASINO/LOTTO LICENCES	189,019,600.00	72,977,500.00	116,042,100.00	179,236,208.00
	TOTAL		189,019,600.00	72,977,500.00	116,042,100.00	179,236,208.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		LICENCES - GENERAL - CONTD				

NOTE NO.21 - contd	Agency Code: 022200100100	Agency Name: Ministry Of Trade, Investment And Cooperatives	Actual 2024	Budget 2024	Variance	Actual 2023
	12020148	REGISTRATION OF BUSINESS PREMISES	121,045,535.93	100,000,000.00	21,045,535.93	99,006,610.00
	12020156	REGISTRATION OF COOPERATIVES SOCIETIES/ UNIONS	8,410,000.00	10,000,000.00	(1,590,000.00)	7,065,000.00
	12020157	OTHER REGISTRATION	5,431,500.00	5,000,000.00	431,500.00	4,157,500.00
	TOTAL		134,887,035.93	115,000,000.00	19,887,035.93	110,229,110.00
NOTE NO.21 - contd	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2024	Budget 2024	Variance	Actual 2023
	12020139	PRODUCE STORE AND STORE KEEPER LICENCE	2,696,000.00	4,000,000.00	(1,304,000.00)	2,249,500.00
	12020140	FEED MILLERS AND VENDORS' LICENCE	1,058,500.00	2,500,000.00	(1,441,500.00)	501,500.00
	12020150	REGISTRATION OF PRIVATE FISH FARMS/COLD ROOMS	4,338,801.00	5,200,000.00	(861,199.00)	727,604.00
	12020157	OTHER REGISTRATIONS	12,100,500.00	15,200,000.00	(3,099,500.00)	3,136,900.00
	TOTAL		20,193,801.00	26,900,000.00	(6,706,199.00)	6,615,504.00
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						
LICENCES-GENERAL- CONTD						
NOTE NO.21	Agency Code: 051700100100	Agency Name: Ministry of Education Science And Technology	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12020135	PRIVATE SCHOOLS LICENCES	346,216,660.00	300,000,000.00	46,216,660.00	212,351,352.00
	TOTAL		346,216,660.00	300,000,000.00	46,216,660.00	212,351,352.00
NOTE NO.22	Agency Code: 052100100100	Agency Name: Ministry of Health	Actual 2024	Budget 2024	Variance	Actual 2023
	12020134	PATENT MEDICINE & DRUG STORES LICENSES	182,750.00	250,000.00	(67,250.00)	0.00
	12020157	OTHER REGISTRATIONS (PPP)	20,003,179.41	8,000,000.00	12,003,179.41	15,671,808.42
	TOTAL		20,185,929.41	8,250,000.00	11,935,929.41	15,671,808.42
NOTE NO.22	Agency Code: 051305100100	Agency Name: Agency for Youth Development	Actual 2024	Budget 2024	Variance	Actual 2023
	12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	312,500.00	200,000.00	112,500.00	176,080.00
	TOTAL		312,500.00	200,000.00	112,500.00	176,080.00
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						
LICENCES- GENERAL - CONTD						
NOTE NO.22	Agency Code: 023605200100	Agency Name: Oyo State Tourism Board	Actual 2024	Budget 2024	Variance	Actual 2023
	12020137	REGISTRATION OF HOTELS/ RESTAURANTS/ FAST FOOD OUTLETS/ NIGHT CLUBS/DANCE BARS/SPORT CLUBS	10,981,598.50	15,000,000.00	(4,018,401.50)	13,633,480.00
	12020157	OTHER REGISTRATIONS	0.00	0.00	0.00	0.00
	TOTAL		10,981,598.50	15,000,000.00	(4,018,401.50)	13,633,480.00
NOTE NO.22	Agency Code: 012300100200	Agency Name: Oyo State Signage & Advertising Agency	Actual 2024	Budget 2024	Variance	Actual 2023
	12020157	OTHER REGISTRATIONS	432,741,796.27	200,000,000.00	232,741,796.27	336,706,142.37
	TOTAL		432,741,796.27	200,000,000.00	232,741,796.27	336,706,142.37
NOTE NO.23	Agency Code:023400100100	Agency Name:Ministry Of Public Works And Transport	Actual 2024	Budget 2024	Variance	Actual 2023
	12020144	HEAVY VEHINCLE PERMIT	9,133,000.00	15,000,000.00	(5,867,000.00)	3,632,000.00
	12020152	REGISRATION OF PRIVATE DRIVING SCHOOL	30,500.00	4,364,808.00	(4,334,308.00)	55,000.00
	12020157	OTHER REGISTRATION	16,822,300.00	0.00	16,822,300.00	13,867,100.00
	TOTAL		25,985,800.00	19,364,808.00	6,620,992.00	17,554,100.00

NOTE NO.23	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12020151	REGISTRATION OF RIGHT WAYS	421,626,668.48	200,000,000.00	221,626,668.48	172,446,753.50
	TOTAL		421,626,668.48	200,000,000.00	221,626,668.48	172,446,753.50
NOTE NO.23	Agency Code:012300400100	Agency Name:BROADCASTING CORPORATION OF OYO STATE	Actual 2024	Budget 2024	Variance	Actual 2023
	12020157	OTHER REGISTRATION	27,704,752.57	30,000,000.00	(2,295,247.43)	50,530,356.61
	TOTAL		27,704,752.57	30,000,000.00	(2,295,247.43)	50,530,356.61
NOTE NO.23	Agency Code: 053500100100	Agency Name: Ministry of Environment and Water Resources	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12020128	BOREHOLE DRILLING LICENCES	11,722,100.00	0.00	11,722,100.00	10,698,000.00
	12020157	OTHER REGISTRATION	13,110,100.00	0.00	13,110,100.00	4,454,500.00
	TOTAL		24,832,200.00	0.00	24,832,200.00	15,152,500.00
NOTE NO.23	Agency Code: 023100100200	Agency Name: MINISTRY OF ENERGY AND MINERAL RESOURCES	Actual 2024	Budget 2024	Variance	Actual 2023
	12020138	PERMIT TO USE STREETLIGHT POLES	4,263,333.00	5,000,000.00	(736,667.00)	4,985,500.00
	TOTAL		4,263,333.00	5,000,000.00	(736,667.00)	4,985,500.00
	GRAND TOTAL		2,565,828,053.94	1,525,224,161.94	1,040,603,892.00	1,739,766,766.67
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						
		FEES - GENERAL				
NOTE NO.24	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	1202	NON-TAX REVENUE				
	120204	FEES - GENERAL				
	12020444	CHANGE OF OWNERSHIP FEES	2,420,050.00	5,000,000.00	(2,579,950.00)	288,500.00
	12020447	DEVELOPMENT LEVIES	33,390,504.47	44,337,472.73	(10,946,968.26)	35,928,182.86
	12020448	BUSINESS/TRADE OPERATING FEES	275,916,000.00	272,838,609.00	3,077,391.00	284,664,309.00
	12020449	INSPECTION FEES	0.00	0.00	0.00	1,250.00
	12020474	STAMP DUTY \$ EMT	5,275,992,005.14	5,217,746,504.92	58,245,500.22	3,270,313,659.61
	TOTAL		5,587,718,559.61	5,539,922,586.65	47,795,972.96	3,591,195,901.47
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						
		FEES GENERAL - CONTD				
NOTE NO.24 - contd	Agency Code: 022200100100	Agency Name: Ministry Of Trade, Investment And Cooperatives	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12020453	ADMINISTRATION FEES/CHARGES	517,000.00	5,500,000.00	(4,983,000.00)	61,000.00
	12020464	HAULAGE FEES ON MANUFACTURING OF F.GOODS	17,120,840.00	14,000,000.00	3,120,840.00	21,219,200.00
	12020472	CERTIFIED TRUE COPIES OF LANDED INST.	60,000.00	0.00	60,000.00	88,969.50
	12020478	RENEWAL FEES	3,458,000.00	2,500,000.00	958,000.00	2,535,000.00
	TOTAL		21,155,840.00	22,000,000.00	(844,160.00)	23,904,169.50
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						
		FEES GENERAL - CONTD				
NOTE NO.24	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12020445	AGRICULTURAL/VETENARY SERVICES FEES	0.00	0.00	0.00	0.00
	12020446	LAND USE FEES	1,927,950.00	2,200,000.00	(272,050.00)	1,335,160.00
	12020447	DEVELOPMENT LEVIES	5,684,100.00	6,000,000.00	(315,900.00)	4,549,296.00
	12020449	INSPECTION FEES	2,780,451.00	3,040,000.00	(259,549.00)	1,620,063.00
	12020450	TIMBER & FOREST FEES	14,699,182.00	16,350,000.00	(1,650,818.00)	1,757,800.00
	12020455	CHANGE OF COURSE/INSTITUTION FEES	1,900,000.00	6,070,000.00	(4,170,000.00)	1,090,000.00
	12020460	REGISTRATION OF DOCUMENTS	21,000.00	100,000.00	(79,000.00)	52,000.00

	12020462	PRODUCE GRADING FEES	1,724,450.00	4,770,000.00	(3,045,550.00)	4,449,200.00
	12020472	CERTIFIED TRUE COPIES OF LANDEDE INSTRUMENT	4,236,150.00	5,030,000.00	(793,850.00)	2,434,040.02
	12020473	CERTIFICATE OF INGIGENESHIP	9,568,916.07	10,500,000.00	(931,083.93)	926,566.50
	12020474	STAMP DUTY	154,500.00	500,000.00	(345,500.00)	364,000.00
	TOTAL		42,696,699.07	54,560,000.00	(11,863,300.93)	18,578,125.52
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		FEES GENERAL - CONTD				
NOTE NO.24 - contd	Agency Code: 23400100100	Agency Name: Ministry of Works and Transport	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12020404	TRADE UNION FEES	6,000.00	0.00	6,000.00	0.00
	12020415	TRADE TESTING FEES	36,350,760.00	0.00	36,350,760.00	6,175,968.00
	12020417	CONTRACTOR REGISTRATION FEES	10,000.00	0.00	10,000.00	7,000.00
	12020426	TENDER FEES	6,411,000.00	0.00	6,411,000.00	8,790,000.00
	12020427	FIRE SAFETY CERTIFICATE FEES	0.00	1,000,000.00	(1,000,000.00)	0.00
	12020437	SURVEY/PLANNING/BUILDING FEES	17,000.00	10,000,000.00	(9,983,000.00)	12,500.00
	12020449	INSPECTION FEES FOR ROAD WORTHINESS CERT.	337,290,844.00	50,000,000.00	287,290,844.00	346,179,225.60
	12020452	PARKING FEES	35200.00	80,000,000.00	(79,964,800.00)	0.00
	12020478	RENEWAL FEES	4,606,300.00	0.00	4,606,300.00	480,000.00
	12020480	IMPOUNDED TOWED VEHICLE FEES	56,969,367.93	70,000,000.00	(13,030,632.07)	49,303,420.00
	12020481	SITE INVESTIGATION AND MATERIAL TESTING FEES	3,028,000.00	50,000,000.00	(46,972,000.00)	3,721,500.00
	TOTAL		444,724,471.93	261,000,000.00	183,724,471.93	414,669,613.60
NOTE NO.25 - contd	Agency Code: 052110200100	Agency Name: Oyo State Hospitals' Management Board	Actual 2024	Budget 2024	Variance	Actual 2023
	12020440	LABORATORY FEES	68,402,100.00	100,000,000.00	(31,597,900.00)	90,385,800.00
	TOTAL		68,402,100.00	100,000,000.00	(31,597,900.00)	90,385,800.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		FEES GENERAL - CONTD				
NOTE NO.25	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2024	Budget 2024	Variance	Actual 2023
	12020420	ACCREDITATION	417,132,481.55	500,000,000.00	(82,867,518.45)	319,138,215.44
	12020436	DEEDS REGISTRATION FEES	40,594,414.82	150,000,000.00	(109,405,585.18)	56,009,638.93
	12020447	DEVELOPMENT LEVIES	0.00	3,000,000.00	(3,000,000.00)	0.00
	12020449	INSPECTION FEES	2,959,497.28	10,000,000.00	(7,040,502.72)	3,789,000.00
	12020453	ACCEPTANCE FEE	53,275,400.46	5,000,000.00	48,275,400.46	38,681,439.72
	12020458	CONSENT FOR TRANSACTIONS ON LAND AND LANDED PROPERTIES	1,072,502,442.42	800,000,000.00	272,502,442.42	1,513,035,632.12
	12020157	REGISTRATION OF DOCUMENTS	43,050,445.02	70,000,000.00	(26,949,554.98)	88,725,044.34
	12020461	CERTIFICATE OF OCCUPANCY	83,216,832.69	30,000,000.00	53,216,832.69	270,042,187.77
	12020472	CERTFIY TRUE COPIES OF LANDED INSTRUMENT	8,224,665.98	6,000,000.00	2,224,665.98	11,212,000.00
	12020483	SEARCH FEE FOR PROPERTY TITLE	4,315,258.00	5,000,000.00	(684,742.00)	3,300,090.00
	12020489	TELECOMMUNICATION DEVELOPMENT	0.00	5,000,000.00	(5,000,000.00)	0.00
	12020491	CHANGE OF USE FEE	17,587,205.24	70,000,000.00	(52,412,794.76)	31,350,596.18
	12020492	REVALIDATION OF OLD PERMIT AND CHANGE OF TITLE	200,545,261.84	0.00	200,545,261.84	401,256,981.48
	TOTAL		1,943,403,905.30	1,654,000,000.00	289,403,905.30	2,736,540,825.98
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		FEES GENERAL - CONTD				
NOTE NO.25 - contd	Agency Code: 051700100100	Agency Name: Ministry Of Education Science And Technology	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12020451	SCHOOL/TUTION/EXAMINATION FEES	38,685,000.00	80,000,000.00	(41,315,000.00)	76,470,562.41
	TOTAL		38,685,000.00	80,000,000.00	(41,315,000.00)	76,470,562.41

NOTE NO.26 - contd	Agency Code: 032605100100	Agency Name: The Judiciary, High Court Of Justice	Actual 2024	Budget 2024	Variance	Actual 2023
	12020425	COURT FEES				42,476,788.14
	12020484	CUSTOMARY COURT PROBATE FEES	400,341,446.77	295,700,000.00	104,641,446.77	271,356,423.92
	TOTAL		400,341,446.77	295,700,000.00	104,641,446.77	313,833,212.06
NOTE NO.26 - contd	Agency Code: 032605100100C	Agency Name: MULTI-DOOR COURT HOUSE.	Actual 2024	Budget 2024	Variance	Actual 2023
	12020427	TENDER FEES	708,000.00	0.00	708,000.00	730,000.00
	TOTAL		708,000.00	0.00	708,000.00	730,000.00
NOTE NO.26 - contd	Agency Code: 031801100100	Agency Name: Judicial Service Commission	Actual 2024	Budget 2024	Variance	Actual 2023
	12020401	COURT FEES	0.00	0.00	0.00	461,815.00
	TOTAL		0.00	0.00	0.00	461,815.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		FEES GENERAL - CONTD				
NOTE NO.26 - contd	Agency Code: 014000100100	Agency Name: Office of the Auditor-General (State)	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12020468	AUDIT FEES	1,826,146.20	1,000,000.00	826,146.20	996,020.00
	TOTAL		1,826,146.20	1,000,000.00	826,146.20	996,020.00
NOTE NO.27 - contd	Agency Code: 014000100200	Agency Name: Office Of The Auditor General (Local Governments)	Actual 2024	Budget 2024	Variance	Actual 2023
	12020468	AUDIT FEES	166,735,721.55	200,000,000.00	(33,264,278.45)	316,540,427.10
	TOTAL		166,735,721.55	200,000,000.00	(33,264,278.45)	316,540,427.10
NOTE NO.27 - contd	Agency Code: 012500500100	Agency Name: Ministry of Establishments and Training	Actual 2024	Budget 2024	Variance	Actual 2023
	12020417	CONTRACTOR REGISTRATION FEES	6,000.00	1,000,000.00	(994,000.00)	12,000.00
	12020420	ACCREDITATION FEES	6,986,800.00	3,000,000.00	3,986,800.00	6,430,150.00
	12020451	SCHOOL/TUITION/EXAMINATION FEES	613,500.00	2,000,000.00	(1,386,500.00)	427,500.00
	12020457	ACCEPTANCE FEES	0.00	1,000,000.00	(1,000,000.00)	2,519,201.17
	12020471	OTHER CONTRACT FEES	0.00	1,000,000.00	(1,000,000.00)	0.00
	TOTAL		7,606,300.00	8,000,000.00	(393,700.00)	9,388,851.17
NOTE NO.27 - contd	Agency Code:012500100100	Agency Name:Office Of The Head Service	Actual 2024	Budget 2024	Variance	Actual 2023
	12020420	ACCREDITATION FEES	0.00	200,000.00	(200,000.00)	0.00
	TOTAL		0.00	200,000.00	(200,000.00)	0.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		FEES GENERAL - CONTD				
NOTE NO.27 - contd	Agency Code: 012500600100	Agency Name: Simeon Adebo Staff Development Centre	Actual 2024	Budget 2024	Variance	Actual 2023
	12020448	BUSINESS TRADE OPERATION FEES	130,000.00	500,000.00	(370,000.00)	265,000.00
	12020451	SCHOOL/TUTION EXAMINATION FEES	559,520.00	500,000.00	59,520.00	1,351,500.00
	12020454	TRANSCRIPTS	265,000.00	500,000.00	(235,000.00)	52,000.00
	12020487	SCRAP METAL HAULAGE	0.00	500,000.00	(500,000.00)	0.00
	TOTAL		954,520.00	2,000,000.00	(1,045,480.00)	1,668,500.00

NOTE NO.28	Agency Code: 32600100100	Agency Name: Ministry of Justice	Actual 2024	Budget 2024	Variance	Actual 2023
	12020401	COURT FEES	0.00	500,000.00	(500,000.00)	0.00
	12020453	ADMINISTRATION FEES/CHARGES	62,011,164.10	50,000,000.00	12,011,164.10	60,061,010.11
	12020466	CHARGES ON CONTRACT AGREEMENTS/FILLING FEES	23,873,616.45	25,000,000.00	(1,126,383.55)	25,052.52
	12020485	JUSTICE OF PEACE	5,000.00	4,500,000.00	(4,495,000.00)	823,000.00
	TOTAL		85,889,780.55	80,000,000.00	5,889,780.55	60,909,062.63
NOTE NO.28	Agency Code: 032600100100B	Agency Name: Oyo State Customary Court Of Appeal	Actual 2024	Budget 2024	Variance	Actual 2023
	12020425	COURT SUMMONS FEES	8,326,820.94	10,000,000.00	(1,673,179.06)	6,039,610.00
	12020484	CUSTOMARY COURT PROBATE FEES	79,602,070.75	90,000,000.00	(10,397,929.25)	63,154,064.21
	TOTAL		87,928,891.69	100,000,000.00	(12,071,108.31)	69,193,674.21
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		FEES GENERAL - CONTD				
NOTE NO.28 - contd	Agency Code: 051700800100	Agency Name: Oyo State Library Board	Actual 2024	Budget 2024	Variance	Actual 2023
	12020420	ACCREDITATION FESS	196,000.00	500,000.00	(304,000.00)	179,000.00
	12020448	BUSINESS TRADE/OPERATING FEES	210,000.00	500,000.00	(290,000.00)	126,200.00
	12020453	ADMINISTRATION FEES/CHARGES	92,100.00	500,000.00	(407,900.00)	74,700.00
	TOTAL		498,100.00	1,500,000.00	(1,001,900.00)	379,900.00
NOTE NO.28 - contd	Agency Code: 052100100100	Agency Name: Ministry of Health	Actual 2024	Budget 2024	Variance	Actual 2023
	12020420	ACCREDITATION	4,263,500.50	3,000,000.00	1,263,500.50	1,078,000.00
	12020440	LABORATORY FEES	8,806,800.00	4,622,095.00	4,184,705.00	7,899,250.00
	12020449	INSPECTION FEES	1,926,550.00	2,000,000.00	(73,450.00)	4,045,250.00
	12020478	RENEWAL FEES	17,387,750.00	1,465,752,866.13	(1,448,365,116.13)	12,638,500.00
	12020451	SCHOOL/TUITION/EXAMINATION FEES	6,084,000.00	2,000,000.00	4,084,000.00	8,207,540.00
	12020453	ADMINISRATION FEES/CHARGES	218,000.00	1,500,000.00	(1,282,000.00)	0.00
	TOTAL		38,686,600.50	1,478,874,961.13	(1,440,188,360.63)	33,868,540.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		FEES GENERAL - CONTD				
NOTE NO.29	Agency Code: 055100100100	Agency Name: Ministry Of Local Government And Chieftaincy Matters	Actual 2024	Budget 2024	Variance	Actual 2023
	12020417	Contractor registration Fees	50,000.00	2,400,000.00	(2,350,000.00)	150,000.00
	12020418	Marriage Registration	9,840,700.00	10,000,000.00	(159,300.00)	11,071,000.00
	12020486	Chieftaincy petition/ preparation of instrument of office	340,000.00	3,000,000.00	(2,660,000.00)	230,000.00
	TOTAL		10,230,700.00	15,400,000.00	(5,169,300.00)	11,451,000.00
NOTE NO.29	Agency Code: 051400100100	Agency Name: Women Affairs Comm. Dev. Social Welfare & Poverty Alleviation	Actual 2024	Budget 2024	Variance	Actual 2023
	12020453	ADMINTRATION FEES/CHARGES	775,006.00	2,000,000.00	(1,224,994.00)	310,000.00
	TOTAL		775,006.00	2,000,000.00	(1,224,994.00)	310,000.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		FEES GENERAL - CONTD				
NOTE NO.29 - contd	Agency Code: 053500100100	Agency Name: Ministry of Environment and Water Resources	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12020426	Tender Fees	38,000,000.00	15,000,000.00	23,000,000.00	15,530.00
	12020430	Environmental Impact Assessment Fees	3,038,500.00	35,000,000.00	(31,961,500.00)	8,680,900.00
	12020450	Timber & Forest Fees	7,521,300.00	60,000,000.00	(52,478,700.00)	7,607,400.00
	12020463	Stumpage/Forest Offences	1,694,000.00	40,000,000.00	(38,306,000.00)	9,882,145.63
	12020477	Environmental Development Charge/Levy	152,612,599.20	200,000,000.00	(47,387,400.80)	159,865,056.17
	12020487	Scrap Metal Haulage	17,951,900.00	15,000,000.00	2,951,900.00	9,210,000.00

	12020488	Vehicle Emission Charges	16,375,000.00	35,000,000.00	(18,625,000.00)	8,096,643.78
	TOTAL		237,193,299.20	400,000,000.00	(162,806,700.80)	203,357,675.58
NOTE NO.29 - contd	Agency Code: 053505300100	Agency Name: Oyo State Solid Waste Management Authority	Actual 2024	Budget 2024	Variance	Actual 2023
	12020488	VEHICLE EMISSION CHARGES	80,000.00	5,000,000.00	(4,920,000.00)	25,000.00
	12020493	REFUSE DUMP USAGE CHARGE	200,705.00	5,000,000.00	(4,799,295.00)	202,000.00
	TOTAL		280,705.00	10,000,000.00	(9,719,295.00)	227,000.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		FEES GENERAL - CONTD				
NOTE NO.29	Agency Code: 051300100100	Agency Name: Ministry of Youth and Sports	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12020420	ACCREDITATION FEES	57,000.00	800,000.00	(743,000.00)	47,000.00
	12020453	ADMINISTRATION FEES/CHARGES	497,500.00	1,200,000.00	(702,500.00)	400,000.00
	TOTAL		554,500.00	2,000,000.00	(1,445,500.00)	447,000.00
NOTE NO.29	Agency Code: 022800100100	Agency Name: Solid Minerals Development	Actual 2024	Budget 2024	Variance	Actual 2023
	12020464	HAULAGE FEES	44,614,000.00	50,000,000.00	(5,386,000.00)	27,105,340.00
	TOTAL		44,614,000.00	50,000,000.00	(5,386,000.00)	27,105,340.00
NOTE NO.29	Agency Code: 023400200100	Agency Name: Office of the Surveyor - General	Actual 2024	Budget 2024	Variance	Actual 2023
	12020437	SURVEY /PLANNING/BUILDING FEES	173,985,614.05	325,000,000.00	(151,014,385.95)	158,040,604.39
	1202459	CHARTING FEES	1,381,357.00	10,000,000.00	(8,618,643.00)	0.00
	12020495	LODGEMENT OF RECORD COPIES BY PRIVATE REGISTERED SURVEYOR	22,647,520.66	50,000,000.00	(27,352,479.34)	18,605,500.00
	TOTAL		198,014,491.71	385,000,000.00	(186,985,508.29)	176,646,104.39
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		FEES GENERAL - CONTD				
NOTE NO.29 - contd	Agency Code: 051705500100	Agency Name: Board For Technical And Vocational Education (Botaved)	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12020451	SCHOOL/TUITION/EXAMINATION FEES	612,500.00	2,600,000.00	(1,987,500.00)	477,500.00
	TOTAL		612,500.00	2,600,000.00	(1,987,500.00)	477,500.00
NOTE NO.29 - contd	Agency Code: 051300100100	Agency Name: Shooting Stars Sports Club (3SC)	Actual 2024	Budget 2024	Variance	Actual 2023
	12020465	GATE TAKINGS	9,304,475.00	10,000,000.00	(695,525.00)	192,000.00
	TOTAL		9,304,475.00	10,000,000.00	(695,525.00)	192,000.00
NOTE 30 - contd	Agency Code: 051300100100	Agency Name: Crown Football Club, Ogbomos0	Actual 2024	Budget 2024	Variance	Actual 2023
	12020465	GATE TAKINGS	369,300.00	1,000,000.00	(630,700.00)	49,590.00
	TOTAL		369,300.00	1,000,000.00	(630,700.00)	49,590.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		FEES GENERAL - CONTD				
NOTE 30 - contd	Agency Code: 011200400100	Agency Name: House of Assembly Service Commission	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12020420	ACCREDITATION FEES	182,004.58	240,000.00	(57,995.42)	77,500.00
	TOTAL		182,004.58	240,000.00	(57,995.42)	77,500.00
NOTE 30 - contd	Agency Code: 022000300100	Agency Name: Ministry of Economic,Planning&Budget.	Actual 2024	Budget 2024	Variance	Actual 2023

	12020420	ACCREDIATATION FEES	0.00	0.00	0.00	14,864.00
	TOTAL		0.00	0.00	0.00	14,864.00
NOTE 30 - contd	Agency Code: 051700100200	Agency Name: Agency for Adult and Non-Formal Education	Actual 2024	Budget 2024	Variance	Actual 2023
	12020451	SCHOOL/TUITION/EXAMINATION FEES	330,000.00	500,000.00	(170,000.00)	58,300.00
	TOTAL		330,000.00	500,000.00	(170,000.00)	58,300.00
NOTE NO.31 - contd	Agency Code: 052100100100	Agency Name: Oyo State Health Insurance Agency	Actual 2024	Budget 2024	Variance	Actual 2023
	12020420	ACCREDITATION FEES	1,010,100.00	200,000,000.00	(198,989,900.00)	16,275.00
	TOTAL		1,010,100.00	200,000,000.00	(198,989,900.00)	16,275.00
NOTE NO.31 - contd	Agency Code:	Agency Name:Fire Services Agency	Actual 2024	Budget 2024	Variance	Actual 2023
	12020426	TENDER FEES	68,452,426.02	0.00	68,452,426.02	15,000.00
	12020427	FIRE SAFETY CERTIFICATE FEES	0.00	0.00	0.00	52,874,243.83
	12020449	INSPECTION FEES	0.00	0.00	0.00	10,000,000.00
	12020451	SCHOOL/TUITION/EXAMINATION FEES	0.00	0.00	0.00	200,000.00
	TOTAL		68,452,426.02	0.00	68,452,426.02	63,089,243.83
NOTE NO.32 - contd	Agency Code:051702100100	Agency Name:LAUTECH,Ogbomoso	Actual 2024	Budget 2024	Variance	Actual 2023
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	2,642,601,801.00	3,200,000,000.00	(557,398,199.00)	1,016,911,368.80
	TOTAL		2,642,601,801.00	3,200,000,000.00	(557,398,199.00)	1,016,911,368.80
NOTE NO.32 - contd	Agency Code:052102600100	Agency Name:LAUTECH TEACHING HOPITAL	Actual 2024	Budget 2024	Variance	Actual 2023
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	0.00	129,848,355.38	(129,848,355.38)	0.00
	TOTAL		0.00	129,848,355.38	(129,848,355.38)	0.00
NOTE NO.32 - contd	Agency Code:051701800100	Agency Name:THE POLYTECHNIC,IBADAN	Actual 2024	Budget 2024	Variance	Actual 2023
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	30,000,000.00	50,000,000.00	(20,000,000.00)	135,500,050.00
	TOTAL		30,000,000.00	50,000,000.00	(20,000,000.00)	135,500,050.00
NOTE NO.32 - contd	Agency Code:051701900100	Agency Name:EMMANUEL ALAYANDE COLLEGE OF EDUCATION,OYO	Actual 2024	Budget 2024	Variance	Actual 2023
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	6,693,200.00	10,000,000.00	(3,306,800.00)	0.00
	TOTAL		6,693,200.00	10,000,000.00	(3,306,800.00)	0.00
NOTE NO.33 - contd	Agency Code:051701900300	Agency Name:THE COLLEGE OF EDUCATION,LANLATE	Actual 2024	Budget 2024	Variance	Actual 2023
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	40,161,776.26	50,295,748.00	(10,133,971.74)	16,641,706.50
	TOTAL		40,161,776.26	50,295,748.00	(10,133,971.74)	16,641,706.50
NOTE NO.33 - contd	Agency Code:051701800200	Agency Name:OKE-OGUN POLYTECHNIC,SAKI	Actual 2024	Budget 2024	Variance	Actual 2023
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	803,538,030.51	900,000,000.00	(96,461,969.49)	759,639,637.32
	TOTAL		803,538,030.51	900,000,000.00	(96,461,969.49)	759,639,637.32
NOTE NO.33 - contd	Agency Code:051701900200	Agency Name:OYO STATE COLLEGE OF AGRICULTURE&TECHNOLOGY,IGBOORA	Actual 2024	Budget 2024	Variance	Actual 2023
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	374,756,955.64	422,095,183.00	(47,338,227.36)	331,044,356.86

	TOTAL		374,756,955.64	422,095,183.00	(47,338,227.36)	331,044,356.86
NOTE NO.33 - contd	Agency Code:051701800300	Agency Name:ADESEUN OGUNDOYIN POLYTECHNIC,ERUWA	Actual 2024	Budget 2024	Variance	Actual 2023
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	507,255,744.60	600,000,000.00	(92,744,255.40)	179,042,013.52
	TOTAL		507,255,744.60	600,000,000.00	(92,744,255.40)	179,042,013.52
NOTE NO.34 - contd	Agency Code:052110400100	Agency Name:OYO STATE COLLEGE OF NURSING AND MIDWIFERY	Actual 2024	Budget 2024	Variance	Actual 2023
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	478,412,229.63	500,000,000.00	(21,587,770.37)	280,230,427.24
	TOTAL		478,412,229.63	500,000,000.00	(21,587,770.37)	280,230,427.24
NOTE NO.34 - contd	Agency Code:052110600100	Agency Name:OYO STATE COLLEGE OF HEALTH SCIENCE&TECHNOLOGY,ELEYELE.	Actual 2024	Budget 2024	Variance	Actual 2023
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	118,207,486.21	150,000,000.00	(31,792,513.79)	139,992,019.00
	TOTAL		118,207,486.21	150,000,000.00	(31,792,513.79)	139,992,019.00
NOTE NO.34	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2024	Budget 2024	Variance	Actual 2023
	12020453	AMINISTRATION FEES/CHARGES	0.00	17,000,000.00	(17,000,000.00)	33,875,000.00
	TOTAL		0.00	17,000,000.00	(17,000,000.00)	33,875,000.00
NOTE NO.34	Agency Code: 051700300100	Agency Name: Oyo State Universal Basic Education Board	Actual 2024	Budget 2024	Variance	Actual 2023
	12020426	TENDER FEES	9,673,200.00	10,000,000.00	(326,800.00)	0.00
	TOTAL		9,673,200.00	10,000,000.00	(326,800.00)	0.00
NOTE NO.34	Agency Code:023600400100	Agency Name:Ministry of Culture and Tourism	Actual 2024	Budget 2024	Variance	Actual 2023
	12020457	ACCEPTANCE FEES	2,000.00	500,000.00	(498,000.00)	0.00
	TOTAL		2,000.00	500,000.00	(498,000.00)	0.00
NOTE NO.40 - contd	Agency Code: 012300100100	Agency Name: Ministry of Information, Culture and Tourism	Actual 2024	Budget 2024	Variance	Actual 2023
	12020426	TENDER FEES	250,000.00	0.00	250,000.00	0.00
	12020457	ACCEPTANCE FEES	0.00	0.00	0.00	0.00
	TOTAL		250,000.00	0.00	250,000.00	0.00
GRAND TOTAL			14,521,438,014.53	16,997,236,834.16	(2,475,798,819.63)	11,136,110,972.69
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD						
NOTE NO.34	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	1202	NON-TAX REVENUE				
	120205	FINES - GENERAL				
	12020504	OTHER FINES	34,500.00	0.00	34,500.00	0.00
	TOTAL		34,500.00	0.00	34,500.00	0.00

NOTE NO.35	Agency Code: 032600100100	Agency Name: Ministry of Justice	Actual 2024	Budget 2024	Variance	Actual 2023
	12020501	COURT FINES	9,977,620.00	20,000,000.00	(10,022,380.00)	9,588,600.00
	TOTAL		9,977,620.00	20,000,000.00	(10,022,380.00)	9,588,600.00
NOTE NO.35	Agency Code: 032600100100B	Agency Name: Oyo State Customary Court Of Appeal	Actual 2024	Budget 2024	Variance	Actual 2023
	120205	FINES- GENERAL				
	12020501	COURT FINES	1,453,750.00	5,000,000.00	(3,546,250.00)	929,050.00
	TOTAL		1,453,750.00	5,000,000.00	(3,546,250.00)	929,050.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		FINES - GENERAL CONTD				
NOTE NO.35	Agency Code: 053500100100	Agency Name: Ministry of Environment and Water Resources	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12020505	Fines For Contravention Of Environmental Laws	56,683,710.00	141,136,000.00	(84,452,290.00)	8,328,000.00
	TOTAL		56,683,710.00	141,136,000.00	(84,452,290.00)	8,328,000.00
NOTE NO.36 - contd	Agency Code: 053505300100	Agency Name: Oyo State Solid Waste Management Authority	Actual 2024	Budget 2024	Variance	Actual 2023
	12020504	OTHER FINES	66,000.00	20,000,000.00	(19,934,000.00)	167,230.00
	12020505					
		FINES FOR CONTRAVENTION OF ENVIRONMENTAL LAWS	55,000.00	15,000,000.00	(14,945,000.00)	73,845.00
	TOTAL		121,000.00	35,000,000.00	(34,879,000.00)	241,075.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		FINES - GENERAL CONTD				
NOTE NO.36 - contd	Agency Code: 022905500100	Agency Name: Oyo State Road Traffic Management Authority	Actual 2024	Budget 2024	Variance	Actual 2023
	12020502	TRAFFIC CHARGES	173,495,605.00	350,000,000.00	(176,504,395.00)	54,547,665.00
	TOTAL		173,495,605.00	350,000,000.00	(176,504,395.00)	54,547,665.00
NOTE NO.36 - contd	Agency Code: 051700100100	Agency Name: Ministry Of Education, Science and Technology	Actual 2024	Budget 2024	Variance	Actual 2023
	12020504	OTHER FINES	9,483,500.00	24,000,000.00	(14,516,500.00)	2,341,300.00
	TOTAL		9,483,500.00	24,000,000.00	(14,516,500.00)	2,341,300.00
NOTE NO.36 - contd	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2024	Budget 2024	Variance	Actual 2023
	12020504	OTHER FINES	0.00	350,000,000.00	(350,000,000.00)	-
	TOTAL		0.00	350,000,000.00	(350,000,000.00)	-
NOTE NO.36 - contd	Agency Code	Agency Name : Oyo State Gaming Board	Actual 2024	Budget 2024	Variance	Actual 2023
	12020504	OTHER FINES	35,803,119.25	60,500,000.00	(24,696,880.75)	0.00
	TOTAL		35,803,119.25	60,500,000.00	(24,696,880.75)	0.00
NOTE NO.36 - contd	Agency Code	Agency Name : Environmental Task Force	Actual 2024	Budget 2024	Variance	Actual 2023
	12020504	OTHER FINES	1,200,500.00	0.00	1,200,500.00	0.00
	TOTAL		1,200,500.00	0.00	1,200,500.00	0.00

NOTE NO.36 - contd	Agency Code: 032605100100	Agency Name: The Judiciary, High Court Of Justice	Actual 2024	Budget 2024	Variance	Actual 2023
	12020501	COURT FINES	0.00	0.00	0.00	2,792,890.00
	12020505	FINES FROM ENVIRONMENTAL LAWS	0.00	0.00	0.00	2,466,000.00
	TOTAL		0.00	0.00	0.00	5,258,890.00
	GRAND TOTAL		288,253,304.25	985,636,000.00	697,382,695.75	81,234,580.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		SALES GENERAL				
NOTE NO.37	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	1202	NON-TAX REVENUE				
	120206	SALES-GENERAL				
	12020616	SALES OF HIDES & SKINS AND OTHER PRODUCTS	9,051,450.00	11,700,000.00	(2,648,550.00)	15,686,300.00
	12020618	SALES OF FISHERY PRODUCTS	0.00	550,000.00	(550,000.00)	0.00
	12020620	SALES OF FERTILIZERS	2,420,000.00	1,500,000.00	920,000.00	830,400.00
	12020628	SALES OF TRACTORS AND IMPLEMENTS	5,414,707.08	10,240,000.00	(4,825,292.92)	11,312,300.00
	12020688	PROCEED FROM DRD	0.00	0.00	0.00	84,000.00
	TOTAL		16,886,157.08	23,990,000.00	(7,103,842.92)	27,913,000.00
NOTE NO.37	Agency Code: 021500100200	Agency Name: TREE CROPS DEVELOPMENT UNITS	Actual 2024	Budget 2024	Variance	Actual 2023
	12020608	SALES OF IMPROVED SEEDS	0.00	2,000,000.00	(2,000,000.00)	0.00
	TOTAL		0.00	2,000,000.00	(2,000,000.00)	0.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		SALES GENERAL - CONTD				
NOTE NO.37 - contd	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12020624	SALES OF NEW PLATE NUMBERS	101,222,160.48	200,000,000.00	(98,777,839.52)	23,912,425.00
		MISCELLANEOUS	6,139,219.88	0.00	6,139,219.88	4,293,039.21
	TOTAL		107,361,380.36	200,000,000.00	(92,638,619.64)	28,205,464.21
NOTE NO.37 - contd	Agency Code: 051700100100	Agency Name: Ministry of Education Science And Technology	Actual 2024	Budget 2024	Variance	Actual 2023
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	0.00	0.00	0.00	24,491,649.56
	TOTAL		0.00	0.00	0.00	24,491,649.56
NOTE NO.38 - contd	Agency Code 052100100100	Agency Name:Oyo State Primary Health Care Board	Actual 2024	Budget 2024	Variance	Actual 2023
	12020606	SALES OF BILLS OF ENTRIES/ APPLICATION FORMS	52,000.00	2,000,000.00	(1,948,000.00)	0.00
	TOTAL		52,000.00	2,000,000.00	(1,948,000.00)	0.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		SALES GENERAL - CONTD				
NOTE NO.38 - contd	Agency Code: 022200100100	Agency Name: Ministry of Trade, Investment And Cooperatives	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	500,000.00	500,000.00	-	-
	12020607	SALES OF CONSULTANCY REGISTRATION FORMS	5,000.00	1,000,000.00	(995,000.00)	25,000.00
	TOTAL		505,000.00	1,500,000.00	(995,000.00)	25,000.00

NOTE NO.38 - contd	Agency Code: 022200100100B	Agency Name: Bureau Of Investment Promotion And Public Private Partnerships (BIP/PPP)				
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	Actual 2024 715,000.00	Budget 2024 5,000,000.00	Variance (4,285,000.00)	Actual 2023 565,000.00
	TOTAL		715,000.00	5,000,000.00	(4,285,000.00)	565,000.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		SALES GENERAL - CONTD				
NOTE NO.39	Agency Code: 011100100100	Agency Name: Office of the Executive Governor				
	Economic Code		Actual 2024	Budget 2024	Variance	Actual 2023
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	130,027.02	2,000,000.00	(1,869,972.98)	570,000.00
	12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	15,581,700.00	4,000,000.00	11,581,700.00	0.00
	TOTAL		15,711,727.02	6,000,000.00	9,711,727.02	570,000.00
NOTE NO.39	Agency code: 012301300100	OYO STATE GOVERNMENT PRINTING PRESS				
	12020601	SALES OF JOURNAL AND PUBLICATION	Actual 2024 1,272,508.55	Budget 2024 1,000,000.00	Variance 272,508.55	Actual 2023 0.00
	12020604	SALES OF STORE/SCRAP	0.00	15,000.00	(15,000.00)	0.00
	TOTAL		1,272,508.55	1,015,000.00	257,508.55	0.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		SALES GENERAL - CONTD				
NOTE NO.39 - contd	Agency Code: 022000700100	Agency Name: Office of the Accountant-General				
	Economic Code		Actual 2024	Budget 2024	Variance	Actual 2023
	12020606*	MISCELLANEOUS- UNALLOCATED REVENUE	215,541,575.64	0.00	215,541,575.64	222,439,683.20
	12020606	MISCELLANEOUS- OFFICE OF THE ACCOUNTANT-GENERAL	8,791,418.00	0.00	8,791,418.00	230,750.00
	12020606	SALES OF BILLS OF ENTRIES /APPLICATION FORMS	1,235,150.00	1,500,000.00	(264,850.00)	2,298,730.00
	TOTAL		225,568,143.64	1,500,000.00	224,068,143.64	224,969,163.20
NOTE NO.39 - contd	Agency Code: 051705400200	Agency Name: Post Primary Schools Teaching Service Commission (TESCOM)				
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	Actual 2024 5,323,220.00	Budget 2024 4,000,000.00	Variance 1,323,220.00	Actual 2023 5,110,000.00
	TOTAL		5,323,220.00	4,000,000.00	1,323,220.00	5,110,000.00
NOTE NO.39 - contd	Agency Code: 051700300100	Agency Name: State Universal Basic Education Board (SUBEB)				
	12020606	SALES OF BILLS OF ENTRIES / APPLICATION FORMS	Actual 2024 227,500.00	Budget 2024 5,000,000.00	Variance (4,772,500.00)	Actual 2023 1,068,000.00
	TOTAL		227,500.00	5,000,000.00	(4,772,500.00)	1,068,000.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		SALES GENERAL - CONTD				
NOTE NO.40	Agency Code: 014700100100	Agency Name: Civil Service Commission				
	Economic Code		Actual 2024	Budget 2024	Variance	Actual 2023
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	8,761,500.00	10,000,000.00	(1,238,500.00)	15,663,000.00
	TOTAL		8,761,500.00	10,000,000.00	(1,238,500.00)	15,663,000.00
NOTE NO.40	Agency Code: 051400100100	Agency Name: Women Affairs Comm. Dev. Social Welfare & Poverty Alleviation				
	12020606	SALES OF BILL OF ENTRIES/ APPLICATION FORMS	Actual 2024 4,292,000.00	Budget 2024 2,500,000.00	Variance 1,792,000.00	Actual 2023 3,622,500.00
	TOTAL		4,292,000.00	2,500,000.00	1,792,000.00	3,622,500.00
NOTE NO.40	Agency Code: 055100100100	Agency Name: Ministry Of Local Government And Chieftaincy Matters				
	12020604	SALES OF STORES/SCRAPS /UNSERVICABLE ITEMS	Actual 2024 0.00	Budget 2024 470,000.00	Variance (470,000.00)	Actual 2023 3,150.00
	TOTAL		0.00	470,000.00	(470,000.00)	3,150.00

NOTE NO.40	Agency Code: 021511200100	Agency Name: Agricultural Credit Corporation Of Oyo State (Accoss)	Actual 2024	Budget 2024	Variance	Actual 2023
	12020606	SALES OF BILL OF ENTRIES/APPLICATION FORMS	20,239,824.79	588,000,000.00	(567,760,175.21)	320,500.00
	TOTAL		20,239,824.79	588,000,000.00	(567,760,175.21)	320,500.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		SALES GENERAL - CONTD				
NOTE NO.40 - contd	Agency Code: 011200300100	Agency Name: Oyo State House of Assembly	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code 12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	301,190.00	500,000.00	(198,810.00)	3,651,509.00
	TOTAL		301,190.00	500,000.00	(198,810.00)	3,651,509.00
NOTE NO.40 - contd	Agency Code: 014800100100	Agency Name: Oyo State Independent Electoral Commission (OYSIEC)	Actual 2024	Budget 2024	Variance	Actual 2023
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	135,055.85	0.00	135,055.85	0.00
	TOTAL		135,055.85	0.00	135,055.85	0.00
NOTE NO.40 - contd	Agency Code: 023400200100	Agency Name: Office of the Surveyor - General	Actual 2024	Budget 2024	Variance	Actual 2023
	12020623	SALES OF MAPS	110,000.00	5,000,000.00	(4,890,000.00)	45,000.00
	TOTAL		110,000.00	5,000,000.00	(4,890,000.00)	45,000.00
NOTE NO.40 - contd	Agency Code: 026000100100	Agency Name: Oyo State Housing Corporation	Actual 2024	Budget 2024	Variance	Actual 2023
	12020614	SALES OF GOVERNMENT BUILDINGS (SUBVENTION)	662,321,918.84	100,300,000.00	562,021,918.84	616,135,201.97
	TOTAL		662,321,918.84	100,300,000.00	562,021,918.84	616,135,201.97
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		SALES GENERAL - CONTD				
NOTE NO.40 - contd	Agency Code: 022000100100	Ministry of Finance	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code 12020601	SALES OF JOURNAL & PUBLICATIONS	20,010.00	0.00	20,010.00	10,000.00
	TOTAL		20,010.00	0.00	20,010.00	10,000.00
NOTE NO.40 - contd	Agency Code:	Agency Name: Fire Services Agency	Actual 2024	Budget 2024	Variance	Actual 2023
	12020601	SALES OF JOURNAL & PUBLICATIONS			-	410,000.00
	TOTAL		0.00	0.00	-	410,000.00
NOTE NO.40 - contd	Agency Code: 032605100100	Agency Name: The Judiciary, High Court Of Justice	Actual 2024	Budget 2024	Variance	Actual 2023
	12020601	SALES OF JOURNAL AND PUBLICATIONS			-	-
	TOTAL		0.00	-	-	-
NOTE NO.40 - contd	Agency Code:	Agency Name: Audit Service Commission	Actual 2024	Budget 2024	Variance	Actual 2023
	12020606	SALES OF APPLICATION FORMS	15,000.00	50,000.00	(35,000.00)	2,429,225.11
	TOTAL		15,000.00	50,000.00	(35,000.00)	2,429,225.11

NOTE NO.40 - contd	Agency Code:	Agency Name: Ministry Of Budget And Economic	Actual 2024	Budget 2024	Variance	Actual 2023
	12020606	SALES OF BILL OF ENTRY/APPLICATION FORM	13,715.00	104,000.00	(90,285.00)	-
	TOTAL		13,715.00	104,000.00	(90,285.00)	-
NOTE NO.40- contd	Agency code:011101000100	Agency Name:BUREAU OF PUBLIC PROCUREMENT	Actual 2024	Budget 2024	Variance	Actual 2023
	12020604	SALES OF STORES/SCRAPS/UNSERVICABLE	-	100,000,000.00	(100,000,000.00)	-
	TOTAL		-	100,000,000.00	(100,000,000.00)	-
NOTE NO.40- contd	Agency code:021510200100	Agency Name:OYO STATE AGRIBUSINESS DEVELOPMENT AGENCY	Actual 2024	Budget 2024	Variance	Actual 2023
	12020627	SALES OF AGRICULTURAL INPUTS	10.00	571,645,002.95	(571,644,992.95)	-
	TOTAL		10.00	571,645,002.95	(571,644,992.95)	-
NOTE NO.40- contd	Agency code:	Agency Name:OYO STATE PENSION BOARD	Actual 2024	Budget 2024	Variance	Actual 2023
	12020606	SALES OF APPLICATION FORMS	-	50,000,000.00	(50,000,000.00)	-
	TOTAL		-	50,000,000.00	(50,000,000.00)	-
NOTE NO.40- contd	Agency code:	Agency Name:JUDICIAL SERVICE COMMISSION	Actual 2024	Budget 2024	Variance	Actual 2023
	12020606	SALES OF APPLICATION FORMS	698,225.00	4,000,000.00	(3,301,775.00)	-
	TOTAL		698,225.00	4,000,000.00	(3,301,775.00)	-
NOTE NO.40 - contd	Agency Code: 012300100100	Agency Name: Ministry of Information, Culture and Tourism	Actual 2023			Actual 2023
	12020426	TENDER FEES	-	-		-
	12020457	ACCEPTANCE FEES	-	-		50,000.00
	TOTAL		-	-		50,000.00
	GRAND TOTAL		1,070,531,086.13	1,684,574,002.95	- 614,042,916.82	955,257,363.05
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		EARNINGS - GENERAL				
NOTE NO.41	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	1202	NON-TAX REVENUE				
	120207	EARNINGS-GENERAL				
	12020718	EARNINGS FROM FARM SETTLEMENT	16,644,025.00	20,700,000.00	(4,055,975.00)	8,795,045.00
	TOTAL		16,644,025.00	20,700,000.00	(4,055,975.00)	8,795,045.00
NOTE NO.41	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2024	Budget 2024	Variance	Actual 2023
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,521,805,189.63	3,685,900,000.00	(2,164,094,810.37)	803,874,957.16
	TOTAL		1,521,805,189.63	3,685,900,000.00	(2,164,094,810.37)	803,874,957.16
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		EARNINGS - GENERAL CONTD				

NOTE NO.41 - contd	Agency Code: 23400100100	Agency Name: Ministry of Works and Transport	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12020701	EARNING FROM CONSULTANCY SERVICES	369,500.00	0.00	369,500.00	390,700.00
	12020729	EARNING FROM BUSINESS COMPLEX	2,000.00	0.00	2,000.00	-
	TOTAL		371,500.00	0.00	371,500.00	390,700.00
NOTE NO.41 - contd	Agency Code: 051700100100	Agency Name: Ministry Of Education Science And Technology	Actual 2024	Budget 2024	Variance	Actual 2023
	12020725	EARNINGS FROM SUNDRY SERVICES	17,096,450.00	10,000,000.00	7,096,450.00	1,924,050.00
	TOTAL		17,096,450.00	10,000,000.00	7,096,450.00	1,924,050.00
NOTE NO.41 - contd	Agency Code: 022200100100	Agency Name: Ministry Of Trade, Investment And Cooperatives	Actual 2024	Budget 2024	Variance	Actual 2023
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	3,000,750.00	5,000,000.00	(1,999,250.00)	1,350,000.00
	12020729	EARNINGS FROM BUSINESS COMPLEX	279,272,129.00	334,000,000.00	(54,727,871.00)	245,648,203.00
	TOTAL		282,272,879.00	339,000,000.00	(56,727,121.00)	246,998,203.00
NOTE NO.41 - contd	Agency Code: 022200100100B	Agency Name: Bureau Of Investment Promotion And Public Private Partnerships	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12020733	EARNINGS FROM PPP (SPECIALISED MARKETS) - AGODI PARKS AND GARDEN	17,495,241.59	780,000,000.00	(762,504,758.41)	14,744,065.89
	TOTAL		17,495,241.59	780,000,000.00	(762,504,758.41)	14,744,065.89
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		EARNINGS - GENERAL CONTD				
NOTE NO.41 - contd	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2024	Budget 2024	Variance	Actual 2023
	12020725	EARNINGS FROM SUNDRY SERVICES	36,885,087.50	200,000,000.00	(163,114,912.50)	74,144,951.50
	12020725	EARNINGS FROM SUNDRY SERVICES-BPP	55,983,735.50	100,000,000.00	(44,016,264.50)	-
	TOTAL		92,868,823.00	300,000,000.00	(207,131,177.00)	74,144,951.50
NOTE NO.41 - contd	Agency code: 012301300100	Agency Name:Oyo State Government Printing Press	Actual 2024	Budget 2024	Variance	Actual 2023
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	0.00	77,855,000.00	(77,855,000.00)	-
	TOTAL		0.00	77,855,000.00	(77,855,000.00)	-
NOTE NO.41 - contd	Agency Code: 012300100100	Agency Name: Ministry of Information, Culture and Tourism	Actual 2024	Budget 2024	Variance	Actual 2023
	12020702	EARNINGS FROM LABORATORY SERVICES	0.00	100,000.00	(100,000.00)	-
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	75,000.50	1,850,000.00	(1,774,999.50)	33,000.00
	TOTAL		75,000.50	1,950,000.00	(1,874,999.50)	33,000.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		EARNINGS - GENERAL CONTD				
NOTE NO.42 - contd	Agency Code: 023100100100	Agency Name: Oyo State Rural Electrification Board (OYSREB)	Actual 2024	Budget 2024	Variance	Actual 2023
	12020712	EARNINGS FROM ELECTRICITY GENERATION	1,638,900.00	64,000,000.00	(62,361,100.00)	7,306,552.00
	TOTAL		1,638,900.00	64,000,000.00	(62,361,100.00)	7,306,552.00
NOTE NO.42 - contd	Agency Code: 023100100200	Agency Name: MINISTRY OF ENERGY AND MINERAL RESOURCES	Actual 2024	Budget 2024	Variance	Actual 2023
	12020712	EARNINGS FROM ELECTRICITY GENERATION	653,800.00	380,000,000.00	(379,346,200.00)	87,000.00

	12020733	EARNINGS FROM SPECIAL PROJECT	400,000,000.00	240,415,694.95	159,584,305.05	20,650,000.00
	TOTAL		400,653,800.00	620,415,694.95	(219,761,894.95)	20,737,000.00
NOTE NO.42 - contd	Agency Code:	Agency Name: Council for Arts and Culture	Actual 2024	Budget 2024	Variance	Actual 2023
	12020709	EARNINGS FROM TOURISM / CULTURE / ARTS CENTRES	1,198,500.00	10,000,000.00	(8,801,500.00)	297,000.00
	TOTAL		1,198,500.00	10,000,000.00	(8,801,500.00)	297,000.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CONTD				
		EARNINGS - GENERAL CONTD				
NOTE NO.42 - contd	Agency Code: 055100100100	Agency Name: Ministry Of Local Government And Chieftaincy Matters	Actual 2024	Budget 2024	Variance	Actual 2023
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	18,500.00	0.00	18,500.00	-
	12020725	EARNINGS FROM SUNDRY ACTIVITES	0.00	130,000.00	(130,000.00)	278,000.00
	12020731	20% TENEMEMT RATE FROM LOCAL GOVT.	3,001.00	0.00	3,001.00	-
	TOTAL		21,501.00	130,000.00	(108,499.00)	278,000.00
NOTE NO.42 - contd	Agency Code: 053905100100	Agency Name: Oyo State Sports Council	Actual 2024	Budget 2024	Variance	Actual 2023
	12020721	EARNINGS FROM ADVERTISEMENTS & RIGHTS	5,000.00	250,000,000.00	(249,995,000.00)	0.00
	12020724	EARNINGS FROM SPORTING/STADIA FACILITIES	40,480,650.00	800,000,000.00	(759,519,350.00)	20,492,900.00
	TOTAL		40,485,650.00	1,050,000,000.00	(1,009,514,350.00)	20,492,900.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		EARNINGS - GENERAL CONTD				
NOTE NO.42 - contd	Agency Code: 023400200100	Agency Name: Office of the Surveyor - General	Actual 2024	Budget 2024	Variance	Actual 2023
	12020725	EARNINGS FROM SUNDRY SERVICES	4,751,200.00	10,000,000.00	(5,248,800.00)	1,957,600.00
	TOTAL		4,751,200.00	10,000,000.00	(5,248,800.00)	1,957,600.00
NOTE NO.42 - contd	Agency Code: 053500100100	Agency Name: Ministry of Environment and Water Resources	Actual 2024	Budget 2024	Variance	Actual 2023
	12020702	Earning from Laboratory Services	740,000.00	2,000,000.00	(1,260,000.00)	190,000.00
	12020711	Earnings from Commercial Activities	8,976,226.87	30,000,000.00	(21,023,773.13)	21,700.00
	12020719	Earning from Parks and Gardens	86,730,000.00	80,000,000.00	6,730,000.00	55,218,416.00
	12020727	Earning From Water Supply	20,955,000.00	90,000,000.00	(69,045,000.00)	21,155,000.00
	12020717	EARNING From Plantation Scheme	3,105,000.00	0.00	3,105,000.00	-
	TOTAL		120,506,226.87	202,000,000.00	(81,493,773.13)	76,585,116.00
NOTE NO.42 - contd	Agency Code:051400100100	Agency Name:MINISTRY OF WOMEN AFFAIRS AND SOCIAL INCLUSION	Actual 2024	Budget 2024	Variance	Actual 2023
	12020707	Earning from Medical Services	0.00	100,000.00	(100,000.00)	-
	12020725	Earning from commercial Activities	0.00	200,000.00	(200,000.00)	-
	TOTAL		0.00	300,000.00	(300,000.00)	-
NOTE NO.42 - contd	Agency Code: 025200100100	Agency Name: Oyo State Rural Water Supply and Sanitation Agency (RUWASSA)	Actual 2024	Budget 2024	Variance	Actual 2023
	12020732	Earnings From drilling Of Boreholes	3,172,000.00	15,000,000.00	(11,828,000.00)	1,875,000.00
	TOTAL		3,172,000.00	15,000,000.00	(11,828,000.00)	1,875,000.00
NOTE NO.42 - contd	Agency Code:011200300100	Agency Name:OYO STATE HOUSE OF ASSEMBLY	Actual 2024	Budget 2024	Variance	Actual 2023
	12020709	Earnings from tourism/culture/art centre	110,000.00	620,000.00	-510000.00	0.00

	12020711	Earnings from commercial activities	2,741,537.00	5,760,000.00	-3018463.00	0.00
	12020722	Earnings from catering services	140,000.00	2,000,000.00	-1860000.00	0.00
	TOTAL		2,991,537.00	8,380,000.00	-5388463.00	0.00
NOTE NO.42 - contd	Agency Code:	Agency Name:OYO STATE ROAD MAINTENANCE AGENCY	Actual 2024	Budget 2024	Variance	Actual 2023
	12020711	Earnings from Commercial activities	9,800.00	400,000,000.00	(399,990,200.00)	33,471,700.00
	TOTAL		9,800.00	400,000,000.00	(399,990,200.00)	33,471,700.00
NOTE NO.42 - contd	Agency Code: 025210200100	Agency Name; WATER CORPORATION OF OYO STATE	Actual 2024	Budget 2024	Variance	Actual 2023
	12020711	Earnings from Commercial activities	0.00	901,650,000.00	(901,650,000.00)	-
	TOTAL		0.00	901,650,000.00	(901,650,000.00)	-
NOTE NO.42 - contd	Agency Code: 023600400100	Agency Name:MINISTRY OF CULTURE AND TOURISM	Actual 2024	Budget 2024	Variance	Actual 2023
	12020711	Earnings from commercial activities	0.00	5,000,000.00	(5,000,000.00)	-
	12020712	Earnings from Electricity Generation	0.00	100,000,000.00	(100,000,000.00)	-
	12020713	Earnings from Amendment of Bye-Laws	1,639,900.00	50,000,000.00	(48,360,100.00)	-
	TOTAL		1,639,900.00	155,000,000.00	(153,360,100.00)	-
NOTE NO.42 - contd	Agency Code: 111110340020	Agency Name:PUBLIC CORPORATION COMMISSION	Actual 2024	Budget 2024	Variance	Actual 2023
	12020710	EARNINGS FROM GUEST HOUSE	0.00	2,000,000.00	(2,000,000.00)	-
	TOTAL		0.00	2,000,000.00	(2,000,000.00)	-
	GRAND TOTAL		2,525,698,123.59	8,654,280,694.95	6,128,582,571.36	1,313,905,840.55
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		SALES/RENT ON GOVERNMENT BUILDINGS - GENERAL				
NOTE 43	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2024	Budget 2024	Variance	Actual 2023
	12020806	RENT ON SHOPS	582,000.00	34,842,000.00	(34,260,000.00)	901,000.00
	TOTAL		582,000.00	34,842,000.00	(34,260,000.00)	901,000.00
NOTE 43	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2024	Budget 2024	Variance	Actual 2023
	12020801	RENT ON GOVT. QUARTERS	63,240,000.00	800,000,000.00	(736,760,000.00)	1,448,000.00
	TOTAL		63,240,000.00	800,000,000.00	(736,760,000.00)	1,448,000.00
NOTE 43	Agency Code: 012300100100	Agency Name: Ministry of Information, Culture and Tourism	Actual 2024	Budget 2024	Variance	Actual 2023
	12020803	RENT ON GOVT. BUILDINGS	66,000.00	50,000.00	16,000.00	10,000.00
	TOTAL		66,000.00	50,000.00	16,000.00	10,000.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		SALES/RENT ON GOVERNMENT BUILDINGS - GENERAL CONTD				
NOTE NO.43	Agency Code: 051400100100	Agency Name: Women Affairs Comm. Dev. Social Welfare & Poverty Alleviation	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	12020803	RENT ON GOVERNMENT BUILDINGS	2,479,000.00	1,200,000.00	1,279,000.00	2,100,000.00

	TOTAL		2,479,000.00	1,200,000.00	1,279,000.00	2,100,000.00
NOTE NO.43- contd	Agency Code: 051305100100	Agency Name: Agency for Youth Development		Budget 2024	Variance	Actual 2023
	12020803	RENT ON GOVERNMENT BUILDINGS	0.00	280,000.00	(280,000.00)	45,000.00
	TOTAL		0.00	280,000.00	(280,000.00)	45,000.00
NOTE NO.43- contd	Agency Code: 022200100100	Agency Name: Ministry of Trade, Investment And Cooperatives	Actual 2024	Budget 2024	Variance	Actual 2023
	12020803	RENT ON GOVERNMENT BUILDINGS	10,120,000.00	5,000,000.00	5,120,000.00	250,000.00
	TOTAL		10,120,000.00	5,000,000.00	5,120,000.00	250,000.00
NOTE NO.44- contd	Agency code:011200300100	Agency Name:HOUSE OF ASSEMBLY	Actual 2024	Budget 2024	Variance	Actual 2023
	12020803	Rent on Government Buildings	2,575,002.50	2,000,000.00	575002.50	0.00
	TOTAL		2,575,002.50	2,000,000.00	575002.50	0.00
NOTE NO.44- contd	Agency code:012301300100	Agency Name:GOVERNMENT PRINTING PRESS	Actual 2024	Budget 2024	Variance	Actual 2023
	12020803	Rent on Government Buildings	0.00	130,000.00	-130000.00	0.00
	TOTAL		0.00	130,000.00	-130000.00	0.00
NOTE NO.44- contd	Agency :011101900100	Agency Name:SPECIAL DUTIES OFFICE				Actual 2023
	12020905	LEASE RENTAL	-	0.00	0.00	11,000.00
	TOTAL		0.00	0.00	0.00	11,000.00
	GRAND TOTAL		79,062,002.50	843,502,000.00	764,439,997.50	4,765,000.00
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		SALES / RENT ON LANDS AND OTHERS - GENERAL				
NOTE NO.45	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2024	Budget 2024	Variance	Actual 2023
	120209	RENT ON LAND & OTHERS-GENERAL				
	12020906	RENT ON GOVERNMENT PROPERTIES	14,624,381.80	2,015,250,000.00	(2,000,625,618.20)	14,644,500.00
	TOTAL		14,624,381.80	2,015,250,000.00	(2,000,625,618.20)	14,644,500.00
NOTE NO.45	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Developme	Actual 2024	Budget 2024	Variance	Actual 2023
	12020901	RENT ON GOVT. LAND	46,131,009.64	10,000,000.00	36,131,009.64	108,538,711.57
	12020903	RENT & PREMIUM ON THE ALLOCATION OF LAND	1,898,519,799.65	7,150,000,000.00	(5,251,480,200.35)	131,191,313.78
	TOTAL		1,944,650,809.29	7,160,000,000.00	(5,215,349,190.71)	239,730,025.35
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		SALES / RENT ON LANDS AND OTHERS - GENERAL CONTD				
NOTE NO.45	Agency Code: 022200100100	Agency Name: Ministry of Trade, Investment And Cooperatives	Actual 2024	Budget 2024	Variance	Actual 2023
	12020906	RENT ON GOVERNMENT PROPERTIES	80,000.00	1,661,718,748.00	(1,661,638,748.00)	4,146,456.38
	TOTAL		80,000.00	1,661,718,748.00	(1,661,638,748.00)	4,146,456.38
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		SALES / RENT ON LANDS AND OTHERS - GENERAL CONTD				
NOTE NO.46	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					

	12020906	RENT ON GOVT. PROPERTIES	0.00	161,000,000.00	(161,000,000.00)	35,625,000.00
	TOTAL		0.00	161,000,000.00	(161,000,000.00)	35,625,000.00
NOTE NO.46	Agency Code: 012300100100	Agency Name: Ministry of Information, Culture and Tourism	Actual 2024	Budget 2024	Variance	Actual 2023
	12020906	RENT ON GOVT. PROPERTIES	4,960.00	0.00	4,960.00	26,000.00
	TOTAL		4,960.00	0.00	4,960.00	26,000.00
NOTE NO.46	Agency Code: 023600400100	Agency Name: Council for Arts and Culture	Actual 2024	Budget 2024	Variance	Actual 2023
	12020906	RENT ON GOVERNMENT PROPERTY	8,924,000.00	50,000,000.00	(41,076,000.00)	14,123,000.00
	TOTAL		8,924,000.00	50,000,000.00	(41,076,000.00)	14,123,000.00
NOTE NO.44- contd	Agency :011101900100	Agency Name:SPECIAL DUTIES OFFICE	Actual 2024	Budget 2024	Variance	Actual 2023
	12020905	LEASE RENTAL	0.00	1,650,000.00	(1,650,000.00)	-
	TOTAL		0.00	1,650,000.00	(1,650,000.00)	-
NOTE NO.46	Agency Code: 051700100100	Agency Name: Ministry Of Education Science And Technology				Actual 2023
	12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME				15,582,150.00
	TOTAL					15,582,150.00
	GRAND TOTAL		1,968,284,151.09	11,049,618,748.00	9,081,334,596.91	323,877,131.73
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		REPAYMENTS - GENERAL				
NOTE NO.47	Agency Code: 022000700100	Agency Name: Office of the Accountant-General	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	1202	NON-TAX REVENUE				
	120200	REPAYMENTS - GENERAL				
	12021006	REFUNDS	20,917,895.65	12,000,000.00	8,917,895.65	13,508,058.86
	TOTAL		20,917,895.65	12,000,000.00	8,917,895.65	13,508,058.86
	GRAND TOTAL		20,917,895.65	12,000,000.00	8,917,895.65	13,508,058.86
		NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - CONTD				
		INVESTMENT INCOME - GENERAL				
NOTE NO.48	Agency Code: 022200100100B	Agency Name: Bureau Of Investment Promotion And Public Private Partnerships	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	1202	NON-TAX REVENUE				
	120201	INVESTMENT - INCOME				
	12021102	DIVIDEND INCOME	0.00	1,010,000,000.00	(1,010,000,000.00)	-
	TOTAL		0.00	1,010,000,000.00	(1,010,000,000.00)	-
NOTE NO.48	Agency Code: 021511200100	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	Actual 2024	Budget 2024	Variance	Actual 2023
	Economic Code					
	120201	INVESTMENT - INCOME				
	12021103	OTHER INVESTMENT INCOME	-	-	-	2,149,551.42
	TOTAL		0.00	0.00	-	2,149,551.42
NOTE NO.48	Agency Code: 022000700100	Agency Name: Office of the Accountant-General	Actual 2024	Budget 2024	Variance	Actual 2023
	12021102	DIVIDEND RECEIVED	0.00	1,039,300,000.00	(1,039,300,000.00)	18,262,870.03
	TOTAL		0.00	1,039,300,000.00	(1,039,300,000.00)	18,262,870.03

	GRAND TOTAL		0.00	2,049,300,000.00	(2,049,300,000.00)	20,412,421.45
	120222	INTEREST EARNED				
NOTE NO.49	Agency Code: 022000700100	Agency Name: Office of the Accountant-General	Actual 2024	Budget 2024	Variance	Actual 2023
	12020210	BANK INTEREST	0.00	143,048,483.00	(143,048,483.00)	-
	12021302	REIMBURSEMENT	0.00	40,000,000.00	(40,000,000.00)	-
	TOTAL		0.00	183,048,483.00	183,048,483.00	0.00
	TOTAL GLOBAL IGR		65,287,038,268.39	92,793,620,681.33	- 27,506,582,412.94	51,244,657,375.96

ANALYSIS OF THE YEAR 2024 REVENUE ACCORDING TO NCOA - ECONOMIC CODE

ECONOMIC CODE	DESCRIPTION				
10000000	REVENUE	Actual 2024	Budget 2024	Actual 2023	
11000000	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
11010100	GOVERNMENT SHARE OF FAAC				
11010101	STATUTORY ALLOCATION	16,917,776,381.55	99,406,861,920.67	35,906,659,614.01	
11010200	GOVERNMENT SHARE OF VAT				
11010201	SHARE OF VAT	11,323,912.91	136,580,000,000.00	63,221,591,891.17	
	SUB-TOTAL GOVERNMENT SHARES OF VAT	16,929,100,294.46	235,986,861,920.67	99,128,251,505.18	
12000000	INDEPENDENT REVENUE				
12010000	TAX REVENUE				
12010100	PERSONAL TAXES				
12010101	PERSONAL TAXES	33,872,923,145.90	39,049,605,227.71	29,641,202,272.34	
12010102	CATTLE TAX	74,000,000.00	-	86,026,000.00	
12010104	CAPITAL GAINS TAX	302,770,594.78	490,315,632.26	171,906,235.60	
12010105	WITHHOLDING TAXES	5,068,031,246.28	6,447,711,440.52	3,406,031,437.97	
12010106	TAX AUDIT	1,070,846,621.52	812,371,800.14	963,567,545.31	
12010107	DIRECT ASSESSMENTS	1,617,315,922.23	-	1,093,315,749.74	
12010108	POOLS BETTING/CASINO/ LOTTO TAX	241,138,106.00	2,009,195,655.70	293,770,000.00	
	SUB-TOTAL PERSONAL TAXES	42,247,025,636.71	48,809,199,756.33	35,655,819,240.96	
12020000	NON-TAX REVENUE				
12020100	LICENCES - GENERAL				
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	312,500.00	200,000.00	176,080.00	
12020128	BOREHOLE DRILLING LICENCES	11,722,100.00	-	10,698,000.00	
12020129	POOL BETTING&CASINO LICENCES	189,019,600.00	72,977,500.00	-	
12020132	MOTOR VEHICLE LICENCES	424,283,393.00	201,669,600.95	324,548,099.38	
12020133	DRIVERS' LICENCES	371,576,400.25	200,000,000.00	78,818,746.54	
12020134	PATENT MEDICINE & DRUG STORES LICENCES	182,750.00	250,000.00	-	
12020135	PRIVATE SCHOOLS LCENSES	346,216,660.00	285,000,000.00	212,351,352.00	
12020137	REGISTRATION OF HOTELS/RESTAURANTS/FAST FOOD OUTLETS/ NIG	10,981,598.50	15,000,000.00	13,633,480.00	
12020138	HACKNEY PERMIT	84,875,933.00	90,000,000.00	74,939,200.00	
12020139	PRODUCE STORE AND STORE KEEPER LICENCE	2,696,000.00	4,000,000.00	2,249,500.00	
12020140	FEED MILLERS AND VENDORS' LICENCE	1,058,500.00	2,500,000.00	501,500.00	
12020144	HEAVY VEHICLE PERMIT	9,133,000.00	15,000,000.00	3,632,000.00	
12020148	REGISTRATION OF BUSINESS PREMISES	121,045,535.93	80,000,000.00	99,006,610.00	
12020150	REGISTRATION OF PRIVATE FISH FARMS/COLD ROOMS	4,338,801.00	5,200,000.00	727,604.00	
12020151	REGISTRATION OF RIGHT WAYS	421,626,668.48	200,000,000.00	172,446,753.50	
12020152	REGISTRATION OF PRIVATE DRIVING SCHOOLS/CAR HIRE	30,500.00	4,364,808.00	55,000.00	
12020154	VEHICLE REGISTRATION	14,805,985.53	29,959,943.89	115,331,223.85	
12020155	LEARNERS' PERMIT	15,598,000.00	15,902,309.10	15,826,102.00	
12020156	REGISTRATION OF CO-OPERATIVE SOCIETIES/UNIONS	8,410,000.00	10,000,000.00	7,065,000.00	

12020157	OTHER REGISTRATIONS	527,914,128.25	293,200,000.00	607,760,515.40	
	SUB-TOTAL LICENCES GENERAL	2,565,828,053.94	1,525,224,161.94	1,739,766,766.67	
12020400	FEES - GENERAL				
12020401	COURT FEES	-	500,000.00	461,815.00	
12020404	TRADE UNION FEES	6,000.00	-	-	
12020415	TRADE TESTING FEES	36,350,760.00	-	6,175,968.00	
12020417	CONTRACTOR REGISTRATION FEES	66,000.00	3,400,000.00	169,000.00	
12020418	MARRIAGE/ DIVORCE FEES	9,840,700.00	10,000,000.00	11,071,000.00	
12020420	ACCREDITATION FEES	429,827,886.63	788,240,000.00	325,903,004.44	
12020425	COURT SUMMONS FEES	8,326,820.94	10,000,000.00	48,516,398.14	
12020426	TENDER FEES	122,786,626.02	25,000,000.00	9,898,530.00	
12020427	FIRE SAFETY CERTIFICATE FEES	708,000.00	1,000,000.00	53,604,243.83	
12020430	ENVIRONMENTAL IMPACT ASSESSMENT FEES	3,038,500.00	35,000,000.00	8,680,900.00	
12020436	DEEDS REGISTRATION FEES	40,594,414.82	150,000,000.00	56,009,638.93	
12020437	SURVEY/ PLANNING/ BUILDING FEES	218,436,416.07	335,000,000.00	158,053,104.39	
12020440	LABORATORY FEES	77,208,900.00	104,622,095.00	98,285,050.00	
12020444	CHANGE OF OWNERSHIP FEES	2,420,050.00	5,000,000.00	288,500.00	
12020445	AGRICULTURAL/VETEINARY SERVICES FEES	-	-	-	
12020446	LAND USE FEES	1,927,950.00	2,200,000.00	1,335,160.00	
12020447	DEVELOPMENT LEVIES	39,074,604.47	53,337,472.73	40,477,478.86	
12020448	BUSINESS/TRADE OPERATING FEES	276,256,000.00	273,838,609.00	285,055,509.00	
12020449	INSPECTION FEES	344,957,342.28	65,040,000.00	365,634,788.60	
12020450	TIMBER & FOREST FEES	22,220,482.00	76,350,000.00	9,365,200.00	
12020451	SCHOOL/ TUITION/ EXAMINATION FEES	5,048,511,743.85	6,099,839,286.38	2,946,194,481.65	
12020452	PARKING FEES	35,200.00	80,000,000.00	-	
12020453	ADMINISTRATION FEES/CHARGES	117,386,170.56	82,700,000.00	133,463,149.83	
12020454	TRANSCRIPTS	265,000.00	500,000.00	52,000.00	
12020455	CHANGE OF COURSE/INSTITUTION FEES	1,900,000.00	6,070,000.00	1,090,000.00	
12020457	ACCEPTANCE FEES	-	1,000,000.00	2,569,201.17	
12020458	CONSENT FOR TRANSACTIONS ON LAND AND LANDED PRO	1,072,502,442.42	800,000,000.00	1,513,035,632.12	
12020460	REGISTRATION OF DOCUMENTS	21,000.00	100,000.00	52,000.00	
12020461	CERTIFICATE OF OCCUPANCY	83,216,832.69	30,000,000.00	270,042,187.77	
12020462	PRODUCE GRADING FEES	1,724,450.00	4,770,000.00	4,449,200.00	
12020463	STUMPAGE/GAMES/FOREST OFFENCES	1,694,000.00	40,000,000.00	9,882,145.63	
12020464	HAULAGE FEES	61,734,840.00	64,000,000.00	48,324,540.00	
12020465	GATE TAKINGS	9,673,775.00	11,000,000.00	241,590.00	
12020466	CHARGES ON CONTRACT AGREEMENTS/FILLING FEES	23,873,616.45	25,000,000.00	25,052.52	
12020468	AUDIT FEES	168,561,867.75	201,000,000.00	317,536,447.10	
12020471	OTHER CONTRACT FEES	-	1,000,000.00	-	
12020472	CERTIFIED TRUE COPIES OF LANDED INSTRUMENTS	12,520,815.98	11,030,000.00	13,735,009.52	
12020473	CERTIFICATE OF INDIGENESHIP	9,568,916.07	10,500,000.00	926,566.50	
12020474	STAMPS DUTY	5,276,146,505.14	5,218,246,504.92	3,270,677,659.61	
12020477	ENVIRONMENTAL DEVELPOMENT CHARGE/LEVY	152,612,599.20	200,000,000.00	159,865,056.17	
12020478	RENEWAL FEES	25,452,050.00	1,468,252,866.13	15,653,500.00	
12020480	IMPOUNDED TOWED VEHICLE FEES	56,969,367.93	70,000,000.00	49,303,420.00	
12020481	SITE INVESTIGATION AND MATERIAL TESTING FEES	3,028,000.00	50,000,000.00	3,721,500.00	
12020483	SEARCH FEES FOR PROPERTY TITLE	4,315,258.00	5,000,000.00	3,300,090.00	
12020484	CUSTOMARY COURT PROBATE FEES	479,943,517.52	385,700,000.00	334,510,488.13	
12020485	JUSTICE OF PEACE	5,000.00	4,500,000.00	823,000.00	
12020486	CHIEFTAINCY PETITION/PREPARATION OF INSTURMENT O	340,000.00	3,000,000.00	230,000.00	
12020487	SCRAP METAL HAULAGE	17,951,900.00	15,500,000.00	9,210,000.00	
12020488	VEHICLE EMISSION CHARGES	16,455,000.00	40,000,000.00	8,121,643.78	
12020489	ASSESSEMENT FEES ON TELECOM. DEVELOPMENT	-	5,000,000.00		
12020491	CHANGE OF USE FEE	17,587,205.24	70,000,000.00	31,350,596.18	
12020492	REVALIDATION OF OLD PERMIT AND CHANGE OF TITLE	200,545,261.84	-	401,256,981.48	
12020493	REFUSE DUMPS USAGE CHARGES	200,705.00	5,000,000.00	202,000.00	
12020495	LODGEMENT OF RECORD COPIES BY PRIVATE REGISTERE	22,647,520.66	50,000,000.00	107,280,544.34	
	SUB-TOTAL FEES GENERAL	14,521,438,014.53	16,997,236,834.16	11,136,110,972.69	
12020500	FINES - GENERAL				
12020501	COURT FINES	11,431,370.00	25,000,000.00	13,310,540.00	
12020502	TRAFFIC CHARGES	173,495,605.00	350,000,000.00	54,547,665.00	
12020504	OTHER FINES	46,587,619.25	480,636,000.00	2,508,530.00	

12020505	FINES FOR CONTRAVENTION OF ENVIRONMENTAL LAWS	56,738,710.00	130,000,000.00	10,867,845.00	
	SUB-TOTAL FINES-GENERAL	288,253,304.25	985,636,000.00	81,234,580.00	
12020600	SALES - GENERAL				
12020601	SALES OF JOURNAL & PUBLICATIONS	1,292,518.55	1,000,000.00	420,000.00	
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	301,190.00	100,985,000.00	3,654,659.00	
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	272,812,431.18	672,654,000.00	278,809,037.87	
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	5,000.00	1,000,000.00	25,000.00	
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	-	2,000,000.00	-	
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	15,581,700.00	4,000,000.00	-	
12020614	SALES OF GOVT. BUILDINGS	662,321,918.84	100,300,000.00	607,962,116.18	
12020616	SALES OF HIDES & SKINS AND OTHER PRODUCTS	9,051,450.00	11,700,000.00	15,686,300.00	
12020618	SALES OF FISHERY PRODUCTS	-	550,000.00	-	
12020620	SALES OF FERTILIZERS	2,420,000.00	1,500,000.00	830,400.00	
12020623	SALES OF MAPS	110,000.00	5,000,000.00	45,000.00	
12020624	SALES OF NEW PLATE NUMBERS	101,222,160.48	200,000,000.00	23,912,425.00	
12020627	SALES OF AGRICULTURAL INPUTS	10.00	573,645,002.95	-	
12020628	SALES OF TRACTORS AND IMPLEMENTS	5,414,707.08	10,240,000.00	23,912,425.00	
	SUB-TOTAL SALES-GENERAL	1,070,533,086.13	1,684,574,002.95	955,257,363.05	
12020700	EARNINGS - GENERAL				
12020701	EARNINGS FROM CONSULTANCY SERVICES	367,500.00	-	390,700.00	
12020702	EARNINGS FROM LABORATORY SERVICES	740,000.00	2,100,000.00	190,000.00	
12020707	EARNINGS FROM MEDICAL SERVICES	-	100,000.00	-	
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	1,308,500.00	10,620,000.00	297,000.00	
12020710	EARNINGS FROM GUEST HOUSES	-	2,000,000.00	-	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,536,627,004.00	5,111,015,000.00	838,751,357.16	
12020712	EARNINGS FROM ELECTRICITY GENERATION	2,292,700.00	546,000,000.00	7,393,552.00	
12020713	EARNINGS FROM AMENDMENT OF BYE-LAWS	1,639,900.00	50,000,000.00	-	
12020717	EARNINGS FROM PLANTATION SCHEME	3,105,000.00	-	-	
12020718	EARNINGS FROM FARM SETTLEMENTS	16,644,025.00	20,700,000.00	8,795,045.00	
12020719	EARNINGS FROM PARKS AND GARDENS	86,730,000.00	80,000,000.00	55,218,416.00	
12020721	EARNINGS FROM ADVERTISEMENTS AND RIGHTS	5,000.00	250,000,000.00	-	
12020722	EARNINGS FROM CATERING SERVICES	140,000.00	2,000,000.00		
12020724	EARNINGS FROM SPORTING/STADIA FACILITIES	40,480,650.00	800,000,000.00	20,492,900.00	
12020725	EARNINGS FROM SUNDRY SERVICES	114,716,473.00	320,330,000.00	78,304,601.50	
12020727	EARNINGS FROM WATER SUPPLY	20,955,000.00	90,000,000.00	21,155,000.00	
12020729	EARNINGS FROM BUSINESS COMPLEX	279,274,129.00	334,000,000.00	245,648,203.00	
12020731	PROCEEDS OF 20% TENEMENT RATE FROM LOCAL GOVTS.	3,001.00	-	-	
12020732	EARNINGS FROM DRILLING OF BOREHOLES	3,172,000.00	15,000,000.00	1,875,000.00	
12020733	EARNINGS FROM PPP (SPECIALIZED MARKETS)	417,495,241.59	1,020,415,694.95	35,394,065.89	
	SUB-TOTAL EARNINGS GENERAL	2,525,696,123.59	8,654,280,694.95	1,313,905,840.55	
12020800	RENT ON GOVERNMENT BUILDINGS - GENERAL				
12020801	RENT ON GOVT. QUARTERS	63,240,000.00	800,000,000.00	1,448,000.00	
12020803	RENT ON GOVT BUILDINGS	15,240,002.50	8,660,000.00	2,405,000.00	
12020806	RENT ON SHOPS	582,000.00	34,842,000.00	912,000.00	
	SUB-TOTAL RENT ON GOVERNMENT BUILDINGS-GENE	79,062,002.50	843,502,000.00	4,765,000.00	
12020900	RENT ON LAND & OTHERS - GENERAL				
12020901	RENT ON GOVT. LAND	46,131,009.64	10,000,000.00	108,538,711.57	
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	1,898,519,799.65	7,150,000,000.00	131,191,313.78	
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	-		15,582,150.00	
12020905	LEASE RENTAL	-	1,650,000.00	11,000.00	
12020906	RENT ON GOVT. PROPERTIES	23,633,341.80	3,887,968,748.00	68,553,956.38	
	SUB-TOTAL RENT ON LAND & OTHERS-GENERAL	1,968,284,151.09	11,049,618,748.00	323,877,131.73	
12020000	REPAYMENTS - GENERAL				
12021006	REFUNDS	20,917,895.65	12,000,000.00	13,508,058.86	
	SUB-TOTAL REPAYMENTS-GENERAL	20,917,895.65	12,000,000.00	13,508,058.86	
12020100	INVESTMENT INCOME				
12021102	DIVIDEND RECEIVED	-	2,049,300,000.00	18,262,870.03	
12021103	OTHER INVESTMENT INCOME	-	-	2,149,551.42	
	SUB-TOTAL INVESTMENT INCOME	-	2,049,300,000.00	20,412,421.45	
12021210	BANK INTEREST	-	143,048,483.00		
12021302	RE-IMBURSEMENT	-	40,000,000.00		
	SUB-TOTAL INTEREST EARNED	-		-	

	TOTAL IGR	65,287,038,268.39	92,793,620,681.33	51,244,657,375.96	
	OTHER REVENUE	-	10,000,000,000.00	150,101,928,726.97	
	GRAND TOTAL	82,216,138,562.85	338,780,482,602.00	300,474,837,608.11	

Internally Generated Revenue Performance For 2024 (Top Ten MDAs)					
S/N	MDAS	ACTUAL 2024	BUDGET 2024	ACTUAL 2023	
1	BOARD OF INTERNAL REVENUE	48,004,854,310.85	53,072,458,541.22	39,789,326,520.31	
2	MINISTRY OF LANDS AND UD	5,924,981,940.83	12,884,742,000.00	5,042,717,039.04	
6	OFFICE OF THE EXECUTIVE GOVERNOR	593,447,218.50	1,484,000,000.00	318,109,705.00	
4	MINISTRY OF PUBLIC WORKS	471,079,771.93	280,364,808.00	644,267,414.43	
10	OYO STATE GAMING BOARD	465,960,825.25	2,142,673,155.70	473,006,208.00	
5	TRADE	449,020,754.93	2,144,218,748.00	400,862,004.77	
6	ENVIRONMENT	439,215,436.07	743,136,000.00	305,766,366.58	
7	OYO STATE SIGNAGE AND ADVERTISEMENT AGENCY	432,741,796.27	200,000,000.00	336,706,142.37	
8	EDUCATION	411,481,610.00	414,000,000.00	2,780,702,396.97	
9	MINISTRY OF ENERGY & MINERAL RESOURCES	404,917,133.00	625,415,694.95	25,722,500.00	
11	OTHERS	7,689,337,470.76	18,802,611,733.46	668,430,448.38	
	TOTAL	65,287,038,268.39	92,793,620,681.33	51,244,657,375.96	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR

NOTE NO.50	Agency Code: 011100100100	Function Code	Agency Name: Office of the Executive Governor	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	2		EXPENDITURE			
	21		PERSONNEL COST			
	2101		SALARY			
	210101	70111	SALARIES AND WAGES			
	21010101		SALARY	615,655,583.78	919,712,468.27	482,106,350.84
		SUB-TOTAL		615,655,583.78	919,712,468.27	482,106,350.84
	2202	70111	OVERHEAD COST			
	220201	70111	TRAVEL AND TRANSPORT - GENERAL			
	22020101		LOCAL TRAVEL & TRANSPORT: TRAINING	13,514,000.00	15,000,000.00	4,970,800.00
	22020102	70111	LOCAL TRAVEL & TRANSPORT: OTHERS	1,093,597,800.00	1,100,000,000.00	489,809,386.08
	22020104		INTERNATIONAL TRAVEL & TRANSPORT : OTHERS	652,151,984.00	700,000,000.00	91,957,000.00
	220203	70111	MATERIALS AND SUPPLIES - GENERAL			
	22020301	70111	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,097,972.50	5,000,000.00	714,993.13
	22020305	70111	PRINTING OF NON SECURITY DOCUMENTS	9,199,468.21	10,000,000.00	193,500.00
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70111	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	9,553,910.33	15,000,000.00	5,183,845.64
	22020403	70111	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUA	42,073,021.48	45,000,000.00	12,440,839.04
	22020404		MAINTENANCE OF OFFICE / IT EQUIPMENTS	946,060.00	5,000,000.00	1,600,000.00
	22020405	70111	MAINTENANCE OF PLANTS/GENERATORS	4,493,184.04	5,000,000.00	8,128,075.00
	22020406		OTHER MAINTENANCE SERVICES	1,338,875.50	7,000,000.00	1,872,054.45
	220205	70111	TRAINING - GENERAL			
	22020501	70111	LOCAL TRAINING	46,737,000.00	50,000,000.00	1,102,900.00
	22020502		INTERNATIONAL TRAINING	365,703,407.85	400,000,000.00	48,374,400.00
	220207	70111	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020710	70111	EXTERNAL AUDIT FEES		20,000,000.00	
	2202010	70111	MISCELLANEOUS EXPENSES - GENERAL			
	22021001	70111	REFRESHMENT & MEALS	895,000.00	5,000,000.00	
	22021003	70111	PUBLICITY & ADVERTISEMENTS	118,509,516.00	120,000,000.00	30,100,000.00
	22021007	70111	WELFARE PACKAGES	1,321,890,118.96	1,400,000,000.00	464,535,727.43
	22021021	70111	Special Day Celebration	890,638,880.00	1,050,000,000.00	1,461,356,754.15
	22021024	70111	PILGRIMAGE AND RELIGIOUS FESTIVALS	78,304,000.00	104,471,466.10	206,588,017.16
	22021030	70111	PUBLIC ENLIGHTMENT PROGRAMME	2,100,000.00	10,000,000.00	7,800,000.00
	22021033	70111	CONTINGENCIES- OTHER RECURRENT COSTS	2,168,231,624.71	2,170,000,000.00	2,111,883,606.56
			TOTAL OVERHEAD COST	6,822,975,823.58	7,236,471,466.10	4,948,611,898.64
	TOTAL		RECURRENT COST FOR CODE: 011100100100	7,438,631,407.36	8,156,183,934.37	5,430,718,249.48
	22020604		SECURITY VOTE	22,157,496,600.00	22,705,659,999.77	13,983,957,630.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011100100100	Function Code	Agency Name: Office of the Executive Governor	Actual 2024	Budget 2024	Actual 2023
-------------	---------------------------	---------------	---	-------------	-------------	-------------

	Economic Code					
	2		EXPENDITURES			
	23		CAPITAL EXPENDITURE			
	230101	70111	PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70111	PURCHASE OF MOTOR VEHICLES	2,373,957,437.30	16,881,000,000.00	2,465,378,585.00
	23010108	70111	PURCHASE OF BUSES	191,565,000.00	5,080,000,000.00	149,199,682.00
	23010112	70111	PURCHASE OF OFFICE FURNITURE AND FITTINGS	537,500.00	50,000,000.00	631,745.87
	23010113	70111	PURCHASE OF COMPUTERS	95,671,604.47	370,000,000.00	684,560.00
	23010114	70111	PURCHASE OF COMPUTER PRINTERS		4,000,000.00	616,775.00
	23010142	70111	PURCHASE OF NETWORKING DEVICES/PERIPHERALS	42,278,675.00	360,000,000.00	35,122,400.00
	23010144	70111	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIP	51,844,260.88	235,000,000.00	11,331,919.00
	23010145		PRCHASE OF PROECTORS		2,000,000.00	
	230201	70111	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL			
	23020101	70111	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	47,138,750.00	871,000,000.00	62,035,328.89
	23020103	70111	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS (GUESTS)	114,993,463.81	3,000,000,000.00	2,143,903,187.46
	23020118	70111	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	194,896,882.00	1,500,000,000.00	342,421,189.00
	230301		REHABILITATION / REPAIRS OF FIXED ASSETS GENERAL			
	23030101	70111	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	108,634,872.84	620,000,000.00	
	23030121	70111	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	14,154,291.45	100,000,000.00	110,334,856.41
	23030127	70111	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	0.00	100,000,000.00	
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050102	70111	COMPUTER SOFTWARE ACQUISITION	0.00	90,000,000.00	
	23050109	70111	SPECIAL PROJECTS AND ASSIGNMENTS	56,250,000.00	58,000,000.00	43,468,308.12
	23050112	70111	COUNTERPART FUNDING CSDA & MDGs	0.00	500,000,000.00	
	23050119	70111	CONTINGENCIES- CAPITAL (OPERATION BURST & OTHER SECURITY AGENCIES	610,210,297.25	1,204,000,000.00	539,195,100.00
	TOTAL			3,902,133,035.00	31,025,000,000.00	5,904,323,636.75

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011100300100	Function Code	Agency Name: Oyo State Fire Services Agency	Actual 2024	Budget 2024	Actual 2023
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES & WAGES			
	21010101	70321	SALARY	275,238,898.24	465,328,917.49	166,253,112.96
	Sub Total			275,238,898.24	465,328,917.49	166,253,112.96
	2202		OVERHEAD COST			
	220201		TRAVELS & TRANSPORT - GENERAL			
	22020102	70321	LOCAL TRAVEL & TRANSPORT: OTHERS	1,300,000.00	5,000,000.00	
	220203		MATERIALS & SUPPLIES - GENERAL			

	22020301	70321	OFFICE STATIONERIES/COMPUTER CONSUMABLES	650,000.00	1,000,000.00	286,511.25
	22020304	70321	MAGAZINES & PERIODICALS	0.00	500,000.00	
	22020305	70321	PRINTING OF NON SECURITY DOCUMENTS	0.00	500,000.00	
	22020309	70321	UNIFORMS & OTHER CLOTHING	3,925,000.00	5,000,000.00	3,925,000.00
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70321	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	3,500,000.00	5,470,100.00
	22020402	70321	MAINTENANCE OF OFFICE FURNITURE	0.00	1,500,000.00	456,000.00
	22020403	70321	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	4,100,000.00	5,000,000.00	1,390,762.50
	22020404	70321	MAINTENANCE OF OFFICE /IT EQUIPMENTS	0.00	1,500,000.00	
	22020405	70321	MAINTENANCE OF PLANTS/GENERATORS	2,500,000.00	3,000,000.00	2,132,000.00
	220205		TRAINING - GENERAL			
	22020501	70321	LOCAL TRAINING	160,000.00	1,000,000.00	198,000.00
	220208		FUEL & LUBRICANTS-GENERAL			
	22020802	70321	OTHER TRANSPORT FUEL COST	3,600,000.00	5,000,000.00	
	22020803	70321	PLANT/GENERATOR FUEL COST	2,350,000.00	5,000,000.00	5,878,000.00
	220210		MISCELLANEOUS EXPENSES -GENERAL			
	22021003	70321	PUBLICITY & ADVERTISEMENT	1,650,000.00	2,000,000.00	180,000.00
	22021007	70321	WELFARE PACKAGES	850,000.00	1,000,000.00	
	22021021	70321	SPECIAL DAYS/CELEBRATIONS	0.00	2,000,000.00	
	22021022	70321	PLANNING, MONITORING & EVALUATION	0.00	2,500,000.00	
	22021030	70321	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	5,000,000.00	180,000.00
			TOTAL OVERHEAD COST	23,085,000.00	50,000,000.00	20,096,373.75
	TOTAL		RECURRENT COST FOR CODE : 011100700100	298,323,898.24	515,328,917.49	186,349,486.71

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024- CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011100300100	Function Code	Agency Name: Oyo State Fire Services Agency	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS- GENERAL			
	23010112	70321	PURCHASE OF FURNITURE AND FITTINGS	0.00	14,000,000.00	
	23010113	70321	PURCHASE OF COMPUTERS	0.00	25,000,000.00	
	23010114	70321	PURCHASE OF COMPUTER PRINTERS	0.00	5,000,000.00	
	23010123	70321	PURCHASE OF FIRE FIGHTING EQUIPMENTS	20,747,715.00	30,000,000.00	5,960,000.00
	23010145	70321	PURCHASE OF PROJECTORS	0.00	6,000,000.00	
	23010146	70321	PURCHASE OF OTHER EQUIPMENTS	0.00	5,000,000.00	
	230201		CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL			
	23020101	70321	CONSTRUCTION / PROVISION OF OFFICE BUILDING	0.00	100,000,000.00	
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL			
	23030109	70321	REHABILITATION/REPAIRS OF FIRE FIGHTING EQUIPMENT	0.00	81,000,000.00	
	23030121	70321	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	88,000,000.00	
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050102		PURCHASE OF COMPUTER SOFTWARE	0.00	5,000,000.00	
	TOTAL			20,747,715.00	359,000,000.00	5,960,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD

ADMINISTRATION SECTOR-CONTD

NOTE NO.50	AGENCY CODE: 0111100100100	FUNCTION CODE	AGENCY NAME: OYO STATE SECURITY NETWORK AGENCY AND AMOTEKUN CORPS	Actual 2024	Budget 2024	Actual 2023
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARES & WAGES			
	21010101	70111	SALARY	1,953,022,645.87	1,953,758,164.97	1,327,176,230.20
	SUB-TOTAL			1,953,022,645.87	1,953,758,164.97	1,327,176,230.20
	2202		OVERHEAD COST			
	22020102		LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	2,000,000.00	0.00
	220202		UTILITIES GENERAL			
	22020201		ELECTRICITY CHARGES	0.00	300,000.00	0.00
	22020203	70111	INTERNET ACCESS CHARGES	0.00	2,000,000.00	0.00
	220203		MATERIALS & SUPPLIES -GENERAL			
	22020301	70111	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	2,000,000.00	0.00
	22020305		PRINTING OF SECURITY DOCUMENTS	0.00		
	22020309	70111	UNIFORM & CLOTHING	4,456,271.62	87,000,000.00	0.00
	220204		MAINTENANCE SERVICES – GENERAL			
	22020403	70111	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	0.00	1,500,000.00	0.00
	220205		TRAINING - GENERAL			
	22020501	70111	LOCAL TRAINING	305,000.00	40,000,000.00	0.00
	22020502	70111	INTERNATIONAL TRAINING	0.00	5,000,000.00	0.00
	22020605	70111	CLEANING & FUMIGATION	0.00	1,000,000.00	0.00
	220207		CONSULTING AND PROFESSIONAL SERVICES - GENERAL			
	22020703		LEGAL FEES	0.00	1,000,000.00	0.00
	220210		MISCELLANEOUS EXPENSES - GENERAL			
	22021002	701111	Honourarium & Sitting Allowance	2,800,000.00	3,500,000.00	0.00
	22021022	70111	PLANNING, MONITORING & EVALUATION	0.00	1,000,000.00	0.00
	22021029	70111	ANNUAL BUDGET EXPENSES	0.00	200,000.00	0.00
	22021030		PUBLIC ENLIGHTENMENT PROGRAMME	0.00	2,000,000.00	0.00
	TOTAL		TOTAL OVERHEAD COST	7,561,271.62	148,500,000.00	0.00
	TOTAL		RECURRENT COST FOR CODE:	1,960,583,917.49	2,102,258,164.97	1,327,176,230.20

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024- CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	AGENCY CODE: 0111100100100	FUNCTION CODE	AGENCY NAME: OYO STATE SECURITY NETWORK AGENCY AND AMOTEKUN CORPS	Actual 2024	Budget 2024	Actual 2023
	230101		PURCHASE OF FIXED ASSETS – GENERAL			
	23010113	70111	PURCHASE OF COMPUTERS	0.00	1,500,000.00	
	23010114	70111	PURCHASE OF COMPUTER PRINTER	0.00	1,000,000.00	
	23010115	70111	PURCHASE OF SCANNER	0.00	500,000.00	
	23010115	70111	PHOTOCOPYING MACHINE	0.00	1,500,000.00	
	23010128	70111	PURCHASE OF SECURITY EQUIPMENTS	0.00	100,000,000.00	
	23010143		CAMERA	0.00	500,000.00	
	23050109	70111	SPECIAL PROJECTAND ASSIGNMENTS	11,597,675.00	50,000,000.00	
	TOTAL			11,597,675.00	155,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR

NOTE NO.50	Agency Code: 011100800100	Function Code	Agency Name: State Emergency Management Authority (SEMA)	Actual 2024	Budget 2024	Actual 2023
------------	---------------------------	---------------	--	-------------	-------------	-------------

	2		EXPENDITURE			
	2202		OVERHEAD COST			
	220201	70111	TRAVEL & TRANSPORT -GENERAL			
	22020101	70111	LOCAL TRAVEL & TRANSPORT: TRAINING	478,600.00	500,000.00	
	22020102		LOCAL TRAVEL & TRANSPORT: OTHERS	908,500.00	1,000,000.00	738,000.00
	220202	70111	UTILITIES -GENERAL			
	22020202		TELEPHONE CHARGES	0.00	100,000.00	0.00
	220204	70111	MAINTENANCE SERVICES-GENERAL			
	22020406		OTHER MAINTENANCE SERVICES	0.00	1,000,000.00	353,630.00
	220205	70111	TRAINING -GENERAL			
	22020501	70111	LOCAL TRAINING	319,000.00	500,000.00	408,000.00
	22020502	70111	INTERNATIONAL TRAINING	0.00	500,000.00	0.00
	220210	70111	MISCELLANEOUS EXPENSES GENERAL			
	22021001	70111	REFRESHMENT & MEALS	0.00	500,000.00	0.00
	22021003	70111	PUBLICITY & ADVERTISMENT	0.00	394,740.00	244,900.00
	22021007	70111	WELFARE PACKAGES	246,000.00	500,000.00	450,000.00
	22021022	70111	PLANNING, MONITORING AND EVALUATION	0.00	500,000.00	0.00
	22021027	70111	DISASTER MANAGEMENT	0.00	2,400,000.00	2,366,500.00
	22021030	70111	PUBLIC ENLIGHTMENT PROGRAMME	243,000.00	1,000,000.00	0.00
	22021033	70111	CONTINGENCIES & OTHER RECURRENT COST	200,000.00	500,000.00	150,000.00
			TOTAL OVERHEAD COST FOR CODE: 011100800100	2,395,100.00	9,394,740.00	4,711,030.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011100800100	Function Code	Agency Name: State Emergency Management Authority (SEMA)	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70111	PURCHASE OF MOTOR VEHICLES	0.00	50,000,000.00	
	23010112	70111	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	500,000.00	
	23010113	70111	Purchase of Computer	0.00	500,000.00	
	23010145	70111	PURCHASE OF PROJECTORS	0.00	200,000.00	
	23010146		PURCHASE OF OTHER EQUIPMENT	0.00	800,000.00	
	230501	70111	ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70111	SPECIAL PROJECTS AND ASSIGNMENTS	1,823,000.00	2,000,000.00	
	23050112	70111	CONTINGENCY-CAPITAL	0.00	12,320,985.00	
	TOTAL			1,823,000.00	66,320,985.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 032600100100	Function Code	Agency Name: Oyo State Anti-Corruption Agency	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES & WAGES			
	21010101	70331	SALARY	281,214,561.84	365,523,093.98	281,214,561.84
	Sub-Total			281,214,561.84	365,523,093.98	281,214,561.84
			TOTAL OVERHEAD COST	0.00	0.00	0.00

	TOTAL		RECURRENT COST FOR CODE : 032600100100	281,214,561.84	365,523,093.98	281,214,561.84
--	--------------	--	---	-----------------------	-----------------------	-----------------------

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code 032600100100	Function Code	Agency Name: Oyo State Anti-Corruption Agency	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23	70331	CAPITAL EXPENDITURE			
	230201	70331	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
	23020101	70331	CONSTRUCTION/PROVISION OF OFFICE BUILDING	0.00	200,000,000.00	0.00
	TOTAL			0.00	200,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011101000100	Function Code	Agency Name: Bureau of Public Procurement (BPP)	Actual 2024	Budget 2024	Actual 2023
	2202		OVERHEAD COST			
	220201		TRAVEL AND TRANSPORT - GENERAL			
	22020102	70111	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	2,000,000.00	0.00
	220202		UTILITIES GENERAL			
	22020202	70111	TELEPHONE CHARGES	0.00	200,000.00	0.00
	22020203	70111	INTERNET ACCESS CHARGES	0.00	600,000.00	0.00
	220203		MATERIALS AND SUPPLIES - GENERAL			
	22020301	70111	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	1,000,000.00	0.00
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70111	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	1,000,000.00	0.00
	22020402	70111	MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00	0.00
	22020404	70111	MAINTENANCE OF OFFICE / IT EQUIPMENT	0.00	1,000,000.00	0.00
	22020406	70111	OTHER MAINTENANCE SERVICES	0.00	1,000,000.00	0.00
	220205		TRAINING - GENERAL			
	22020501	70111	LOCAL TRAINING	0.00	2,000,000.00	3,417,750.00
	22020502	70111	INTERNATIONAL TRAINING	0.00	2,000,000.00	0.00
	220207	70111	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020709		CONSULTANCY SERVICES/FEES	0.00	44,000,000.00	115,560,000.00
	2202010	70111	Miscellaneous Expenses - General			
	22021001		REFRESHMENT & MEALS	0.00	500,000.00	0.00
	22021033	70111	CONTINGENCIES- OTHER RECURRENT COSTS	4,821,831.88	20,000,000.00	8,959,116.25
			TOTAL OVERHEAD COST FOR CODE: 011101000100	4,821,831.88	76,300,000.00	127,936,866.25

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011101000100	Function Code	Agency Name: Bureau of Public Procurement (BPP)	Actual 2024	Budget 2024	Actual 2023
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70111	PURCHASE OF MOTOR VEHICLES	0.00	60,000,000.00	0.00
	23010112	70111	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,000,000.00	0.00
	23010113	70111	PURCHASE OF COMPUTERS	0.00	3,500,000.00	0.00
	23010146	70111	PURCHASE OF OTHER EQUIPMENT	0.00	10,000,000.00	0.00
	TOTAL			0.00	83,500,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: '011112000100	Function Code	Agency Name: Project Monitoring Performance Agency	Actual 2024	Budget 2024	Actual 2023
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020101		LOCAL TRAVEL AND TRANSPORT: TRAINING	0.00	2,515,723.00	0.00
	22020102		LOCAL TRAVEL AND TRANSPORT: OTHERS	0.00	5,031,446.00	0.00
	22020103		INTERNATIONAL TRAVEL&TRANSPORT: TRAINING	0.00	5,031,446.00	0.00
	220203		MATERIAL & SUPPLY- GENERAL			
	22020301		OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	754,716.98	0.00
	22020401		MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	0.00	5,031,446.00	0.00
	22020402		MAINTENANCE OF OFFICE FURNITURE	0.00	1,006,289.00	0.00
	22020404		MAINTENANCE OF OFFICE / IT EQUIPMENT	0.00	2,034,594.14	0.00
	220205		TRAINING- GENERAL			
	22020501		LOCAL TRAINING	0.00	6,031,446.00	0.00
	22020502		INTERNATIONAL TRAINING	0.00	1,500,000.00	0.00
	220207		CONSULTING & PROFESSIONAL SERVICES- GENERAL			
	22020709		CONSULTANCY SERVICES/FEES	0.00	1,000,000.00	0.00
	220208		FUEL & LUBRICANTS - GENERAL			
	22020802	70321	OTHER TRANSPORT FUEL COST	0.00	3,018,867.00	0.00
	22021008		SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	2,515,723.00	0.00
	22021022		PLANNING MONITORING AND EVALUATION	0.00	7,547,169.88	0.00
			TOTAL OVERHEAD COST FOR CODE: 011101000100	0.00	40,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: '011112000100	Function Code	Agency Name: Project Monitoring Performance Agency	Actual 2024	Budget 2024	Actual 2023
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70111	SPECIAL PROJECTS/ASSIGNMENTS	0.00	100,000,000.00	0.00
	TOTAL			0.00	100,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011103300100	Function Code	Agency Name: Oyo State Agency for the Control of AIDS (SACA)	Actual 2024	Budget 2024	Actual 2023
	2		EXPENDITURE			
	2202		OVERHEAD COST			
	220201		TRAVELS & TRANSPORT- GENERAL			
	22020101	70111	LOCAL TRAVELS &TRANSPORT: TRAINING	0.00	2,000,000.00	
	22020102	70111	LOCAL TRAVELS &TRANSPORT: OTHERS	0.00	2,000,000.00	
	22020104	70111	INTERNATIONAL TRAVEL&TRANSPORT: OTHERS	0.00	20,000,000.00	11,993,120.00
	220202		UTILITIES- GENERAL			
	22020202	70111	TELEPHONE CHARGES	0.00	30,000.00	
	22020203	70111	INTERNET ACCESS CHARGES	0.00	360,000.00	
	220203		MATERIAL&SUPPLY- GENERAL			
	22020301	70111	OFFICE STATIONERIES/COMPUTER CONSUMABLES	197,262.50	300,000.00	

	22020304	70111	MAGAZINES &PERIODICALS	0.00	450,000.00	
	22020305	70111	PRINTING OF NON SECURITY DOCUMENTS	0.00	1,150,000.00	
	22020306	70111	PRINTING OF SECURITY DOCUMENTS	0.00	350,000.00	
	22020306	70111	DRUG/LABORATORY/MEDICAL SERVICES	0.00	3,000,000.00	
	220204		MAINTENANCE OF SERVICES-GENERAL			
	22020401	70111	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIP	0.00	2,500,000.00	
	22020402	70111	MAINTENANCE OF OFFICE FURNITURE	199,520.00	250,000.00	
	22020403	70111	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUA	0.00	500,000.00	
	22020404	70111	MAINTENANCE OF OFFICE/ IT EQUIPMENT	0.00	300,000.00	
	22020405	70111	MAINTENANCE OF PLANT/ GENERATORS	0.00	400,000.00	
	22020406	70111	OTHER MAINTENANCE SERVICES	197,800.00	3,000,000.00	1,590,000.00
	220205		TRAINING - GENERAL			
	22020501		LOCAL TRAINING		5,000,000.00	1,792,000.00
	220206		OTHER SERVICES- GENERAL			
	22020605	70111	CLEANING/FUMIGATION SERVICE	100,000.00	200,000.00	
	220207		CONSULTING AND PROFESSIONAL SERVICES-GENERAL			
	22020702		CONSULTANCY SERVICES/FEE		500,000.00	
	220208		FUELS & LUBRICANTS- GENERAL			
	22020801	70111	MOTOR VEHICLE COST	0.00	1,800,000.00	
	22020803	70111	PLANT/ GENERATOR FUEL COST	200,000.00	1,200,000.00	
	220210		MISCELLANEOUS EXPENSES-GENERAL			
	22021001		REFRESHMENT & MEAL		400,000.00	
	22021002	70111	HONORARIUM &SITTING ALLOWANCE FOR BOARD MEM	0.00	1,800,000.00	
	22021003		PUBLICITY & ADVERTISEMENT		1,770,000.00	
	22021006	70111	POSTAGE &COURIER SERVICES	0.00	60,000.00	
	22021007	70111	WELFARE PACKAGES	0.00	800,000.00	2,980,000.00
	220210022	70111	PLANNING,MONITORING AND EVALUATION	0.00	770,000.00	
	220210030	70111	PUBLIC ENLIGHTENMENT PROGRAMME	10,000,000.00	13,400,000.00	9,855,968.00
	220210032	70111	FAIR, FESTIVAL, EXPO & SUMMIT	0.00	1,000,000.00	8,000,000.00
	220210033	70111	CONTIGENCIES -OTHER RECURRENT COST	0.00	200,000.00	
	TOTAL		TOTAL OVERHEAD COST	10,894,582.50	65,490,000.00	36,211,088.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011103300100	Function Code	Agency Name: Oyo State Agency for the Control of Aids (SACA)	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	230101		PURCHASE OF FIXED ASSETS			
	23010105	70111	PURCHASE OF MOTOR VEHICLES	0.00	18,000,000.00	0.00
	23010112		PURCHASE OF OFFICE FURNITURES AND FITINGS		3,500,000.00	
	23010113		PURCHASE OF COMPUTERS		2,684,000.00	
	23010114		PURCHASE OF COMPUTERS PRINTERS		600,000.00	
	23010115	70111	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,200,000.00	
	23010118	70111	PURCHASE OF SCANNER	0.00	900,000.00	0.00
	23010144	70111	PURCHASE OF ELECTRONIC/ELECTRICAL EQUIPMENT	0.00	15,000,000.00	0.00
	230501		ACQUISITION OF OTHER NON TANGIBLE ASSETS			
	23050109	70111	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	600,000.00	0.00
	23050112		COUNTERPART FUND		20,000,000.00	0.00
	TOTAL			0.00	62,484,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011100100100	Function Code	Agency Name: Sustainable Development Goals	Actual 2024	Budget 2024	Actual 2023
	2202		OVERHEAD COST			
	220201		TRAVEL AND TRANSPORT - GENERAL			
	22020102	70111	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	5,380,000.00	0.00
	220202		UTILITIES GENERAL			
	22020201	70111	ELECTRICITY CHARGES	0.00	1,000,000.00	0.00
	22020203	70111	INTERNET ACCESS CHARGES	0.00	480,000.00	0.00
	220203		MATERIALS AND SUPPLIES - GENERAL			
	22020301	70111	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	500,000.00	0.00
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70111	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS	0.00	1,200,000.00	0.00
	220205		TRAINING - GENERAL			
	22020501	70111	LOCAL TRAINNING	0.00	4,640,000.00	0.00
	22020502	70111	INTERNATIONAL TRAINNING			
	22020601	70111	SECURITY SERVICES	0.00	6,000,000.00	0.00
	22020602	70111	OFFICE RENT	0.00	1,400,000.00	0.00
			TOTAL OVERHEAD COST FOR CODE: 011101000100	0.00	20,600,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	Agency Code: 011100100100	Function Code	Agency Name: Sustainable Development Goals	Actual 2024	Budget 2024	Actual 2023
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70111	SPECIAL PROJECTS/ASSIGNMENTS	0.00	303,000,000.00	0.00
			TOTAL	0.00	303,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	Agency Code: 011101000100	Function Code	Agency Name: Cabinet and Security	Actual 2024	Budget 2024	Actual 2023
	2202		OVERHEAD COST			
	220206		OTHER SERVICES - GENERAL			
	22020601	70111	SECURITY SERVICES	923,441,450.00	950,000,000.00	583,866,200.00
			TOTAL OVERHEAD COST FOR CODE: 011101000100	923,441,450.00	950,000,000.00	583,866,200.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50	Agency Code: 011101000100	Function Code	Agency Name: Cabinet and Security	Actual 2024	Budget 2024	Actual 2023
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010128	70111	PURCHASE OF SECURITY EQUIPMENT	184,524,091.08	283,840,000.00	5,706,100.00
	230201	70111	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL			
	23020112	70111	CONTINGENCY CAPITAL	0.00	200,000,000.00	0.00
	TOTAL			184,524,091.08	483,840,000.00	5,706,100.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.50	AGENCY CODE 11100100100	FUNCTION CODE	AGENCY NAME: OYO STATE AGENCY FOR PERSONS WITH DISABILITIES	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT- GENERAL			
	22020102		LOCAL TRAVEL & TRANSPORT:OTHERS	629,000.00	1,000,000.00	0.00
	220203		MATERIALS AND SUPPLIES -GENERAL			
	22020301		OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,493,200.00	3,000,000.00	0.00
	220204		MAINTENANCE SERVICES-GENERAL			
	22020401		MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	0.00	2,000,000.00	0.00
	22020402		MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00	0.00
	22020404		MAINTENANCE OF OFFICE/IT EQUIPMENT	0.00	1,000,000.00	0.00
	220205		TRAINING-GENERAL			
	22020501		LOCAL TRAINING	200,000.00	2,000,000.00	0.00
	22020502		INTERNATIONAL TRAINING	0.00	5,000,000.00	0.00
	2202010		MISCELLANEOUS EXPENSES -GENERAL			
	22021001		REFRESHMENT & MEALS	180,000.00	5,000,000.00	0.00
	22021007		WELFARE PACKAGES	24,213,000.00	35,000,000.00	0.00
	22021033		CONTINGENCIES-OTHER RECURRENT COSTS	10,000,000.00	60,000,000.00	0.00
			TOTAL OVERHEAD COST	37,715,200.00	115,000,000.00	0.00
			TOTAL RECURRENT COST FOR CODE: 11100100100	37,715,200.00	115,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.50B	AGENCY CODE 11100100100	FUNCTION CODE	AGENCY NAME: OYO STATE AGENCY FOR PERSONS WITH DISABILITIES	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	230101		PURCHASE OF FIXED ASSETS -GENERAL			
	23010105		PURCHASE OF MOTOR VEHICLES	43,473,000.00	75,000,000.00	0.00
	23010112		PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,000,000.00	0.00
	23010113		PURCHASE OF COMPUTER /ASSISTIVE DEVICE	0.00	50,000,000.00	0.00
	23010114		PURCHASE OF COMPUTER PRINTERS/SPECIAL PRINTER	0.00	7,500,000.00	0.00
	23010146		PURCHASE OF OTHER EQUIPMENT /EDUCATIONAL FOR PWD	44,364,820.00	75,000,000.00	0.00
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS -GENERAL			
	23020101		CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	200,000,000.00	0.00
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL			
	23030121		REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	25,000,000.00	0.00
	230501		ACQUISITION OF NON TANGLE ASSETS			
	23050119		CONTINGENCIES-CAPITAL	0.00	50,000,000.00	0.00
	TOTAL			87,837,820.00	492,500,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.51	Agency Code: 011104400100	Function Code	Agency Name: Ministry of Special Duties	Actual 2024	Budget 2024	Actual 2023
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			

	21010101	70133	SALARY	48,693,697.33	74,025,711.43	39,133,184.05
	Sub-Total			48,693,697.33	74,025,711.43	39,133,184.05
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70133	LOCAL TRAVEL & TRANSPORT: OTHERS		5,000,000.00	
	220202		UTILITIES - GENERAL			
	22020203	70133	INTERNET ACCESS CHARGES		200,000.00	
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70133	OFFICE STATIONERIES/COMPUTER CONSUMABLES	743,134.94	2,000,000.00	495,731.50
	22020303	70133	NEWSPAPER		200,000.00	
	22020305	70133	PRINTING OF NON SECURITY DOCUMENTS		200,000.00	
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70133	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	28,434,609.05	160,000,000.00	40,258,140.43
	22020402	70133	MAINTENANCE OF OFFICE FURNITURE	193,500.00	1,000,000.00	
	22020403	70133	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS		1,000,000.00	180,000.00
	22020404	70133	MAINTENANCE OF OFFICE/IT EQUIPMENTS	419,250.00	1,500,000.00	151,571.78
	22020405	70133	MAINTENANCE OF PLANT/GENERATORS	317,552.30	1,500,000.00	164,350.00
	220205		TRAINING - GENERAL			0.00
	22020501	70133	LOCAL TRAINING		5,000,000.00	775,000.00
	22020601		SFCURITY SERVICE	585,000.00	1,000,000.00	495,000.00
	22020605	70133	CLEARING FUNMIGATION SERVICE	90,000.00	500,000.00	165,331.77
	220207	70133	CONSULTING AND PROFESSIONAL SERVICES - GENERAL			
	22020703	70133	LEGAL SERVICES		250,000.00	0.00
	22020802	70133	OTHER TRANSPORT EQUIPMENT FUEL COST	1,071,098,215.00	1,200,000,000.00	493,617,445.00
	220210	70133	MISCELLANEOUS EXPENSES - GENERAL			
	22021001	70133	REFRESHMENT AND MEALS		500,000.00	
	22021006	70133	POSTAGE & COURIER SERVICE		100,000.00	
	22021007	70133	WELFARE PACKAGES		10,000,000.00	
	22021022	70133	PLANNING MONITORING AND EVALUATION		500,000.00	
	22021030	70133	PUBLIC ENLIGHTENMENT PROGRAMME		300,000.00	
			TOTAL OVERHEAD COST	1,101,881,261.29	1,390,750,000.00	536,302,570.48
	TOTAL		RECURRENT COST FOR CODE: 011104400100	1,150,574,958.62	1,464,775,711.43	575,435,754.53

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.51B	Agency Code: 011104400100	Function Code	Agency Name: Ministry of Special Duties	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101	70133	PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70133	PURCHASE OF MOTOR VEHICLE	0.00	70,000,000.00	0.00
	23010112	70133	PURCHASE OF OFFICE FUNITURE	0.00	1,000,000.00	0.00
	23010114	70133	PURCHASE OF COMPUTER PRINTERS	0.00	500,000.00	0.00
	23100142		PURCHASE OF NETWORKING DEVICE PERIPHERAL	0.00	1,500,000.00	0.00

	230201		CONTRUCTION/PROVISION OF OFFICE BUILDING			
	23020101		CONTRUCTION/PROVISION OF OFFICE BUILDING	0.00	50,000,000.00	0.00
	23050109		SPECIAL PROJECTS/ASSIGNMENTS	0.00	2,500,000.00	0.00
	TOTAL			0.00	125,500,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR - CONTD

NOTE NO.52	Agency code: 011200300100	Function Code	Agency Name: Oyo State House of Assembly	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70111	SALARY	284,183,521.59	702,070,341.68	214,374,915.57
	Sub-Total			284,183,521.59	702,070,341.68	214,374,915.57
	2202		OVERHEAD COST			
	220201		TRAVEL AND TRANSPORT -GENERAL			
	22020102	70111	LOCAL TRAVEL & TRANSPORT: OTHERS	88,817,900.00	90,000,000.00	73,022,441.25
	220202		UTILITIES -GENERAL			
	22020201	70111	ELECTRICITY CHARGES	19,099,546.25	20,000,000.00	24,000,000.00
	22020202		TELEPHONE CHARGES	4,270,050.00	5,000,000.00	9,000,000.00
	220203		MATERIALS & SUPPLIES- GENERAL			
	22020301	70111	OFFICE STATIONARIES/COMPUTER CONSUMABLES	6,057,395.00	10,500,000.00	5,125,000.00
	22020304		MAGAZINES AND PERIODICALS	3,438,000.00	5,000,000.00	14,160,000.00
	22020305	70111	PRINTING OF NON- SECURITY DOCUMENTS	35,671,537.13	37,000,000.00	39,651,495.00
	22020309	70111	UNIFORMS & OTHER CLOTHING	42,786,498.00	45,000,000.00	28,361,618.14
	220204		MAINTENANCE SERVICES- GENERAL			
	22020401	70111	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP	60,000,000.00	60,000,000.00	38,498,418.75
	22020402		MAINTENANCE OF OFFICE FURNITURE	10,240,600.00	13,000,000.00	10,285,000.00
	22020403		MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUA	203,778,900.00	205,000,000.00	27,911,100.00
	22020406	70111	OTHER MAINTENANCE SERVICES	61,790,350.00	70,250,000.00	77,762,900.00
	220205		TRAINING- GENERAL			
	22020501	70111	LOCAL TRAINING	288,327,537.65	290,000,000.00	158,065,900.00
	22020502	70111	INTERNATIONAL TRANNING	1,002,432,590.00	1,042,974,200.00	389,445,705.00
	220207		CONSULTING & PROFESSIONAL SERVICES- GENERAL			
	22020709	70111	CONSULTANCY SERVICES/FEES	37,781,003.00	40,000,000.00	37,000,000.00
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021001		REFRESHMENT & MEALS	20,000,000.00	20,250,000.00	19,197,000.00
	22021002	70111	HONORARIUM & SITTING ALLOWANCE	156,500,000.00	156,500,000.00	118,434,960.00
	22021003	70111	PUBLICITY & ADVERTISEMENTS	10,000,000.00	10,000,000.00	50,527,340.00
	22021007	70111	WELFARE PACKAGES	190,732,776.45	195,758,478.35	117,450,000.00
	22021021	70111	SPECIAL DAYS/CELEBRATIONS	55,000,000.00	55,000,000.00	45,035,000.00
	22021022	70111	PLANNING, MONITORING AND EVALUATION	85,648,500.00	85,648,500.00	61,707,300.00
	22021030	70111	PUBLIC ENLIGHTENMENT PROGRAMME	55,393,021.65	55,393,021.65	57,554,575.00
	22021033	70111	CONTINGENCIES-OTHER RECURRENT COST	432,416,480.00	432,416,480.00	417,656,165.00
			TOTAL OVERHEAD COST	2,870,182,685.13	2,944,690,680.00	1,819,851,918.14
	TOTAL		RECURRENT COST FOR CODE: 011200300100	3,154,366,206.72	3,646,761,021.68	2,034,226,833.71

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.52B	Agency Code: 011200300100	Function Code	Agency Name: Oyo State House of Assembly	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS :GENERAL			
	23010105		PURCHASE OF MOTOR VEHICLES	3,303,941,250.00	5,000,000,000.00	0.00
	23010112	70111	PURCHASE OF OFFICE FURNITURE AND FITTINGS		50,596,960.00	0.00
	23010122		PURCHASE OF HEALTH/MEDICAL EQUIPMENT		7,000,000.00	
	23010123		PURCHASE OF FIRE FIGHTING EQUIPMENT		15,000,000.00	0.00
	23010125		PURCHASE OF LIBRARY BOOKS AND EQUIPMENT		14,000,000.00	0.00
	23010128		PURCHASE OF SECURITY EQUIPMENT		30,000,000.00	0.00
	23010129		PURCHASE OF INDUSTRIAL EQUIPMENT		75,000,000.00	0.00
	23010146		PURCHASE OF OTHER EQUIPMENT	28,906,750.00	50,000,000.00	0.00
	230201		CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL			
	23020118		CONSTRUCTION /PROVISION OF INFRASTRUCTURES		50,000,000.00	0.00
	23020124		CONSTRUCTION OF MARKETS / PARKS		20,000,000.00	0.00
	23020127		CONSTRUCTION OF ICT INFRASTRUCTURES		90,000,000.00	0.00
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL			
	23030101	70111	REHABILITATION/REPAIRS OF RESIDENTIAL BUILDING		80,000,000.00	0.00
	23030103		REHABILITATION/REPAIRS-HOUSING		120,000,000.00	0.00
	23030121		REHABILITATION/REPAIRS OF OFFICE BUILDINGS	104,690,896.10	500,000,000.00	0.00
	230401		PRESERVATION OF THE ENVIRONMENT-GENERAL			
	23050111	70111	COSTITUENCY PROJECTS / EMPOWERMENT PROGRAMM	640,470,000.00	1,404,900,000.00	779,525.38
	TOTAL			4,078,008,896.10	7,506,496,960.00	779,525.38

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR - CONTD**

NOTE NO: 53	AGENCY CODE 011200400100	FUNCTION CODE	Agency Name: Oyo State House of Assembly Service Commission	ACTUAL 2024	BUDGET 2024	ACTUAL 2023
	ECONOMIC CODE		DETAILS OF EXPENDITURE			
	21		PERSONNEL COST			
	2101		SALARY			
	210101	70111	SALARIES AND WAGES	47,654,170.89	113,200,924.54	33,494,216.93
	SUB TOTAL			47,654,170.89	113,200,924.54	33,494,216.93
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70111	LOCAL TRAVEL & TRANSPORT: OTHERS	3,211,102.70	5,000,000.00	3,355,000.00
	220203	70111	MATERIALS & SUPPLIES - GENERAL			
	22020301		OFFICE STATIONNARIES/COMPUTER CONSUMABLES	1,647,000.00	2,000,000.00	1,376,850.00
	22020305	70111	PRINTING OF NON-SECURITY DOCUMENTS	835,000.00	1,500,000.00	888,600.00
	22020306		PRINTING OF SECURITY DOCUMENTS			
	22020309	70111	UNIFORMS & OTHER CLOTHING	3,601,875.00	5,500,000.00	3,812,000.00
	220204		MAINTAINANCE SERVICE - GENERAL			
	22020401	70111	MAINTAINANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	850,000.00	1,000,000.00	918,500.00
	22020402		MAINTANANCE OF OFFICE FURNITURE	500,000.00	500,000.00	419,800.00
	22020403	70111	MAINTANANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	500,000.00	1,000,000.00	642,500.00

	22020404	70111	MAINTANANCE OF OFFICE/IT EQUIPMENTS	911,500.00	1,000,000.00	474,050.00
	220205		TRAINING - GENERAL			
	22020501	70111	LOCAL TRAINING	48,155,000.00	88,500,000.00	43,845,000.00
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020711	70111	PROFESSIONAL FEES		1,000,000.00	657,800.00
	220208	70111	FUEL & LUBRICANTS - GENERAL			
	22020803	70111	PLANT/GENERATOR FUEL CONST	518,000.00	500,000.00	380,900.00
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021001	70111	REFRESHMENT & MEALS	2,930,000.00	3,000,000.00	970,000.00
	220201002	70111	HONORARIUM & SITTING ALLOANCES	3,965,000.00	4,000,000.00	2,558,000.00
	220201003	70111	PUBLICITY AND ADVERTISEMENT		500,000.00	150,000.00
	22021007	70111	WELFARE PACKAGES	21,523,500.00	25,000,000.00	11,551,000.00
	22021029	70111	OTHER EXPENSES	3,784,125.00	5,000,000.00	12,000,000.00
	220210011	70111	RECRUITMENT AND APPOINTMENT SERVICE WIDE		45,000,000.00	
			TOTAL OVERHEAD COST	91,510,000.00	190,000,000.00	84,000,000.00
	TOTAL		RECURRENT COST CODE: 011200400100	139,164,170.89	303,200,924.54	117,494,216.93

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO: 53B	AGENCY CODE 011200400100	FUNCTION CODE	Agency Name: Oyo State House of Assembly Service Commission	ACTUAL 2024	BUDGET 2024	ACTUAL 2023
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70111	PURCHASE OF MOTOR VEHICLES (3Toyota Camry 2016 model)	0.00	70,000,000.00	0.00
	23010112	70111	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	102,000,000.00	0.00
	23010146	70111	PURCHASE OF OTHER EQUIPMENTS	0.00	5,000,000.00	0.00
	23030121	70111	REHABILITATION/REPAIRS OF OFFICE BILDING	0.00	51,000,000.00	0.00
	230501		ACQUISITION OF NON - TANGIBLE ASSETS			
	23050102	70111	PURCHASE OF COMPUTER SOFTWARE	0.00	51,000,000.00	0.00
	23050119	70111	CONTIGENCIES - CAPTIAL	0.00	21,000,000.00	0.00
	TOTAL			0.00	300,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR- CONTD

NOTE NO.54	Agency Code: 012300100100	Function Code	Agency Name : Ministry of Information, Culture, Tourism & Mass Mobilization	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARY AND WAGES			
	21010101	70821	SALARY	101,379,343.46	172,900,574.35	105,450,053.26
	Sub - Total			101,379,343.46	172,900,574.35	105,450,053.26
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70821	LOCAL TRAVEL & TRANSPORT: OTHERS		3,200,000.00	940,750.00
	220202		UTILITIES - GENERAL			
	22020203	70821	INTERNET ACCESS CHARGES		300,000.00	170,000.00
	220203		MATERIALS & SUPPLIES - GENERAL			

	22020301	70821	OFFICE STATIONARIES/COMPUTER CONSUMABLES		3,000,000.00	198,875.00
	22020303	70821	NEWSPAPERS		300,000.00	0.00
	22020304		MAGAZINE PERIODICAL		200,000.00	
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70821	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	200,000.00	2,500,000.00	195,475.31
	22020402	70821	MAINTENANCE OF OFFICE FURNITURE		1,000,000.00	0.00
	22020403	70821	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUARTERS	200,000.00	3,000,000.00	295,300.00
	22020404	70821	MAINTENANCE OF OFFICE / IT EQUIPMENT	135,800.00	3,000,000.00	199,950.00
	22020405	70821	MAINTENANCE OF PLANT / GENERATOR		500,000.00	0.00
	22020406	70821	OTHER MAINTENANCE SERVICES		5,000,000.00	75,000.00
	220205		TRAINING - GENERAL			
	22020501	70821	LOCAL TRAINING		2,800,000.00	335,000.00
	220206		OTHER SERVICES - GENERAL			
	22020605	70821	CLEANING & FUMIGATION SRVICE		1,300,000.00	0.00
	220208		FUEL AND LUBRICANT - GENERAL			
	22020803	70821	PLANT/GENERATOR FUEL COST		300,000.00	0.00
	220210		MISCELLANEOUS EXPENSES - GENERAL			
	22021003	70821	PUBLICITY & ADVERTISEMENT	4,636,400.00	11,000,000.00	30,194,000.00
	22021022	70821	PLANNING, MONITORING AND EVALUATION		300,000.00	0.00
	22021023	70821	RESEARCH AND DOCUMENTATION		300,000.00	100,000.00
	22021030	70821	PUBLIC ENLIGHTENMENT PROGRAM		8,000,000.00	170,000.00
	22021032	70821	FAIR, FESTIVAL, EXPO AND SUMMIT		14,000,000.00	2,348,000.00
			TOTAL OVERHEAD COST	5,172,200.00	60,000,000.00	35,222,350.31
		TOTAL	RECURRENT COST FOR CODE: 012500100100	106,551,543.46	232,900,574.35	140,672,403.57

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.54B	Agency Code: 012300100100	Function Code	Agency Name : Ministry of Information, Culture, Tourism & Mass Mobilization	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105		PURCHASE OF MOTOR VEHICLES		42,000,000.00	
	23010112	70821	PURCHASE OF OFFICE FURNITURE AND FITTINGS		3,500,000.00	0.00
	23010144	70821	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT		3,000,000.00	200,000.00
	23010145	70821	PURCHASE OF PROJECTORS		500,000.00	0.00
	23010146	70821	PURCHASE OF OTHER EQUIPMENTS		21,000,000.00	0.00
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
	23030121	70821	REHABILITATION/REPAIR OF OFFICE BUILDING	359,100.00	6,000,000.00	200,000.00
	23030127	70821	REHABILITATION/REPAIRS OF ICT EQUIPMENTS		3,000,000.00	100,000.00
	230501		PURCHASE OF COMPUTER SOFTWARE ACQUISITION			
	23050109	70821	SPECIAL PROJECTS AND ASSIGNMENT	12,865,153.90	21,000,000.00	0.00
	TOTAL		BUDGET TOTAL	13,224,253.90	100,000,000.00	500,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.55	Agency Code: 012300100200	Function Code	Agency Name: Oyo State Signage and Advertisement Agency (OYSAA)	Actual 2024	Budget 2024	Actual 2023
	21	70831	PERSONNEL COST			
	2101	70831	SALARY			
	210101	70831	SALARIES AND WAGES			
	21010101	70831	SALARY	42,879,837.16	61,396,894.01	37,216,438.48
	SUB TOTAL			42,879,837.16	61,396,894.01	37,216,438.48
	2202	70831	OVERHEAD COST			
	220201	70831	TRAVEL AND TRANSPORT GENERAL			
	22020101	70831	LOCAL TRAVEL AND TRANSPORT: TRAINING	0.00	1,000,000.00	160,000.00
	22020102	70831	LOCAL TRAVEL AND TRANSPORT: OTHERS	0.00	2,000,000.00	
	220202	70831	UTILITIES GENERAL			
	22020202	70831	TELEPHONE CHARGES	0.00	200,000.00	
	22020203	70831	INTERNET ACCESS CHARGES	0.00	200,000.00	
	220203	70831	MATERIAL AND SUPPLIES GENERAL			
	22020301	70831	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	1,000,000.00	50,000.00
	22020303	70831	NEWSPAPER	0.00	200,000.00	
	22020305	70831	PRINTING OF NON SECURITY DOCUMENTS	0.00	500,000.00	
	22020306	70831	PRINTING OF SECURITY DOCUMENTS	0.00	1,500,000.00	
	22020309	70831	UNIFORMS & OTHER CLOTHING	0.00	1,000,000.00	
	220204	70831	MAINTENANCE SERVICES GENERAL			
	22020401	70831	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIP	0.00	1,500,000.00	296,250.00
	22020402	70831	MAINTENANCE OF OFFICE FURNITURE	0.00	300,000.00	
	22020404	70831	MAINTENANCE OF OFFICE/IT EQUIPMENT	0.00	500,000.00	
	22020405	70831	MAINTENANCE OF PLANT/GENERATOR	0.00	500,000.00	
	22020406	70831	OTHER MAINTENANCE SERVICES	0.00	500,000.00	
	220205	70831	TRAINING GENERAL			
	22020501	70831	LOCAL TRAINING	0.00	500,000.00	
	220206		OTHER SERVICES GENERAL			
	22020601	70831	SECURITY SERVICE	0.00	500,000.00	
	22020605	70831	CLEANING/FUMIGATION SERVICE	0.00	500,000.00	
	220207	70831	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020711	70831	PROFESSIONAL FEES	0.00	500,000.00	
	220210	70831	MISCELLANEOUS EXPENSES-GENERAL			
	22021001	70831	REFRESHMENT AND MEALS	0.00	500,000.00	100,000.00
	22021003	70831	PUBLICITY & ADVERTISEMENT	0.00	700,000.00	
	22021007	70831	WELFARE PACKAGES (HAZARDS)	0.00	500,000.00	
	22021013	70831	PROMOTION (SERVICE WIDE)	0.00	300,000.00	
	22021022		PLANNING, MONITORING AND EVALUATION		500,000.00	
	22021029	70831	OTHER EXPENSES	0.00	800,000.00	
	22021030	70831	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	300,000.00	
	22021033	70831	CONTINGENCIES-OTHER RECURRENT COST (SECURITY)	0.00	2,196,000.00	
			TOTAL OVERHEAD COST	0.00	18,696,000.00	606,250.00
	TOTAL		RECURRENT COST FOR CODE: 012300100200	42,879,837.16	80,092,894.01	37,822,688.48

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.55B	Agency Code: 012300100200	Function Code	Agency Name: Oyo State Signage and Advertisment Agency (OYSAA)	Actual 2024	Budget 2024	Actual 2023
-------------	---------------------------	---------------	--	-------------	-------------	-------------

	Economic Code					
	23	70831	CAPITAL EXPENDITURE			
	230101	70831	PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70831	PURCHASE OF MOTOR VEHICLE	0.00	10,000,000.00	
	23010112	70831	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	3,000,000.00	150,000.00
	23010119	70831	PURCHASE OF POWER GENERATING SET	0.00	1,000,000.00	
	23010123	70831	PURCHASE OF FIRE FIGHTING EQUIPEMENTS	0.00	1,000,000.00	
	23010125	70831	PURCHASE OF LIBRARY BOOKS AND EQUIPMENT	0.00		
	23010128	70831	PURCHASE OF SECURITY EQUIPMENTS	0.00	2,000,000.00	
	23010142	70831	PURCHASE OF NETWORKING DEVICE/PERIPHERALS	0.00	1,500,000.00	
	23010144	70831	PURCHASE OF ELECTRONICS/ELECTRICAL	0.00	3,000,000.00	
	23010146	70831	PURCHASE OF OTHER EQUIPMENTS	0.00	2,000,000.00	
	230201	70831	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
	23020101	70831	CONSTRUCTION/PROVISION OF OFFICE BUILDING	0.00	11,000,000.00	
	230301	70831	REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL			
	23030121	70831	REHABILITATION/REPAIRS OF OFFICE BUILDING	0.00	2,000,000.00	
	23030127	70831	REHABILITATION/REPAIRS OF ICT INFRASTRUCTURE	0.00	1,500,000.00	
	23050109	70831	SPECIAL PROJECTS AND ASSIGNMENT		294,000.00	
	TOTAL			0.00	38,294,000.00	150,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE N0.56	Agency code: 012300400100	Function Code	Agency Name: Broadcasting Corporation of Oyo State	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70831	SALARY	476,729,148.06	724,856,439.26	404,500,594.10
	Sub-Total					
			TOTAL OVERHEAD COST	0.00	0.00	
		TOTAL	RECURRENT COST FOR CODE: 012500100100	476,729,148.06	724,856,439.26	404,500,594.10

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.56B	Agency code: 012300400100	Function Code	Agency Name: Broadcasting Corporation of Oyo State	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230501		PURCHASE OF COMPUTER SOFTWARE ACQUISITION			
	23050102	70821	SPECIAL PROJECTS AND ASSIGNMENT	0.00	150,000,000.00	12,000,000.00
	TOTAL			0.00	150,000,000.00	12,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE N0.57	Agency code: 012301300100	Function Code	Agency Name: Oyo State Government Printing Press	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70831	SALARY	20,715,277.09	29,569,900.57	15,315,708.91
	Sub-Total			20,715,277.09	29,569,900.57	15,315,708.91
	2202		OVERHEAD COST			
	220201		TRAVEL& TRANSPORT -GENERAL			
	22020102	70831	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	2,000,000.00	0.00
	220203		MATERIALS & SUPPLIES-GENERAL			
	22020301	70831	OFFICE STATIONERIES/COMPUTER CONSUMABLES	180,000.00	1,000,000.00	189,200.00
	22020305	70831	PRINTING OF NON-SECURITY DOCUMENTS	0.00	500,000.00	0.00
	22020309		UNIFORM & OTHER CLOTHING		1,000,000.00	
	220204		MAINTENANCE OF SERVICES - GENERAL			
	22020401	70831	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	1,500,000.00	0.00
	22020402	70831	MAINTENANCE OF OFFICE FURNITURE	0.00	1,500,000.00	0.00
	22020403		MAINTENANCE OF OFFICE BUILDING/ RESIDENCIAL QUA	0.00	500,000.00	
	22020404		MAINTENANCE OF OFFICE IT EQUIPMENT	191,350.00	500,000.00	
	220205		TRAINING -GENERAL			
	22020501	70831	LOCAL TRAINING	0.00	1,500,000.00	400,000.00
	22020502		INTERNATIONAL TRAINING		1,038,000.00	

	22020605		CLEANING & FUMIGATION SERVICES	0.00	500,000.00	
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020709	70831	CONSULTANCY SERVICES/FEES	993,125.00	1,500,000.00	595,875.00
	22020802		OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	200,000.00	
	22021029		OTHER EXPENCES	0.00	500,000.00	
			TOTAL OVERHEAD COST	1,364,475.00	13,738,000.00	1,185,075.00
	TOTAL		RECURRENT COST FOR CODE:012301300100	22,079,752.09	43,307,900.57	16,500,783.91

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.57B	Agency code: 012301300100	Function Code	Agency Name: Oyo State Government Printing Press	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23	70831	CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105		PURCHASE OF MOTOR VEHICLES	0.00	20,000,000.00	0.00
	23010112		PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	2,500,000.00	0.00
	23010113	70831	PURCHASE OF COMPUTERS	0.00	2,500,000.00	0.00
	23010129	70831	PURCHASE OF INDUSTRIAL EQUIPMENTS	0.00	125,000,000.00	0.00
	230301		REHABILITATION/ REPAIRS OF FIXED ASSETS- GENERAL			
	23030121	70831	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	50,000,000.00	0.00
	TOTAL			0.00	200,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR - CONTD

NOTE NO.58	Agency Code: 012500100100	Function Code	Agency Name: Office of the Head of Service	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70131	SALARY	102,947,402.80	118,281,931.54	71,585,929.38
	Sub-Total			102,947,402.80	118,281,931.54	71,585,929.38
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT-GENERAL			
	22020102	70131	LOCAL TRAVEL & TRANSPORT: OTHERS	2,029,000.00	3,000,000.00	5,300,800.50
	220202		UTILITIES - GENERAL			
	22020203	70131	INTERNET ACCESS CHARGES		500,000.00	
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70131	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,251,193.00	5,500,000.00	1,612,520.25
	22020303	70131	NEWSPAPERS	372,200.00	1,000,000.00	539,930.00
	22020305	70131	PRINTING OF NON SECURITY DOCUMENT		25,000,000.00	12,211,900.00
	22020305	70131	PRINTING OF NON SECURITY DOCUMENT		500,000.00	
	220204	70131	MAINTENANCE SERVICES - GENERAL			
	22020401	70131	MAINTENANCE OF MOTOR VEHICLES / TRANSPORT EQUI	2,808,222.50	3,500,000.00	6,905,345.31
	22020402	70131	MAINTENANCE OF OFFICE FURNITURE	748,952.00	3,500,000.00	1,102,921.00
	22020403		MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUA	4,804,837.50	15,000,000.00	10,329,360.00
	220205	70131	TRAINING - GENERAL			

	22020501	70131	LOCAL TRAINING	49,325,000.00	100,000,000.00	6,217,000.00
	22020502		INTERNATIONAL TRAINING	227,182,000.00	250,000,000.00	
	220210	70131	MISCELLANEOUS EXPENSES - GENERAL			
	22021001	70131	ENTERTAINMENT & HOSPITALITY	1,800,000.00	5,000,000.00	6,808,865.50
	22021007	70131	WELFARE PACKAGES	3,100,000.00	75,000,000.00	12,331,840.00
	22021021	70131	SPECIAL DAYS/ CELEBRATIONS	3,000,000.00	25,000,000.00	6,000,000.00
	22021029	70131	OTHER EXPENSES		2,500,000.00	2,386,112.50
	22021032		FAIR, FESTIVAL, EXPO & SUMMIT	30,000,000.00	35,000,000.00	400,000.00
			TOTAL OVERHEAD COST	329,421,405.00	550,000,000.00	72,146,595.06
			RECURRENT COST FOR CODE: 012500100100	432,368,807.80	668,281,931.54	143,732,524.44
	22010101		GRATUITY	236,700,000.00	240,000,000.00	375,358,415.69

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.58B	Agency Code: 012500100100	Function Code	Agency Name: Office of the Head of Service	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105		PURCHASE OF MOTOR VEHICLE		80,000,000.00	0.00
	23010108		PURCHASE OF BUSES		40,000,000.00	
	23010112	70131	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,176,350.00	5,000,000.00	1,081,750.00
	23010114	70131	PURCHASE OF COMPUER PRINTER	781,310.00	3,000,000.00	979,375.00
	23010115		PURCHASE OF PHOTOCOPY MACHINGS	579,562.50	3,000,000.00	431,740.63
	23010121	70131	PURCHASE OF RESIDENCIAL FURNITURE		30,000,000.00	0.00
	23010023		PURCHASE OF FIRE FITHING EQUIPMENT		2,000,000.00	
	23010146	70131	PURCHASE OF OTHER EQUIPMENTS	4,288,620.00	5,000,000.00	0.00
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
	23020101		CONSTRUCTION/PROVISION OF OFFICE BUILDING	127,925.00	240,000,000.00	
	23020102		CONSTRUCTION/PROVISION OF RESIDENCIAL BUILDING	66,420,728.71	120,000,000.00	
	23020102	70131	CONSTRUCTION/PROVISION OF LIBRARY		6,000,000.00	
	23020127	70131	CONSTRUCTION OF ICT INFRASTRUCTURE		16,000,000.00	1,123,375.00
	230501	70131	ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70131	SPECIAL PROJECT & ASSIGNMENT		10,000,000.00	10,850,000.00
	23050126		GOVERNANCE INSTITUTION		20,000,000.00	
	TOTAL			73,374,496.21	580,000,000.00	14,466,240.63

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR - CONTD

NOTE NO.59	Agency Code : 023100100100	Function Code	Agency Name: Ministry of Establishments and Training	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONAL COST			
	2101		SALARY			
	210101		SALARY AND WAGES			
	21010101	70131	SALARY	159,921,630.58	227,399,702.94	136,503,288.13
	Sub-Total			159,921,630.58	227,399,702.94	136,503,288.13
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT-GENERAL			
	22020101		LOCAL TRAVEL AND TRANSPORT: TRAINING		5,000,000.00	

	22020102		LOCAL TRAVEL AND TRANSPORT:OTHERS		5,000,000.00	
	220202		UTILITIES-GENERAL			
	22020201	70131	ELECTRICITY CHARGES		200,000.00	
	220203	70131	MATERIAL & SUPPLY-GENERAL			
	22020301	70131	OFFICE STATIONERIES/COMPUTER	1,248,075.00	3,500,000.00	1,474,232.50
	22020303		NEWSPAPER REFORMER			150,000.00
	22020212	70131	PREPARATION OF ESTIMATE PROPOSAL		1,000,000.00	418,300.00
	220204	70131	MAINTENANCE OF SERVICES - GENERAL			
	22020401	70131	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	468,700.00	5,000,000.00	200,000.00
	22020406	70131	MAINTENANCE OF OFFICE FURNITURE		1,900,000.00	
	22020403	70131	MAINTENANCE OF OFFICE BUILDING/RESIDENT QUARTERS		2,000,000.00	351,675.00
	22020404		MAINTENANCE OF OFFICE EQUIPMENT	345,612.50	1,000,000.00	500,236.00
	22020405		MAINTENANCE OF PLANT/GENERATORS		500,000.00	
	220205		TRAINING-GENERAL			
	22020501	70131	LOCAL TRAINING PROGRAMME	6,330,400.00	10,000,000.00	970,000.00
	22020502		INTERNATIONAL TRAINING	22,974,889.60	25,000,000.00	
	220206		OTHER SERVICE-GENERAL			
	22020605		CLEANING/FUMIGATION SERVICE	176,697.75	1,000,000.00	
	220208		FUEL & LUBRICANTS-GENERAL			
	22020803	70131	PLANT/GENERATOR FUEL COST	594,000.00	1,400,000.00	378,000.00
	220210	70131	MISCELLANEOUS EXPENSES-GENERAL			
	22021001	70131	REFRESHMENT & MEALS (ENTERTAINMENT & HOSPITALITY)		1,000,000.00	299,500.00
	22021003	70131	PUBLICITY & ADVERTISEMENT	595,000.00	2,800,000.00	150,000.00
	22021006		POSTAGE & COURIER SERVICES	-	200,000.00	-
	22021007	70131	WALFARE PACKAGES	737,500.00	1,500,000.00	
	22021008	70131	SUBSCRIPTION TO PROFESSIONAL BODIES		500,000.00	
	22021011	70131	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	921,500.00	1,000,000.00	280,000.00
	22021013	70131	PROMOTION (SERVICE WIDE)		1,000,000.00	413,650.00
	220302		ATTENDANCE OF THE MEETING OF HE NATIONAL COUNCIL	4,655,800.00	6,500,000.00	
	22021032		FAIR, FESTIVAL, EXPO AND SUMMIT		3,000,000.00	
	22010101		TOTAL OVERHEAD COST	39,048,174.85	80,000,000.00	5,585,593.50
			TOTAL RECURRENT COST	198,969,805.43	307,399,702.94	142,088,881.63
			GRATUITY	3,710,700,000.00	10,000,000,000.00	1,030,750,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.59B	Agency Code : 023100100100	Function Code	Agency Name: Ministry of Establishments and Training	Actual 2024	Budget 2024	Actual 2023
	230101	70131	PURCHASE OF FIXED ASSETS-GENERAL			
	23010104	70131	PURCHASE OF MOTOR CYCLE		2,000,000.00	
	23010105	70131	PURCHASE OF MOTOR VEHICLE		93,000,000.00	
	23010112	70131	PURCHASE OF OFFICE FURNITURE AND FITTINGS		5,000,000.00	562,225.00
	23010114	70131	PURCHASE OF COMPUTERS PRINTERS		500,000.00	195,650.00
	23010119	70131	PURCHASE OF POWER GENERATING SETS		500,000.00	182,750.00
	23010123	70131	PURCHASE OF FIRE FIGHTING EQUIPMENTS		500,000.00	
	23010128	70131	PURCHASE OF SECURITY EQUIPMENTS		500,000.00	
	23010142	70131	PURCHASE NETWORKING DEVICE/PERIPHERALS		68,500,000.00	
	23010144	70131	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	189,200.00	4,000,000.00	
	23010145		PURCHASE OF PROJECTORS		500,000.00	
	TOTAL			189,200.00	175,000,000.00	940,625.00

NOTE NO.59Ci	Agency Code: 012500600100	Function Code	Agency Name : Simeon Adebo Staff Development Centre	Actual 2024	Budget 2024	Actual 2023
	220201		TRAVEL & TRANSPORT-GENERAL			
	22020102	70131	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	7,000,000.00	143,000.00
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70131	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	367,650.00	1,000,000.00	331,100.00
	22020303	70131	NEWSPAPERS	100,000.00	100,000.00	64,000.00
	22020305	70131	PRINTING OF NON-SECURITY DOCUMENTS	225,750.00	800,000.00	93,600.00
	220204	70131	MAINTENANCE SERVICES-GENERAL			
	22020401	70131	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		100,000.00	0.00
	22020402	70131	MAINTENANCE OF OFFICE FURNITURE		500,000.00	0.00
	22020404	70131	MAINTENANCE OF OFFICE/IT EQUIPMENT		500,000.00	0.00
	22020405	70131	MAINTANANCE OF PLANT/GENERATORS	129,000.00	600,000.00	0.00
	220205		TRAINING -GENERAL			
	22020501	70131	LOCAL TRAINING	4,232,000.00	12,510,000.00	2,393,000.00
	220206		OTHER SERVICES- GENERAL			
	22020601	70131	SECURITY SERVICES	0.00	150,000.00	0.00
	22020605	70131	CLEANING/FUNMIGATION	404,990.00	1,300,000.00	198,000.00
	220208		FUEL & LUBRICANTS- GENERAL			
	22020803	70131	PLANT/ GENERATOR FUEL COST	0.00	300,000.00	0.00
	220210		MISCELLANEOUS EXPENSES-GENERAL			
	22021008	70131	SUBSCRIPTION TO PROFESSIONAL BODIES	122,500.00	140,000.00	77,500.00
			TOTAL OVERHEAD COST	5,581,890.00	25,000,000.00	3,300,200.00
	TOTAL		RECURRENT COST FOR CODE 012300100100	5,581,890.00	25,000,000.00	3,300,200.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.59Cii	Agency Code: 012500600100	Function Code	Agency Name : Simeon Adebo Staff Development Centre	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010105	70131	PURCHASE OF MOTOR VEHICLES	0.00	14,500,000.00	0.00
	23010112	70131	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	25,000,000.00	0.00
	23010119		PURCHASE OF POWER GENERATING SET		1,000,000.00	
	23010123	70131	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	2,500,000.00	0.00
	23010124	70131	PURCHASE OF TEACHING/LEARNING AID EQUIPMENT	0.00	3,000,000.00	0.00
	23010125	70131	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	500,000.00	0.00
	23010128		PURCHASE OF SECURITY EQUIPMENT		500,000.00	
	23010142		PURCHASE OF NETWORKING DEVICES/ PERIPHERALS		500,000.00	
	23010144	70131	PURCHASE OF ELETRONIC/ELECTRICAL	0.00	1,000,000.00	0.00
	23010145	70131	PURCHASE OF PROJECTORS	0.00	500,000.00	0.00
	23010146		PURCHASE OF OTHER EQUIPMENT		1,000,000.00	
	TOTAL		TOTAL	0.00	50,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR -CONTD

NOTE NO.60	Agency code: 014000100100	Function Code	Agency Name: Office of the Auditor-General (State)	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70111	SALARY	193,403,403.31	338,506,119.33	157,264,911.02
	Sub-Total			193,403,403.31	338,506,119.33	157,264,911.02
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT-GENERAL			
	22020101	70111	Local travel & Transport:- Training		5,000,000.00	
	22020102	70111	Local travel & Transport:- Others	1,642,800.00	2,000,000.00	1,140,470.00
	220202		UTILITIES - GENERAL			
	22020202		Telephones Charges		100,000.00	
	220203	70111	MATERIAL & SUPPLIES GENERAL			
	22020301	70111	Office Stationeries / Computer Consumables	1,337,515.00	3,500,000.00	906,915.00
	22020304		Magazines & Periodicals		500,000.00	
	22020305	70111	Printing of Non Security Documents	0.00	6,400,000.00	2,370,000.00
	220204		MAINTENANCE OF SERVICE-GENERAL			
	22020401	70111	Maint. Of Motor Vehicle/Trans Equip	167,700.00	3,500,000.00	167,579.01
	22020402	70111	Maintenance of Office furniture	155,875.00	2,000,000.00	161,250.00
	22020403	70111	Maint. of Office Building/Residential Quarter	0.00	0.00	0.00
	22020404	70111	Maint.of Office/IT Equipment		2,000,000.00	
	22020405	70111	Maint. of Office Plant/Generators		2,000,000.00	
	220205		TRAINING GENERAL			
	22020501	70111	Local Training	5,704,000.00	7,000,000.00	2,266,000.00
	22020502		International Training	8,827,613.00	16,500,000.00	
	220206		OTHER SERVICE-GENERAL			
	22020604	70111	Security Vote /Operation		500,000.00	
	22020605	70111	Cleaning / Fumigation service	371,950.00	500,000.00	
	220201		MISCELLANEOU & EXPENSES-GENERAL			
	22021002	70111	Honourarium & Sitting Allowance		500,000.00	
	22021003	70111	Contingencies-Other Recurrent Cost			250,000.00
	22021007	70111	Welfare Packages	0.00	8,000,000.00	
	22021008		Subscription to Profprofessional Bodies	0.00	1,000,000.00	
	SUB-TOTAL		TOTAL OVERHEAD COSTS	18,207,453.00	61,000,000.00	7,262,214.01
	TOTAL		TOTAL RECCURENT COSTFOR CODE:014000100100	211,610,856.31	399,506,119.33	164,527,125.03

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.60B	Agency Code: 014000100100	Function Code	Agency Name: Office of the Auditor-General (State)	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010105	70111	Purchase of Motor Vehicle/Cycles	0.00	74,000,000.00	0.00
	23010112	70111	Purchase pf Furniture & Fittings	0.00	6,250,000.00	0.00
	23010114	70111	Purchase of Printers	0.00	500,000.00	0.00
	23010119	70111	Purchase of Power Generating Set	0.00	500,000.00	0.00
	23010142	70111	Purchase of Networking Devices/Peripheral	0.00	250,000.00	0.00

	23010143		Purchased of Electronics/Electrical	0.00	2,250,000.00	0.00
	23010145	70111	Purchase of Projector	0.00	500,000.00	0.00
	23010146	70111	Purchase of Other Equipments	0.00	500,000.00	0.00
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL			
	23030121		Rehabilitation/Repairs of Office Buildings	0.00	4,750,000.00	0.00
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050102	70111	Purchase of Computer soft ware	0.00	500,000.00	0.00
	TOTAL			0.00	90,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR -CONTD

NOTE NO.61	AGENCY CODE: 014000100200	Function Code	Agency Name: Office of the Auditor-General (Local Governments)	Actual 2024	Budget 2024	Actual 2023
	21		PERSONNEL COST			
	2101		SALARY & WAGES			
	21010101		PERSONNEL	110,996,755.78	200,495,988.10	97,585,567.48
	Sub-Total			110,996,755.78	200,495,988.10	97,585,567.48
	2202	70111	OVERHEAD COST			
	22020101		LOCAL TRAVEL & TRANSPORT TRAINING		5,000,000.00	180,000.00
	22020102		LOCAL TRAVEL & TRANSPORT OTHERS	1,530,600.00	15,000,000.00	1,088,000.00
	220203	70111	MATERIAL & SUPPLY-GENERAL			
	22020301	70111	OFFICE STATIONARIES/COMPUTER CONSUMABLES	183,610.00	1,000,000.00	636,887.50
	22020305	70111	PRINTING OF NON SECURITY DOCUMENTS	0.00	500,000.00	0.00
	220204	70111	MAINTENANCE OF SERVICE-GENERAL			
	22020401	70111	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS		1,000,000.00	183,878.75
	22020402	70111	MAINTENANCE OF OFFICE FURNITURE		500,000.00	
	22020403	70111	MAINTENANCE OF OFFICE BUILDINGS/RESIDENTIAL QRTS.	0.00	500,000.00	0.00
	22020404		MAINTENANCE OF OFFICE/IT EQUIPMENTS	0.00	500,000.00	0.00
	22020405	70111	MAINTENANCE OF PLANT / GENERATOR	0.00	500,000.00	0.00
	22020406		OTHER MAINTENANCE SERVICES	190,275.00	1,500,000.00	189,200.00
	220205	70111	TRAINING GENERAL			
	22020501		LOCAL TRAINING	0.00	20,000,000.00	0.00
	22020502		INTERNATIONAL TRAINNING		10,000,000.00	
	220206		OTHER SERVICES-GENERAL			
	22020602		OFFICE RENT	0.00	1,000,000.00	0.00
	22020603		RESIDENTIAL RENT		1,000,000.00	
	22020802		OTHER TRANSPORT EQUIPMENTS FUEL COST	0.00	500,000.00	0.00
	22020803		PLANT/GENERATOR FUEL COST		500,000.00	150,000.00
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021033		CONTIGENCIES OTHER RECURRENT COSTS	0.00	1,000,000.00	0.00
	TOTAL		TOTAL OVERHEAD COST	1,904,485.00	60,000,000.00	2,427,966.25
			TOTAL RECURRENT COST FOR CODE: 014000100200	112,901,240.78	260,495,988.10	100,013,533.73

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.61B	Agency Code: 014000100200	Function Code	Agency Name: Office of the Auditor-General (Local Governments)	Actual 2024	Budget 2024	Actual 2023
	230101		PURCHASE OF FIXED ASSETS-GENERAL			

	23010105		PURCHASE OF MOTOR VEHICLE	0.00	32,484,000.00	0.00
	23010112	70111	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,500,000.00	0.00
	23010113	70111	PURCHASE OF COMPUTERS	0.00	0.00	0.00
	23010119	70111	PURCHASE OF POWER GENERATING SETS	0.00	1,000,000.00	0.00
	23010123	70111	PURCHASE OF FIRE FIGHTING EQUIPMENTS	0.00	500,000.00	0.00
	23010144	70111	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENTS	0.00	1,500,000.00	188,125.00
	23010146	70111	PURCHASE OF OTHER EQUIPMENTS	0.00	3,000,000.00	0.00
	230201	70111	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL			
	23020101		CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	15,000,000.00	0.00
	23020118	70111	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	2,000,000.00	0.00
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL			
	23030121	70111	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	2,500,000.00	0.00
	23030127		CONSTRUCTION OF ICT INFRASTRUCTURE	0.00	1,000,000.00	0.00
	230501		ACQUISITION OF NON-TANGIBLE ASSETS			
	23050109		SPECIAL PROJECTS/ASSIGNMENT	0.00	1,000,000.00	
	TOTAL			0.00	62,484,000.00	188,125.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024
ADMINISTRATION SECTOR - CONTD

NOTE NO.62	Agency Code: 014700300100	Function Code	Agency Name: Audit Service Commission	Actual 2024	Budget 2024	Actual 2023
	21		SALARY			
	2101		SALARY & WAGES			
	21010101		SALARY	7,137,917.31	31,195,234.69	0.00
	Sub-Total			7,137,917.31	31,195,234.69	0.00
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT- GENERAL			
	22020102		LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	500,000.00	0.00
	220202		UTILITIES - GENERAL			
	22020201		ELECTRICITY -CHARGES	0.00	100,000.00	0.00
	22020202		TELEPHONE CHARGES	0.00	100,000.00	0.00
	22020203		INTERNET ACCESS CHARGES	0.00	100,000.00	0.00
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301		OFFICE STATIONERIES/COMPUTER CONSUMABLES	184,900.00	2,000,000.00	382,700.00
	22020302		BOOKS	0.00	150,000.00	0.00
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401		MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	0.00	2,000,000.00	0.00
	22020402		MAINTENANCE OF OFFICE FURNITURE	0.00	300,000.00	0.00
	22020403		MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	177,372.00	200,000.00	0.00
	22020405		MAINTENANCE OF PLANT/GENERATORS	0.00	200,000.00	0.00
	220205		TRAINING - GENERAL			
	22020501		LOCAL TRAINING	2,288,000.00	2,500,000.00	720,000.00
	220208		FUEL & LUBRICANTS - GENERAL			
	22020803		PLANT/GENERATOR FUEL COST	0.00	300,000.00	0.00
	220210		MISCELLANEOUS EXPENSES - GENERAL			
	22021001		REFRESHMENT & MEALS	0.00	600,000.00	0.00
	22021002		HONORARIUM & SITTING ALLOWANCE	0.00	1,600,000.00	0.00
	22021003		PUBLICITY & ADVERTISEMENT	0.00	100,000.00	0.00
	22021006		POSTAGES & COURIER SERVICES	0.00	50,000.00	0.00

	22021007		WELFARE PACKAGES	0.00	400,000.00	0.00
	22021011		RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	0.00	400,000.00	0.00
	22021013		PROMOTION (SERVICE WIDE)	0.00	400,000.00	0.00
			TOTAL OVERHEAD COST: 014700300100	2,650,272.00	12,000,000.00	1,102,700.00
	TOTAL		TOTAL RECURRENT COST FOR CODE: 014700300100	9,788,189.31	43,195,234.69	1,102,700.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.62B	Agency Code:	Function Code	Agency Name: Audit Service Commission	Actual 2024	Budget 2024	Actual 2023
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105		PURCHASE OF MOTOR VEHICLES			0.00
	23010112		PURCHASE OF OFFICE FURNITURE AND FITTINGS	555,775.00	3,000,000.00	0.00
	23010113		PURCHASE OF COMPUTERS			0.00
	23010114		PURCHASE OF COMPUTERS PRINTERS	0.00	1,000,000.00	367,375.00
	23010119		PURCHASE OF POWER GENERATING SET			0.00
	23010123		PURCHASE OF FIRE FIGHTING EQUIPMENT			0.00
	23010142		PURCHASE OF NETWORKING DEVICE			0.00
	23010144		PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENTS	376,250.00	2,000,000.00	189,200.00
	23010146		PURCHASE OF OTHER EQUIPMENTS	0.00	5,000,000.00	0.00
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL			
	23020101		CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	2,000,000.00	0.00
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL			
	23030121		REHABILITATION/REPAIRS OF OFFICE BUILDINGS		2,000,000.00	
	230501		ACQUISITION OF NON-TANGIBLE ASSETS			
	23050119		SPECIAL PROJECTS/ASSIGNMENT		2,000,000.00	
	TOTAL			932,025.00	17,000,000.00	556,575.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR - CONTD

NOTE NO.63	Function Code	Agency Code: 0147001001 00	Agency Name: Civil Service Commission	Actual 2024	Budget 2024	Actual 2023
		Economic Code				
		21	PERSONNEL COST			
		2101	SALARY			
		210101	SALARIES AND WAGES			
	70111	21010101	SALARY	71,836,685.04	90,986,101.19	55,009,490.83
	70111	Sub-Total		71,836,685.04	90,986,101.19	55,009,490.83
		2202	OVERHEAD			
		220201	TRAVEL & TRANSPORT- GENERAL			
	70111	22020102	LOCAL TRAVEL AND TRANSPORT: OTHERS	4,501,000.00	7,500,000.00	196,000.00
		220203	MATERIALS & SUPPLIES- GENERAL			
	70111	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	182,875.00	5,000,000.00	376,948.75
	70111	22020306	PRINTING OF NON - SECURITY DOCUMENTS		5,000,000.00	629,575.00
		220204	MAINTENANCE SERVICES- GENERAL			
	70111	22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	191,350.00	3,500,000.00	384,685.00
	70111	22020402	MAINTENANCE OF OFFICE FURNITURE		3,000,000.00	
	70111	22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	191,135.00	2,500,000.00	269,700.00
	70111	22020405	MAINTENANCE OF PLANTS/GENERATORS		1,500,000.00	
		220205	TRAINING- GENERAL			
	70111	22020501	LOCAL TRAINING	5,000,000.00	7,000,000.00	2,039,000.00

	70111	22020502	INTERNATIONAL TRAINING		10,000,000.00	
		220210	MISCELLANEOUS EXPENSES GENERAL			
	70111	22021006	POSTAGES AND COURIER SERVICES		1,000,000.00	
	70111	22021007	WELFARE PACKAGES	17,100,000.00	18,800,000.00	1,550,000.00
	70111	22021026	EXAMINATION EXPENSES	17,597,700.00	18,000,000.00	9,275,400.00
	70111		TOTAL OVERHEAD COST	44,764,060.00	82,800,000.00	14,721,308.75
	70111	TOTAL	RECURRENT COST FOR CODE : 014700100100	116,600,745.04	173,786,101.19	69,730,799.58

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.63B	Function Code	Agency Code: 014700100100	Agency Name: Civil Service Commission	Actual 2024	Budget 2024	Actual 2023
		Economic Code				
		23	CAPITAL EXPENDITURE			
		230101	PURCHASE OF FIXED ASSETS- GENERAL			
	70111	23010104	PURCHASE OF MOTOR CYCLES	0.00	700,000.00	
	70111	23010105	PURCHASE OF MOTOR VEHICLES	0.00	40,000,000.00	
	70111	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	188,125.00	3,000,000.00	2,456,375.00
	70111	23010125	PURCHASE OF LIBRARY BOOKS AND EQUIPMENT	0.00	700,000.00	
	70111	23010142	PURCHASE OF NETWORKING DEVICES AND PHERIPHERA	0.00	2,000,000.00	160,000.00
		230301	REHABILITATION/ REPAIRS OF FIXED ASSETS- GENERAL			
	70111	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDING	0.00	15,000,000.00	
	70111		REHABILITATION/ REPAIRS OF OFFICE EQUIPMENTS		600,000.00	
	70111		PURCHASE OF OFFICE EQUIPMENT		3,000,000.00	
	70111	23010128	PURCHASE OF SECURITY EQUIPMENTS		700,000.00	
	70111	TOTAL		188,125.00	65,700,000.00	2,616,375.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR - CONTD

NOTE NO.64	Agency Code: 014800100100	Function Code	Agency Name: Oyo State Independent Electoral Commission	Actual 2024	Budget 2024	Actual 2023
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70111	SALARY	25,653,866.16	40,525,398.72	20,487,649.55
	Sub-Total			25,653,866.16	40,525,398.72	20,487,649.55
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020101	70111	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,000,000.00	0.00
	22020102	70111	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	344,000.00
	22020104		INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	
	220202	70111	UTILITY GENERAL			
	22020201		ELECTRICITY CHARGES	0.00	1,000,000.00	0.00
	22020202		TELEPHONE CHARGES	0.00	1,000,000.00	
	22020203	70111	INTERNET ACCESS CHARGES	0.00	1,000,000.00	0.00
	220203	70111	MATERIALS AND SUPPLIES-GENERAL			

	22020301		OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	1,000,000.00	120,000.00
	22020303		NEWSPAPERS	0.00	1,000,000.00	
	22020305		PRINTING OF NON SECURITY DOCUMENTS	332,472,716.10	333,000,000.00	
	22020306		PRINTING OF SECURITY DOCUMENTS	587,185,000.00	588,000,000.00	
	220205	70111	TRAINING-GENERAL			
	22020501	70111	LOCAL TRAINING	350,000,000.00	350,000,000.00	365,000.00
	22020502	70111	INTERNATIONAL TRAINING	0.00	2,000,000.00	0.00
	220206	70111	OTHER SERVICE-GENERAL			
	22020601		SECURITY SERVICES	130,000,000.00	130,000,000.00	825,000.00
	22020605	70111	CLEANING FORMIGATION SERVICES	0.00	2,000,000.00	320,000.00
	220207	70111	CONSULTING & PROFESSIONAL SERVICES-GENERAL			
	22020702		INFORMATION TECHNOLOGY CONSULTING	0.00	2,000,000.00	
	22020703	70111	LEGAL SERVICES	120,000,000.00	120,000,000.00	40,000,000.00
	22020709	70111	CONSULTANCY SERVICES/FEES	0.00	2,000,000.00	0.00
	220210	70111	MISCELLANEOUS EXPENSES GENERAL			
	22021001		REFRESHMENT & MEALS	10,000,000.00	10,000,000.00	
	22021002		HONOURARIUM AND SITTING ALLOWANCE	50,000,000.00	50,000,000.00	0.00
	22021003	70111	PUBLICITY & ADVERTISEMENT	50,000,000.00	50,000,000.00	0.00
	22021006	70111	POSTAGE AND COURIER SERVICES	0.00	1,000,000.00	0.00
	22021007		WELFARE PARKAGES	0.00	1,000,000.00	0.00
	22021008	70111	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	1,000,000.00	150,000.00
	22021022	70111	PLANNING, MONITORING & EVALUATION	0.00	2,000,000.00	0.00
	22021023	70111	RESEARCH AND DOCUMENTATION	0.00	1,000,000.00	0.00
	22021030	70111	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	1,000,000.00	0.00
			TOTAL OVERHEAD COST	1,629,657,716.10	1,654,000,000.00	42,124,000.00
	TOTAL		RECURRENT COST FOR CODE 014800100100	1,655,311,582.26	1,694,525,398.72	62,611,649.55

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.64B	Agency Code: 014800100100	Function Code	Agency Name: Oyo State Independent Electoral Commission	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS:GENERAL			
	23010104		PURCHASE OF MOTOR CYCLE		5,000,000.00	
	23010112	70111	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	15,000,000.00	0.00
	23010113		PURCHASE OF COMPUTER	0.00	10,000,000.00	
	23010119		PURCHASE OF V POWER GENERATING SET	0.00	30,000,000.00	
	23010144	70111	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENTS	0.00	5,000,000.00	0.00
	23010146	70111	PURCHASE OF OTHER EQUIPMENT	0.00	5,000,000.00	0.00
	230201	70111	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
	23020127	70111	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	10,000,000.00	0.00
	230301	70111	REHABILITATION/PROVISION OF FIXED ASSETS - GENERAL			
	23030101		REHABILITATION/ REPAIRS OF OFFICE BUILDING	0.00	60,000,000.00	0.00
	23030121	70111	CONSTRUCTION/ PROVISION OF OFFICE BUILDING	0.00	5,000,000.00	0.00
	23030127	70111	REHABILITATION/ REPAIRS OF ICT EQUIPMENT	0.00	10,000,000.00	0.00
	23030128		PURCHASE OF SECURITY EQUIPMENT	0.00	2,000,000.00	
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050102		COMPUTER SOFTWARE ACQUISITION	0.00	4,000,000.00	
	23050109	70111	SPECIAL PROJECTS AND ASSIGNMENTS	690,342,283.90	900,000,000.00	0.00

	23050119		CONTIGENCES- CAPITAL	0.00	5,000,000.00	
	TOTAL			690,342,283.90	1,056,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD

ADMINISTRATION SECTOR-CONTD

NOTE NO.65	Agency Code: 011103400200	Function Code	Agency Name: Public Corporation Commission	Actual 2024	Budget 2024	Actual 2023
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARY AND WAGES			
	21010101	70133	SALARY	17,506,006.06	45,088,160.62	20,095,786.30
	Sub-Total			17,506,006.06	45,088,160.62	20,095,786.30
	220201	70133	TRAVEL & TRANSPORT-GENERAL			
	22020102		LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	1,000,000.00	150,000.00
	220203		MATERIAL & SUPPLIES-GENERAL			
	22020301	70133	OFFICE STATIONERIES/COMPUTER CONSUMABLES	195,542.50	800,000.00	385,650.00
	220204		MAINTENANCE SERVICES-GENERAL			
	22020401	70133	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	585,600.00	0.00
	22020402	70133	MAINTENANCE OF OFFICE FURNITURE	0.00	200,000.00	193,392.50
	22020403	70133	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QRTS	195,435.00	500,000.00	195,000.00
	22020404	70133	MAINTENANCE OF OFFICE/IT EQUIPMENT	0.00	300,000.00	190,000.00
	22020405	70133	MAINTENANCE OF PLANT/GENERATOR	0.00	300,000.00	348,085.00
	22020406	70133	OTHER MAINTENANCE SERVICES	0.00	500,000.00	367,220.00
	220205		TRAINING-GENERAL			
	22020501	70133	LOCAL TRAINING	0.00	800,000.00	355,000.00
			TOTAL OVERHEAD COST	590,977.50	4,985,600.00	2,184,347.50
	TOTAL		RECURRENT COST FOR CODE: 011103400200	18,096,983.56	50,073,760.62	22,280,133.80

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE**

NOTE NO.65B	Agency Code: 011103400200	Function Code	Agency Name: Public Coporations Commission	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101	70133	PURCHASE OF FIXED ASSETS - GENERAL			
	23010112	70133	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,000,000.00	193,500.00
	23010114	70133	PURCHASE OF COMPUTERS PRINTERS/PHOTOCOPY MAC	0.00	1,000,000.00	0.00
	23010128	70133	PURCHASE OF SECURITY EQUIPMENT	0.00	200,000.00	0.00
	23010144	70133	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	0.00	1,000,000.00	0.00
	23010145		PURCHASE OF PROJECTORS	0.00	1,000,000.00	
	23010146	70133	PURCHASE OF OTHER EQUIPMENT	0.00	778,400.00	0.00
	230301	70133	REHABILITATION/REPAIR OF FIXED ASSETS - GENERAL			
	23030104	70133	REHABILITATION/REPAIR OF WATER FACILITIES	0.00	500,000.00	0.00
	23030121	70133	REHABILITATION/REPAIR OF OFFICE BUILDING	0.00	65,682,493.56	0.00
			REHABILITATION/REPAIR OF POWER GENERATING SET		1,000,000.00	
	TOTAL			0.00	73,160,893.56	193,500.00

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR-CONTD**

NOTE NO.66	Agency Code : 021500100100	FUNCTION CODE	Agency Name: Ministry of Agriculture, Natural Resources and Rural Development	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			

	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70421	SALARY	829,263,817.54	1,423,728,853.02	750,022,373.77
	Sub-Total			829,263,817.54	1,423,728,853.02	750,022,373.77
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT GENERAL			
	22020102	70421	LOCAL TRAVEL & TRANSPORT: OTHERS	4,802,250.00	10,000,000.00	1,255,000.00
	220203		MATERIALS & SUPPLIES-GENERAL			
	22020301	70421	OFFICE STATIONERIES/COMPUTER CONSUMABLES	760,809.75	2,540,000.00	596,188.13
	22020302		BOOKS			
	22020303	70421	NEWSPAPER	0.00	180,000.00	
	220204		MAINTENANCE SERVICES-GENERAL			
	22020401	70421	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP	389,150.00	2,000,000.00	219,300.00
	22020402	70421	MAINTENANCE OF OFFICE FURNITURE	218,225.00	2,000,000.00	
	22020403	70421	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUA	206,647.77	3,000,000.00	200,000.00
	22020404	70421	MAINTENANCE OF OFFICE/IT EQUIPMENT	365,500.00	1,000,000.00	
	220205		TRAINING-GENERAL			
	22020501	70421	LOCAL TRAINING	333,000.00	47,500,000.00	358,000.00
	220208		FUEL & LUBRICANTS-GENERAL			
	22020802	70421	OTHER TRANSPORT EQUIPMENTY FUEL COST	0.00	6,480,000.00	
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021003	70421	PUBLICITY & ADVERTISEMENT	150,000.00	1,000,000.00	268,000.00
	22021007	70421	WELFARE PACKAGE			
	22021022	70421	PLANNING, MONITORING AND EVALUATION	180,000.00	1,000,000.00	
	22021029	70421	OTHER EXPENSES	0.00	1,000,000.00	1,317,350.00
	22021030	70421	PUBLIC ENLIGHTENMENT PROGRAM	0.00	300,000.00	
	22021032	70421	FAIR, FESTIVAL, EXPO AND SUMMIT	1,994,000.00	2,000,000.00	150,000.00
	22021033	70421	CONTIGENCIES AND OTHER RECURRENT COST	14,635,500.00	20,000,000.00	
			TOTAL OVERHEAD COST	24,035,082.52	100,000,000.00	4,363,838.13
	TOTAL		RECURRENT COST FOR CODE:021500100100	853,298,900.06	1,523,728,853.02	754,386,211.90

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.66B	Agency Code: 021500100100	Function Code	Agency Name; Ministry of Agriculture and Rural Development.	Actual 2024	Budget 2024	Actual 2023
	23		CAPITAL EXPENDITURE			
	2301		FIXED ASSETS PURCHASED			
	230101		PURCHASE OF FIXED ASSETS -GENERAL			
	23010104		PURCHASE OF MOTOR CYCLE	25,142,700.00	26,500,000.00	0.00
	23010105		PURCHASE OF MOTOR VEHICLES	0.00	207,000,000.00	0.00
	23010112		PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	220,000,000.00	0.00
	23010122		PURCHASE OF HEALTH /MEDICAL EQUIPMENT	0.00		
	23010146		PURCHASE OF OTHER EQUIPMENT	0.00	99,980,000.00	0.00
	230201		CONSRUCTION/PROVISION OF FIXED ASSETS			
	23020118		CONSTUCTION/PROVISION OF INFRASRUCTURE	0.00	82,000,000.00	0.00
	230301		REHABILITATION /REPAIR OF FIXED ASSETS-GENERAL	0.00	273,720,000.00	0.00
	23030112		REHABILITATION /REPAIR OF AGRICULTURAL FACILITIES	0.00	203,000,000.00	198,875.00
	23030121		REHABILITATION/REPAIR OF OFFICE BUILDINGS	0.00	200,000,000.00	0.00
	230501		ACQISITION OF NON TANGIBLE ASSETS			
	23050102		COMPUTER SOFTWARE ACQUSITION	0.00	95,000,000.00	0.00

	23050109		SPECIAL PROJECT/ASSIGNMENT	2,117,000.00	224,800,000.00	0.00
	23050111		CONSTITUENCY PROJECT/ EMPOWERMENT PROGRAMME	0.00		0.00
	23050116		PROCUREMENT OF AGRICULTURAL IMPUT	0.00		0.00
	23050117		FARM DEVELOPMENT	0.00		0.00
	23050118		CONTINGENCY CAPITAL	0.00	8,000,000.00	0.00
	TOTAL			27,259,700.00	1,640,000,000.00	198,875.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR-CONTD

NOTE NO.66 Ci	Agency Code: 021500100101	Function Code	Agency Name: Oyo State Tree Crops Development Unit (CDU)	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	2202	70421	OVERHEAD COST			
	22020102	70421	LOCAL TRAVEL AND TRANSPORT: OTHERS	0.00	400,000.00	300,000.00
	220203	70421	MATERIAL AND SUPPLIES-GENERAL			
	22020301	70421	OFFICE STATIONARIES/COMPUTER CONSUMABLES	584,800.00	600,000.00	150,000.00
	220204	70421	MAINTENANCE SERVICE-GENERAL			
	22020402	70421	MAINTENANCE OF OFFICE FURNITURE & FITTING	150,100.00	350,000.00	177,375.00
	22020403	70421	MAINTENANCE OF OFFICE BUILDING/RESIDENTIALS QUARTERS	0.00	150,000.00	80,000.00
	220205	70421	TRAINING-GENERAL			
	22020501	70421	LOCAL TRAINING	0.00	600,000.00	100,000.00
	22020801	70421	MOTOR VEHICLE FUEL COST	0.00	50,000.00	0.00
	22021001	70421	REFRESHMENT AND MEALS	0.00	50,000.00	0.00
	TOTAL		OVERHEAD COST FOR CODE: 021500100101	734,900.00	2,200,000.00	807,375.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.66Cii	Agency Code: 021500100101	Function Code	Agency Name: Oyo State Tree Crops Development Unit (CDU)	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23	70421	CAPITAL EXPENDITURE			
	230101	70421	PURCHASE OF FIXED ASSETS-GENERAL			
	23010112	70421	PURCHASE OF OFFICE FURNITURE AND FITTINGS	187,050.00	300,000.00	172,000.00
	23010113	70421	PURCHASE OF COMPUTERS	0.00	200,000.00	0.00
	23010144	70421	PURCHASE OF ELECTRONIC/ELECTRICAL EQUIPMENTS	193,500.00	250,000.00	0.00
	23010123	70421	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	100,000.00	0.00
	230501	70421	ACQUISITION OF NON TANGIBLE ASSETS			
	23050108	70421	PRODUCTION FARM SEEDLINGS	0.00	1,500,000.00	0.00
	23040101	70421	TREE PLANTING	0.00	150,000,000.00	0.00
	23050118	70421	PROCUREMENT OF AGRICULTURAL INPUTS	0.00	150,000.00	148,500.00
	TOTAL			380,550.00	152,500,000.00	320,500.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR : CONTD

NOTE NO.67	Agency Code: 021510200100	Function Code	Agency Name: Oyo State Agribusiness Development Agency (OYSADA)	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	2101		SALARY			
	210101		SALARY AND WAGES			
	21010101	70421	SALARY	54,243,429.90	146,463,264.11	53,538,330.24
	SUB-TOTAL			54,243,429.90	146,463,264.11	53,538,330.24
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020101	70421	LOCAL TRAVEL & TRANSPORT: TRAINING	198,000.00	3,000,000.00	0.00
	22020102	70421	LOCAL TRAVEL & TRANSPORT:OTHERS	1,632,000.00	2,000,000.00	0.00
	22020104	70421	INTERNATIONAL TRAVEL & TRANSPORT;TRAINING		2,000,000.00	
	220202		UTILITIES -GENERAL			
	22020201	70421	ELECTRICITY CHARGES	0.00	2,000,000.00	0.00
	22020203	70421	INTERNET ACCESS CHARGES	0.00	1,000,000.00	0.00
	220203		MATERIAL & SUPPLY - GENERAL			
	22020301	70421	OFFICE STATIONARIES/ COMPUTER CONSUMABLE	0.00	2,000,000.00	0.00
	220204		MAINTENANCE OF SERVICES - GENERAL			
	22020401	70421	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIP	0.00	12,000,000.00	0.00
	22020403	70421	MAINTENANCE OF OFFICE BUILDINGS /RESIDENTIAL QT	0.00	2,000,000.00	0.00
	22020405	70421	MAINTENANCE OF PLANT/GENERATORS	0.00	1,000,000.00	0.00
	22020406	70421	OTHER MAINTENANCE SERVICES	0.00	500,000.00	0.00
	220205		TRAINING - GENERAL			
	22020501	70421	LOCAL TRAINING	0.00	1,000,000.00	0.00
	22020502	70421	INTERNATIONAL TRAINING	0.00	1,000,000.00	0.00
	220206		OTHER SERVICES- GENERAL			
	22020601	70421	SECURITY SERVICE	0.00	5,000,000.00	0.00
	22020605	70421	CLEANING/FUNMIGATION SERVICE	0.00	1,000,000.00	0.00
	220207		CONSULTING AND PROFESSIONAL SERVICES - GENERAL			
	22020701	70421	FINANCIAL CONSULTING	0.00	1,500,000.00	0.00
	22020709	70421	CONSULTANCY SERVICES/FEES	0.00	7,000,000.00	0.00
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021022	70421	PLANNING MONITORING & EVALUATION	0.00	1,500,000.00	0.00
	22021030	70421	PUBLIC ENLIGHTENMENT PROGRAM	0.00	2,000,000.00	0.00
	22021032	70421	FAIR, EXPO & SUMMIT	0.00	8,588,000.00	5,000,000.00
			OVERHEAD COSTS : 21510200100	1,830,000.00	56,088,000.00	5,000,000.00
	TOTAL		TOTAL RECURRENT COSTS FOR CODE: 21510200100	56,073,429.90	202,551,264.11	58,538,330.24

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.67B	Agency Code: 021510200100	Function Code	Agency Name: Oyo State Agribusiness Development Agency (OYSADA)	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	230101	FUNCTION CODE	PURCHASE OF FIXED ASSETS-GENERAL			
	23010105	70421	PURCHASE OF MOTOR VEHICLES	0.00	40,000,000.00	0.00
	23010112	70421	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,000,000.00	0.00
	23010114	704251	PURCHASE OF COMPUTER PRINTERS	0.00	500,000.00	
	23010123		PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	50,000,000.00	

	23010127	70421	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	1,000,000.00	0.00
	23010142	70421	PURCHASE OF NETWORKING DEVICE/ PERIPHERALS		1,000,000.00	
	230201		CONSRUCTION/PROVISION OF FIXED ASSETS			
	23020123		CONSTRUCTION TRAFFICS//STREET LIGHT	0.00	4,000,000.00	
	230301		REHABILITATION /REPAIRS OF FIXED ASSETS-GENERAL			
	23030121	70421	REHABILITATION /REPAIRS OF OFFICE BUILDINGS	0.00	20,000,000.00	137,000.00
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050108	70421	PRODUTION OF FARM SEEDLINGS	0.00	200,000,000.00	0.00
	23050109	70421	SPECIAL PROJECTS & ASSIGNMENTS	84,240,600.00	3,123,625,000.00	4,103,490.00
	23050110	70421	EDUCATIONAL PROGRAMMES	0.00	0.00	0.00
	23050102	70421	COMPUTER SOFTWARE ACQUISITION	0.00		0.00
	23050112	70421	COUNTERPART FUNDING	0.00	25,000,000.00	0.00
	23050117	70421	FARM DEVELOPMENT	14,923,384.00	1,724,875,000.00	3,954,545.45
	TOTAL			99,163,984.00	5,200,000,000.00	8,195,035.45

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.67CI	Agency code: 051701900200	Function Code	Agency Name: Oyo State College of Agriculture and Technology, Igboora	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70831	SALARY	1,590,468,482.04	2,664,592,963.30	1,293,019,015.21
	Sub-Total					
			TOTAL OVERHEAD COST	0.00	0.00	
	TOTAL		RECURRENT COST FOR CODE: 012500100100	1,590,468,482.04	2,664,592,963.30	1,293,019,015.21

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.67CII	Agency code: 051701900200	Function Code	Agency Name: Oyo State College of Agriculture and Technology, Igboora	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23					
	230501		PURCHASE OF COMPUTER SOFTWARE ACQUISITION			
	23050102	70821	SPECIAL PROJECTS AND ASSIGNMENT	0.00	500,000,000.00	
	TOTAL			0.00	500,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR: CONTD

NOTE NO.68	Agency Code: 021511200100	Function Code	Agency Name: Agricultural Credit Corporation of Oyo State	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND EAGES			
	21010101	70421	SALARY	55,349,404.08	82,824,693.40	46,465,536.63
	SUB-TOTAL			55,349,404.08	82,824,693.40	46,465,536.63
	2002		OVERHEAD COST			
	220201		TRAVEL &TRANSPORT-GENERAL			
	22020102	70421	LOCAL TRAVEL & TRANSPORT: OTHERS 147		5,360,000.00	180,000.00
	220202		UTILITIES-GENERAL			
	22020203	70421	INTERNET ACCESS CHARGES		100,000.00	0.00
	220203		MATERIAL & SUPPLY-GENERAL			
	22020301	70421	OFFICE STATIONERIES/COMPUTER CONSUMABLE	180,000.00	430,000.00	190,275.00
	22020305	70421	PRINTING OF NON SECURITY DOCUMENTS		200,000.00	0.00

	220204		MAINTENANCE OF SERVICES-GENERAL			
	22020401	70421	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		542,000.00	556,850.00
	22020403	70421	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QRTS		2,100,000.00	0.00
	22020405	70421	MAINTENANCE OF PLANT/GENERATORS		250,000.00	187,050.00
	22020406	70421	OTHER MAINTENANCE SERVICES		500,000.00	196,510.00
	220205		TRAINING-GENERAL			
	22020501	70421	LOCAL TRAINING	197,000.00	800,000.00	0.00
	220206		OTHER SERVICES-GENERAL			
	22020601	70421	SECURITY SERVICE		100,000.00	0.00
	220207		CONSULTING & PROFESSIONAL SERVICES-GENERAL			
	22020702	70421	INFORMATION TECHNOLOGY CONSULTING		224,400.00	0.00
	22020709	70421	CONSULTANCY SERVICE/FEE		4,000,000.00	0.00
	22020710	70421	EXTERNAL AUDIT FEES	1,950,000.00	2,600,000.00	0.00
	220208		FUEL & LUBRICANTS-GENERAL			
	22020803	70421	PLANT/GENERATOR FUEL COST		348,000.00	0.00
	220210	70421	MISCELLANEOUS EXPENSES GENERAL			
	22021003	70421	PUBLICITY AND ADVERTISEMENT		1,200,000.00	0.00
	22021007	70421	WELFARE PACKAGES		3,420,000.00	0.00
	22021022	70421	PLANNING, MONITORING & EVALUATION OF LOAN		1,500,000.00	585,000.00
	22021032	70421	FAIR, FESTIVAL, EXPO AND SUMMIT	200,000.00	2,500,000.00	0.00
			TOTAL OVERHEAD COST	2,527,000.00	26,174,400.00	1,895,685.00
	TOTAL		RECURRENT COST FOR CODE 021511200100	57,876,404.08	108,999,093.40	48,361,221.63

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.67B	Agency Code: 021511200100	Function Code	Agency Name: Agricultural Credit Corporation of Oyo State	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	230101	70421	PURCHASE OF FIXED ASSETS-GENERAL			
	23010104	70421	PURCHASE OF MOTORCYCLES	0.00	2,883,200.00	0.00
	23010105	70421	PURCHASE OF MOTOR VEHICLES	0.00	31,900,000.00	0.00
	23010112	70421	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,289,750.00	3,570,400.00	0.00
	23010119	70421	PURCHASE OF POWER GENERATING SETS	0.00	644,250.00	0.00
	23010123	70421	PURCHASE OF FIRE FIGHTING EQUIPMENTS	0.00	454,000.00	0.00
	23010146	70421	PURCHASE OF OTHER EQUIPMENT	3,870,000.00	20,548,150.00	
	230501		ACQUISITION OF NON-TANGIBLE ASSETS			
	23050116	70421	MICRO CREDIT SCHEME(ANCHOR BORROWERS SCHEME FGN/CBN)	0.00	580,000,000.00	0.00
	TOTAL			6,159,750.00	640,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR CONTD

NOTE NO.69	Agency Code: 022000100100	Function Code	Agency Name: Ministry of Finance	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70112	SALARY	96,519,858.81	300,533,568.35	83,801,388.44

	21010103	70112	CONSOLIDATED REVENUE FUND CHARGES-SALARIES	1,736,073,543.51	5,441,402,349.66	1,278,052,391.62
	21010104	70112	CONTINGENCIES – SALARIES			0.00
	Sub-Total (i)			1,832,593,402.32	5,741,935,918.01	1,361,853,780.06
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT-GENERAL			
	22020102	70112	LOCAL TRAVEL & TRANSPORT: OTHERS	9,632,000.00	10,000,000.00	4,084,600.00
	22020305	70112	MATERIALS & SUPPLIES- GENERAL			
	22020301		OFFICE STATIONERIES/COMPUTER CONSUMABLES	597,000.00	3,100,000.00	352,062.50
	22020304	70112	MAGAZINES & PERIODICALS	0.00	500,000.00	0.00
	22020305	70112	PRINTING OF NON-SECURITY DOCUMENTS	0.00	2,000,000.00	0.00
	220204	70112	MAINTENANCE OF SERVICES-GENERAL			
	22020401	70112	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP	366,000.00	2,500,000.00	578,625.00
	22020402	70112	MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00	
	22020403	70112	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUA	0.00	1,500,000.00	117,550.00
			MAINTENANCE OF PLANTS/GENERATOR	0.00	500,000.00	
	22020406		OTHER MAINTENANCE SERVICES	153,102,963.99	2,900,000.00	2,050,000.00
	22020406 *	70112	OTHER MAINTENANCE SERVICES	667,368,330.80	700,647,088.94	708,703,449.79
			TRAINING-GENERAL			
	22020501		LOCAL TRAINING	0.00	7,000,000.00	2,559,600.00
	22020501		INTERNATIONAL TRAINING	0.00	10,000,000.00	
	220207	70112	CONSULTING & PROFESSIONAL SERVICES-GENERAL			
	22020709	70112	CONSULTANCY SERVICES/FEES	16,717,921,401.99	16,720,000,000.00	8,266,740,770.65
	220210	70112	MISCELLANEOUS EXPENSES GENERAL			
	22021007	70112	WELFARE PACKAGES	0.00	5,000,000.00	218,600.00
	22021022		PLANNING, MONITORING & EVALUATION OF LOAN	0.00	1,000,000.00	
	22021029	70112	OTHER EXPENSES			4,310,312,938.00
	22021033		CONTINGENCIES – OTHER RECURRENT COSTS	725,276,020.30	891,268,855.83	2,500,000.00
	22030106		MOTOR VEHICLE ADVANCE	240,000,000.00	250,000,000.00	120,000,000.00
	Sub-Total		TOTAL OVERHEAD COST	18,514,263,717.08	18,608,915,944.77	13,418,218,195.94
	TOTAL		RECURRENT COST FOR CODE: 022000100100	20,346,857,119.40	24,350,851,862.78	14,780,071,976.00
	210202		SOCIAL CONTRIBUTIONS			
	220101		SOCIAL BENEFITS			
	22010101	70112	GRATUITY/SEVERANCE /FURNITURE ALLOWANCE	552,600,000.00	1,000,000,000.00	1,383,134,811.56
	22010101	70112	GRATUITY OF PARASTATALS &TERTIARY INST.			
	22010102	70112	PENSION (LG)	180,000,000.00	250,000,000.00	180,000,000.00
	22010102	70112	PENSION (SUBEB)	168,000,000.00	200,000,000.00	168,000,000.00
	21020202	70112	STATE SHARE OF CONTRIBUTORY PENSION	0.00	0.00	0.00
	21020203	70112	CONSOLIDATED REVENUE FUND CHARGES-SALARIES	108,999,963.66	220,000,000.00	101,870,578.10
	2206		PUBLIC DEBT CHARGES			
	220601		FOREIGN INTEREST/DISCOUNT			
	22060102	70112	FOREIGN INTEREST/DISCOUNT SHORT-TERM BORROWIN	17,848,939,968.60	10,550,000,000.00	5,190,284,217.77
	22060201	70112	REPAYMENT OF LOANS	16,606,965,569.47	13,000,000,000.00	17,146,753,284.61
		70112	OTHER OPERATING ACTIVITIES (STATE SHARE OF CONTRIBUTORY TO L/G)	0.00	500,000,000.00	0.00
	22020902	70112	INSURANCE SCHEME	0.00	100,000,000.00	0.00
	TOTAL			35,465,505,501.73	25,820,000,000.00	24,170,042,892.04

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.69B	Agency Code: 022000100100	Function Code	Agency Name: Ministry of Finance	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010104	70112	PURCHASE OF MOTOR-CYCLES	0.00	2,500,000.00	0.00
	23010105	70112	PURCHASE OF MOTORVEHICLES	0.00	23,627,894.33	0.00
	23010112	70112	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	2,500,000.00	188,125.00
			PURCHASE OF COMPUTER	0.00	10,000,000.00	
	23010146	70112	PURCHASE OF OTHER EQUIPMENTS	0.00	50,000,000.00	179,525.00
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS-GENER	0.00		
	23020118	70112	CONSTRUCTION /PROVISION OF INFRASTRUCTURES	0.00	450,000,000.00	0.00
	23020118*	70112	CONSTRUCTION /PROVISION OF INFRASTRUCTURES	0.00		0.00
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENER	0.00		
	23030121	70112	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	2,000,000.00	0.00
	230501		ACQUISITION OF NON-TANGIBLE ASSETS	0.00		
	23050112	70112	COUNTERPART FUNDING	0.00		
	23050112*		COUNTERPART FUNDING	700,000,000.00	1,050,000,000.00	1,312,155,609.96
	23050119		CONTINGENCIES CAPITAL	0.00	1,500,000.00	853,071,039.86
	23050109	70112	SPECIAL PROJECT & ASSIGNMENT	320,924,315.79	353,029,311.79	318,924,315.79
	TOTAL			1,020,924,315.79	1,945,157,206.12	2,484,518,615.61

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR- CONTD

NOTE NO.70	Agency Code : 022000700100	Function Code	Agency Name: Office of the Accountant-General	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70112	SALARY	183,713,007.82	434,656,811.81	150,771,293.15
	Sub Total			183,713,007.82	434,656,811.81	150,771,293.15
	2202		OVERHEAD COST			
	220201	70112	TRAVEL & TRANSPORT-GENERAL			
	22020102		LOCAL TRAVEL & TRANSPORT: OTHERS	598,000.00	12,000,000.00	593,000.00
	220202	70112	UTILITIES-GENERAL			
	22020201	70112	ELECTRICITY CHARGES		250,000.00	0.00
	22020202		TELEPHONE CHARGES		250,000.00	0.00
	22020203	70112	INTERNET ACCESS CHARGES		500,000.00	0.00
	220203	70112	MATERIALS & SUPPLIES - GENERAL			
	22020301		OFFICE STATIONERIES/ COMPUTER CONSUMABLES	2,416,600.00	2,500,000.00	926,780.00
	22020306	70112	PRINTING OF SECURITY DOCUMENTS	29,148,443.19	50,000,000.00	21,153,749.56
	220204	70112	MAINTENANCE SERVICES-GENERAL			
	22020401	70112	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP	1,005,125.00	4,000,000.00	382,700.00
	22020402	70112	MAINTENANCE OF OFFICE FURNITURE		1,500,000.00	0.00
	22020403	70112	MAINTENANCE OF OFFICE BUILDING /RESIDENTIAL QUARTERS		1,500,000.00	0.00
	22020404		MAINTENANCE OF OFFICE/IT EQUIPMENTS		500,000.00	0.00
	22020406	70112	OTHER MAINTENANCE SERVICES		500,000.00	495,375.00
	220205	70112	TRAINING -GENERAL			
	22020501		LOCAL TRAINING	21,044,500.00	40,000,000.00	9,968,000.00

	22020502	70112	INTERNATIONAL TRAINING	103,806,155.70	110,000,000.00	
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020701		FINANCIAL CONSULTING	530,423,023.75	555,000,000.00	0.00
			FINAMNCIAL CHARGES: GENERAL			
	22020904	70112	OTHER CRF BANK CHARGES		10,000,000.00	0.00
	220210	70112	MISCELLANEOUS EXPENSES GENERAL			
	22021001	70112	REFRESHMENT & MEALS		1,500,000.00	200,000.00
	22021003		PUBLICITY & ADVERTISEMENT		1,000,000.00	0.00
	22021007		WELFARE PACKAGES		500,000.00	0.00
	22021022		PLANNING, MONITORING AND EVALUATION		20,000,000.00	0.00
			OTHER EXPENSES		1,000,000.00	
	22021032		FAIR, FESTIVAL, EXPO & SUMMIT	19,500,000.00	24,000,000.00	13,500,000.00
	22021033		CONTIGENCIES AND OTHER RECURRENT COST	9,230,000.00	10,000,000.00	4,945,000.00
			TOTAL OVERHEAD COST	717,171,847.64	846,500,000.00	52,164,604.56
	TOTAL		RECURRENT COST FOR CODE 012300100100	900,884,855.46	1,281,156,811.81	202,935,897.71

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.70B	Agency Code : 022000700100	Function Code	Agency Name: Office of the Accountant-General	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010105	70112	PURCHASE OF MOTOR VEHICLES	0.00	190,000,000.00	
	23010112	70112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,192,500.00	5,000,000.00	
	23010123	70112	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	1,000,000.00	
	23010128		PURCHASE OF SECURITY EQUIPMENT	0.00	5,000,000.00	
	23010145		PURCHASE OF PROJECTORS	0.00	1,000,000.00	
	23010146	70112	PURCHASE OF OTHER EQUIPMENTS	2,556,350.00	31,000,000.00	
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL			
	23030121	70112	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	5,798,012.50	117,000,000.00	
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050102		COMPUTER SOFTWARE ACQUISITION	1,122,166.56	100,000,000.00	
	TOTAL			13,669,029.06	450,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR - CONTD

NOTE NO.71	Agency Code: 022000800100	Function Code	Agency Name: Oyo State Internal Revenue	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	2		EXPENDITURE			
	21		PERSONNEL COST			
	2101		SALARIES AND WAGES			
	21010		SALARIES AND WAGES			
	21010101		SALARY	271,911,456.67	275,624,769.93	189,891,681.69
			SUB-TOTAL	271,911,456.67	275,624,769.93	189,891,681.69
	2202		OVERHEAD COST			
	220201		TRAVEL&TRANSPORT-GENERAL		0.00	
	22020102		LOCAL TRAVEL & TRANSPORT: OTHERS	390,000.00	13,224,000.00	0.00
	220202		UTILITIES-GENERAL			

	22020201	ELECTRICITY CHARGES	0.00	5,600,000.00	0.00
	22020202	TELEPHONE CHARGES	0.00	6,500,000.00	0.00
	22020203	INTERNET ACCESS CHARGES	0.00	6,000,000.00	0.00
	220203	MATERIAL & SUPPLY-GENERAL			
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLE	1,624,110.00	10,000,000.00	942,500.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	7,000,000.00	394,725.00
	22020306	PRINTING OF SECURITY DOCUMENTS	0.00	5,000,000.00	0.00
	22020309	UNIFORMS & OTHER CLOTHING	0.00	3,000,000.00	
	220204	MAINTENANCE OF SERVICES-GENERAL			
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP	0.00	5,000,000.00	0.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	6,500,000.00	0.00
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QRTS	0.00	5,000,000.00	172,000.00
	22020404	MAINTENANCE OF OFFICE /IT EQUIPMENT	0.00	6,000,000.00	0.00
	22020405	MAINTENANCE OF PLANT / GENERATORS	0.00	7,000,000.00	
	220205	TRAINING-GENERAL			
	22020501	LOCAL TRAINING	0.00	8,000,000.00	491,000.00
	22020502	INTERNATIONAL TRAINING	0.00	15,000,000.00	0.00
	220206	OTHER SERVICES-GENERAL			
	22020602	OFFICE RENT	0.00	6,000,000.00	0.00
	220207	CONSULTING & PROFESSIONAL SERVICE-GENERAL			
	22020703	LEGAL SERVICES	0.00	7,000,000.00	
	22020709	CONSULTANCY SERVICES/FEEs (CONNECTION OF TAX S	0.00	10,000,000.00	0.00
	220210	MISCELLANEOUS EXPENSES GENERAL			
	22021001	REFRESHMENT AND MEALS	0.00	3,000,000.00	0.00
	22021003	PUBLICITY & ADVERTISEMENT	0.00	5,000,000.00	
	22021007	WELFARE PACKAGES	0.00	1,500,000.00	0.00
	22021022	PLANNING, MONITORING AND EVALUATION	10,000,000.00	13,500,000.00	0.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	12,500,000.00	0.00
		SUB-TOTAL	12,014,110.00	167,324,000.00	2,000,225.00
	TOTAL	RECURRENT COST FOR CODE: 022000800100	283,925,566.67	442,948,769.93	191,891,906.69

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.71B	Agency Code: 022000800100	Function Code	Agency Name: Oyo State Internal Revenue	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
			CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSET GENERAL			
	23010105	70112	Purchase of Motor Vehicles	91,590,000.00	101,000,000.00	0.00
	23010112	70112	Purchase of Furnitures & Fittings	0.00	6,000,000.00	365,500.00
	23010113	70112	Purchase of Computers	0.00	500,000.00	0.00
	23010115	70112	Purchase of Photocopying Machines	0.00	5,000,000.00	0.00
	23010123	70112	Purchase of Fire Fighting Equipments	0.00	1,500,000.00	0.00
	230301	70112	REHABILITATION/ REPAIR			
	23030121	70112	Rehabilitation/ Repair of Office Buildings	0.00	100,000,000.00	0.00
	23030127		Rehabilitation/ Repair of ICT Equipment		20,000,000.00	
	23050109	70112	Special Project & Assignment	136,836,540.00	282,500,000.00	0.00
			TOTAL	228,426,540.00	516,500,000.00	365,500.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD

ECONOMIC SECTOR - CONTD

NOTE NO.71C	Agency Code:	Function Code	Agency Name: Community and Socio Development Authority	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	2202		OVERHEAD COST			
	22021029		OTHER EXPENCES	0.00	31,160,000.00	0.00
	TOTAL		TOTAL OVERHEAD COST	0.00	31,160,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.71C	Agency Code	Function Code	Agency Name: Community and Socio Development Authority	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23	70331	CAPITAL EXPENDITURE			
	230201	70331	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
	23020101	70331	CONSTRUCTION/PROVISION OF OFFICE BUILDING	0.00	239,440,000.00	0.00
	TOTAL			0.00	239,440,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR -CONTD

NOTE NO.72	Agency Code: 011103500100	Function Code	Agency Name: Oyo State Pensions' Board	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101	70111	SALARIES AND WAGES			
	21010101	70111	SALARY	28,362,447.21	51,623,204.59	23,032,106.16
	Sub- Total			28,362,447.21	51,623,204.59	23,032,106.16
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70111	LOCAL TRAVEL & TRANSPORT : OTHERS	0.00	700,000.00	0.00
	220202		UTILITIES-GENERAL			
	22020201	70111	ELECTRICITY CHARGES	0.00	30,000.00	0.00
	22020202	70111	TELEPHONE CHARGES	0.00	50,000.00	0.00
	22020203	70111	INTERNET ACCESS CHARGES	0.00	70,000.00	0.00
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70111	OFFICE STATIONERIES/COMPUTER CONSUMABLES	377,701.25	2,400,000.00	636,245.00
	22020304	70111	MAGAZINES & PERIODICALS	0.00	50,000.00	0.00
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70111	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	184,900.00	500,000.00	187,050.00
	22020402	70111	MAINTENANCE OF OFFICE FUNITURE	0.00	200,000.00	0.00
	22020403	70111	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	0.00	500,000.00	362,212.50
	22020404	70111	MAINTENANCE OF OFFICE IT EQUIPMENT	0.00	500,000.00	0.00
	220205		TRAINING - GENERAL			
	22020501	70111	LOCAL TRAINING	0.00	900,000.00	200,000.00

	220207		CONSULTING & PROFFESIONAL SERVICE - GENERAL			
	22020709	70111	CONSULTANCY SERVICES/FEES	180,000.00	2,350,000.00	360,000.00
	220208		FUEL & LUBRICANTS - GENERAL			
	22020803	70111	PLANT/GENERATOR FUEL COST	0.00	350,000.00	0.00
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021002		HONOURARIUM & SITTING ALLOWANCE	0.00	800,000.00	0.00
	22021007	70111	WELFARE PACKAGES	0.00	300,000.00	0.00
	22021029	70111	OTHER EXPENSES	96,750.00	300,000.00	200,000.00
			TOTAL OVERHEAD COST	839,351.25	10,000,000.00	1,945,507.50
	TOTAL		RECURRENT COST FOR CODE: 011103500100	29,201,798.46	61,623,204.59	24,977,613.66
	22010102		PENSION	20,019,732,801.13	20,020,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.72B	Agency Code: 011103500100	Function Code	Agency Name: Oyo State Pensions' Board	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FUND ASSETS - GENERAL			
	23010105	70111	PURCHASE OF MOTOR VEHICLES	0.00	12,300,000.00	
	23010112	70111	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	400,000.00	
	23010115		PURCHASE OF PHOTOCOPYING MACHINE	0.00	400,000.00	
	23010142	70111	PURCHASE OF NETWORKING DEVICES/PERIPPPHERALS	0.00	600,000.00	
	230201		CONSTRUCTION /PROVISION OF FIXED ASSETS- GENERAL			
	23020101		CONSTRUCTION / PROVISION OF OFFICE BUILDING	0.00	300,000.00	
	230301		REHABILITATION / REPAIR OF FIXED ASSETS -GENERAL			
	23030121		REHABILITATION / REPAIR OF OFFICE BUILDING	0.00	2,000,000.00	
	TOTAL			0.00	16,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.73	Agency Code: 011100300100	Function Code	Agency Name: Oyo State Gaming Board	Actual 2024	Budget 2024	Actual 2023
	2202		OVERHEAD COST			
	220201		TRAVEL AND TANSPT-GENERAL			
	22020101		LOCAL TRAVEL & TRANSPORT:TRAINING	400,000.00	3,000,000.00	400,000.00
	22020102		LOCAL TRAVEL & TRANSPORT:OTHERS	192,000.00	7,000,000.00	192,000.00
	220202		UTILITIES - GENERAL			
	22020201		ELECTRICITY CHARGES		1,000,000.00	
	220203		MATERIALS AND SUPPLIES-GENERAL			
	22020301		OFFICE STATIONERIES/COMPUTER CONSUMABLES	193,500.00	4,000,000.00	193,500.00
	220204		MAINTENANCE SERVICES-GENERAL			
	22020401		MAINTENANCE OF MOTOR VEHICLES/RANSPT EQUIPMENTS	0.00	3,000,000.00	0.00
	220205		TRAINING-GENERAL			
	22020501		LOCAL TRAINING	0.00	2,500,000.00	0.00
	22020502		INTERNATIONAL TRAINING	6,553,725.50	36,500,000.00	0.00
	220207		CONSULTING AND PROFESSIONAL SERICES-GENERAL			
	22020703		LEGAL FEES	16,275,000.00	30,000,000.00	0.00

	220210		MISCELLANEOUS EXPENSES-GENERAL			
	22021003		PUBLICITY & ADVERTISEMENT	0.00	1,000,000.00	0.00
	22021008		SUBSCRIPTION TO PROFESSIONAL BODIES		1,000,000.00	
	22021029		OTHER EXPENSES	1,000,000.00	1,000,000.00	98,000.00
	22021032		FAIR, FESTIVAL, EXPO & SUMMIT		10,000,000.00	
			TOTAL OVERHEAD COST	24,614,225.50	100,000,000.00	883,500.00
			RECCURRENT COST FOR CODE: 011100300100	24,614,225.50	100,000,000.00	883,500.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.73B	Agency Code: 011100300100	Function Code	Agency Name: Oyo State Gaming Board	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010107		PURCHASE OF BUSES	0.00	30,000,000.00	0.00
	23010108		PURCHASE OF TRUCKS	0.00	30,000,000.00	
	22020114		PURCHASE OF COMPUTER PRINTERS	0.00	600,000.00	
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL			
	23030121		REHABILITATION/REPAIRS OF OFFICE BUILDING	13,539,291.75	30,000,000.00	12,844,216.63
	23050119		CONTIGENCIES-CAPITAL	2,500,000.00	9,400,000.00	0.00
	TOTAL			16,039,291.75	100,000,000.00	12,844,216.63

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR- CONTD.

NOTE NO.74	Agency Code: 022000300100	Function Code	Agency Name: Ministry of Budget & Economic Planning	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
		21	PERSONNEL COST			
		2101	SALARY			
		210101	SALARY & WAGES			
	70132	21010101	SALARY	106,481,456.17	145,972,202.37	83,425,143.26
		Sub-Total		106,481,456.17	145,972,202.37	83,425,143.26
		2202	OVERHEAD COSTS			
		220201	TRAVEL & TRANSPORT-GENERAL			
	70132	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	12,415,000.00	20,000,000.00	1,318,400.00
	70132	22020103	INTERNATIONAL TRAVEL & TRANSPORT :OTHERS		10,000,000.00	7,406,000.00
		220202	UTILITIES-GENERAL			
	70132	22020201	ELECTRICITY CHARGES		200,000.00	0.00
	70132	22020203	INTERNET ACCESS CHARGES		1,200,000.00	0.00
		220203	MATERIAL & SUPPLIES-GENERAL			
	70132	22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	1,142,075.00	10,000,000.00	1,050,784.25
	70132	22020303	NEWSPAPERS		5,000,000.00	0.00
	70132	22020304	MAGAZINE & PERIODICALS		5,000,000.00	0.00
	70132	22020305	PRINTING OF NON-SECURITY DOCUMENT		15,000,000.00	120,000.00
		220204	MAINTENANCE SERVICES-GENERAL			
	70132	22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIP	182,750.00	10,000,000.00	569,550.00
	70132	22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	10,000,000.00	0.00
	70132	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUA	596,050.00	10,000,000.00	1,581,326.50
		22020404	MAINTENANCE OF OFFICE /IT EQUIPMENT		10,000,000.00	
		220205	TRAINING-GENERAL			
	70132	22020501	LOCAL TRAINING	28,112,000.00	30,000,000.00	2,925,000.00
	70132	22020502	INTERNATIONAL TRAINING	127,075,850.00	150,000,000.00	30,536,500.00
		220208	FUEL & LUBRICANTS-GENERAL			
	70132	22020803	PLANTS/GENERATOR FUEL COST	0.00	400,000.00	0.00
		220210	MISCELLANEOUS EXPENSES-GENERAL			
		22021001	REFRESHMENT & MEALS	0.00	200,000.00	0.00
	70132	22021007	WELFARE PACKAGES	81,000,000.00	100,000,000.00	0.00

	70132	22021022	PLANNING, MONITORING AND EVALUATION	270,249,113.00	280,000,000.00	30,648,000.00
	70132	22021023	RESEARCH AND DOCUMENTATION	137,300,000.00	180,000,000.00	0.00
	70132	22021029	OTHER EXPENSES	41,313,000.00	50,000,000.00	176,614,200.00
		22021033	CONTIGENCIES AND OTHER RECURRENT COST	249,333,215.39	253,000,000.00	
			TOTAL OVERHEAD COST	948,719,053.39	1,150,000,000.00	252,769,760.75
		TOTAL	RECURRENT COST FOR CODE:-022000300100	1,055,200,509.56	1,295,972,202.37	336,194,904.01

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.74B	Agency Code: 022000300100	Function Code	Agency Name: Ministry of Budget & Economic Planning	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
		23	CAPITAL EXPENDITURE			
		230101	PURCHASE OF FIXED ASSETS-GENERAL			
	70132	23010104	PURCHASE OF MOTOR CYCLES	0.00	5,000,000.00	0.00
	70132	23010105	PURCHASE OF MOTOR VEHICLES	340,200.00	200,000,000.00	49,094,400.00
	70132	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	5,122,375.00	45,000,000.00	0.00
			PURCHASE OF COMPUTERS	13,760,000.00	15,000,000.00	
		230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS-GENERAL			
	70132	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	20,000,000.00	0.00
		230301	REHABILITATION/REPAIR OF FIXED ASSETS- GENERAL			
	70132	23030121	REHABILITATION/REPAIR OF OFFICE BUILDING	0.00	20,000,000.00	0.00
		230401	PRESERVATION OF THE ENVIRONMENT-GENERAL			
	70132	23040107	PREPARATION/EXECUTION OF MASTER & REGIONAL PLA	10,838,640.13	500,000,000.00	27,647,180.67
		230501	ACQUISITION OF NON TANGIBLE ASSETS			
	70132	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	13,560,753.64	1,495,000,000.00	16,203,186.50
	70132	23050112	COUNTERPART FUNDING	0.00	200,000,000.00	0.00
		TOTAL		43,621,968.77	2,500,000,000.00	92,944,767.17

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR - CONTD

NOTE NO.75	Agency code: 022000300100	Function Code	Agency Name: Oyo State Bureau of Statistics	Actual 2024	Budget 2024	Actual 2023
	Economic code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70132	SALARY	91,089,921.73	126,570,437.81	69,115,790.85
	Sub-Total			91,089,921.73	126,570,437.81	69,115,790.85
	2202					
	220201		TRAVEL AND TRANSPORT-GENERAL			
	22020101	70132	LOCAL TRAVEL AND TRANSPORT & TRAINING	2,500,000.00	6,000,000.00	
	22020102	70132	LOCAL TRAVEL AND TRANSPORT : OTHERS	200,000.00	1,000,000.00	15,505,000.00
	22020103	70132	INTERNATIONAL TRAVEL AND TRANSPORT: TRAINING		2,200,000.00	
	220202		UTILITIES-GENERAL			
	22020203	70132	INTERNET ACCESS CHARGES		100,000.00	
	220203		MATERIALS AND SUPPLIES-GENERAL			
	22020301	70132	OFFICE STATIONERIES/COMPUTER CONSUMABLES	555,990.00	1,400,000.00	592,325.00
	22020302	70132	BOOKS		2,000,000.00	
	22020305	70132	PRINTING OF NON-SECURITY DOCUMENTS		350,000.00	

	220204	70132	MAINTENANCE SERVICES-GENERAL			
	22020401	70132	MAINTENANCE MOTOR VEHICLE/TRANSPORT EQUIPMENT		500,000.00	
	22020402	70132	MAINTENANCE OF OFFICE FURNITURE		500,000.00	188,662.50
	22020403	70132	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS		2,000,000.00	
	22020404	70132	MAINTENANCE OF OFFICE/ IT EQUIPMENT		450,000.00	
	22020406	70132	OTHER MAINTENANCE SERVICES		200,000.00	
	220205		TRAINING-GENERAL			
	22020501	70132	LOCAL TRAINING		1,000,000.00	400,000.00
	220207		CONSULTING AND PROFESSIONAL SERVICES-GENERAL			
	22020709	70132	CONSULTANCY SERVICE		250,000.00	
	220208		FUEL AND LUBRICANTS-GENERAL			
	22020802	70132	OTHER TRANSPORT EQUIPMENT FUEL COST		200,000.00	
	22020803	70132	PLANT/GENERATOR FUEL COST		250,000.00	
	220210		MISCELLENOUS EXPENSES GENERAL			
	22021001	70132	REFRESHMENT AND MEALS		100,000.00	
	22021003	70132	PUBLICITY AND ADVERTISEMENT		200,000.00	
	22021007	70132	WELFARE PACKAGES		800,000.00	
	22021029	70132	OTHER EXPENSES	199,950.00	500,000.00	
			TOTAL OVERHEAD COST	3,455,940.00	20,000,000.00	16,685,987.50
	TOTAL		RECURRENT COST FOR CODE: 022000300100B	94,545,861.73	117,376,748.00	85,801,778.35

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.75B	Agency Code: 022000300100	Function Code	Agency Name: Oyo State Bureau of Statistics	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010105	70132	Purchase of Motor Vehicles	0.00	33,000,000.00	0.00
	23010112	70132	Purchase of Office Furniture and Equipment	378,875.00	2,000,000.00	193,500.00
	23010114	70132	Purchase of Computers Printers	0.00	1,000,000.00	0.00
	23010144	70132	Purchase of Electronics /Electrical Equipments	978,250.00	1,000,000.00	0.00
	230301	70132	Rehabilitation/Repairs of Fixed Assets-General			
	23030121	70132	Rehabilitation/Repairs of Office Building	0.00	5,250,000.00	0.00
	230501	70132	ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70132	Special Project and Assignment	20,000,000.00	57,750,000.00	0.00
	TOTAL			21,357,125.00	100,000,000.00	193,500.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR-CONTD

NOTE NO.75CI	Agency Code: 011100100103	Function Code	Agency Name: State Operation Coordinating Unit : (SOCU) YESS-O World Bank Assisted Programme	Actual 2024	Budget 2024	Actual 2023
	2202		OVERHEAD COST			
	220203	70111	MATERIALS AND SUPPLIES - GENERAL			
		70111			600,000.00	
	22020301		OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00		0.00
	22020305	70111	PRINTING OF NON SECURITY DOCUMENTS	0.00	400,000.00	0.00
	220204		MAINTENANCE SERVICES - GENERAL			

	22020401	70111	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	1,000,000.00	0.00
	22020403	70111	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUA	0.00	400,000.00	0.00
	22020404		MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	1,500,000.00	0.00
	22020405	70111	MAINTENANCE OF PLANTS/GENERATORS	0.00	700,000.00	0.00
	22020406		OTHER MAINTENANCE SERVICES	0.00	200,000.00	0.00
	220205	70111	TRAINING - GENERAL			
	22020501	70111	LOCAL TRAINING	0.00	2,000,000.00	0.00
	2202010	70111	MISCELLANEOUS EXPENSES - GENERAL			
	22021001	70111	REFRESHMENT & MEALS	0.00	0.00	0.00
	22021003	70111	PUBLICITY & ADVERTISEMENTS	0.00	1,000,000.00	0.00
	22021007	70111	WELFARE PACKAGES	0.00	200,000.00	0.00
	22021030	70111	PUBLIC ENLIGHTMENT PROGRAMME	0.00	2,000,000.00	0.00
			TOTAL OVERHEAD COST	0.00	10,000,000.00	0.00
	TOTAL		RECURRENT COST FOR CODE: 011100100100	0.00	10,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.75CII	Agency Code: 011100100103	Function Code	Agency Name: State Operation Coordinating Unit : (SOCU) YESS-O World Bank Assisted Programme	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70111	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	50,000,000.00	0.00
	TOTAL			0.00	50,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR - CONTD

NOTE NO.76	Agency Code: 022200100100	Function Code	Agency Name: Ministry of Trade, Investments and Cooperativ	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70411	SALARY	189,990,713.01	256,953,304.26	148,348,571.75
	SUB - TOTAL			189,990,713.01	256,953,304.26	148,348,571.75
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT- GENERAL			
	22020102	70411	LOCAL TRAVEL & TRANSPORT : OTHERS	192,000.00	7,000,000.00	558,400.00
	220202		UTILITIES - GENERAL			
	22020202	70411	TELEPHONE CHARGES		100,000.00	
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70411	OFFICE STATIONERIES/COMPUTER CONSUMABLES		1,500,000.00	799,737.50
	22020304		MAGAZINES & PERIODICALS		250,000.00	0.00
	22020305	70411	PRINTING OF NON-SECURITY DOCUMENTS		500,000.00	167,700.00
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70411	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,500,000.00	104,350.00

	22020402	70411	MAINTENANCE OF OFFICE FURNITURE		500,000.00	
	22020403		MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS		1,200,000.00	747,387.50
	220205		TRAINING - GENERAL			
	22020501		LOCAL TRAINING	200,000.00	2,500,000.00	874,580.00
	220206		OTHER SERVICES - GENERAL			
	22020601		SECURITY SERVICES		100,000.00	0.00
	22020605		CLEANING & FUMIGATION SERVICES		400,000.00	
	220208		FUEL & LUBRICANTS - GENERAL			
	22020803	70411	PLANT/GENERATOR FUEL COST		1,200,000.00	
	220210		MISCELLANEOUS EXPENSES - GENERAL			
	22021001	70411	REFRESHMENT & MEALS		300,000.00	
	22021002	70411	HONORARIUM & ALLOWANCE		600,000.00	
	22021003	70411	PUBLICITY AND ADVERTISEMENTS		1,000,000.00	
	22021007		WELFARE PACKAGES		1,000,000.00	
	22021008		SUBSCRIPTION TO PROFESSIONAL BODIES		200,000.00	0.00
	22021021		SPECIAL DAYS/ CELEBRATIONS		2,000,000.00	0.00
	22021022		PLANNING, MONITORING & EVALUATION		750,000.00	0.00
	22021030		PUBLIC ENLIGHTENMENT PROGRAMME		800,000.00	0.00
	22021032		FAIR, FESTIVAL, EXPO AND SUMMIT	246,000.00	12,916,000.00	2,000,000.00
			TOTAL OVERHEAD COST	638,000.00	36,316,000.00	5,252,155.00
	TOTAL		RECURRENT COST FOR CODE: 022200100100	190,628,713.01	293,269,304.26	153,600,726.75

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.76B	Agency Code: 022200100100	Function Code	Agency Name: Ministry of Trade, Investments and Cooperativ	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23	70411	CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010104		PURCHASE OF MOTOR CYCLES	0.00	2,000,000.00	0.00
	23010105		PURCHASE OF MOTOR VEHICLES	0.00	20,000,000.00	0.00
	23010112		PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,000,000.00	190,000.00
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
	23020118		CONSTRUCTION/PROVISION OF INFRASTRUCTURE		60,000,000.00	
	230301		REHABILITATION/REPAIRS OF FIXED ASSET - GENERAL			
	23030121		REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	10,000,000.00	0.00
	23030124		REHABILITATION/REPAIRS - MARKETS/PARKS	0.00	60,000,000.00	241,000.00
	230501		ACQUISITION OF NON-TANGIBLE ASSETS			
	23050102		COMPUTER SOFTWARE ACQUISITION	0.00	0.00	0.00
	23050109		SPECIAL PROJECTS & ASSIGNMENTS	0.00	78,000,000.00	0.00
	23050112		COUNTERPART FUNDING	0.00	0.00	0.00
	23050113		LAND PREPARATION/FENCING	0.00	40,000,000.00	0.00
	23050116		MICRO CREDIT SCHEME OR (COOPERATIVE WEALTH CREATION LOAN SCHEME)			
	TOTAL			0.00	280,000,000.00	431,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR-CONTD

NOTE NO.77	Agency Code: 011111100100	Function Code	Agency Name: Oyo State Investment and Public Private Partnerships Agency	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70111	SALARY	20,176,367.33	33,366,777.87	17,717,932.06
	SUB TOTAL			20,176,367.33	33,366,777.87	17,717,932.06
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70111	LOCAL TRAVEL & TRANSPORT : OTHERS	200,000.00	2,000,000.00	200,000.00
	220202	70111	UTILITIES-GENERAL			
	22020201	70111	ELECTRICITY CHARGES	200,000.00	250,000.00	0.00
	22020203	70111	INTERNET ACCESS CHARGES	0.00	500,000.00	0.00
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70111	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	1,000,000.00	0.00
	22020304	70111	MAGAZINES AND PERIODICALS	0.00	250,000.00	0.00
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70111	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	1,000,000.00	0.00
	22020402	70111	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00	0.00
	22020403	70111	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	0.00	600,000.00	0.00
	22020404	70111	MAINTENANCE OF OFFICE/IT EQUIPMENT	0.00	250,000.00	0.00
	22020405	70111	MAINTENANCE OF PLANTS/GENERATORS	0.00	300,000.00	0.00
	22020406	70111	OTHER MAINTENANCE SERVICES	0.00	500,000.00	0.00
	220205		TRAINING - GENERAL			
	22020501	70111	LOCAL TRAINING	783,000.00	2,000,000.00	198,000.00
	22020502	70111	INTERNATIONAL TRAINING	0.00	2,000,000.00	0.00
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020703	70111	LEGAL SERVICES	0.00	6,850,000.00	0.00
	22020709	70111	CONSULTANCY SERVICES/FEES	0.00	5,000,000.00	0.00
	220208	70111	FUEL & LUBRICANTS - GENERAL			
	22020801	70111	MOTOR VEHICLE FUEL COST	0.00	500,000.00	0.00
	22020803	70111	PLANT/GENERATOR FUEL COST	0.00	2,000,000.00	0.00
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021001	70111	REFRESHMENTS & MEALS	0.00	500,000.00	0.00
	22021003	70111	PUBLICITY AND ADVERTISEMENT	0.00	5,000,000.00	0.00
	22021006	70111	POSTAGES AND COURIER SERVICES	0.00	500,000.00	0.00
	22021022	70111	PLANNING, MONITORING & EVALUATION	0.00	1,000,000.00	200,000.00
	22021029	70111	OTHER EXPENSES	0.00	9,000,000.00	0.00
	22021032	70111	FAIR, EXPO AND SUMMIT	6,132,000.00	58,500,000.00	1,534,500.00
			TOTAL OVERHEAD COST	7,315,000.00	100,000,000.00	2,132,500.00
	TOTAL		RECURRENT COST FOR CODE: 011111100100	27,491,367.33	133,366,777.87	19,850,432.06

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.77B	Agency Code: 011111100100	Function Code	Agency Name: Oyo State Investment and Public Private Partnerships Agency	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109		SPECIAL PROJECTS & ASSIGNMENTS	45,947,006,590.59	46,000,000,000.00	336,486,047.50
	23050119		CONTIGENCIES - CAPITAL	848,669,351.04	1,190,500,111.00	0.00
	TOTAL			46,795,675,941.63	47,190,500,111.00	336,486,047.50

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR-CONTD**

NOTE NO.78	Agency Code: 023400100100	Function Code	Agency Name: Ministry of Public Works, Infrastructure and Transport	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70411	SALARY	495,298,875.07	675,306,526.67	385,047,475.14
	Sub -Total			495,298,875.07	675,306,526.67	385,047,475.14
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020101	70411	LOCAL TRAVEL & TRANSPORT: TRAINING		5,600,000.00	0.00
	220202		UTILITIES-GENERAL			
	220203	70411	MATERIALS & SUPPLIES-GENERAL			
	22020301		OFFICE STATIONERIES/COMPUTER CONSUMABLES		4,360,000.00	192,424.00
	22020303		NEWS PAPER	0.00	252,000.00	0.00
	22020304		MAGAZINES AND PERIODICALS	0.00	252,000.00	0.00
	22020305		PRINTING OF NON SECURITY DOCUMENTS	0.00	1,316,000.00	0.00
	22020306		PRINTING OF SECURITY DOCUMENT		1,260,000.00	185,000.00
	22020309		UNIFORM & OTHER CLOTHING	0.00	7,160,000.00	0.00
	220204	70411	MAINTENANCE SERVICES - GENERAL			
	22020401		MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT		3,130,000.00	
	22020402		MAINTENANCE OF OFFICE FURNITURE	107,300.00	2,520,000.00	0.00
	22020403		MAINTENANCE OF OFFICE BUILDINGS/RESIDENTIAL QUA	197,800.00	1,080,000.00	1,033,358.18
	22020404		MAINTENANCE OF OFFICE /I.T. EQUIPMENT	0.00	2,072,000.00	0.00
	22020405		MAINTENANCE OF PLANTS/GENERATORS	355,287.50	2,800,000.00	459,025.00
	22020406		OTHER MAINTENANCE SERVICES	0.00	1,512,000.00	0.00
	220205	70411	TRAINING-GENERAL			
	22020501		LOCAL TRAINING	3,096,000.00	5,512,000.00	550,000.00
	22020502		INTERNATIONAL TRAINING	0.00	3,360,000.00	0.00
	220208		FUEL & LUBRICANTS-GENERAL			
	22020802		OTHER TRANSPORT EQUIPMENT COST	0.00	1,736,000.00	0.00
	22020803		PLANT/GENERATOR FUEL COST	0.00	3,360,000.00	0.00
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021001		REFRESHMENT & MEALS	0.00	224,000.00	0.00
	22021003		PUBLICITY & ADVERTISEMENTS	0.00	1,456,000.00	0.00
	22021007		WELFARE PACKAGES	0.00	756,000.00	0.00
	22021008		SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	2,520,000.00	0.00
	22021021		SPECIAL DAYS/CELEBRATIONS	0.00	1,120,000.00	0.00

	22021022		PLANNING, MONITORING AND EVALUATION	346,000.00	3,000,000.00	0.00
	22021029		OTHER EXPENSES		2,520,000.00	180,600.00
	22021030		PUBLIC ENLIGHTMENT PROGRAMME	0.00	1,122,000.00	0.00
			TOTAL OVERHEAD COST	4,102,387.50	60,000,000.00	2,600,407.18
	TOTAL		RECURRENT COST FOR CODE:032400100100	499,401,262.57	735,306,526.67	387,647,882.32

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.78B	Agency Code: 023400100100	Function Code	Agency Name: Ministry of Public Works, Infrastructure and Transport	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010105		PURCHASE OF MOTOR VEHICLES	0.00	38,000,000.00	
	23010112		PURCHASE OF OFFICE FUNITURE & FITTINGS	0.00	7,000,000.00	
	23010113		PURCHASE OF COMPUTER	0.00	12,500,000.00	
	23010114		PURCHASE OF COMPUTER PRINTER	0.00	50,850,000.00	
	23010119		PURCHASE OF POWER GENERATING SET	0.00	450,000.00	
	23010123		PURCHASE OF FIRE FIGHTING EQUIPMENTS	0.00	0.00	
	23010128		PURCHASE SECURITY EQUIPMENT	0.00	0.00	
	23010143		PURCHASE OF CAMERAS	0.00	100,000,000.00	
	23010144		PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENTS	0.00	48,350,000.00	
	23010145		PURCHASE OF PROJECTOR	0.00	5,375,000.00	
	23010146		PURCHASE OF OTHER EQUIPMENTS	0.00	24,000,000.00	
	230201		CONSTRUCTION/PROVISIONS OF FIXED ASSET &-GENERAL			
	23020101		CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	100,000,000.00	
	23020104		CONSTRUCTION/PROVISION OF HOUSING	0.00	150,000,000.00	
	23020114		CONSTRUCTION/PROVISION OF ROADS	97,884,665,872.78	99,525,237,599.95	59,013,436,138.15
	23020118		CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	20,000,000.00	0.00
	23020128		CONSTRUCTION/PROVISION OF ROAD SIGNS & FURNITU	0.00	15,500,000.00	0.00
	23020129		MECHANICAL WORKSHOPS EQUIPMENT ELEYELE AND AGODI YS		25,000,000.00	
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL			
	23030103		REHABILITATION/REPAIRS - HOUSING	0.00	5,000,000.00	0.00
	23030113		REHABILITATION/REPAIRS - ROADS	3,513,441,241.92	4,100,000,000.00	11,306,681,374.91
	23030121		REHABILITATION/REPAIRS OF OFFICE BUILDINGS	127,019,460.15	216,000,000.00	89,131,051.84
	23030124		REHABILITATION/REPAIRS - MARKETS/PARKS	404,584,923.57	3,500,000,000.00	1,810,545,441.49
	230501		ACQUISITION OF NON TANGIBLE ASSESTS			
	23050119		CONTINGENCIES-CAPITAL	0.00	25,500,000.00	0.00
			TOTAL	101,929,711,498.42	107,968,762,599.95	72,219,794,006.39

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR-CONTD**

NOTE NO.79	Agency Code: 0023400400100	Function Code	Agency Name: Oyo State Road Maintenance Agency	Actual 2024	Budget 2024	Actual 2023
	210101		SALARIES & WAGES			
	21010101	70451	SALARY	61,312,835.21	81,209,330.06	54,596,168.07
				61,312,835.21	81,209,330.06	54,596,168.07
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020101	70451	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,000,000.00	
	220202		UTILITIES - GENERAL			
	22020203	70451	INTERNET ACCESS CHARGES	0.00	1,000,000.00	
	220203		MATERIAL & SUPPLY - GENERAL			
	22020301	70451	OFFICE STATIONERIES/COMPUTER CONSUMABLES	380,550.00	5,000,000.00	
	22020304	70451	PRINTING OF NON-SECURITY DOCUMENT	0.00	500,000.00	
	22020309	70451	UNIFORM & OTHER CLOTHINGS	0.00	3,000,000.00	
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70451	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIP	0.00	5,000,000.00	

	22020402	70451	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00	
	22020403	70451	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL Q	0.00	10,000,000.00	
	22020404	70451	MAINTENANCE OF OFFICE/IT EQUIPMENT	0.00	2,000,000.00	
	22020405	70451	MAINTENANCE OF PLANTS & GENERATORS	0.00	10,000,000.00	
	220205		TRAINING - GENERAL			
	22020501	70451	LOCAL TRAINING	0.00	10,000,000.00	
	220206		OTHER SERVICES - GENERAL			
	22020601	70451	SECURITY SERVICES	0.00	2,000,000.00	
	22020605	70451	CLEANING AND FUMIGATION SERVICE	198,552.50	500,000.00	
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021002	70451	HONORARIUM & SITTING ALLOWANCE	0.00	500,000.00	
	22021008	70451	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	5,000,000.00	
			TOTAL OVERHEAD COST	579,102.50	60,000,000.00	54,596,168.07
			TOTAL RECURRENT COST FOR CODE 0023400400100	61,891,937.71	141,209,330.06	54,596,168.07

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.79B	Agency Code: 0023400400100	Function Code	Agency Name: Oyo State Road Maintenance Agency	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70451	PURCHASE OF MOTOR VEHICLES	0.00	100,000,000.00	
	23010112	70451	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,000,000.00	
	23010119	70451	PURCHASE OF POWER GENERATING SETS	0.00	500,000.00	
	23010123	70451	PURCHASE OF FIRE FIGHTING EQUIPMENTS	0.00	500,000.00	
	23010145	70451	PURCHASE OF PROJECTORS	0.00	500,000.00	
	23010146	70451	PURCHASE OF OTHER EQUIPMENT	0.00	50,000,000.00	
	230301		REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL			
	23030101	70451	REHABILITATION / REPAIRS OF RESIDENTIAL/ OFFICE BU	0.00	30,000,000.00	
	23030113	70451	REHABILITATION/REPAIRS - ROADS (IBADAN ZONE)	387,523,313.82	400,000,000.00	283,649,527.64
	23030113		REHABILITATION/REPAIRS - ROADS (IBADAN ZONE)	0.00	105,000,000.00	43,048,032.41
	23030113		REHABILITATION/REPAIRS - ROADS (OYO ZONE)	44,872,200.00	75,000,000.00	36,879,903.24
	23030113		REHABILITATION/REPAIRS - ROADS (OGBOMOSHO ZONE)	0.00	75,000,000.00	36,882,926.77
	23030113		REHABILITATION/REPAIRS - ROADS (OKE OGUN ZONE)	0.00	105,000,000.00	44,858,184.25
	23030113		REHABILITATION/REPAIRS - ROADS (IBARAPA ZONE)	0.00	67,000,000.00	31,308,432.40
	23030113		REHABILITATION/REPAIRS -		90,500,000.00	
	TOTAL			432,395,513.82	1,100,000,000.00	476,627,006.71

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR :- CONTD

NOTE NO.80	Agency Code: 022905500100	Function Code	Agency Name: Oyo State Road Traffic Management Authority	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70421	SALARY	520,185,969.80	985,990,575.93	201,283,603.15
	Sub-Total			520,185,969.80	985,990,575.93	201,283,603.15
	2202		OVERHEAD COST			

	220201		TRAVEL& TRANSPORT -GENERAL			
	22020101	70421	LOCAL TRAVEL AND TRANSPORT; TRAINING	320,000.00	1,000,000.00	0.00
	22020102		LOCAL TRAVEL AND TRANSPORT; OTHERS	0.00	1,000,000.00	
	22020103		INTERNATIONAL TRAVEL & TRANSPORT TRAINING			
	220202	70421	UTILITIES-GENERAL			
	22020201		ELECTRICITY CHARGES			
	22020202	70421	TELEPHONE CHARGES	0.00	500,000.00	0.00
	22020203	70421	INTERNET ACCESS CHARGES	0.00	100,000.00	0.00
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301		OFFICE STATIONERIES /COMPUTER CONSUMABLES	377,647.50	2,000,000.00	0.00
	22020302		BOOKS	0.00	100,000.00	0.00
	22020303		NEWSPAPERS	0.00	100,000.00	0.00
	22020304		MAGAZINES & PERIODICALS			
	22020305		PRINTING OF NON SECURITY DOCUMENTS	0.00	500,000.00	0.00
	22020306	70421	PRINTING OF SECURITY DOCUMENTS	0.00	1,000,000.00	0.00
	22020309		UNIFORM & OTHER CLOTHING	0.00	5,000,000.00	0.00
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401		MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUI	385,387.50	5,000,000.00	0.00
	22020402		MAINTENANCE OF OFFICE FURNITURE	197,800.00	1,000,000.00	0.00
	22020403		MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUA	375,175.00	2,000,000.00	0.00
	22020404		MAINTENANCE OF OFFICE / IT EQUIPMENT	0.00	500,000.00	179,525.00
	220205		TRAINING - GENERAL			
	22020501		LOCAL TRAINING	0.00	25,000,000.00	31,356,500.00
	22020502		INTERNATIONAL TRAINING	0.00	3,000,000.00	0.00
	220206		OTHER SERVICES - GENERAL			
	22020601		SECURITY SERVICES	6,600,000.00	7,600,000.00	7,150,000.00
	22020605		CLEANING AND FUMIGATION SERVICE	196,080.00	400,000.00	183,610.00
	220207		CONSULTING AND PROFESSIONAL SERVICE - GENERAL			
	22020703		LEGAL SERVICES	0.00	10,000,000.00	0.00
	22020709		CONSULTANCY SERVICES/FEES	0.00	10,000,000.00	0.00
	220208		FUEL AND LUBRICANT - GENERAL			
	22020802		OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	2,000,000.00	552,750.00
	22020803		PLANT/GENERATOR FUEL COST	0.00	1,000,000.00	0.00
	220210		MISCELLANEOUS EXPENSES - GENERAL			
	22021002		HONOURARIUM AND SITTING ALLOWANCE	0.00	200,000.00	200,000.00
	22021003		PUBLICITY AND ADVERTISEMENT	0.00	500,000.00	0.00
	22021004		MEDICAL EXPENSES - LOCAL	0.00	500,000.00	0.00
	22021007		WELFARE PACKAGES	0.00	1,000,000.00	0.00
	22021009		OTHER EXPENSES	725,388.00	1,000,000.00	380,000.00
			TOTAL OVERHEAD COST	9,177,478.00	82,000,000.00	40,377,965.00
	TOTAL		RECURRENT COST FOR CODE: 012500100100	529,363,447.80	1,067,990,575.93	241,661,568.15

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.80B	Agency Code: 022905500100	Function Code	Agency Name: Oyo State Road Traffic Management Authority	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010101		PURCHASE/ACQUISITION OF LAND	0.00	1,000,000.00	0.00

	23010104		PURCHASE OF MOTOR CYCLES (POWER BIKE)	0.00	5,000,000.00	0.00
	23010105	70421	PURCHASE OF MOTOR VEHICLES	0.00	10,000,000.00	0.00
	23010107		PURCHASE OF TRUCK	0.00	100,000,000.00	0.00
	23010112		PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	6,000,000.00	0.00
	23010113		PURCHASE OF COMPUTERS	0.00	2,000,000.00	0.00
	23010123		PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	3,000,000.00	0.00
	23010128		CONSTRUCTION/PROVISION OF ROAD SIGN/FURNITURE	0.00	7,000,000.00	0.00
	23010144		PURCHASE OF ELECTRONICS/ ELECTRICAL EQUIPMENTS	0.00	500,000.00	0.00
	23010145		PURCHASE OF PROJECTORS	0.00	1,000,000.00	0.00
	23010146		PURCHASE OF OTHER EQUIPMENT	4,915,437.50	25,000,000.00	0.00
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
	23020101		CONSTRUCTION/PROVISION OF OFFICE BUILDING	0.00	5,000,000.00	0.00
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL			0.00
	23030118		REHABILITATION/REPAIRS-RECREATION FACILITIES	0.00	1,000,000.00	0.00
	23030121		REHABILITATION/REPAIR OF OFFICE BUILDINGS	0.00	14,500,000.00	0.00
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050119		CONTINGENCIES - CAPITALS	0.00	5,000,000.00	0.00
	TOTAL			4,915,437.50	186,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR-CONTD

NOTE NO.81	Agency Code: 023100100200	Function Code	Agency Name: Ministry of Energy & Mineral Resources	Actual 2024	Budget 2024	Actual 2023
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70483	SALARY	70,132,688.46	89,826,270.42	57,275,047.67
	SUB-TOTAL			70,132,688.46	89,826,270.42	57,275,047.67
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70483	LOCAL TRAVEL & TRANSPORT:- OTHERS	2,980,000.00	3,000,000.00	480,000.00
	220202		UTILITIES GENERAL			
	22020201	70483	ELECTRICITY CHARGES (IBEDC)	135,000,000.00	135,450,000.00	135,000,000.00
	22020203	70483	INTERNET ACCESS CHARGES		20,000.00	0.00
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70483	OFFICE STATIONARIES/ COMPUTER CONSUMABLES	393,987.50	500,000.00	187,050.00
	220204		MAINTENANCE SERVICE - GENERAL			
	22020401	70483	MAINTENANCE OF MOTOR VEHICLES	399,900.00	500,000.00	197,800.00
	22020406	70483	OTHER MAINTENANCE SERVICES	790,000.00	800,000.00	600,000.00
	220205		TRAINING GENERAL			
	22020501	70483	LOCAL TRAINING		66,000.00	1,595,000.00
	220210		MISCELLENEOUS EXPENSES GENERAL			
	22021001	70483	REFRESHMENT & MEAL		100,000.00	100,000.00
	22021022	70483	PLANNING, MONITORING & EVALUATION		100,000.00	180,000.00
	22021033	70483	CONTINGENCES- OTHER RECURRENT COST	77,583,000.00	77,584,000.00	3,238,000,765.80
			TOTAL OVERHEAD COST	217,146,887.50	218,120,000.00	3,376,340,615.80
			TOTAL RECURRENT COST FOR CODE 023100100200	287,279,575.96	307,946,270.42	3,433,615,663.47

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.81B	Agency Code: 023100100200	Function Code	Agency Name: Ministry of Energy & Mineral Resources	Actual 2024	Budget 2024	Actual 2023
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70483	PURCHASEOF MOTOR VEHICLES	0.00	1,000,000.00	0.00
	23010111	70483	PURCHASE OF SOLAR POWERED INVERTOR/IBEDC FOR STREET			0.00
	23010112	70483	PURCHASE OF OFFICE FURNITURE & FITTING		2,000,000.00	0.00
	23010113	70483	PURCHASE OF COMPUTERS			0.00
	23010119	70483	PURCHASE OF POWER GENERATING SET		1,000,000.00	0.00
	23010142		PURCHASE OF NETWORKING DEVICES/PERIPHERALS		500,000.00	
	23010144	70483	PURCHASE OF ELECTRONIC/ ELECTRICAL EQUIPMENT		2,000,000.00	0.00
	23010146	70483	PURCHASE OF OTHER EQUIPMENT		2,000,000.00	0.00
	230101		CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL			
	23020101		CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS		2,000,000.00	
	23020118	70483	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE		311,000,000.00	205,529,553.63
	23020123	70483	CONSTRUCTION OF STREET LIGHT	17,187,733,375.33	18,500,000,000.00	10,563,665,013.82
	23020127		CONTRUCTION OF ICT INFRASTRUCTURES		1,000,000.00	0.00
	230301		REHABILITATION/ REPAIR OF FIXED ASSETS - GENERAL			
	23030121	70483	REHABILITATION & REPAIR OF OFFICE BUILDING		2,500,000.00	0.00
	230501		ACQUISITION OF NON-TANGIBLE ASSETS			
	23050102	70483	COMPUTER SOFTWARE ACQUISITION		500,000.00	0.00
	23050109	70483	SPECIAL PROJECT/ ASSIGNMENT	6,002,381,057.00	7,174,500,000.00	182,129,225.66
	TOTAL			23,190,114,432.33	26,000,000,000.00	10,951,323,793.11

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR-CONTD

NOTE NO.82	Agency Code: 023100100100	Function Code	Agency Name: Oyo State Rural Electrification Board	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70435	SALARY	30,062,030.03	32,528,444.00	21,407,214.05
	Sub-Total			30,062,030.03	32,528,444.00	21,407,214.05
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT-GENERAL			
	22020102	70435	LOCAL TRAVEL & TRANSPORT: OTHERS	296,800.00	2,500,000.00	0.00
	22020103		INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	6,000,000.00	0.00
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70435	OFFICE STATIONERIES/COMPUTER CONSUMABLES	552,322.00	2,500,000.00	332,750.00
	22020303		MAGAZINES AND PERIODICAL	0.00	500,000.00	0.00
	22020305	70435	PRINTING OF NON SECURITY DOCUMENTS	0.00	1,500,000.00	178,450.00
	220204		MAINTENANCE SERVICES-GENERAL			
	22020401	70435	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIP	381,625.00	5,000,000.00	66,435.00
	22020402	70435	MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00	0.00
	22020403	70435	MAINTENANCE OF OFFICE BUILDING/ RESIDENTAL QUA	384,312.50	10,000,000.00	179,525.00
	22020404	70435	MAINTENANCE OF OFFICE/ICT EQUIPMENTS	0.00	1,000,000.00	193,500.00
	220205		TRAINING-GENERAL			
	22020501	70435	LOCAL TRAINING	0.00	5,000,000.00	0.00
	22020502		INTERNATIONAL TRAINING	0.00	10,232,000.00	

	220206		OTHER SERVICES-GENERAL			
	22020601	70435	SECURITY SERVICES	1,050,000.00	2,500,000.00	650,000.00
	22020602		CLEANING / FUMIGATION SERVICES	0.00	1,500,000.00	
	220207		CONSULTING AND PROFESSIONAL SERVICES - GENERAL			
	22020703		LEGAL SERVICES	0.00	500,000.00	0.00
	220208	70435	FUEL & LUBRICANTS -GENERAL			
	22020803	70435	PLANTS/GENERATOR FUEL COST	0.00	500,000.00	0.00
	220210		MISCELLANEOUS EXPENSES - GENERAL			
	22021001		REFRESHMENTS & MEALS	0.00	500,000.00	0.00
	22021002		HONOURARIUM & SITTING ALLOWANCE	0.00	3,500,000.00	
	22021007		WELFARE PACKAGES	0.00	500,000.00	0.00
	22021022		PLANNING, MONITORING AND EVALUATION	0.00	1,000,000.00	
	22021030		PUBLIC ENLIGHTENMENT PROGRAMME	0.00	500,000.00	0.00
			TOTAL OVERHEAD COST	2,665,059.50	56,232,000.00	1,600,660.00
	TOTAL		RECURRENT COST FOR CODE: 023100100100	32,727,089.53	88,760,444.00	23,007,874.05

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.82B	Agency code: 023100100100	Function Code	Agency Name: Oyo State Rural Electrification Board	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010112		PURCHASE OF OFFICE FURNITURE AND FITTINGS	193,500.00	3,000,000.00	0.00
	23010144		PURCHASE OF ELECTRONIC/ELECTRICAL EQUIOPME	0.00	150,000,000.00	182,750.00
	23020103		CONSTRUCTION/PROVISION OF ELECTRICITY	0.00	70,246,000.00	0.00
	23050109		SPECIAL PROJECTS & ASSIGNMENT	0.00	200,000,000.00	0.00
	23050119		CONTIGENCIES-CAPITALS (ABANDONED TRANSFORMER	0.00	46,000,000.00	0.00
	TOTAL			193,500.00	469,246,000.00	182,750.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR-CONTD

NOTE NO.83	Agency Code: 023600400100	Function Code	Agency Name: MINIRAL DEVELOPMENT AGENCY	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70821	SALARY	42,560,847.84	47,076,288.04	38,256,729.84
	SUB - TOTAL			42,560,847.84	47,076,288.04	38,256,729.84
	2202	70821	OVER HEAD COST			
	220201	70821	TRAVEL &TRANSPORT- GENERAL			
	22020101	70821	LOCAL TRAVEL & TRANSPORT- TRAINING	0.00	2,000,000.00	
	220203	70821	MATERIALS & SUPPLIES - GENERAL			
	22020301	70821	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	513,250.00	1,000,000.00	
	220204	70821	MAINTENANCE SERVICES - GENERAL			
	22020401	70821	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT		3,200,000.00	
	22020402	70821	MAINTENANCE OF OFFICE FURNITURE		2,000,000.00	

	22020403	70821	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS		3,000,000.00	190,000.00
	22020404	70821	MAINTENANCE OF OFFICE / IT EQUIPMENT		2,000,000.00	
	220205	70821	TRAINING - GENERAL			
	22020501	70821	LOCAL TRAINING		5,000,000.00	371,000.00
	220206	70821	OTHER SERVICE - GENERAL			
	22020601		SECURITY SERVICES		1,000,000.00	200,000.00
	22020605	70821	CLEANING AND FUMIGATION SERVICES		300,000.00	
	220207	70821	CONSULTING & PROFESSIONAL SERVICE - GENERAL			
	22020709	70821	CONSULTANCYSERVICES/FEES		1,000,000.00	
	220208	70821	FUEL & LUBRICANTS - GENERAL			
	22020803	70821	PLANT/GENERATOR FUEL COST		1,000,000.00	
	220210	70821	MISCELLANEOUS EXPENSES - GENERAL			
	22021002	70821	HONORARIUM & SITTING ALLOWANCE		1,000,000.00	
	22021022	70821	PLANNING, MONITORING AND EVALUATION	5,142,000.00	5,500,000.00	730,000.00
	22021029	70821	OTHER EXPENSES		2,000,000.00	
	22021030	70821	PUBLIC ENLIGHTMENT PROGRAM		2,000,000.00	
	22021032	70821	FAIR, FESTIVAL, EXPO AND SUMMIT			
			TOTAL OVER HEAD COST	5,655,250.00	32,000,000.00	
	TOTAL		RECURRENT COST FOR CODE: 055100100100	48,216,097.84	79,076,288.04	38,256,729.84

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.83B	Agency Code: 023600400100	Function Code	Agency Name: MINIRAL DEVELOPMENT AGENCY	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23	70821	CAPITAL EXPENDITURE			
	230101	70821	PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70821	PURCHASE OF MOTOR VECHICLE		50,000,000.00	0.00
	23010112	70821	PURCHASE OF OFFICE FURNITURE & FITTINGHS		2,000,000.00	0.00
	23010114	70821	PURCHASE OF COMPUTER PRINTERS		1,000,000.00	0.00
	23010115	70821	PURCHASE OF PHOTOCOPY		3,000,000.00	0.00
	23010119	70821	PURCHASE OF POWER GENERAING SET		3,000,000.00	0.00
	23010144	70821	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT		1,000,000.00	0.00
	23010149		PURCHASE OF GEOLOGICAL EQUIPMENT		30,000,000.00	27,000,000.00
	230201	70821	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
	23020118		CONSTRUCTION/PROVISION OF INFRASTRUCTURE		35,000,000.00	
	230501	70821	ACQUISITION OF NON TANGIBLE ASSETS - GENERAL			
	23050109	70821	SPECIAL PROJECTS AND ASSIGNMENTS	32,218,500.00	41,042,000.00	49,000,000.00
			CONTIGENCY-CAPITAL	50,000,000.00	68,958,000.00	
			TOTAL	82,218,500.00	235,000,000.00	76,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR-CONTD

NOTE NO.84	Agency Code: 023600400100	Function Code	Agency Name: Ministry of Culture and Tourism	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			

	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70821	SALARY	34,006,187.07	64,789,130.49	0.00
	SUB - TOTAL			34,006,187.07	64,789,130.49	0.00
	2202	70821	OVER HEAD COST			
	220201	70821	TRAVEL &TRANSPORT- GENERAL			
	22020101	70821	LOCAL TRAVEL & TRANSPORT- TRAINING	1,836,000.00	5,000,000.00	0.00
	22020102	70821	LOCAL TRAVEL & TRANSPORT- OTHERS	200,000.00	5,000,000.00	0.00
	22020104	70821	INTERNATIONALTRAVEL & TRANSPORT- OTHERS		10,000,000.00	0.00
	220202	70821	UTILITIES - GENERAL			
	22020201	70821	ELECTRICITY CHARGES	0.00	500,000.00	0.00
	22020202	70821	TELEPHONE CHARGES	0.00	500,000.00	0.00
	22020203	70821	INTERNET ACCESS CHARGES	0.00	500,000.00	0.00
	220203	70821	MATERIALS & SUPPLIES - GENERAL			
	22020301	70821	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	413,875.00	2,000,000.00	0.00
	220204	70821	MAINTENANCE SERVICES - GENERAL			
	22020401	70821	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMEN	0.00	2,000,000.00	0.00
	22020402	70821	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00	0.00
	22020403	70821	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTER	0.00	6,000,000.00	0.00
	22020404	70821	MAINTENANCE OF OFFICE / IT EQUIPMENT		500,000.00	0.00
	22020405	70821	MAINTENANCE OF PLANT AND GENERATORS		200,000.00	0.00
	22020406	70821	OTHER MAINTAINANCE SERVICES		100,000.00	0.00
	220205	70821	TRAINING - GENERAL			
	22020501	70821	LOCAL TRAINING	0.00	4,000,000.00	0.00
	22020502	70821	INTERNATIONAL TRAINING	0.00	5,000,000.00	0.00
	220206	70821	OTHER SERVICE - GENERAL			
	22020605	70821	FUMIGATION/ENVIRONMENTAL SANITATION		1,000,000.00	0.00
	220207	70821	CONSULTING & PROFESSIONAL SERVICE - GENERAL			
	22020709	70821	CONSULTANCYSERVICES/FEES	0.00	10,000,000.00	0.00
	220208	70821	FUEL & LUBRICANTS - GENERAL			
	22020801	70821	MOTOR VEHICLE FUEL COST		1,000,000.00	0.00
	22020803	70821	PLANT/GENERATOR FUEL COST	0.00	500,000.00	0.00
	220210	70821	MISCELLANEOUS EXPENSES - GENERAL			
	22021001	70821	REFRESHMENT AND MEALS		500,000.00	0.00
	22021002	70821	PUBLICITY AND ADVERTISEMENT		10,000,000.00	0.00
	22021008	70821	SUBSCRIPTION TO PREFESSIONAL BODIES		200,000.00	0.00
	22021022	70821	PLANNING, MONITORING AND EVALUATION		10,000,000.00	0.00
	22021023	70821	RESEARCH AND DOCUMENTATION		5,000,000.00	0.00
	22021029	70821	OTHER EXPENSES (GRANT & DONATIONS, CULTURE & TOURI	0.00	5,000,000.00	0.00
	22021030	70821	PUBLIC ENLIGHTMENT PROGRAM		15,000,000.00	0.00
	22021032	70821	FAIR, FESTIVAL, EXPO AND SUMMIT	80,490,000.00	100,000,000.00	0.00
			TOTAL OVER HEAD COST	82,939,875.00	200,000,000.00	0.00
	TOTAL		RECURRENT COST FOR CODE: 055100100100	116,946,062.07	264,789,130.49	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.84B	Agency Code: 023600400100	Function Code	Agency Name: Ministry of Culture and Tourism	Actual 2024	Budget 2024	Actual 2023
----------------	------------------------------	------------------	--	-------------	-------------	-------------

	Economic Code					
	23	70821	CAPITAL EXPENDITURE			
	230101	70821	PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70821	PURCHASE OF MOTOR VEHICLE	0.00	105,000,000.00	0.00
	23010112	70821	PURCHASE OF OFFICE FURNITURE	193,500.00	50,000,000.00	0.00
	23010113	70821	PURCHASE OF COMPUTERS	0.00	2,000,000.00	0.00
	23010113	70821	PURCHASE OF PRINTERS		2,000,000.00	0.00
	23010119	70821	PURCHASE OF POWER GENERATING SET		3,000,000.00	0.00
	23010123	70821	PURCHASE OF FIRE FIGHTING EQUIPMENT		500,000.00	0.00
	23010144	70821	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT		10,000,000.00	0.00
	23010145	70821	PURCHASE OF PROJECTORS		1,500,000.00	0.00
	23010146	70821	PURCHASE OF OTHER EQUIPMENTS		5,000,000.00	0.00
	230201	70821	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
	23020124	70821	CONSTRUCTION/PROVISION OF MARKETS/PARKS		200,000,000.00	0.00
	230301	70821	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL			
	23030118	70821	REHABILITATION/ REPAIRS - RECREATION FACILITIES	0.00	400,000,000.00	0.00
	23030121	70821	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	0.00	10,000,000.00	0.00
	23030127	70821	REHABILITATION/ REPAIRS - ICT EQUIPMENT	0.00	500,000.00	0.00
	230501	70821	ACQUISITION OF NON TANGIBLE ASSETS - GENERAL			
	23050102	70821	COMPUTER SOFTWARE ACQUISITION		500,000.00	0.00
	23050109	70821	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	10,000,000.00	0.00
			TOTAL	193,500.00	800,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR - CONTD

NOTE NO.84CI	Agency Code: 023600400100	Function Code	Agency Name: Oyo State Council for Arts and Culture	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70821	SALARY	49,385,551.02	97,656,092.09	40,754,770.68
	Sub-Total		SUB TOTAL	49,385,551.02	97,656,092.09	40,754,770.68
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70821	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	3,500,000.00	0.00
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70821	OFFICE STATIONERIES / COMPUTER CONSUMABLES	176,300.00	1,500,000.00	300,000.00
	220204		MAINTENANCE SERVICES- GENERAL			
	22020406		OTHER MAINTENANCE SERVICES	233,275.00	1,000,000.00	
	220205		TRAINING - GENERAL			
	22020501		LOCAL TRAINING	250,000.00	3,000,000.00	200,000.00
	220206		OTHER SERVICES- GENERAL			
	22020605		CLEANING AND FUMIGATION SERVICES	194,790.00	750,000.00	0.00

	220207		CONSULTING & PROFESSIONAL SERVICES- GENERAL			
	22020709		CONSULTANCY SERVICES/ FEES		2,000,000.00	
			PROFESSIONAL FEES		3,000,000.00	
	220208		FUEL & LUBRICANT-GENERAL			
	22020703		Plant/ Generator Fuel Cost		350,000.00	0.00
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021001		REFRESHMENT & MEALS		10,000,000.00	0.00
	22021002	70821	HONORARIUM & SITTING ALLOWANCE		10,000,000.00	450,000.00
			WELFARE PACKAGES		10,000,000.00	
	22021029		OTHER EXPENSES		14,900,000.00	50,000.00
	22021032	70821	FAIR, FESTIVAL EXPO AND SUMMIT	498,000.00	30,000,000.00	6,150,000.00
	22021033		CONTINGENCIES- OTHER RECURRENT COSTS		10,000,000.00	0.00
			TOTAL OVERHEAD COST	1,352,365.00	100,000,000.00	7,150,000.00
	TOTAL		RECURRENT COST FOR CODE: 023600400100	50,737,916.02	197,656,092.09	47,904,770.68

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.84CII	Agency Code: 023600400100	Function Code	Agency Name: Oyo State Council for Arts and Culture	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010104	70821	PURCHASE OF MOTOR CYCLES	0.00	2,000,000.00	0.00
			PURCHASE OF MOTOR VEHICLES	0.00	140,000,000.00	
	23010112		PURCHASE OF OFFICE FURNITURE AND FITTINGS	456,875.00	9,000,000.00	0.00
	23010114	70821	PURCHASE OF COMPUTER PRINTERS	0.00	500,000.00	0.00
	23010115		PURCHASE OF PHOTOCOPYING MACHINE	0.00	1,500,000.00	
	23010118	70821	PURCHASE OF SCANNERS	0.00	500,000.00	0.00
	23010144	70821	PURCHASE OF ELECTRONICS & OTHER EQUIPMENTS	349,375.00	35,000,000.00	0.00
	23010145		PURCHASE OF PROJECTOR	0.00	500,000.00	0.00
	23010146	70821	PURCHASE OF OTHER EQUIPMENTS	0.00	7,500,000.00	0.00
	230301		REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL			
	23030121		REHABILITATION / REPAIRS OF ICT EQUIPMENT	0.00	500,000.00	0.00
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109		SPECIAL PROJECT AND ASSIGNMENT	0.00	3,000,000.00	0.00
	Total			806,250.00	200,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR- CONTD

NOTE NO.84DI	Agency Code: 023605200100	Function Code	Agency Name: Oyo State Tourism Board	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	2202	70821	OVER HEAD COST			
	220201	70821	TRAVEL &TRANSPORT- GENERAL			
	22020101		LOCAL TRAVEL & TRANSPORT- TRAINING	0.00	2,000,000.00	0.00
	22020102	70821	LOCAL TRAVEL & TRANSPORT- OTHERS	0.00	5,000,000.00	0.00
	22020104	70821	INTERNATIONAL TRAVEL & TRANSPORT- OTHERS	0.00	30,000,000.00	0.00

	220203	70821	MATERIALS AND SUPPLIES-GENERAL			
	22020301	70821	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	671,759.68	2,000,000.00	196,725.00
	220204	70821	MAINTENANCE SERVICE - GENERAL			
	22020401	70821	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIP	228,762.00	2,000,000.00	0.00
	22020402	70821	MAINTENANCE OF OFFICE FURNITURE	180,331.25	2,000,000.00	0.00
	220205	70821	TRAINING - GENERAL			
	22020501	70821	LOCAL TRAINING	0.00	2,000,000.00	0.00
	22020502	70821	INTERNATIONAL TRAINING	0.00	2,000,000.00	0.00
	220206	70821	OTHER SERVICE - GENERAL			
	22020605	70821	CLEANING AND FUMIGATION	430,862.00	1,000,000.00	193,588.00
	220210	70821	MISCELLANIOUS EXPENSES - GENERAL			
	22021002	70821	HONOURARIUM AND SITTING ALLOWANCE	0.00	2,000,000.00	184,750.00
	22021003	70821	PUBLICITY AND ADVERTISEMENT	0.00	20,000,000.00	0.00
	22021021	70821	SPECIAL DAYS/CELEBRATION	0.00	5,000,000.00	0.00
	22021022	70821	PLANNING, MONITORING AND EVALUATION	0.00	10,000,000.00	0.00
	22021023	70821	RESEARCH AND DOCUMENTATION	0.00	5,000,000.00	0.00
	22021032	70821	FAIR, FESTIVAL, EXPO AND SUMMIT	0.00	10,000,000.00	0.00
			TOTAL OVERHEAD COST	1,511,714.93	100,000,000.00	575,063.00
			RECURRENT COST FOR CODE: 023605200100	575,063.00	100,000,000.00	575,063.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.84DII	Agency Code: 023605200100	Function Code	Agency Name: Oyo State Tourism Board	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23	70821	CAPITAL EXPENDITURE			
	230101	70821	PURCHASE OF FIXED ASSETS - GENERAL			
	23010105		PURCHASE OF MOTOR VEHICLE	0.00	65,000,000.00	
	23010112	70821	PURCHASE OF OFFICE FURNITURE	0.00	2,000,000.00	
			PURCHASE OF COMPUTERS	0.00	500,000.00	
	230401	70821	PRESERVATION OF THE ENVIRONMENT - GENERAL			
	23030118	70821	REHABILITATION/ REPAIRS - RECREATION FACILITIES	0.00	2,000,000.00	
	23030121	70821	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	0.00	17,500,000.00	
	23030127	70821	REHABILITATION/ REPAIRS - ICT EQUIPMENT	0.00	500,000.00	
	230401		PRESERVATION OF THE ENVIRONMENT - GENERAL			
	23040106	70821	BEAUTIFICATION AND LANDSCAPPING	0.00	5,000,000.00	
			SPECIAL PROJECTS AND ASSIGNMENT	0.00	5,000,000.00	
			LAND PREPARATION AND FENCING	0.00	2,500,000.00	
	TOTAL			0.00	100,000,000.00	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR-CONTD

NOTE NO.85	Agency Code: 026000100100	Function Code	Agency Name: Ministry of Lands, Housing & Urban Development	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES & WAGES			
	21010101		SALARY	603,705,516.34	1,085,591,070.90	504,156,604.87

	Sub-Total			603,705,516.34	1,085,591,070.90	504,156,604.87
	2202		OVERHEAD COST			
	220201		TRAVELS & TRANSPORT - GENERAL			
	22020102	70611	LOCAL TRAVEL & TRANSPORT: OTHERS	360,000.00	2,400,000.00	164,000.00
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70611	OFFICE STATIONERIES/COMPUTER CUNSUMABLES	3,149,750.00	4,000,000.00	510,855.00
	22020303	70611	NEWSPAPERS	0.00	300,000.00	0.00
	22020305	70611	PRINTING OF NON-SECURITY DOCUMENTS	236,500.00	3,000,000.00	887,750.00
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70611	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP	150,500.00	5,000,000.00	184,900.00
	22020402	70611	MAINTENANCE OF OFFICE FURNITURE	0.00	2,000,000.00	0.00
	22020405	70611	OTHER MAINTAINANCE SERVICES	486,312.50	1,500,000.00	1,101,176.25
	220205		TRAINING - GENERAL			
	22020501	70611	LOCAL TRAINING	522,000.00	2,000,000.00	555,000.00
	22020502	70611	INTERNATIONAL TRAINING	0.00	11,000,000.00	0.00
	220206		OTHER SERVICES - GENERAL			
	22020605	70611	CLEANING & FUMIGATION SERVICES	180,800.00	1,500,000.00	0.00
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020709	70611	LEGAL SERVICE	0.00	2,000,000.00	200,000.00
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021001	70611	REFRESHMENT & MEALS	0.00	1,500,000.00	199,000.00
	22021003	70611	PUBLICITY AND ADVERTISEMENTS	0.00	2,000,000.00	0.00
	22021007	70611	WELFARE PACKAGES	0.00	1,000,000.00	0.00
	22021022	70611	PLANNING, MONITORING & EVALUATION	0.00	3,000,000.00	0.00
	22021023	70611	RESEARCH & DOCUMENTATION	0.00	1,980,000.00	0.00
	22021029	70611	OTHER EXPENSES	5,820,000.00	5,820,000.00	0.00
			TOTAL OVERHEAD COST	10,905,862.50	50,000,000.00	3,802,681.25
	TOTAL		RECURRENT COST FOR CODE 026000100100	614,611,378.84	1,135,591,070.90	507,959,286.12

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.85B	Agency Code: 026000100100	Function Code	Agency Name: Ministry of Lands, Housing & Urban Developm	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010101	70611	PURCHASE /ACQUISITION OF LAND	89,005,090.00	98,447,600.00	14,329,500.00
	23010105	70611	PURCHASE OF MOTOR VEHICLES	0.00	50,000,000.00	0.00
	23010112	70611	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,041,675.00	1,500,000.00	0.00
	23010113	70611	PURCHASE OF COMPUTERS	9,406,250.00	11,500,000.00	0.00
	23010118	70611	PURCHASE OF SCANNERS	0.00	250,000.00	0.00
	23010119	70611	PURCHASE OF POWER GENERATING SET	0.00	2,000,000.00	0.00
	23010123	70611	PURCHASE OF FIRE FIGHTING EQUIPMENT	184,201.25	200,000.00	0.00
	23010141	70611	PURCHASE OF COMPUTER STORAGE DEVICES	0.00	8,250,000.00	0.00
	23010142	70611	PURCHASE OF NETWORKING DEVICE	0.00	100,000.00	0.00
	23010146	70611	PURCHASE OF OTHER EQUIPMENTS	0.00	1,000,000.00	0.00
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
	23020118	70611	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	8,440,000.00	70,000,000.00	0.00
	230301		REHABILITATION/REPAIR OF FIXED ASSETS - GENERAL			
	23030101	70611	REHABILITATION/REPAIRS OF RESIDENTIAL BUILDINGS	0.00	5,000,000.00	0.00

	23030121	70611	REHABILITATION/REPAIRS OF OFFICE BUILDINGS		30,000,000.00	
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70611	SPECIAL PROJECTS AND ASSIGNMENTS	520,077,435.81	521,752,400.00	0.00
	TOTAL			628,154,652.06	800,000,000.00	14,329,500.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ECONOMIC SECTOR: CONTD

NOTE NO.86	Agency Code: 023400200100	Function Code	Agency Name: Office of the Surveyor-General	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101	70541	SALARIES AND WAGES			
	21010101	70541	SALARY	65,446,420.23	85,850,529.00	46,275,820.31
	Sub-Total			65,446,420.23	85,850,529.00	46,275,820.31
	2202		OVER HEAD COST			
	220201		TRAVEL & TRANSPORT-GENERAL			
	22020102	70541	LOCAL TRAVEL AND TRANSPORT: OTHERS	555,000.00	5,000,000.00	505,000.00
	22020103		INTERNATIONAL TRAVEL& TRANSPORT: TRAINING	0.00	2,000,000.00	0.00
	220203		MATERIALS AND SUPPLY-GENERAL			
	22020301	70541	OFFICE STATIONERIES/COMPUTER CONSUMABLES	550,400.00	5,000,000.00	379,358.75
	22020306		PRINTING OF NON SECURITY DOCUMENTS	0.00	1,000,000.00	
	220204		MAINTENANCE OF SERVICES			
	22020401	70541	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	5,000,000.00	0.00
	22020402	70541	MAINTENANCE OF OFFICE FURNITURE	0.00	9,500,000.00	60,000.00
	22020403	70541	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	180,000.00	20,000,000.00	240,000.00
	22020404	70541	MAINTENANCE OF OFFICE/IT EQUIPMENT	0.00	2,000,000.00	0.00
	220501		TRAINING-GENERAL			
	22020501		LOCAL TRAINING	160,000.00	15,000,000.00	
	220207		CONSULTING & PROFESSIONAL SERVICES-GENERAL			
	22020706	70541	SURVEYING SERVICES	17,760,791.00	25,000,000.00	0.00
	220208		FUEL & LUBRICANTS –GENERAL			
	22020803	70541	PLANT/GENERATOR FUEL COST	0.00	500,000.00	0.00
			TOTAL OVERHEAD COST	19,206,191.00	90,000,000.00	1,184,358.75
	TOTAL		RECURRENT COST FOR CODE: 0234000200100	84,652,611.23	175,850,529.00	47,460,179.06

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAIL OF CAPITAL EXPENDITURE

NOTE NO.86B	Agency Code: 023400200100	Function Code	Agency Name: Office of the Surveyor-General	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE GENERAL			
	230101		PURCHASE FIXED ASSET- GENERAL			
	23010105	70541	PURCHASE OF MOTOR VEHICLES	0.00	90,000,000.00	0.00
	23010112	70541	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	5,000,000.00	388,720.00
	23010113	70541	PURCHASE OF COMPUTERS	0.00	0.00	0.00

	23010123	70541	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	200,000.00	0.00
	23010133	70541	PURCHASE OF SURVEYING EQUIPMENT	0.00	40,000,000.00	0.00
	23010146		PURCHASE OF OTHER EQUIPMENT	0.00	800,000.00	
	230201		CONSTRUCTION/PROVISION OF FIXED ASSET- GENERAL			
	23020101	70541	CONSTRUCTION/PROVISION OF OFFICE BUILDING	0.00	20,000,000.00	389,200.00
	23020122	70541	CONSTRUCTION OF BOUNDARY PILLARS RIGHT OF WAYS	0.00	1,500,000.00	0.00
	230301		REHABILITATION/REPAIR OF FIXED ASSET GENERAL			
	23030122	70541	REHABILITATION/REPAIR OF BOUNDARIES	0.00	1,000,000.00	0.00
	230501		ACQUISITION OF NON-TANGIBLE ASSET			
	23050102	70541	COMPUTER SOFTWARE ACQUISITION	0.00	20,000,000.00	0.00
	23050109	70541	SPECIAL PROJECTS & ASSIGNMENTS	0.00	0.00	160,000.00
	TOTAL			0.00	178,500,000.00	937,920.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR-CONTD

NOTE NO.86CI	Agency code: 012301300100	Function Code	Agency Name: Oyo State Housing Corporation	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70831	SALARY	189,441,239.78	460,984,983.14	129,336,243.28
	Sub-Total					
			TOTAL OVERHEAD COST	0.00	50,000,000.00	
		TOTAL	RECURRENT COST FOR CODE: 012500100100	189,441,239.78	510,984,983.14	129,336,243.28

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.86CII	Agency code: 012301300100	Function Code	Agency Name: Oyo State Housing Corporation	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23					
	230501		PURCHASE OF COMPUTER SOFTWARE ACQUISITION			
	23050102	70821	SPECIAL PROJECTS AND ASSIGNMENT	0.00	3,077,000,000.00	0.00
	TOTAL			0.00	3,077,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
LAW AND JUSTICE SECTOR-CONTD

NOTE NO.87	Agency Code: 031801100100	Function Code	Agency Name: Judicial Service Commission	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARY AND WAGES			
	21010101		SALARY	26,768,445.21	1,819,722,023.71	20,819,220.85
	SUB-TOTAL			26,768,445.21	1,819,722,023.71	20,819,220.85
	220201		TRAVEL & TRANSPORT – GENERAL			
	22020101		LOCAL TRAVEL AND TRANSPORT: TRAINING			0.00
	22020102		LOCAL TRAVEL AND TRANSPORT: OTHERS		2,000,000.00	0.00
	220203		MATERIAL & SUPPLIES-GENERAL			
	22020301	70511	OFFICE STATIONERIES/COMPUTER CONSUMABLES	722,883.75	2,000,000.00	573,987.50
	220204		MAINTENANCE SERVICES-GENERAL			
	22020401	70511	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP	0.00	2,000,000.00	0.00
	22020402	70511	MAINTENANCE OF OFFICE FURNITURE	0.00	2,000,000.00	
	220205		TRAINING-GENERAL			
	22020501	70511	LOCAL TRAINING	200,000.00	2,000,000.00	160,000.00
	220207		CONSULTING & PROFESSIONAL SERVICES-GENERAL			
	22020703	70511	LEGAL SERVICES	0.00	2,000,000.00	0.00
	220208		FUEL & LUBRICANTS-GENERAL			
	22020802		OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	1,000,000.00	0.00
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021001	70511	REFRESHMENT AND MEALS	0.00	2,000,000.00	S

	22021006	70511	POSTAGE/COURIER SERVICES	0.00	2,000,000.00	200,000.00
	22021029	70511	OTHER EXPENSES	1,628,131.25	3,000,000.00	1,321,962.50
			TOTAL OVERHEAD COST	2,551,015.00	20,000,000.00	2,255,950.00
	TOTAL		RECURRENT COST FOR CODE: 031801100100	29,319,460.21	1,839,722,023.71	23,075,170.85
	22010101		GRATUITY	137,620,767.25	422,000,000.00	0.00
	22010102	70511	PENSION	416,849,178.98	696,000,000.00	228,244,412.93

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.87	Agency Code: 031801100100	Function Code	Agency Name: Judicial Service Commission	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105	70511	PURCHASE OF MOTOR VEHICLES		20,000,000.00	
	23010112	70511	PURCHASE OF OFFICE FURNITURE AND FITTINGS		4,000,000.00	
	23010113	70511	PURCHASE OF COMPUTERS			
	23010114	70511	PURCHASE OF COMPUTERS PRINTERS		0.00	
	23010119	70511	PURCHASE OF FIRE FIGHTING EQUIPMENT			
	23010142	70511	PURCHASE OF ELECTRONICS/ELECTRICAL		0.00	
	23010146	70511	PURCHASE OF OTHER EQUIPMENT		0.00	
	230201		CONSTRUCTION /PROVISION OF FIXED ASSETS - GENERAL			
	23010101	70511	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS		20,000,000.00	
	230301		REHABILITATION/REPAIRS OF FIXED ASSETSS- GENERAL			
	23030121	70511	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS		5,000,000.00	
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70511	SPECIAL PROJECT AND ASSIGNMENTS	180,000.00	1,000,000.00	
	TOTAL			180,000.00	50,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
LAW AND JUSTICE SECTOR - CONTD.

NOTE NO.88	Agency Code 032605100100	Function Code	Agency Name: The Judiciary, High Court of Justice	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		Salary			
	210101		Salaries And Wages			
	21010101	70331	Salary	2,555,328,164.76	3,603,049,606.95	1,914,801,785.71
			Sub-Total	2,555,328,164.76	3,603,049,606.95	1,914,801,785.71
			Overhead Cost			
			Local Training	0.00	0.00	0.00
	Sub-Total		Total Overhead Cost	0.00	0.00	0.00
	TOTAL		Total Recurent Cost 032605100100	2,555,328,164.76	3,603,049,606.95	1,914,801,785.71

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
LAW AND JUSTICE SECTOR - CONTD.

NOTE NO.88	Agency Code 032605100100	Function Code	Agency Name: The Judiciary, High Court of Justice	Actual 2024	Budget 2024	Actual 2023
------------	-----------------------------	---------------	---	-------------	-------------	-------------

	Economic Code					
	21		CAPITAL EXPENDITURE			
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS- GENERAL			
	23020101	70331	CONSTRUCTION/PROVISION OF OFFICE BUILDING	0.00	1,500,000,004.00	25,000,000.00
	TOTAL			0.00	1,500,000,004.00	25,000,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
LAW AND JUSTICE SECTOR-CONTD

NOTE NO.89	Agency Code : 031800100100	Function Code	Agency Name: Oyo State Customary Court of Appeal	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70331	SALARY	563,917,238.76	917,139,899.95	503,076,053.03
				563,917,238.76	917,139,899.95	503,076,053.03
	2202	70331	OVERHEAD COST			
	220201		TRAVEL & TRANSPORT-GENERAL			
	22020101		LOCAL TRAVEL& TRANSPORT: TRAINING		8,000,000.00	
	22020102		LOCAL TRAVEL & TRANSPORT:OTHERS		8,000,000.00	
	22020103		INTERNATIONAL TRAVEL& TRANSPORT: TRAINING		0.00	
	22020104		INTERNATIONAL TRAVEL & TRANSPORT:OTHERS		0.00	
	220202		UTILITIES-GENERAL			
	22020201		ELECTRICITY CHARGES		3,500,000.00	
	22020202		TELEPHONE CHARGES		1,000,000.00	
	22020203		INTERNET ACCESS CHARGES		0.00	
	220203		MATERIALS & SUPPLIES-GENERAL			
	22020301		OFFICE STATIONERIES/COMPUTER CONSUMABLES		10,000,000.00	
	22020302		BOOKS		4,500,000.00	
	22020303		NEWSPAPER			
	22020304		MAGAZINES/ PERIODICALS		0.00	
	22020307		DRUGS/LABORATORY/MEDICAL SERVICES			
	22020309		UNIFORMS & OTHER CLOTHING		35,000,000.00	6,000,000.00
	220204		MAINTENANCE AND SERVICES-GENERAL			
	22020401		MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,500,000.00	
	22020402		MAINTENANCE OF OFFICE FURNITURE		1,500,000.00	
	22020403		MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS		1,000,000.00	
	22020404		MAINTENANCE OF OFFICE/IT EQUIPMENT		1,500,000.00	
	22020405		MAINTENANCE OF PLANT/GENERATOR		2,000,000.00	
	22020406		OTHER MAINTENANCE SERVICE		0.00	
	220205		TRAINING-GENERAL			
	22020501		LOCAL TRAINING		15,000,000.00	
	22020502		INTERNATIONAL TRAINING	40,000,000.00	40,000,000.00	
	220206		OTHER SERVICES-GENERAL			
	22020603		RESIDENTIAL RENT		500,000.00	
	22020605		CLEANING & FUNMIGATION SERVICES		0.00	
	220207		CONSULTING AND PROFESSIONAL			
	22020709		CONSULTANCY SERVICES/FEE		0.00	
	220208		FUEL & LUBRICANTS-GENERAL			

	22020801		MOTOR VEHICLE FUEL COST		1,000,000.00	
	22020802		OTHER TRANSPORT EQUIPMENT FUEL COST		500,000.00	
	22020803		PLANT/GENERATOR FUEL COST		10,000,000.00	
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021001		REFRESHMENT & MEAL		500,000.00	
	22021002		HONOURARIUM & SITTING ALLOWANCE		0.00	
	22021004		MEDICAL EXPENSES- LOCAL		15,000,000.00	
	22021007		WELFARE PACKAGES		5,000,000.00	
	22021014		ANNUAL BUDGET EXPENSES & ADMINISTRATION		0.00	
	22021021		SPECIAL DAY CELEBRATION	5,000,000.00	5,000,000.00	
	22021022		PLANNING, MONITORING & EVALUATION		0.00	
	22021023		RESEARCH & DOCUMENTATION		0.00	
	22021029		OTHER EXPENSES		0.00	
	TOTAL		TOTAL OVERHEAD COST	45,000,000.00	170,000,000.00	6,000,000.00
			RECURRENT FOR CODE: 032600100100B	608,917,238.76	1,087,139,899.95	509,076,053.03

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.89	Agency Code : 031800100100	Function Code	Agency Name: Oyo State Customary Court of Appeal	Actual 2024	Budget 2024	Actual 2023
			CAPITAL EXPENDITURE			
	Economic Code		PURCHASE OF FIXED ASSETS			
	23	70331	PURCHASE OF FIXED ASSETS			
	23010105		Purchase of Motor Vehicles	0.00	20,000,000.00	0.00
	23010112		Purchase of Office Furniture and Fittings	0.00	10,000,000.00	0.00
	23010113		Purchase of Computers	0.00	2,000,000.00	0.00
	23010119		Purchase of Power Generating Set	0.00	20,000,000.00	0.00
	23030121		Rehabilitation/Repairs of Office Building	0.00	22,000,000.00	0.00
	23030125		Rehabilitation/Repairs of Power Generating Set	0.00	1,000,000.00	0.00
	23050109		Special Projects & Assignments	0.00	25,000,000.00	0.00
	TOTAL			0.00	100,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR

NOTE NO.90	Agency Code 032605100100	Function Code	Agency Name: Multi Door Court House	Actual 2024	Budget 2024	Actual 2023
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT – GENERAL			
	22020101		Local Travel, Transports :Training	0.00	4,000,000.00	0.00
	22020102		Local Travel, Transports and Others	0.00	4,000,000.00	0.00
	220202		UTILITIES-GENERAL			
	22020202		Telephone Charges	223,000.00	2,000,000.00	0.00
	220203		MATERIAL & SUPPLY – GENERAL			
	22020301		Office Stationeries / Computer Consumables	0.00	5,000,000.00	390,275.00
	22020302		Books	0.00	1,000,000.00	0.00
	22020304		Magazine & Periodical	0.00	600,000.00	0.00
	22020309		Uniform & Clothings	0.00	1,000,000.00	0.00
	220204		MAINTENANCE OF SERVICES – GENERAL			

	22020401		Maintenance of Vehicles Transport Equipment.	53,475.00	1,000,000.00	0.00
	22020402		Maintenance of Office Furniture & Equipment.	0.00	1,000,000.00	0.00
	22020403		Maintenance of Office IT/ Equipment	0.00	1,000,000.00	0.00
	22020406		Other Maintainance Services	0.00	1,000,000.00	0.00
	220205		TRAINING – GENERAL			
	220230501		Local Training	163,000.00	6,000,000.00	2,318,000.00
	220230502		International Training	0.00	10,000,000.00	0.00
	220206		OTHER SERVICES – GENERAL			
	22020605		Cleaning & Funmigration	0.00	500,000.00	176,300.00
	220207		CONSULTING & PROFESSIONAL SERVICE – GENERAL			
	22020709		Consultancy Service	0.00	1,000,000.00	0.00
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021001		Refreshment & Meal	0.00	1,000,000.00	0.00
	22021002		Honorarium & Sitting	11,308,000.00	12,500,000.00	4,028,000.00
	22021003		Publicity & Advertisement	0.00	2,000,000.00	0.00
	22021007		Welfare Package	0.00	1,060,000.00	0.00
	22021030		Public Enlighthenment	0.00	3,500,000.00	0.00
	22021033		Contingencies: Other Recurrent Cost	396,000.00	2,000,000.00	150,000.00
			TOTAL	12,143,475.00	61,160,000.00	7,062,575.00
			RECURRENT FOR CODE: 032605100100	12,143,475.00	61,160,000.00	7,062,575.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD

DETAILS OF CAPITAL EXPENDITURE

NOTE NO.90	Agency Code 032605100100	Function Code	Agency Name: Multi Door Court House	Actual 2024	Budget 2024	Actual 2023
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010105		Purchase of Motor Vehicles	0.00	23,000,000.00	0.00
	23010112		Purchase of Office Furniture and Fittings	236,500.00	3,000,000.00	0.00
	23010113		Purchase of Computers	0.00	1,000,000.00	0.00
	23010148		Purchase of Books	0.00	390,000.00	0.00
	23010146		Purchase of Other Equipment	0.00	5,000,000.00	363,350.00
	TOTAL		TOTAL	236,500.00	32,390,000.00	363,350.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD

LAW AND JUSTICE SECTOR

NOTE NO.91	Agency Code: 032600100100	Function Code	Agency Name: Ministry of Justice	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70331	SALARY	233,590,721.11	487,909,040.65	225,076,498.26
	Sub-Total			233,590,721.11	487,909,040.65	225,076,498.26
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70331	LOCAL TRAVEL & TRANSPORT: OTHERS	3,786,600.00	5,000,000.00	3,182,600.00

	220203		MATERIALS & SUPPLIES - GENRAL			
	22020301		OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,113,022.50	20,000,000.00	188,125.00
	22020302		BOOKS	400,000.00	10,000,000.00	0.00
	22020304	70331	MAGAZINE & PERIODICALS	0.00	5,000,000.00	0.00
	22020309	70331	UNIFORMS & OTHER CLOTHING	40,798,621.30	45,000,000.00	46,653,895.24
	220204	70331	MAINTENANCE SERVICES - GENERAL			
	22020401	70331	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	19,511,787.50	20,000,000.00	0.00
	22020402	70331	MAINTENANCE OF OFFICE FURNITURE	0.00	2,500,000.00	0.00
	22020403		MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	0.00	6,000,000.00	950,000.00
	220205	70331	TRAINING -GENERAL			
	22020501	70331	LOCAL TRAINING	22,693,000.00	50,000,000.00	4,731,000.00
	22020502	70331	INTERNATIONAL TRAINING	17,421,500.00	20,000,000.00	3,770,932.00
	220206	70331	OTHER SERVICES - GENERAL			
	22020604	70331	CLEANING/INFOFMIGATION SERVICES	180,000.00	5,000,000.00	1,505,500.00
	220207		CONSULTING &PROFESSINAL SERVICES-GENERAL			
	22020703	70331	LEGAL SERVICES	56,095,000.00	60,000,000.00	25,203,000.00
	220208		FUEL & LUBRICANTS – GENERAL			
	22020803	70331	PLANT / GENERATOR FUEL COST	198,000.00	5,000,000.00	0.00
	220210	70331	MISCELLANEOUS EXPENSES - GENERAL			
	22021001	70331	REFRESMENT&MEAL	100,000.00	10,000,000.00	120,000.00
	22021002	70331	HONOURARIUM & SITTING ALLOWANCE	0.00	10,000,000.00	0.00
	22021007		WELFARE PACKAGES	9,654,111.97	16,500,000.00	0.00
	22021008		SUBSCRIPTION TO PROFESSIONAL BODIES	2,052,250.00	10,000,000.00	0.00
	22021030		PUBLIC ENLIGHTEMENT PROGRAMME	0.00	5,000,000.00	37,000.00
	22021033		CONTIGENCY-OTHER RECURRENT COST	167,700.00	5,000,000.00	0.00
			TOTAL OVERHEAD COST	178,171,593.27	310,000,000.00	86,342,052.24
	TOTAL		RECURRENT COST FOR CODE : 032600100100	411,762,314.38	797,909,040.65	311,418,550.50

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.91	Agency Code 032600100100	Function Code	Agency Name: Ministry of Justice	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23	70331	CAPITAL EXPENDITURE			
	230101	70331	PURCHASE OF FIXED ASSETS- GENERAL			
	23010105	70331	PURCHASE OF MOTOR VEHICLES	0.00	90,000,000.00	0.00
	23010112	70331	PURCHASE OF OFFICE FURNITURE AND FITTINGS	9,581,475.00	20,000,000.00	0.00
	23010113	70331	PURCHASE OF COMPUTERS	0.00	2,500,000.00	0.00
	23010115	70331	PURCHASE OF PHOTOCOPY MACHINE	9,890,000.00	20,000,000.00	0.00
	23010118	70331	PURCHASE OF SCANNERS	0.00	2,500,000.00	0.00
	23010123	70331	PURCHASE OF FIRE FIGHTING EQUIPMENTS	0.00	2,000,000.00	0.00
	23010146	70331	PURCHASE OF OTHER EQUIPMENT	0.00	65,000,000.00	0.00
	230201	70331	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL			
	23020101	70331	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	80,000,000.00	0.00
	230301	70331	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL			

	23030121	70331	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	431,075.00	5,000,000.00	0.00
	23030127	70331	REHABILITATION /REPAIRS OF ICT EQUIPMENT	0.00	1,000,000.00	0.00
	230401	70331	RESERVATION OF THE ENVIRONMENT			
	23040106	70331	BEAUTIFICATION & LANDSCAPING	0.00	10,000,000.00	0.00
	230501	70331	ACQUISITION OF NON TANGIBLE ASSETS			
	23050102	70331	PURCHASE OF COMPUTERS SOFTWARE	0.00	2,000,000.00	0.00
	TOTAL			19,902,550.00	300,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.92	Agency Code: 051300100100	Function Code	Agency Name: Ministry of Youth and Sports	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70131	SALARY (MINISTRY)	69,806,780.84	90,277,872.65	62,343,725.08
	21010102	70131	LEAVE BONUS	0.00	0.00	0.00
	Sub-Total	70131		69,806,780.84	90,277,872.65	62,343,725.08
	2202	70131	OVERHEAD			
	220201		TRAVEL & TRANSPORT- GENERAL			
	22020102	70131	LOCAL TRAVEL AND TRANSPORT: OTHERS	1,562,000.00	2,544,000.00	1,989,400.00
	220203		MATERIALS & SUPPLIES- GENERAL			
	22020301		OFFICE STATIONERIES/COMPUTER CONSUMABLES	966,425.00	2,500,000.00	575,770.00
	22020305	70131	PRINTING OF NON - SECURITY DOCUMENTS	190,275.00	500,000.00	199,950.00
	220204		MAINTENANCE SERVICES- GENERAL			
	22020401	70131	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIP	296,975.00	2,000,000.00	372,000.00
	22020402	70131	MAINTENANCE OF OFFICE FURNITURE	190,490.00	1,000,000.00	0.00
	22020403		MAINTENANCE OF OFFICE BUILDING/ RESIDENTAL QUA	800,000.00	2,000,000.00	962,445.38
	22020404	70131	MAINTENANCE OF OFFICE/IT EQUIPMENT	1,176,000.00	1,500,000.00	0.00
	220205	70131	TRAINING- GENERAL			
	22020501	70131	LOCAL TRAINING	360,000.00	3,000,000.00	200,000.00
	22020502	70131	INTERNATIONAL TRAINING	0.00	2,000,000.00	0.00
	220207	70131	CONSULTING & PROFESSIONAL SERVICES-GENERAL			
	220208		FUEL & LUBRICANTS - GENERAL			
	22020803		PLANT / GENERATOR FUEL COST	180,000.00	500,000.00	0.00
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021003		PUBLICITY AND ADVERTISEMENT	0.00	500,000.00	
	22021007		WELFARE PACKAGES	184,203,995.00	200,000,000.00	1,965,500.00
	22021009		SPORTING ACTIVITIES	0.00	0.00	4,900,000.00
	22021021		SPECIAL DAYS/ CELEBRATIONS	5,000,000.00	8,000,000.00	8,000,000.00
	22021029		OTHER EXPENSES	0.00	2,000,000.00	845,166.50
			TOTAL OVERHEAD COST	194,926,160.00	228,044,000.00	20,010,231.88
	TOTAL		RECURRENT COST (GLOBAL) MIN+SSC+CFC	264,732,940.84	318,321,872.65	82,353,956.96

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAIL OF CAPITAL EXPENDDITURE

NOTE NO.92	Agency Code: 051300100100	Function Code	Agency Name: Ministry of Youth and Sports	Actual 2024	Budget 2024	Actual 2023
------------	---------------------------	---------------	---	-------------	-------------	-------------

	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS- GENERAL			
	23010105	70131	PURCHASE OF MOTOR VEHICLES	0.00	12,000,000.00	0.00
	23010112	70131	PURCHASE OF OFFICE FURNITURE AND FITTINGS	387,000.00	1,500,000.00	188,125.00
	23010113	70131	PURCHASE OF COMPUTERS	198,875.00	1,000,000.00	
	23010114	70131	PURCHASE OF COMPUTERS PRINTERS	347,225.00	500,000.00	
	23010115		PURCHASE OF PHOTOCOPY MACHINE	0.00	500,000.00	0.00
	23010119	70131	PURCHASE OF GENERATING SET	0.00	0.00	200,000.00
		70131	PURCHASE OF FIRE FIGHTING EQUIPMENTS	0.00	500,000.00	0.00
		70131	PURCHASE OF PROJECTOR EQUIPMENTS	0.00	500,000.00	0.00
	23010146		PURCHASE OF OTHER EQUIPMENTS	193,500.00	2,500,000.00	0.00
	230201	70131	CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENERAL			
	23020112		CONSTRUCTION/PROVISION OF SPORTING FACILITIES	0.00	60,000,000.00	0.00
	23020118		CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	500,391,000.00	0.00
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL			
	23030111		REHABILITATION/REPAIRS - SPORTING FACILITY	0.00	10,000,000.00	0.00
	230501		ACQUISITION OF NON- TANGIBLE ASSETS			
	23050109		SPECIAL PROJECT &ASSGINMENTS	0.00	10,000,000.00	549,808.75
	TOTAL			1,126,600.00	599,391,000.00	937,933.75

NOTE NO.92C	Agency Code: 051300100100	Function Code	Agency Name: Shooting Stars Sports Club	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70131	SALARY	439,250,000.00	555,820,063.74	384,250,000.00
	21010102	70131	LEAVE BONUS	0.00	0.00	0.00
	Sub-Total	70131		439,250,000.00	555,820,063.74	384,250,000.00
	2202	70131	OVERHEAD			
	220201		TRAVEL & TRANSPORT- GENERAL			
	22020102	70131	LOCAL TRAVEL AND TRANSPORT: OTHERS	0.00	50,642,000.00	0.00
			TOTAL OVERHEAD COST	0.00	50,642,000.00	0.00
	TOTAL		RECURRENT COST	439,250,000.00	606,462,063.74	384,250,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAIL OF CAPITAL EXPENDDITURE

NOTE NO.92C	Agency Code: 051300100100	Function Code	Agency Name: Shooting Stars Sports Club	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230501		ACQUISITION OF NON- TANGIBLE ASSETS			
	23050109		SPECIAL PROJECT &ASSGINMENTS	109,008,450.00	300,000,000.00	0.00
			TOTAL	109,008,450.00	300,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD

SOCIAL SECTOR-CONTD

NOTE NO.92D	Agency Code: 051300100100	Function Code	Agency Name: Crown Football Club	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70131	SALARY	188,250,000.00	259,960,289.10	163,500,000.00
	21010102	70131	LEAVE BONUS	0.00	0.00	0.00
	Sub-Total	70131		188,250,000.00	259,960,289.10	163,500,000.00
	2202	70131	OVERHEAD			
	220201		TRAVEL & TRANSPORT- GENERAL			
	22020102	70131	LOCAL TRAVEL AND TRANSPORT: OTHERS	0.00	95,000,000.00	0.00
			TOTAL OVERHEAD COST	0.00	95,000,000.00	0.00
	TOTAL		RECURRENT COST	188,250,000.00	354,960,289.10	163,500,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAIL OF CAPITAL EXPENDDITURE

NOTE NO.92D	Agency Code: 051300100100	Function Code	Agency Name: Crown Football Club	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230501		ACQUISITION OF NON- TANGIBLE ASSETS			
	23050109		SPECIAL PROJECT &ASSGINMENTS	0.00	55,000,000.00	0.00
			TOTAL	0.00	55,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.93	Agency Code: 051305100100	Function Code	Agency Name: Agency for Youth Development	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70131	SALARY	59,901,412.39	88,704,726.59	50,026,274.24
	210201		ALLOWANCES			
	21020102		LEAVE BONUS			
	Sub-Total			59,901,412.39	88,704,726.59	50,026,274.24
	2202	70131	OVERHEAD COST			
	220203	70131	MATERIALS & SUPPLIES –GENERAL			
			OFFICE STATIONERIES / COMPUTER CONSUMABLES			
	22020301	70131		598,610.00	2,100,000.00	1,458,432.05
	22020305	70131	PRINTING OF NON SECURITY DOCUMENTS	374,637.50	500,000.00	0.00
	220204	70131	MAINTENANCE SERVICES –GENERAL			
			MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	1,000,000.00	0.00
	22020402		MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00	0.00
	22020403	70131	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	0.00	500,000.00	0.00

	22020404		MAINTANANCE OF OFFICE/IT EQUIPMENTS	193,500.00	400,000.00	198,875.00
	220205		TRAINING – GENERAL			
	22020501	70131	LOCAL TRAINING	250,000.00	1,000,000.00	90,000.00
	22020502	70131	INTERNATIONAL TRAINING	0.00	1,700,000.00	0.00
	220206	70131	OTHER SERVICES – GENERAL			
	22020602		OFFICE RENT	200,000.00	500,000.00	300,000.00
	220210		MISCELLANEOUS EXPENSES-GENERAL			
	22021007		WELFARE PACKAGES	350,000.00	8,631,000.00	100,000.00
	22021030		PUBLIC ENLIGHTENMENT PROGRAMME	1,760,000.00	2,000,000.00	1,856,500.00
	22021032		FAIR, FESTIVAL, EXPO & SUMMIT.	0.00	1,169,000.00	0.00
	22021033		CONTINGENCIES-OTHER RECURRENT COSTS	0.00	0.00	250,000.00
			TOTAL OVERHEAD COST	3,726,747.50	20,000,000.00	4,253,807.05
			RECURRENT COST FOR CODE: 051305100100	63,628,159.89	108,704,726.59	54,280,081.29

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.93	Agency Code: 051305100100	Function Code	Agency Name: Agency for Youth Development	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010112	70131	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,000,000.00	180,600.00
	23010144	70131	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	196,725.00	1,000,000.00	0.00
			REHABILITATION/REPAIR-GENERAL			
	23030101		REHABILITATION/REPAIR OF RESIDENTIAL BUILDING	0.00	2,000,000.00	
	23030121		REHABILITATION/REPAIR OF OFFICE BUILDING	280,000.00	1,000,000.00	
	23030121	70131	CONSTRUCTION / PROVISION OF FIXED ASSETS- GENERAL	0.00	0.00	100,000.00
	23050111	70131	CONSTITUENCY PROJECTS/EMPOWERMENT PROGRAMM	18,075,000.00	20,435,160.00	0.00
	TOTAL		TOTAL	18,551,725.00	26,435,160.00	280,600.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.94	Agency Code: 053905100100	Function Code	Agency Name: Oyo State Sports Council	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	210		SALARY			
	210101		SALARIES & WAGES			
	21010101	70811	SALARY	425,329,564.08	630,069,337.29	328,420,483.06
	SUB-TOTAL			425,329,564.08	630,069,337.29	328,420,483.06
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70811	LOCAL TRAVEL & TRANSPORT : OTHERS	0.00	2,500,000.00	0.00
	220202		UTILITIES-GENERAL			
	22020201	70811	ELECTRICITY CHARGES	0.00	200,000.00	0.00
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70811	OFFICE STATIONERIES / COMPUTER CONSUMABLES	276,837.00	800,000.00	203,980.00
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70811	MAINTENANCE OF VEHICLE/TRANSPORT EQUIPMENT	0.00	1,600,000.00	0.00
	22020402	70811	MAINTENANCE OF OFFICE FURNITURE	0.00	200,000.00	0.00

	22020403	70811	MAINTENANCE OF OFFICE BUILDING	150,000.00	2,000,000.00	0.00
	22020406	70811	OTHER MAINTENANCE SERVICES	0.00	1,600,000.00	150,000.00
	220205		TRAINING - GENERAL			
	22020501	70811	LOCAL TRAINING	0.00	1,500,000.00	698,000.00
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020709	70811	CONSULTANCY SERVICES/FEES	0.00	3,000,000.00	0.00
	220208		FUEL & LUBRICANTS - GENERAL			
	22020803	70811	PLANTS / GENERATOR FUEL COST	0.00	200,000.00	0.00
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021002	70811	HONORARIUM & SITTING ALLOWANCE	0.00	100,000.00	0.00
	22021003	70811	PUBLICITY & ADVERTISEMENT	150,000.00	2,000,000.00	0.00
	22021004	70811	MEDICAL EXPENSES - LOCAL	0.00	300,000.00	0.00
	22021006	70811	POSTAGE & COURIER SERVICES	0.00	100,000.00	0.00
	22021007	70811	WELFARE PACKAGES	0.00	50,000.00	0.00
	22021009	70811	SPORTING ACTIVITIES	38,958,000.00	58,400,000.00	43,002,000.00
	22021028	70811	SPORTS ACADEMY/SIGN-ON FEES/REGISTRATION ETC	0.00	0.00	0.00
	22021029	70811	OTHER EXPENSES	150,000.00	200,000.00	160,000.00
	22021030	70811	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	200,000.00	0.00
	22021032	70811	FAIR FESTIVAL EXPO & SUMMIT	0.00	50,000.00	0.00
			TOTAL OVERHEAD COST	39,684,837.00	75,000,000.00	44,213,980.00
	TOTAL	369469258	RECURRENT COST FOR CODE: 053905100100	465,014,401.08	705,069,337.29	372,634,463.06

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.94	Agency Code: 053905100100	Function Code	Agency Name: Oyo State Sports Council	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010104	70811	PURCHASE OF UPS/INVERTERS	0.00	10,000,000.00	0.00
	23010105	70811	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00
	23010112	70811	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	7,000,000.00	0.00
	23010126	70811	PURCHASE OF SPORTING/GAMING EQUIPMENT	0.00	3,000,000.00	0.00
	23010146	70811	PURCHASE OF OTHER EQUIPMENTS i.e TRACTOR, MOWE	0.00	2,000,000.00	0.00
	23010149	70811	PURCHASE OF GEOLOGICAL/GEOPHYSICAL EQUIPMENT	0.00	300,000.00	0.00
	230201		CONSTRUCTION /PROVISION OF FIXED ASSETS GENERAL			
	23020101		CONSTRUCTION/PROVISION OF OFFICE BUILDINGS		500,000.00	
	23020105	70811	CONSTRUCTION/PROVISION OF WATER FACILITIES	0.00	500,000.00	0.00
	23020112	70811	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	1,534,000.00	0.00
	23020118		CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	5,000,000.00	0.00
	230301		REHABILITATION /REPAIRS OF FIXED ASSETS-GENERAL			
	23030104	70811	REHABILITATION /REPAIRS OF WATER FACILITIES	0.00	100,000.00	0.00
	23030121	70811	REHABILITATION /REPAIRS OF OFFICE BUILDING	0.00	1,000,000.00	0.00
	230501	70811	REHABILITATION /REPAIRS OF FIXED ASSETS-GENERAL			
	23050104	70811	ANNIVERSARIES/CELEBRATIONS	0.00	200,000.00	0.00
	23050109	70811	SPECIAL PROJECTS & ASSIGNMENTS	0.00	600,000.00	0.00
			TOTAL	0.00	31,734,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.95	Agency Code: 051400100100	Function Code	Agency Name:Ministry of Women Affairs, Community Development, Social Welfare & Poverty Alleviation	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21	71041	PERSONNEL COST			
	2101	71041	SALARY			
	210101	71041	SALARIES AND WAGES			
	21010101	71041	SALARY	188,481,460.13	309,090,078.08	143,945,107.54
	21020101	71041	NON REGULAR ALLOWANCE (LEAVE BONUS)	0.00	0.00	0.00
	Sub Total			188,481,460.13	309,090,078.08	143,945,107.54
	2202	71041	OVERHEAD COST			
	210201	71041	ALLOWANCES			
	220201	71041	TRAVEL AND TRANSPORT- GENERAL			
	22020102	71041	LOCAL TRAVEL AND TRANSPORT: OTHERS	250,000.00	1,000,000.00	660,000.00
	220203	71041	MATERIALS AND SUPPLIES - GENERAL			
	22020301	71041	OFFICE STATIONERIES / COMPUTER CONSUMABLES	545,562.50	1,000,000.00	196,402.50
	220204	71041	MAINTENANCE SERVICE - GENERAL			
	22020401	71041	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP	184,900.00	1,000,000.00	0.00
	22020402	71041	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00	0.00
	22020404	71041	MAINTENANCE OF OFFICE /IT EQUIPMENT	0.00	0.00	385,925.00
	22020405	71041	MAINTENANCE OF PLANT/GEN	0.00	500,000.00	0.00
	220205	71041	TRAINING- GENERAL			
	22020501	71041	LOCAL TRAINING	300,000.00	4,000,000.00	801,000.00
	22020502	71041	INTERNATIONAL TRAINING	41,862,500.00	50,000,000.00	0.00
	220207	71041	CONSULTING AND PROFESSIONAL SERVICES-GENERAL			
	22020703	71041	LEGAL SERVICES	0.00	200,000.00	0.00
	22020711	71041	PROFESSIONAL FEES	0.00	500,000.00	0.00
	220210	71041	MISCELLANEOUS EXPENSES GENERAL			
	22021001	71041	REFRESHMENT AND MEALS	0.00	500,000.00	0.00
	22021007	71041	WELFARE PACKAGES	126,585,000.00	108,284,800.00	55,642,000.00
	22021021	71041	SPECIAL DAYS/ CELEBRATIONS	20,000,000.00	24,000,000.00	7,200,000.00
	22021029	71041	OTHER EXPENSES	51,500,000.00	60,000,000.00	22,387,000.00
	Sub Total		TOTAL OVERHEAD COST	241,227,962.50	251,484,800.00	87,272,327.50
	TOTAL		RECURRENT COST FOR CODE: 051400100100	429,709,422.63	560,574,878.08	231,217,435.04

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.95	Agency Code 051400100100	Function Code	Agency Name: Women Affairs Community Development Social Welfare. & Poverty Alleviation	Actual 2024	Budget 2024	Actual 2023
	23	71041	CAPITAL EXPENDITURE			
	230101	71041	PURCHASE OF FIXED ASSET GENERAL			
	23010105	71041	PURCHASE OF MOTOR VEHICLES	0.00	50,000,000.00	9,166,674.38
	23010112	71041	PURCHASE OF OFFICE FURNITURE AND FITTINGS	199,950.00	10,000,000.00	184,470.00
	23010119	71041	PURCHASE OF POWER GENERATING SET	0.00	1,000,000.00	0.00
	23010122		PURCHASE OF HEALTH/MEDICAL EQUIPMENTS	0.00	30,000,000.00	
	230201	71041	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL			
	23020101	71041	CONSTRUCTION/PROVISION OF OFFICE BUILDING	0.00	6,000,000.00	
	23020105	71041	CONSTRUCTION/PROVISION OF WATER FACILITIES	0.00	500,000.00	0.00
	230301	71041	REHABILITATION/REPAIR OF FIXED ASSET-GENERAL			
	23030101	71041	REHABILITATION /REPAIR OF RESIDENTIAL BUILDING	0.00	50,000,000.00	0.00
	23030121	71041	REHABILITATION /REPAIR OF OFFICE BUILDINGS	0.00	2,500,000.00	0.00
	230501	71041	ACQUISITION OF NON TANGIBLE ASSET			
			TOTAL	199,950.00	150,000,000.00	9,351,144.38

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR

NOTE NO.96	Agency Code: 051700100100	Function Code	Agency Name: Ministry of Education, Science and Technology	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70961	SALARY	1,721,818,490.90	2,911,555,237.94	1,390,387,050.85
	Sub-Total			1,721,818,490.90	2,911,555,237.94	1,390,387,050.85
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70961	LOCAL TRAVEL & TRANSPORT: OTHERS	12,841,386.00	18,000,000.00	908,000.00
	220203	70961	MATERIALS & SUPPLIES - GENERAL			
	22020301	70961	OFFICE STATIONERIES/COMPUTER CONSUMABLES	390,507.00	2,000,000.00	370,600.00
	22020302*	70961	BOOKS	0.00	1,000,000.00	996,340.00
	22020304		MAGAZINES AND PREODICALS	0.00	500,000.00	98,400.00
	22020305	70961	PRINTING OF NON SECURITY DOCUMENTS	8,540,000.00	10,000,000.00	6,200,000.00
	220204	70961	MAINTENANCE SERVICES - GENERAL			
	22020401	70961	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	309,600.00	1,000,000.00	0.00
	22020402	70961	MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00	0.00
	22020403		MAINTENANCE OF BUILDING & RESIDENTIAL QUARTERS	950,000.00	1,000,000.00	398,660.00
	22020404	70961	MAINTENANCE OF OFFICE IT EQUIPMENT PUBLIC SCHOOLS	0.00	1,000,000.00	0.00
	22040110		GRANTS TO BOARDS/INSTITUTIONS/CORPORATE BODIES	10,958,000.00	25,000,000.00	0.00
	220205	70961	TRAINING - GENERAL			
	22020501	70961	LOCAL TRAINING	39,458,800.00	62,200,000.00	2,802,000.00
	220210	70961	MISCELLANEOUS EXPENSES GENERAL	0.00		0.00
	22021002	70961	HONORARIUM & SITTING ALLOWANCES	0.00	1,000,000.00	336,200.00
	22021003	70961	PUBLICITY & ADVERTISEMENTS	3,210,568.00	4,000,000.00	260,000.00
	22021007	70961	WELFARE PACKAGES	737,800.00	2,000,000.00	15,000,000.00
	22021008	70961	SUBSCRIPTIONS TO PROFESSIONALS BODIES	3,067,440.00	10,000,000.00	0.00
	22021009	70961	SPORTING ACTIVITIES	2,825,000.00	3,000,000.00	0.00
	22021010	70961	DIRECT TEACHING / LABORATORY COST	1,775,547.65	5,000,000.00	0.00
	22021021	70961	SPECIAL DAY/CELEBRATION	2,482,000.00	41,500,000.00	
	22021022	70961	PLANNING, MONITORING AND EVALUATION	376,500.00	4,300,000.00	5,150,000.00
	22021023	70961	RESEARCH AND DOCUMENTATION	0.00	6,000,000.00	1,431,451.61
	22021026		EXAMINATION EXPENSES	198,864,425.58	240,000,000.00	81,325,655.10
	22021029		OTHER EXPENSES	5,987,300.00	20,000,000.00	0.00
	22021030		PUBLIC ENLIGHTENMENT PROGRAMME	0.00	1,000,000.00	392,000.00

	22021031		CONDUCT OF SURVEY	0.00	1,000,000.00	0.00
	22021032		FAIR, FESTIVAL, EXPO & SUMMIT	3,000,000.00	13,000,000.00	0.00
	22021033		CONTINGENCIES-OTHER RECURRENT COSTS	0.00	2,000,000.00	600,000.00
			TOTAL OVERHEAD COST	295,774,874.23	476,500,000.00	116,269,306.71
	TOTAL		RECURRENT COST FOR CODE: 051700100100	2,017,593,365.13	3,388,055,237.94	1,506,656,357.56

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.96	Agency Code: 051700100100	Function Code	Agency Name: Ministry of Education, Science and Technology	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS- GENERAL			
	23010105	70961	PURCHASE OF MOTOR VEHICLES	27,145,250.00	100,000,000.00	
	23010112	70961	PURCHASE OF OFFICE FURNITURE & FITTINGS	4,654,750.00	50,000,000.00	
	23010124	70961	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	300,000,000.00	21,807,734.73
	23010126	70961	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	10,000,000.00	0.00
	23010148	70961	PURCHASE OF BOOKS	6,262,500.00	50,000,000.00	0.00
	230201	70961				
	23020105	70961	CONSTRUCTION/PROVISION OF WATER FACILITIES	0.00	100,000,000.00	0.00
	23020107A	70961	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS(MODE	2,630,000.00	1,200,000,000.00	166,000.00
	23020118	70961	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	100,684,935.00
	230301	70961	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL			
	23030106	70961	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	248,000.00	1,028,000,000.00	3,222,669.65
	23030110		REHABILITATION / REPAIRS - LIBRARIES	0.00	2,000,000.00	0.00
	23030121	70961	REHABILITATION/REPAIR OF OFFICE BUILDINGS	0.00	50,000,000.00	0.00
	230501	70961	ACQUISITION OF NON TANGIBLE ASSETS			
	23050109		SPECIAL PROJECTS AND ASSIGNMENTS	180,000.00	50,000,000.00	
	23050110		EDUCATIONAL PROGRAMMES	0.00	10,000,000.00	5,000,000.00
	23050112		COUNTERPART FUNDING	17,235,000.00	50,000,000.00	5,560,000.00
	TOTAL			58,355,500.00	3,000,000,000.00	136,441,339.38

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.97	AGENCY CODE: 051700100200	Function Code	Agency Name: Agency for Adult And Non-Formal Education	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70912	SALARY	54,669,515.19	82,849,791.01	43,535,994.76
	2102		ALLOWANCES AND SOCIAL CONTRIBUTION			
			SUB-TOTAL	54,669,515.19	82,849,791.01	43,535,994.76
	2202		OVERHEAD COST			
	220201		TRAVEL AND TRANSPORT-GENERAL			
	22020101		TRAVEL AND TRANSPORT-TRAINING			
	22020102	70912	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	378,000.00
	220202		UTILITIES - GENERAL			
	22020203	70912	INTERNET ACCESS CHARGES	0.00	300,000.00	0.00

	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70912	OFFICE STATIONERY/COMPUTER CONSUMMABLES	197,262.50	1,000,000.00	452,700.00
	22020304		MAGAZINE AND PERIODICALS	0.00	100,000.00	0.00
	22020305		PRINTING OF NON SECURITY DOCUMENTS	0.00	500,000.00	
	22020310		TEACHING AID AND INTRUCTIONAL MATERIALS	180,000.00	300,000.00	0.00
	2200204		MAINTENANCE SERVICE - GENERAL			
	22020401	70912	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP	0.00	250,000.00	195,650.00
	20220402	70912	MAINTENANCE OF OFFICE FURNITURES	0.00	200,000.00	0.00
	20220403	70912	MAINTENANCE OF OFFICE BUILDINGS	180,000.00	500,000.00	0.00
	20220404	70912	MAINTENANCE OF ICT EQUIPMENTS	0.00	250,000.00	0.00
	22020406	70912	OTHER MAINTENANCE SERVICES	0.00	300,000.00	0.00
	220205		TRAINING- GENERAL			
	22020501	70912	LOCAL TRAINING	134,000.00	1,200,000.00	80,000.00
	220206		OTHER SERVICES-GENERAL			
	22020605	70912	CLEANING/ FUMIGATION SERVICES	0.00	250,000.00	0.00
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020709	70912	CONSULTANCY SERVICE & FEES	0.00	100,000.00	0.00
	220208		FUEL & LUBRICANTS- GENERAL			
	22020801	70912	MOTOR VEHICLE FUEL COST	0.00	500,000.00	
	22020803	70912	PLANT/GENERATOR FUEL COST	0.00	100,000.00	100,000.00
	220210		MISCELLANEOUS EXPENSES - GENERAL			
	22021002	70912	HONORARIUM & SITTING ALLOWANCE	7,950,000.00	8,000,000.00	380,000.00
	22021003	70912	PUBLICITY & ADVERTISEMENT	0.00	1,200,000.00	560,000.00
	22021007	70912	WELFARE PACKAGE	800,000.00	1,000,000.00	854,000.00
	22021010	70912	DIRECT TEACHING & LABORATORY COST	0.00	500,000.00	180,000.00
	22021021	70912	SPECIAL DAYS/CELEBRATION	0.00	1,300,000.00	300,000.00
	22021022	70912	PLANNING, MONITORING AND EVALUATION	0.00	750,000.00	0.00
	22021026	70912	EXAMINATION EXPENSES	0.00	400,000.00	160,000.00
			TOTAL OVERHEAD COST	9,441,262.50	20,000,000.00	3,640,350.00
	TOTAL		RECURRENT COST : FOR CODE 051700100200	64,110,777.69	102,849,791.01	47,176,344.76

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.97	Agency Code: 051700100200	Function Code	Agency Name: Agency for Adult And Non- Formal Education	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS- GENERAL			
	23010105	70912	PURCHASE OF MOTOR VEHICLES	13,760,000.00	14,000,000.00	0.00
	23010112	70912	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,500,000.00	381,625.00
	23010114	70912	PURCHASE OF PRINTERS AND UPS	0.00	200,000.00	193,500.00
	23010124	70912	PURCHASE OF TEACHING/LEARNING AID EQUIPMENTS	0.00	400,000.00	193,100.00
	23010145	70912	PURCHASE OF PROJECTORS	0.00	0.00	0.00
	23010148	70912	PURCHASE OF BOOKS	0.00	500,000.00	0.00
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS			
	23020118	70912	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	400,000.00	0.00
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS- GENERAL			
	23030121	70912	REHABILITATION/REPAIRS OF OFFICE BUILDING	0.00	2,000,000.00	230,050.00
	23050110	70912	EDUCATIONAL PROGRAMME	0.00	1,000,000.00	0.00
	TOTAL			13,760,000.00	20,000,000.00	998,275.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.98	Agency Code: 051700300100	Function Code	Agency Name: State Universal Basic Education Board	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70912	SALARY	148,331,902.20	234,252,039.09	129,202,431.80
	Sub-Total			148,331,902.20	234,252,039.09	129,202,431.80
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020101	70912	LOCAL TRAVEL & TRANSPORT : TRAINING	0.00	18,000,000.00	0.00
	22020102	70912	LOCAL TRAVEL & TRANSPORT : OTHERS	1,048,000.00	5,500,000.00	642,000.00
	220202	70912	UTILITIES – GENERAL			
	22020201	70912	ELECTRICITY CHARGES	0.00	2,500,000.00	0.00
	220203	70912	MATERIALS & SUPPLIES – GENERAL			
	22020301	70912	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	5,000,000.00	0.00
	22020305	70912	PRINTING OF NON SECURITY DOCUMENTS	190,000.00	1,000,000.00	0.00
	22020307	70912	DRUGS/LABORATORY/MEDICAL SERVICES	0.00	3,022,250.00	0.00
	22020310	70912	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	5,000,000.00	0.00
	220204	70912	MAINTAINANCE SERVICES - GENERAL			
	22020402	70912	MAINTENANCE OF OFFICE FURNITURE	0.00	200,000.00	0.00
	22020403	70912	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUA	0.00	200,000.00	0.00
	22020404	70912	MAINTENANCE OF OFFICE / IT EQUIPMENT	0.00	2,000,000.00	0.00
	22020405	70912	MAINTENANCE OF PLANTS / GENERATORS	0.00	500,000.00	0.00
	220205	70912	TRAINING – GENERAL			
	22020501	70912	LOCAL TRAINING	198,800.00	5,000,000.00	0.00
	220207	70912	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020703	70912	LEGAL SERVICES	0.00	500,000.00	0.00
	22020710	70912	EXTERNAL AUDIT FEES	0.00	14,000,000.00	0.00
	220210	70912	MISCELLANEOUS EXPENSES - GENERAL			
	22021002	70912	HONORARIUM & SITTING ALLOWANCE	0.00	1,000,000.00	0.00
	22021003	70912	PUBLICITY & ADVERTISEMENT	0.00	500,000.00	0.00
	22021009	70912	SPORTING ACTIVITIES	60,000.00	2,000,000.00	388,000.00
	22021011	70912	RECRUITMENT & APPOINTMENT (SERVICE WIDE)	0.00	15,000,000.00	0.00
	22021013	70912	PROMOTION (SERVICE WIDE)	0.00	5,000,000.00	0.00
	22021022	70912	PLANNING, MONITORING & EVALUATION	0.00	1,000,000.00	
	22021023	70912	RESEARCH & DOCUMENTATION	0.00	250,000.00	0.00
	22021026	70912	PROMOTION EXAMINATION (PUPILS & STAFF)	188,430,341.99	211,327,750.00	57,402,875.00
	22021030	70912	PUBLIC ENLIGHTMENT	0.00	500,000.00	
	22021031	70912	CONDULT OF SURVEY	0.00	500,000.00	
	22021033	70912	CONTINGENCIES - OTHER RECURRENT COSTS	196,500.00	500,000.00	
			TOTAL OVERHEAD COST	190,123,641.99	300,000,000.00	58,432,875.00
	TOTAL		RECURRENT COST FOR CODE: 051700300100	338,455,544.19	534,252,039.09	187,635,306.80

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.98	Agency Code: 051700300100	Function Code	Agency Name: State Universal Basic Education Board	Actual 2024	Budget 2024	Actual 2023
	Economic Code:					
	23		CAPITAL EXPENDITURE			
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050112		COUNTERPART FUNDING	0.00	3,996,022,272.04	0.00
	TOTAL			0.00	3,996,022,272.04	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.99	Agency Code: 051700800100	Function Code	Agency Name: Oyo State Library Board	Actual 2024	Budget 2024	Actual 2023
	Economic Code:					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70961	SALARY	55,035,729.05	130,126,518.57	51,324,673.99
	21020100	60166751	ALLOWANCES	0.00	0.00	0.00
	SUB-TOTAL			55,035,729.05	130,126,518.57	51,324,673.99
	2202		OVERHEAD COST			
	220201	70961	TRAVEL & TRANSPORT - GENERAL			
	22020102		LOCAL TRAVEL& TRANSPORT: OTHERS	0.00	5,000,000.00	0.00
	220202	70961	UTILITIES - GENERAL			
	22020201	70961	ELECTRICITY CHARGES	168,667.89	1,200,000.00	45,859.02
	22020203		INTERNET ACCESS CHARGES	0.00	1,000,000.00	0.00
	220203	70961	MATERIALS & SUPPLIES - GENERAL			
	22020301	70961	OFFICE STATIONARIES/ COMPUTER CONSUMABLES	583,900.00	1,500,000.00	354,470.00
	22020303	70961	NEWSPAPERS	642,500.00	1,500,000.00	782,500.00
	22020305	70961	PRINTING OF NON SECURITY DOCUMENT	0.00	1,200,000.00	0.00
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70961	MAINTAINANCE OF MOTOR VEHICLE / TRANSPORT EQUI	384,237.50	1,500,000.00	0.00
	22020402	70961	MAINTAINANCE OF OFFICE FURNITURE	0.00	1,000,000.00	0.00
	22020403		MAINTAINACE OF OFFICE BUILDING/ RESIDENTIAL QUA	0.00	2,000,000.00	180,000.00
	22020405	70961	MAINTAINANCE OF PLANT /GENERATOR	187,050.00	1,500,000.00	0.00
	220205	70961	TRAINING - GENERAL			
	22020501		LOCAL TRAINING	0.00	3,900,000.00	190,000.00
	220206		OTHER SERVICES - GENERAL			
	22020601		SECURITY SERVICES	1,104,050.00	1,200,000.00	600,000.00
	22020605		CLEANING/FUMIGATION SERVICE	400,000.00	1,200,000.00	150,000.00
	220208		FUEL & LUBRICANTS - GENERAL			
	22020803		PLANT /GENERATOR FUEL COST	0.00	1,500,000.00	460,000.00
	220210		MISCELLANEOUS EXPENSES - GENERAL			
	22021002		HONORARIUM /SITTING ALLOWANCE	0.00	2,000,000.00	150,000.00
	22021008		SUBSCRIPTIONS TO PROFESSIONAL BODIES	0.00	2,800,000.00	0.00
	22021030		PUBLIC ENLIGHTENMENT PROGRAMME	393,200.00	20,000,000.00	0.00
			TOTAL OVERHEAD COST	3,863,605.39	50,000,000.00	2,912,829.02
	TOTAL		RECURRENT COST FOR CODE: 051700800100	58,899,334.44	180,126,518.57	54,237,503.01

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE N0.99	Agency Code: 051700800100	Function Code	Agency Name: Oyo State Library Board	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS – GENERAL			
	23010104	70961	PURCHASE OF MOTORCYCLES	0.00	5,000,000.00	0.00
	23010112	70961	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	9,500,000.00	0.00
	23010114	70961	PURCHASE OF COMPUTERS PRINTERS	0.00	1,000,000.00	0.00
	23010128	70961	PURCHASE OF SECURITY EQUIPMENT	0.00	1,000,000.00	0.00
	23010125		PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	20,000,000.00	0.00
	23010145	70961	PURCHASE OF PROJECTOR	0.00	1,000,000.00	0.00
	23010146	70961	PURCHASE OF OTHER EQUIPMENTS	0.00	497,000.00	0.00
	23030110		REHABILITATION/ REPAIRS OF LIBRARIES	0.00	6,503,000.00	0.00
	23030121		REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	0.00	40,500,000.00	190,275.00
	23050109		SPECIAL PROJECTS & ASSIGNMENTS	150,000.00	10,000,000.00	0.00
	23050110		EDUCATIONAL PROGRAMMES	0.00	5,000,000.00	200,000.00
	TOTAL			150,000.00	100,000,000.00	390,275.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR-CONTD

NOTE N0.100	Agency Code: 051700800100	Function Code	Agency Name: The Polytechnic, Ibadan	Actual 2024	Budget 2024	Actual 2023
	Economic Code:					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70961	SALARY	3,260,582,674.98	5,727,909,551.45	2,838,010,072.31
	21020100	70961	ALLOWANCES	0.00	0.00	0.00
	SUB-TOTAL			3,260,582,674.98	5,727,909,551.45	2,838,010,072.31

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE N0.100	Agency Code: 051700800100	Function Code	Agency Name: The Polytechnic, Ibadan	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS – GENERAL			
	23050109	70961	SPECIAL PROJECTS & ASSIGNMENTS	0.00	600,000,000.00	0.00
	TOTAL			0.00	600,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR-CONTD

NOTE N0.100Ci	Agency Code: 051700800100	Function Code	Agency Name: Oke-Ogun Polytechnic, Saki	Actual 2024	Budget 2024	Actual 2023
	Economic Code:					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70961	SALARY	936,515,967.34	1,783,708,451.06	841,720,428.13
	21020100	70961	ALLOWANCES	0.00	0.00	0.00
	SUB-TOTAL			936,515,967.34	1,783,708,451.06	841,720,428.13

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE N0.100Ci	Agency Code: 051700800100	Function Code	Agency Name: Oke-Ogun Polytechnic, Saki	Actual 2024	Budget 2024	Actual 2023
	Economic Code:					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS – GENERAL			
	23050109	70961	SPECIAL PROJECTS & ASSIGNMENTS	0.00	250,000,000.00	0.00
	TOTAL			0.00	250,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR-CONTD

NOTE N0.100Di	Agency Code: 051700800100	Function Code	Agency Name: Adeseun Ogundoyin Polytechnic, Eruwa	Actual 2024	Budget 2024	Actual 2023
	Economic Code:					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70961	SALARY	790,929,393.80	1,693,298,917.10	717,942,598.71
	21020100	70961	ALLOWANCES	0.00	0.00	0.00
	TOTAL			790,929,393.80	1,693,298,917.10	717,942,598.71

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE N0.100Di	Agency Code: 051700800100	Function Code	Agency Name: Adeseun Ogundoyin Polytechnic, Eruwa	Actual 2024	Budget 2024	Actual 2023
	Economic Code:					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS – GENERAL			
	23050109	70961	SPECIAL PROJECTS & ASSIGNMENTS	0.00	200,000,000.00	0.00
	TOTAL			0.00	200,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR-CONTD

NOTE N0.100Ei	Agency Code: 051700800100	Function Code	Agency Name: Emmanuel Alayande University of Education,	Actual 2024	Budget 2024	Actual 2023
	Economic Code:					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70961	SALARY	3,804,277,193.04	5,720,237,353.31	3,046,114,218.99
	21020100	70961	ALLOWANCES	0.00	0.00	0.00
	TOTAL			3,804,277,193.04	5,720,237,353.31	3,046,114,218.99

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE N0.100Ei	Agency Code: 051700800100	Function Code	Agency Name: Emmanuel Alayande University of Education,	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS – GENERAL			
	23050109	70961	SPECIAL PROJECTS & ASSIGNMENTS	0.00	3,813,300,000.00	0.00
	TOTAL			0.00	3,813,300,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR-CONTD

NOTE N0.100Fi	Agency Code: 051700800100	Function Code	Agency Name: Oyo State College of Education, Lanlate	Actual 2024	Budget 2024	Actual 2023
	Economic Code:					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70961	SALARY	1,144,204,343.99	2,062,041,043.65	961,754,041.18
	21020100	70961	ALLOWANCES	0.00	0.00	0.00
	TOTAL			1,144,204,343.99	2,062,041,043.65	961,754,041.18

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE N0.100Fi	Agency Code: 051700800100	Function Code	Agency Name: Oyo State College of Education, Lanlate	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS – GENERAL			

	23050109	70961	SPECIAL PROJECTS & ASSIGNMENTS	0.00	100,000,000.00	0.00
	TOTAL			0.00	100,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR-CONTD

NOTE N0.100Gi	Agency Code: 051700800100	Function Code	Agency Name: Ladoke Akintola University of Technology, Og	Actual 2024	Budget 2024	Actual 2023
	Economic Code:					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70961	SALARY	4,699,354,116.97	8,877,643,872.83	4,234,217,070.95
	21020100	70961	ALLOWANCES	0.00	0.00	0.00
	TOTAL			4,699,354,116.97	8,877,643,872.83	4,234,217,070.95

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE N0.100Gi	Agency Code: 051700800100	Function Code	Agency Name: Ladoke Akintola University of Technology, Og	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS – GENERAL			
	23050109	70961	SPECIAL PROJECTS & ASSIGNMENTS	0.00	932,000,000.00	0.00
	TOTAL			0.00	932,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE N0.100Hi	Agency Code: 051700800100	Function Code	Agency Name: Technical University, Ibadan	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS – GENERAL			
	23050109	70961	SPECIAL PROJECTS & ASSIGNMENTS	150,000,000.00	1,500,000,000.00	0.00
	TOTAL			150,000,000.00	1,500,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR - CONTD

NOTE NO.101	Agency Code: 051705400200	Function Code	Agency Name: Post Primary Schools Teaching Service Commission	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70961	SALARY (TEACHERS)	31,698,728,403.45	55,783,679,881.95	25,963,342,547.71
	21010101	70961	SALARY (STAFF)	47,156,150.03	86,783,515.04	38,604,069.80
	Sub-Total			31,745,884,553.48	55,870,463,396.99	26,001,946,617.51
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70961	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	6,000,000.00	0.00
	220202		UTILITIES-GENERAL			
	22020201	70961	ELECTRICITY CHARGES	0.00	500,000.00	0.00
	22020203	70961	INTERNET ACCESS CHARGES	0.00	100,000.00	0.00
	220203		MATERIAL & SUPPLIES - GENERAL			
	22020301	70961	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	6,000,000.00	193,500.00
	22020303	70961	NEWSPAPERS	0.00	500,000.00	0.00
	22020305		PRINTING OF NON SECURITY DOCUMENT	0.00	1,500,000.00	0.00
	220204		MAINTENANCE SERVICE - GENERAL			
	22020401	70961	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP	0.00	4,000,000.00	387,765.00
	22020402	70961	MAINTENANCE OF OFFICE FURNITURE	0.00	2,000,000.00	0.00
	22020403	70961	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUA	0.00	2,000,000.00	200,000.00
	22020404	70961	MAINTENANCE OF OFFICE/IT EQUIPMENTS	0.00	1,000,000.00	0.00
	22020405	70961	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	0.00

	22020406	70961	OTHER MAINTENANCE SERVICES	0.00	6,000,000.00	0.00
	22020410	70961	GRANT TO BOARDS/INSTITUTION/CORPORATION	0.00	2,000,000.00	0.00
	22020418	70961	MAINTENANCE OF PUBLIC SCHOOLS	444,658,000.00	512,160,000.00	271,758,000.00
	220205		TRAINING - GENERAL			
	22020501	70961	LOCAL TRAINING	0.00	36,712,000.00	393,000.00
	22020502	70961	INTERNATIONAL TRAINING	0.00	13,000,000.00	0.00
	220206		OTHER SERVICES-GENERAL			
	22020605	70961	CLEANING/FUMIGATION SERVICE	0.00	2,000,000.00	60,000.00
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020702	70961	INFORMATION TECHNOLOGY CONSULTING	0.00	1,500,000.00	0.00
	22020703	70961	LEGAL SERVICE	300,000.00	500,000.00	115,000.00
	22020709	70961	CONSULTANCY SERVICES/FEES	0.00	2,500,000.00	0.00
	220210		MISCELLANEOUS EXPENSES GENERAL			
	22021001	70961	REFRESHMENT & MEALS	150,000.00	3,500,000.00	450,000.00
	22021002	70961	HONORARIUM & SITTING ALLOWANCE	0.00	2,000,000.00	0.00
	22021003	70961	PUBLICITY & ADVERTISEMENTS	0.00	1,500,000.00	0.00
	22021006	70961	POSTAGES & COURIER SERVICES	0.00	300,000.00	0.00
	22021007	70961	WELFARE PACKAGES	0.00	2,000,000.00	0.00
	22021008	70961	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	500,000.00	0.00
	22021011	70961	RECRUITMENT & APPOINTMENT (SERVICE WIDE)	95,500,000.00	97,500,000.00	0.00
	22021012	70961	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	0.00	600,000.00	0.00
	22021022	70961	PLANNING, MONITORING AND EVALUATION	0.00	10,000,000.00	995,000.00
	22021023	70961	RESEARCH AND DOCUMENTATION	0.00	1,000,000.00	0.00
	22021026	70961	EXAMINATION EXPENSES	0.00	7,000,000.00	2,800,000.00
	22021029	70961	OTHER EXPENSES	3,742,800.00	12,000,000.00	0.00
	22021033	70961	CONTINGENCIES/OTHER RECURRENT COST	0.00	2,000,000.00	0.00
	Sub-Total (ii)			544,350,800.00	740,872,000.00	277,352,265.00
	220301		STAFF LOANS AND ADVANCES			
	22030106		MOTOR VEHICLE ADVANCES	0.00	0.00	0.00
	Sub-Total (iii)			0.00	0.00	0.00
			TOTAL OVERHEAD COST (ii+iii)	544,350,800.00	740,872,000.00	277,352,265.00
	TOTAL		RECURRENT COST FOR CODE: 051705400200	32,290,235,353.48	56,611,335,396.99	26,279,298,882.51

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.101	Agency Code: 051705400200	Function Code	Agency Name: Post Primary Schools Teaching Service Commission	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010104	70961	PURCHASE OF MOTOR CYCLES	0.00	8,000,000.00	0.00
	23010105	70961	PURCHASE OF MOTOR VEHICLES	0.00	140,000,000.00	0.00
	23010112	70961	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	60,000,000.00	0.00
	23010113	70961	PURCHASE OF COMPUTERS	0.00	1,000,000.00	0.00
	23010114	70961	PURCHASE OF COMPUTER PRINTERS	0.00	9,000,000.00	0.00
	23010142	70961	PURCHASE OF NETWORKING DEVICE/PERIPHERALS	0.00	6,000,000.00	0.00
	23010144	70961	PURCHASE OF ELECTRONICS/ELECTRONICS EQUIPMENT	0.00	6,080,000.00	0.00
	23010145	70961	PURCHASE OF PROJECTORS	0.00	3,000,000.00	0.00
	23010146	70961	PURCHASE OF OTHER EQUIPMENTS	0.00	16,000,000.00	0.00
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL			

	23030101	70961	REHABILITATION/REPAIRS OF RESIDENTIAL BUILDING	0.00	120,000,000.00	0.00
	23030121	70961	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	64,000,000.00	0.00
	23030127	70961	REHABILITATION/REPAIRS OF ICT EQUIPMENTS	0.00	900,000.00	0.00
	23050102	70961	REHABILITATION/REPAIRS OF ICT EQUIPMENTS	0.00	4,000,000.00	0.00
	23050109	70961	SPECIAL PROJECTS/ASSIGNMENT	0.00	164,000,000.00	0.00
	TOTAL			0.00	601,980,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.102	Agency Code: 051705500100	Function Code	Agency Name: Board For Technical & Vocational Education (BOTAVED)	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101					
	210101		SALARIES AND WAGES			
	21010101	70961	SALARY	154,446,664.34	336,780,591.58	141,661,723.61
	Sub Total			154,446,664.34	336,780,591.58	141,661,723.61
	2202		OVERHEAD COST			
	220201		TRAVEL AND TRANSPORT GENERAL			
	22020102	70961	LOCAL TRAVEL AND TRANSPORT: OTHERS	380,000.00	950,000.00	200,000.00
	220202		UTILITIES -GENERAL			
	22020202	70961	TELEPHONE CHARGES		100,000.00	
	22020203	70961	INTERNET ACCESS CHARGES		100,000.00	
	220203		MATERIALS & SUPPLY GENERAL			
	22020301	70961	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	1,300,000.00	182,750.00
	22020302	70961	BOOKS		100,000.00	
	22020303	70961	NEWSPAPER		100,000.00	
	22020305	70961	PRINTING OF NON SECURITY DOCUMENTS		800,000.00	
	22020310	70961	TEACHING AIDS/INSTRUCTIONAL MATERIALS	185,800.00	1,000,000.00	
	220204	70961	MAINTENANCE SERVICE-GENERAL			
	22020401	70961	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		364,000.00	
	22020402	70961	MAINTAINANCE OF OFFICE FURNITURE		200,000.00	
	22020403		MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS		300,000.00	
	22020404	70961	MAINTENANCE OF OFFICE/IT EQUIPMENT		100,000.00	
	22020406	70961	OTHER MAINTENANCE SERVICES		3,650,000.00	
	220205		TRAINING - GENERAL			
	22020501	70961	LOCAL TRAINING	200,000.00	1,500,000.00	582,000.00
	22020601		SECURITY SERVICES			
	22020605	70961	CLEANING/FUMIGATION SERVICE		300,000.00	
	220208	70961	FUEL & LUBRICANTS - GENERAL			
	22020801	70961	MOTOR VEHICLE		100,000.00	
	22020803		PLANT/GENERATOR FUEL COST		100,000.00	
	220210		MISCELLANEOUS EXPENSES -GENERAL			
	22021003		PUBLICITY & ADVERTISEMENT		1,300,000.00	
	22021022	70961	PLANNING, MONITORING AND EVALUATION	190,000.00	600,000.00	

			TOTAL OVERHEAD COST	955,800.00	12,964,000.00	964,750.00
	TOTAL		RECURRENT COST FOR CODE: 051705500100	155,402,464.34	349,744,591.58	142,626,473.61

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.102	Agency Code: 051705500100	Function Code	Agency Name: Board For Technical And Vocational Education (BOTAVED)	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010112	70961	PURCHASE OF OFFICE FURNITURE & FITTINGS	0.00	2,000,000.00	0.00
	23010115	70961	PURCHASE OF PHOTOCOPYING MACHINES	0.00	300,000.00	0.00
	23010119	70961	PURCHASE OF POWER GENERATING SETS	0.00	300,000.00	0.00
	23010122	70981	PURCHASE OF POWER GENERATING SETS		300,000.00	0.00
	23010126	70961	PURCHASE OF SPORTING/GAMING EQUIPMENT	0.00	30,000,000.00	4,796,000.00
	23010142	70981	PURCHASE OF SPORTING/GAMING EQUIPMENT	0.00	961,000.00	0.00
	23010145		PURCHASE OF ELECTRONIC/ ELECTRICAL EQUIPMENT	0.00	7,500,000.00	0.00
	23010146	70981	PURCHASE OF OTHER EQUIPMENT	13,925,500.00	20,000,000.00	
	230201	70961	CONSTRUCTION/PROVISION OF FIXED ASSETS- GENERAL			
	23020105	70961	CONSTRUCTION/PROVISION OF ELECTRICITY	0.00	4,000,000.00	0.00
	23020107B	70961	CONSTRUCTION/PROVISION OF PUBLIC SCHOOLS (TECHNICAL COLLEGES)	0.00	6,000,000.00	0.00
	23020111		CONSTRUCTION/ PROVISION OF LIBRARY MATERIALS			
	23020118	70961	CONSTRUCTION/PROVISION OF INFRASTRUCTURES (FURNITURE & FENCING)	0.00	60,000,000.00	0.00
	23020127	70961	CONSTRUCTION OF ICT INFRASTRUCTURE	0.00	4,000,000.00	0.00
	230301	70961	REHABILITATION AND REPAIRS OF FIXED ASSETS - GENERAL			
	23030110		REHABILITATION/REPAIRS LIBRARIES	0.00	13,000,000.00	0.00
	23030121		REHABILITATION/REPAIR OF ICT INFRASTRUCTURE	0.00	13,000,000.00	0.00
	23030127		REHABILITATION/REPAIR OF OFFICE BUILDINGS	0.00	4,000,000.00	0.00
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050110		EDUCATIONAL PROGRAMMES	0.00	0.00	0.00
	23050103		MONITORING AND EVALUATION	0.00	7,000,000.00	476,000.00
	23050109	70981	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	12,000,000.00	0.00
	23050110	70981	Educational Programmes	0.00	1,000,000.00	200,000.00
	TOTAL			13,925,500.00	185,361,000.00	5,472,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.102Ci	Agency Code: 051705600100	Function Code	Agency Name: Oyo State Scholarship Board	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70961	LOCAL TRAVEL AND TRANSPORT: OTHERS	0.00	1,000,000.00	0.00

	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301		OFFICE STATIONERIES / COMPUTER CONSUMABLES	194,250.00	500,000.00	150,000.00
	22020305	70961	PRINTING OF NON SECURITY DOCUMENTS	0.00	600,000.00	185,975.00
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70961	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUI	293,475.00	300,000.00	
	22020402	70961	MAINTENANCE OF OFFICE FURNITURE	0.00	100,000.00	
	22020405	70961	MAINTENANCE OF PLANTS / GENERATORS	0.00	100,000.00	
	220205		TRAINING-GENERAL			
	22020501	70961	LOCAL TRAINING	0.00	200,000.00	
	220207		CONSULTING & PROFESSIONAL SERVICE- GENERAL			
	22020701	70961	FINANCIAL CONSULTING	0.00	1,300,000.00	
	220230		MISCELLANEOUS EXPENSES GENERAL			
	22021001	70961	REFRESHMENTS & MEALS	0.00	1,000,000.00	
	22021002	70961	HONORARIUM & SITTING ALLOWANCE	352,000.00	2,000,000.00	
	22021003	70961	PUBLICITY & ADVERTISEMENTS	0.00	500,000.00	
	22021007	70961	WELFARE PACKAGES	97,165,000.00	139,900,000.00	775,000.00
	22021026	70961	EXAMINATIONS EXPENSES	0.00	1,250,000.00	0.00
	22021033		CONTINGENCIES-OTHER RECURRENT COSTS		1,250,000.00	
			TOTAL OVERHEAD COST	98,004,725.00	150,000,000.00	1,110,975.00
	TOTAL		RECURRENT COST FOR CODE: 051705600100	98,004,725.00	150,000,000.00	1,110,975.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.102Ci	Agency Code: 051705600100	Function Code	Agency Name: Oyo State Scholarship Board	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010112	70961	PURCHASE OF FURNITURE AND FITTINGS	0.00	10,000,000.00	0.00
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL			
	23030121	70961	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	10,000,000.00	0.00
	TOTAL			0.00	20,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR CONTD

NOTE NO.103	Agency Code: 052100100100	Function Code	Agency Name: Ministry of Health	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES & WAGES			
	21010101	70731	SALARY	434,479,754.91	727,888,809.49	367,786,399.43
	Sub Total			434,479,754.91	727,888,809.49	367,786,399.43
	2202		OVERHEAD COST			
	220201		TRAVELS & TRANSPORT - GENERAL			
	22020102	70731	LOCAL TRAVEL &TRANSPORT: OTHERS	0.00	4,000,000.00	0.00
	220202		UTILITIES GENERAL			
	22020202	70731	TELEPHONE CHARGES	0.00	235,600.00	0.00

	22020203		INTERNET ACCESS CHARGES	0.00	186,000.00	0.00
	220203	70731	MATERIALS & SUPPLIES - GENERAL			
	22020301	70731	OFFICE STATIONERIES/COMPUTER CONSUMABLES	194,575.00	523,900.00	180,000.00
	22030303	70731	NEWSPAPER	0.00	201,500.00	0.00
	22020307		DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	53,225,000.00	0.00
	220204		MAINTENANCE SERVICES - GENERAL	0.00		0.00
	22020401	70731	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	806,000.00	0.00
	22020402	70731	MAINTENANCE OF OFFICE FURNITURE	0.00	806,000.00	0.00
	22020404	70731	MAINTENANCE OF OFFICE /IT EQUIPMENT	0.00	1,410,500.00	0.00
	22020405	70731	MAINTENANCE OF PLANTS/GENERATORS	0.00	806,000.00	0.00
	220205		TRAINING - GENERAL			
	22020501	70731	LOCAL TRAINING	200,000.00	2,015,000.00	670,000.00
	220206	70731	OTHER SERVICES - GENERAL		0.00	
	22020601	70731	SECURITY SERVICE	0.00	1,007,500.00	0.00
	22020605	70731	CLEANING AND FUMIGATION SERVICES	0.00	1,860,000.00	0.00
	220207	70731	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0.00	
	22020709	70731	CONSULTANCY SERVICES/FEES	0.00	1,178,000.00	0.00
	220210	70731	MISCELLANEOUS EXPENSES -GENERAL		0.00	
	22021001	70731	REFRESHMENT & MEALS	0.00	403,000.00	0.00
	22021004	70731	MEDICAL EXPENSES - LOCAL	9,701,170.00	12,710,000.00	200,000.00
	22021007	70731	WELFARE PACKAGES	0.00	403,000.00	0.00
	22021021	70731	SPECIAL DAYS/CELEBRATIONS	0.00	403,000.00	0.00
	22021022	70731	PLANNING,MONITORING & EVALUATION	186,000.00	806,000.00	0.00
	22021023	70731	RESEARCH & DOCUMENTATION	0.00	201,500.00	0.00
	22021029	70731	OTHER EXPENSES	0.00	201,500.00	0.00
	22021030	70731	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	427,800.00	0.00
	22021032	70731	FAIR,FESTIVAL, EXPO & SUMMIT	0.00	315,200.00	0.00
			TOTAL OVERHEAD COST	10,281,745.00	84,132,000.00	1,050,000.00
	TOTAL		RECURRENT COST FOR CODE : 052100100100	444,761,499.91	812,020,809.49	368,836,399.43

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.103	Agency Code: 0052100100100	Function Code	Agency Name: Ministry of Health	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS- GENERAL			
	23010105	70731	PURCHASE OF MOTOR VEHICLE	0.00	38,000,000.00	0.00
	23010122	70731	PURCHASE OF HEALTH/MEDICAL EQUIPMENT	29,954,050.00	80,000,000.00	0.00
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
	23020106	70731	CONSTRUCTION/PROVISION OF HOSPITALS/HEALTH CEN	0.00	1,570,000,000.00	0.00
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL			
	23030105	70731	REHABILITATION/REPAIRS -HOSPITAL/HEALTH CENTRES	48,289,500.00	125,000,000.00	0.00
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70731	SPECIAL PROJECTS AND ASSIGNMENTS	246,483,864.75	719,095,000.00	67,550,677.15
	23050112	70731	COUNTERPART FUNDING	0.00	125,000,000.00	0.00
	23010100	70731	COVID-- 19 TEGGING	0.00	20,000,000.00	0.00
	TOTAL			324,727,414.75	2,677,095,000.00	67,550,677.15

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD

SOCIAL SECTOR-CONTD

NOTE NO.104	Agency Code : 052110200100	Function Code	Agency Name:Oyo State Hospitals' Management Board	Actual 2024	Budget 2022	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70731	SALARY	7,908,365,958.55	14,037,855,611.51	6,408,115,396.98
	Sub-Total			7,908,365,958.55	14,037,855,611.51	6,408,115,396.98
	2202		OVERHEAD COST			
	220201		TRAVEL AND TRANSPORT- GENERAL			
	22020102	70731	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	5,000,000.00	
	220203	70731	MATERIALS & SUPPLIES - GENERAL			
	22020301		OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	5,000,000.00	330,000.00
	220204	70731	MAINTENANCE SERVICES - GENERAL			
	22020401		MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	3,000,000.00	
	22020403		MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUA	0.00	5,000,000.00	
	220205	70731	TRAINING - GENERAL			
	22020501	70731	LOCAL TRAINING	0.00	2,000,000.00	445,235.00
			INTERNATIONAL TRAINING	0.00	30,000,000.00	0.00
	220206	70731	OTHER SERVICES- GENERAL			
	22020605	70731	CLEANING & FUMIGATION SERVICES	0.00	500,000.00	
	220207	70731	CONSULTING AND PROFESSIONAL SERVICES-GENERAL			
	22020709	70731	CONSULTANCY SERVICE/FEES	38,570,800.00	50,500,000.00	
	220210		MISCELLANEOUS EXPENSES- GENERAL			
	22021001	70731	REFRESHMENT & MEALS	1,500,000.00	2,500,000.00	800,000.00
	22021008	70731	ACCREDITATION	0.00	10,000,000.00	
	22021029		OTHER EXPENSES		6,000,000.00	
	22021033		CONTINGENCIES - OTHER RECURRENT COST	0.00	500,000.00	0.00
			TOTAL OVERHEAD COST	40,170,800.00	120,000,000.00	1,575,235.00
				7,948,536,758.55	14,157,855,611.51	6,409,690,631.98
	TOTAL		RECURRENT COST FOR CODE: 052110200100			

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE CONTD

NOTE NO.104	Agency Code: 052110200100	Function Code	Agency Name :Oyo State Hospitals' Management Board	Actual 2024	Budget 2024	Actual 2023
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSET'S GENERAL			
	23010112		PURCHASE OF OFFICE FURNITURES AND FITTINGS	0.00	5,000,000.00	0.00
	23010113		PURCHASE OF COMPUTERS PRINTER & ACCESSORIES	0.00	5,000,000.00	0.00
	23010119	70731	PURCHASE OF POWER GENERATING SET	0.00	2,000,000.00	0.00
	23010122	70731	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT	0.00	19,176,000.00	0.00
	23020105	70731	REHABILITATION OF HOSPITALS	0.00	18,824,000.00	0.00
	TOTAL			0.00	50,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD

SOCIAL SECTOR-CONTD

NOTE NO.105	Agency code: 052100300101	Function Code	Agency Name: Oyo State Primary Health Care 2006	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			

	2101		SALARY			
	210101		SALARIES & WAGES			
	21010101	70741	SALARY	207,804,245.45	219,546,150.27	134,214,167.86
	Sub Total			207,804,245.45	219,546,150.27	134,214,167.86
	2202		OVERHEAD COST			
	220201		TRAVELS & TRANSPORT - GENERAL			
	22020102	70741	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	750,000.00	0.00
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70741	OFFICE STATIONERIES/COMPUTER CONSUMABLES	391,085.00	500,000.00	0.00
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70741	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	500,000.00	0.00
	22020406	70741	OTHER MAINTENANCE SERVICES	0.00	355,200.00	0.00
	220205		TRAINING - GENERAL			
	22020501	70741	LOCAL TRAINING	0.00	750,000.00	0.00
	220207		CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	22020710	70741	EXTERNAL AUDIT FEE	0.00	0.00	0.00
	220230		MISCELLANEOUS EXPENSES -GENERAL			
	22023001	70741	REFRESHMENT & MEAL	0.00	500,000.00	0.00
	22023002	70741	HONORARIUM & SITTING ALLOWANCE	0.00	800,000.00	0.00
	22023007	70741	WELFARE PACKAGES	0.00	4,250,000.00	0.00
	22023021	70741	SPECIAL DAYS/CELEBRATIONS	0.00	500,000.00	200,000.00
	22023022	70741	PLANNING, MONITORING & EVALUATION	0.00	400,000.00	0.00
	22023030	70741	PUBLIC ENLIGHTENMENT PROGRAMME	0.00	250,000.00	0.00
	22023033	70741	CONTINGENCIES-OTHER RECURRENT COSTS	0.00	300,000.00	0.00
			TOTAL OVERHEAD COST	591,085.00	9,855,200.00	200,000.00
	TOTAL		RECURRENT COST FOR CODE : 052100300101	208,395,330.45	229,401,350.27	134,414,167.86

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.105	Agency code: 052100300101	Function Code	Agency Name: Oyo State Primary Health Care Board	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS- GENERAL			
	23010105	70741	PURCHASE OF MOTOR VEHICLES	0.00	90,000,000.00	0.00
	23010112	70741	PURCHASE OF OFFICE FURNITURE AND FITTINGS	195,650.00	10,000,000.00	0.00
	23010113	70741	PURCHASE OF COMPUTERS	0.00	1,000,000.00	0.00
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL			
	23030105	70741	REHABILITATION/REPAIRS -HOSPITAL/HEALTH CENTRES	0.00	100,645,000.00	0.00
	23030121		REHABILITATION/REPAIRS OF OFFICE BUILDING	0.00	500,000,000.00	0.00
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70741	SPECIAL PROJECTS AND ASSIGNMENTS	42,377,400.00	1,053,000,000.00	4,660,740.00
	23050112	70741	COUNTERPART FUNDING	22,674,730.00	382,872,800.00	0.00
	23050119	70741	CONTINGENCIES-CAPITAL	0.00	1,562,361,265.60	0.00
	TOTAL			65,247,780.00	3,699,879,065.60	4,660,740.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR: CONTD

NOTE NO.106	Agency Code: 052100100100	Function Code	Agency Name: Oyo State Health Insurance Agency	Actual 2024	Budget 2024	Actual 2023
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70731	SALARY	49,367,574.83	56,624,783.36	40,326,533.74
	Sub-Total		OVERHEAD COST	49,367,574.83	56,624,783.36	40,326,533.74
	220201		TRAVEL & TRANSPORT – GENERAL			
	22020102	70731	LOCAL TRAVEL & TRANSPORT:OTHERS	0.00	5,000,000.00	0.00
	22021033		CONTIGENCIES- OTHER RECURRENT COSTS	0.00	4,000,000.00	0.00
			TOTAL OVERHEAD COST	0.00	9,000,000.00	0.00
	TOTAL		RECCURENT COST CODE: 052100100100	49,367,574.83	65,624,783.36	40,326,533.74

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.106	Agency Code: 052100100100	Function Code	Agency Name: Oyo State Health Insurance Agency	Actual 2024	Budget 2024	Actual 2023
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSET GENERAL			
	23010146	70731	PURCHASE OF OTHER EQUIPMENT	0.00	10,000,000.00	0.00
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL			
	23020101	70731	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	20,000,000.00	30,000,000.00	0.00
	TOTAL			20,000,000.00	40,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.106Ci	Agency Code: 051700800100	Function Code	Agency Name: Lautech Teaching Hospital, Ogbomosho	Actual 2024	Budget 2024	Actual 2023
	Economic Code:					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70961	SALARY	3,173,117,881.35	5,266,397,779.97	2,546,637,613.87
	21020100	70961	ALLOWANCES	0.00	0.00	0.00
	TOTAL			3,173,117,881.35	5,266,397,779.97	2,546,637,613.87

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.106Ci	Agency Code: 051700800100	Function Code	Agency Name: Lautech Teaching Hospital, Ogbomosho	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS – GENERAL			
	23050109	70961	SPECIAL PROJECTS & ASSIGNMENTS	0.00	520,000,000.00	0.00
	TOTAL			0.00	520,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD

SOCIAL SECTOR - CONTD

NOTE NO.107	Agency Code: 052101100101	Function Code	Agency Name: Oyo State College of Nursing and Midwifery	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONEL COST			
	2101		SALARY			
	210101		SALARY AND WAGES			
	21010101	70731	SALARY	177,501,778.67	540,785,324.80	175,425,179.74
	SUB-TOTAL			177,501,778.67	540,785,324.80	175,425,179.74
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT – GENERAL			
	22020102	70731	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	200,000.00
	220202		UTILITIES - GENERAL			
	22020201		ELECTRICAL CHARGES	0.00	200,000.00	0.00
	22020202		TELEPHONE CHARGES	0.00	200,000.00	0.00
	22020203		INTERNET ACCESS CHARGES	0.00	4,000,000.00	0.00
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301		OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	8,000,000.00	0.00
	22020302		BOOKS	0.00	2,000,000.00	0.00
	22020303		NEWS PAPER	0.00	750,000.00	0.00
	22020304		MAGAZINES & PERIODICALS	0.00	750,000.00	0.00
	22020305		PRINTING OF NON-SECURITY DOCUMENT	0.00	1,000,000.00	0.00
	22020306		SEWAGE CHARGES/WASTE MANAGEMENT FACULTIES	0.00	0.00	0.00
	22020307		DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	2,000,000.00	0.00
	22020309		UNIFORM AND OTHER CLOTHING	0.00	500,000.00	0.00
	22020310		TEACHING AIDS/INSTRUCTION MATERIALS	0.00	500,000.00	0.00
			MAINTENANCE SERVICES-GENERAL			
	22020401		MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	6,000,000.00	0.00
	22020402		MAINTENANCE OF OFFICE FURNITURE	0.00	3,000,000.00	0.00
	22020403		MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUAR	0.00	3,000,000.00	0.00
	22020404		MAINTENANCE OFFICE/IT EQUIPMENT	0.00	2,500,000.00	0.00
	22020405		MAINTENANCE OF PLANT/GENERATORS	0.00	2,500,000.00	0.00
	220205		TRAINING – GENERAL			
	22020501		LOCAL TRAINING	0.00	3,000,000.00	0.00
	220206		OTHER SERVICES – GENERAL			
	22020601		SECURITY SERVICES	0.00	3,000,000.00	0.00
	22020605		CLEANING AND FUMIGATION SERVICES	0.00	1,000,000.00	0.00
	220207		CONSULTING & PROFESSIONAL SERVICES – GENERAL			
	22020702		INFORMATION TECHNOLOGY CONSULTING	0.00	500,000.00	0.00
	22020710		EXTERNAL AUDIT FEES	0.00	3,000,000.00	0.00
	220208		FUEL & LUBRICANTS SERVICES - GENERAL			
	22020801		MOTOR VEHICLE FUEL COST	0.00	4,000,000.00	0.00
	22020803		PLANT/GENERAL FUEL COST	0.00	2,000,000.00	0.00
	220210		MISCELLANEOUS EXPENSES - GENERAL			
	22021001		REFRESHMENT AND MEALS	0.00	5,000,000.00	0.00
	22021009		SPORTING ACTIVITIES	0.00	500,000.00	0.00
	22021025		ACCREDITATION & SUBSCRIPTION TO EDUCATIONAL BO	7,000,000.00	9,000,000.00	0.00
	22021026		EXAMINATION EXPENSES	0.00	14,000,000.00	0.00
	22021029		OTHER EXPENSES	0.00	17,100,000.00	0.00
			TOTAL OVERHEAD COST	7,000,000.00	100,000,000.00	200,000.00

	TOTAL		RECURRENT COST FOR CODE:-052110400100	184,501,778.67	640,785,324.80	175,625,179.74
--	--------------	--	--	-----------------------	-----------------------	-----------------------

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.107	Agency Code: 052101100101	Function Code	Agency Name: Oyo State College of Nursing and Midwifery	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSTES-GENERAL			
	23010105	70731	PURCHASE OF MOTOR VEHICLES	0.00	13,000,000.00	0.00
	23010125	70731	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	5,000,000.00	0.00
	230201		CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL			
	23020101		CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	0.00	53,000,000.00	0.00
	23020118		CONSTRUCTION/PROVISION OF INFRASTRUCTURE	0.00	29,000,000.00	0.00
			TOTAL - CAPITAL EXPENDITURE	0.00	100,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.108	Agency Code 052110600100	Function Code	Agency Name: Oyo State College of Health Science and Techn	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70731	SALARY	159,105,039.13	429,428,170.72	133,087,090.50
	Sub-Total			159,105,039.13	429,428,170.72	133,087,090.50
	2202		OVERHEAD COST			
	220201		TRAVEL AND TRANSPORT- GENERAL			
	22020101	70731	LOCAL TRAVEL & TRANSPORT:TRAINING	0.00	750,000.00	373,000.00
	22020102	70731	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	750,000.00	0.00
	220202		UTILITIES GENERAL			
	22020202	70731	TELEPHONE CHARGES	0.00	100,000.00	0.00
	22020203	70731	INTERNET ACCESS CHARGES	0.00	255,000.00	0.00
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70731	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	400,000.00	0.00
	22020302	70731	BOOKS	0.00	200,000.00	0.00
	22020304	70731	MAGAZINES & PERIODICALS	0.00	200,000.00	0.00
	22020305	70731	PRINTING OF NON SECURITY DOCUMENTS	0.00	200,000.00	0.00
	22020306	70731	PRINTING OF SECURITY DOCUMENTS	0.00	300,000.00	0.00
	22020307	70731	DRUGS, LABORATORY,MEDICAL SUPPLIES	0.00	350,000.00	0.00
	22020310	70731	TEACHING AIDS/INSRUCTION MATERIALS	0.00	600,000.00	0.00
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70731	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	600,000.00	0.00
	22020402	70731	MAINTENANCE OF OFFICE FURNITURE	0.00	300,000.00	0.00
	22020403	70731	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUA	0.00	400,000.00	0.00
	22020404	70731	MAINTENANCE OF OFFICE /I.T EQUIPMENT	0.00	250,000.00	0.00
	22020405	70731	MAINTENANCE OF PLANTS / GENERATORS	0.00	600,000.00	0.00
	220206		OTHER SERVICES-GENERAL			
	22020601	70731	SECURITY SERVICES	0.00	2,500,000.00	0.00
	22020603		RESIDENTIAL RENT	0.00	100,000.00	0.00

	22020605	70731	CLEANING AND FUMIGATION SERVICES	0.00	125,000.00	0.00
	23040106	70731	BEAUTIFICATION AND LANDSCAPING	0.00	125,000.00	0.00
	220207	70731	CONSULTING & PROFESSIONAL SERVICES-GENERAL			
	22020704		ENGINEERING SERVICES	0.00	100,000.00	0.00
	22020710	70731	EXTERNAL AUDIT FEES	0.00	725,000.00	0.00
	220208	70731	FUEL & LUBRICANTS-GENERAL			
	22020801	70731	MOTOR VEHICLE FUEL COST	0.00	650,000.00	0.00
	22020802		OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	750,000.00	0.00
	22020803	70731	PLANTS/GENERATORS FUEL COST	0.00	500,000.00	0.00
	220210	70731	MISCELLANEOUS EXPENSES- GENERAL			
	22021003		PUBLICITY & ADVERTISEMENT	0.00	500,000.00	0.00
	22021004	70731	MEDICAL EXPENSES-LOCAL/MEDICAL INSURANCE	0.00	2,250,000.00	0.00
	22021006	70731	POSTAGES & COURIER SERVICES	0.00	50,000.00	0.00
	22021007	70731	WELFARE PACKAGES	0.00	5,500,000.00	0.00
	22021009	70731	SPORTING ACTIVITIES	0.00	150,000.00	0.00
	22021011	70731	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	0.00	17,000,000.00	0.00
	22021021	70731	SPECIAL DAYS/CELEBRATIONS	0.00	800,000.00	0.00
	22021022	70731	PLANNING, MONITORING AND EVALUATION	0.00	120,000.00	0.00
	22021023	70731	RESEARCH AND DOCUMENTATION	0.00	150,000.00	0.00
	22021025	70731	ACCREDITATION & SUBSCRIPTION TO EDUCATIONAL BO	0.00	400,000.00	0.00
	22021026	70731	EXAMINATION EXPENSES	0.00	350,000.00	0.00
	22021027	70731	DISASTER MANAGEMENT	0.00	150,000.00	0.00
	22021029	70731	OTHER EXPENSES	0.00	400,000.00	0.00
	22021033	70731	CONTINGENCIES - OTHER RECURRENT COST	0.00	350,000.00	0.00
			TOTAL OVERHEAD COST	0.00	40,000,000.00	373,000.00
			RECURRENT COST FOR CODE: 052110600100	159,105,039.13	469,428,170.72	133,460,090.50

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.108	Agency Code 052110600100	Function Code	Agency Name: Oyo State College of Health Science and Techn	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101	70731	PURCHASE OF FIXED ASSETS - GENERAL			
	23010105		PURCHASE OF MOTOR VEHICLE	29,659,000.00	30,000,000.00	
	23010122	70731	PURCHASE OF HEALTH/MEDICAL EQUIPMENT	14,190,000.00	20,000,000.00	0.00
	23010145		PURCHASE OF PROJECTOR	0.00	1,000,000.00	
	230301		REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL			
	23030128	70731	REHABILITATION/REPAIRS -ROADS SIGNS & FURNITURE	0.00	10,000,000.00	0.00
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050110	70731	EDUCATIONAL PROGRAMMES	0.00	9,000,000.00	0.00
	TOTAL			43,849,000.00	70,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.109	Agency Code 053500100100	Function Code	Agency Name: Ministry of Environment And Natural Resourc	Actual 2024	Budget 2024	Actual 2023
	Economic Code		Details of Expenditure			

	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARY AND WAGES			
	21010101	70131	SALARY	417,060,529.96	653,412,460.27	351,712,248.78
	Sub-Total			417,060,529.96	653,412,460.27	351,712,248.78
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020101	70131	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,000,000.00	200,000.00
	22020102	70131	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	10,000,000.00	200,000.00
	22020103		INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	00.00	2,000,000.00	00.00
	220202	70131	UTILITY - GENERAL			
	22020301	70131	OFFICE STATIONERIES/COMPUTER CONSUMABLES	00.00	2,000,000.00	00.00
	22020305	70131	PRINTING OF NON SECURITY DOCUMENTS	00.00	500,000.00	00.00
	220204	70131	MAINTENANCE SERVICES - GENERAL		0.00	
	22020401	70131	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	00.00	3,000,000.00	00.00
	22020402		MAINTENANCE OF OFFICE FURNITURE	00.00	1,000,000.00	00.00
	22020403	70131	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QUA	00.00	500,000.00	00.00
	22020404		MAINTENANCE OF OFFICE / IT EQUIPMENTS	00.00	500,000.00	00.00
	22020405	70131	MAINTENANCE OF PLANTS /GENERATORS	00.00	500,000.00	00.00
	22020406	70131	OTHER MAINTENANCE SERVICES	0.00	1,000,000.00	720,000.00
	220205		TRAINING GENERAL			
	22020501	70131	LOCAL TRAINING	0.00	0.00	596,000.00
	22020502	70131	INTERNATIONAL TRAINING	00.00	0.00	00.00
	220206	70131	OTHER SERVICES-GENERAL			
	22020605	70131	CLEANING AND FUMIGATION SERVICES	00.00	1,000,000.00	00.00
	220207	70131	CONSULTING AND PROFESSIONAL SERVICE - GENERAL			
	22020703	70131	CONSULTANCY SERVICE	00.00	1,000,000.00	00.00
	220208	70131	FUEL & LUBRICANTS - GENERAL			
	22020801	70131	MOTOR VEHICLE FUEL COST	00.00	500,000.00	00.00
	22020803	70131	PLANT / GENERATOR FUEL COST	00.00	500,000.00	00.00
	220210	70131	MISCELLANEOUS EXPENSES - GENERAL			
	22021003	70131	PUBLICITY AND ADVERTISEMENTS	00.00	3,000,000.00	00.00
	22021007	70131	WELFARE PACKAGES	00.00	200,000.00	00.00
	22021013	70131	CONDUCT OF STAFF PROMOTION EXERCISE (SERVICE WI	00.00	500,000.00	00.00
	22021021	70131	SPECIAL DAYS/CELEBRATIONS	497,000.00	2,000,000.00	190,000.00
	22021022	70131	PLANNING, MONITORING AND EVALUATION	00.00	500,000.00	00.00
	22021023	70131	RESEARCH AND DOCUMENTATION	00.00	1,000,000.00	00.00
	22021029	70131	OTHER EXPENSES	17,402,512.15	21,620,000.00	52,861,230.77
	22021030	70131	PUBLIC ENLIGHTENMENT PROGRAMME	00.00	2,000,000.00	00.00
	22001032	70131	FAIR,FESTICAL,EXPO AND SUMMIT	00.00	300,000.00	00.00
	22021033	70131	CONTINGENCIES - GEANT AND CONTRIBUTIONS	92,700,000.00	92,880,000.00	0.00
			TOTAL OVERHEAD COST	110,599,512.15	150,000,000.00	54,767,230.77
			RECURRENT COST FOR CODE 053500100100	527,660,042.11	803,412,460.27	406,479,479.55

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.109	Agency Code: 053500100100	Function Code	Agency Name: Ministry of Environment And Natural Resourc	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			

	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010107 (a)	70131	PURCHASE OF TRUCKS	123,016,250.00	243,000,000.00	0.00
	23010112	70131	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	193,500.00
	230401	70131	PRESERVATION OF THE ENVIRONMENT - GENERAL			
	23040102	70131	EROSION AND FLOOD CONTROL	165,795,891.00	200,000,000.00	64,156,256.98
	23040104		SPECIAL PROJECTS AND ASSIGNMENTS			
	23040106	70131	BEAUTIFICATION AND LANDSCAPING	0.00	7,000,000.00	1,156,557.50
	230501		ACQUISITION OF NON TANGIBLE ASSETS			
	23050109	70131	SPECIAL PROJECTS AND ASSIGNMENTS(OYO STATE WAT	0.00	100,000,000.00	0.00
	23050112	70131	COUNTERPART FUNDING	0.00	100,000,000.00	0.00
	23050115	70131	ACQUISITION OF (2) LANDFILL	0.00	100,000,000.00	0.00
	TOTAL			288,812,141.00	750,000,000.00	65,506,314.48

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.109C	Agency Code 0535015001001	Function Code	Agency Name:Oyo State Solid Waste Management Authority	Actual 2024	Budget 2024	Actual 2023
	Economic Code		Details of Expenditure			
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70511	LOCAL TRAVEL&TRANSPORT:OTHERS		2,000,000.00	
	220202		UTILITIES GENERAL			
	22020201	70511	ELECTRICITY CHARGES		2,000,000.00	
	220203		MATERIAL AND SUPPLIES-GENERAL			
	22020301	70511	OFFICE STATIONERIES/COMPUTER CONSUMABLES		2,000,000.00	
	220204		MAINTENANCE SERVICES-GENERAL			
	22020401	70511	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS		2,000,000.00	
	22020402	70511	MAINTENANCE OF OFFICE FURNITURE		2,000,000.00	
	220205		TRAINING-GENERAL			
	22020501	70511	LOCAL TRAINING		5,000,000.00	
	22020502	70511	INTERNATIONAL TRAINING		3,000,000.00	
	220207		CONSULTANCY AND PROFESSIONAL SERVICES-GENERAL			
	22020703	70511	LEGAL SERVICES		1,000,000.00	
	22020710	70511	AUDIT FEE		3,000,000.00	
	22020709	70511	CONSULTANCY SERVICES/FEES	125,220,000.00	150,000,000.00	98,595,000.00
	220210		MISCELLANEOUS EXPENSES-GENERAL			
	22021029	70511	OTHER EXPENSES		3,000,000.00	
			TOTAL OVERHEAD COST	125,220,000.00	175,000,000.00	98,595,000.00
	TOTAL		RECURRENT COST FOR CODE 0535015001001	125,220,000.00	175,000,000.00	98,595,000.00

NOTE NO.109D	Agency Code 0535015001001	Function Code	Agency Name:Ibadan Urban Flood Management Project	Actual 2024	Budget 2024	Actual 2023
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102	70961	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	100,000,000.00	
			TOTAL OVERHEAD COST	0.00	100,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.109D	Agency Code 0535015001001	Function Code	Agency Name:Ibadan Urban Flood Management Project	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	23050109	70961	SPECIAL PROJECTS & ASSIGNMENTS	0.00	26,181,991,152.13	0.00
	TOTAL			0.00	26,181,991,152.13	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR-CONTD

NOTE N0.109E	Agency Code: 051700800100	Function Code	Agency Name: Water Corporation of Oyo State	Actual 2024	Budget 2024	Actual 2023
	Economic Code:					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101		SALARY	419,128,725.26	1,310,199,857.08	339,099,667.79
	21020100		ALLOWANCES	0.00	0.00	0.00
	SUB-TOTAL			419,128,725.26	1,310,199,857.08	339,099,667.79
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT - GENERAL			
	22020102		LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	50,000,000.00	
			TOTAL OVERHEAD COST	0.00	50,000,000.00	0.00
			RECURRENT COST FOR CODE 053500100100	419,128,725.26	1,360,199,857.08	339,099,667.79

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE N0.109E	Agency Code: 051700800100	Function Code	Agency Name: Water Corporation of Oyo State	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS – GENERAL			
	23050109		SPECIAL PROJECTS & ASSIGNMENTS	0.00	540,000,000.00	0.00
	TOTAL			0.00	540,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
SOCIAL SECTOR-CONTD

NOTE NO.109F	Agency Code: 025200100100	Function Code	Agency Name : Oyo State Rural Water Supply and Sanitation Agency	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	2202		OVERHEAD COST			
	220201		TRAVEL & TRANSPORT-GENERAL			
	22020102	70631	LOCAL TRAVEL & TRANSPORT: OTHERS	136,000.00	1,000,000.00	380,000.00
	220203	70631	MATERIALS & SUPPLIES-GENERAL			
	22020301	70631	OFFICE STATIONERIES/COMPUTER CONSUMABLES	682,087.50	800,000.00	367,585.00
	22020312	70631	SUPPLIES OF CHEMICALS	0.00	300,000.00	0.00
	220204	70631	MAINTENANCE SERVICES-GENERAL			
	22020401		MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP	0.00	300,000.00	0.00
	22020403	70631	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUA	0.00	500,000.00	195,000.00
	22020404	70631	MAINTENANCE OF OFFICE EQUIPMENT	0.00	500,000.00	400,000.00
	22020405	70631	OTHER MAINTENANCE SERVICES	0.00	500,000.00	0.00
	220206	70631	OTHER SERVICES-GENERAL	0.00	0.00	0.00
	22020605	70631	CLEANING/ FUNMIGATION	0.00	200,000.00	0.00

	TOTAL		TOTAL OVERHEAD COST	818,087.50	4,100,000.00	1,342,585.00
			RECURRENT COST FOR CODE 025200100100	818,087.50	4,100,000.00	1,342,585.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD.
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.109F	Agency Code: 025200100100	Function Code	Agency Name : Oyo State Rural Water Supply and Sanitation Agency	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS-GENERAL			
	23010105		PURCHASE OF MOTOR VEHICLES	0.00	39,500,000.00	
	23010113		PURCHASE OF COMPUTERS	0.00	1,000,000.00	
	23010114		PURCHASE OF COMPUTER PRINTER	0.00	500,000.00	
	23010145		GEOLOGICAL SURVEY EQUIPMENT	0.00	4,500,000.00	
	23010146		PURCHASE OF OTHER EQUIPMENT (ONE RIG WITH COMP	0.00	4,000,000.00	0.00
	230201	70631	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL			
	23020101	70631	CONSTRUCTION/PROVISION OF OFFICE BUILDING		3,000,000.00	
	23020118	70631	CONSTRUCTION/PROVISION OF INFRASTRUCTURE (VIP-T	0.00	50,000,000.00	0.00
	230301	70631	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL			
	23030121		REHABILITATION/REPAIRS OF OFFICE EQUIPMENTS	0.00	500,000.00	
	230501		ACQUISITION OF NON-TANGIBLE ASSETS			
	23050109		SPECIAL PROJECT/ASSIGNMENT	0.00	20,000,000.00	0.00
	TOTAL			0.00	123,000,000.00	0.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
ADMINISTRATION SECTOR- CONTD

NOTE NO.110	Agency Code: 055100100100	Function Code	Agency Name:Ministry Of Local Government And Chieftaincy Matters	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	21		PERSONNEL COST			
	2101		SALARY			
	210101		SALARIES AND WAGES			
	21010101	70133	SALARY	176,875,970.32	331,345,948.64	144,136,633.84
	2102		ALLOWANCE AND SOCIAL CONTRIBUTION			
	210201		ALLOWANCE			
	21020102		LEAVE ALLOWANCE			
	SUB - TOTAL			176,875,970.32	331,345,948.64	144,136,633.84
	2202		OVER HEAD COST			
	220201		TRAVEL &TRANSPORT- GENERAL			
	22020102	70133	LOCAL TRAVEL & TRANSPORT- OTHERS	0.00	2,000,000.00	0.00
	220202		UTILITIES - GENERAL			
	22020202		TELEPHONE CHARGES	0.00	100,000.00	0.00
	22020203		INTERNET ACCESS CHARGES	0.00	100,000.00	0.00
	220203		MATERIALS & SUPPLIES - GENERAL			
	22020301	70133	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	196,187.00	2,000,000.00	385,925.00
	22020305	70133	PRINTING OF NON SECURITY DOCUMENTS	0.00	500,000.00	0.00
	220204		MAINTENANCE SERVICES - GENERAL			
	22020401	70133	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	0.00	1,000,000.00	0.00

	22020402	70133	MAINTENANCE OF OFFICE FURNITURE	0.00	250,000.00	0.00
	22020403	70133	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QUARTERS	178,955.25	750,000.00	534,035.75
	220205		TRAINING - GENERAL			
	22020501	70133	LOCAL TRAINING	0.00	1,500,000.00	380,000.00
	220208		FUEL & LUBRICANTS - GENERAL			
	22020803	70133	PLANT/GENERATOR FUEL COST	0.00	750,000.00	0.00
	220210		MISCELLANEOUS EXPENSES - GENERAL			
	22021007	70133	WELFARE PACKAGES	0.00	1,300,000.00	0.00
			TOTAL OVER HEAD COST	375,142.25	10,250,000.00	1,299,960.75
	TOTAL		RECURRENT COST FOR CODE: 055100100100	177,251,112.57	341,595,948.64	145,436,594.59

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CONTD
DETAILS OF CAPITAL EXPENDITURE

NOTE NO.110	Agency Code: 055100100100	Function Code	Agency Name:Ministry Of Local Government And Chieftaincy Matters	Actual 2024	Budget 2024	Actual 2023
	Economic Code					
	23		CAPITAL EXPENDITURE			
	230101		PURCHASE OF FIXED ASSETS - GENERAL			
	23010105		PURCHASE OF MOTOR VEHICLES	0.00	26,000,000.00	0.00
	23010112	70133	PURCHASE OF OFFICE FURNITURE AND FITTING	0.00	7,500,000.00	0.00
	23010115		PURCHASEOF PHOTOCOPY MACHINES	0.00	5,000,000.00	0.00
	230201		CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL			
	23020121		CONSTRUCTION OF ICT INFRASTRUCTURE	0.00	15,000,000.00	0.00
	230301		REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL			
	23030121	70133	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	0.00	2,000,000.00	0.00
			TOTAL	0.00	55,500,000.00	0.00

	EXPENDITURE SUMMARY 2024	Actual 2024	Budget 2024	Actual 2023
1a.	PERSONNEL WITHOUT SUBVENTION TO STATUTORY BO	58,156,685,043.40	103,240,167,896.15	46,812,624,660.29
1b.	PERSONNEL - SUBVENTION TO STATUTORY BODIES	20,430,749,166.61	36,291,871,212.15	17,352,351,564.52
1	TOTAL PERSONNEL COSTS	78,587,434,210.01	139,532,039,108.30	64,164,976,224.81
2	OVERHEAD	36,743,233,586.54	42,006,450,830.87	23,377,362,981.57
3	CRFC	82,006,984,081.84	79,481,659,999.77	54,900,147,649.90
(1+2+3)	RECURRENT EXPENDITURE	197,337,651,878.39	261,020,149,938.94	142,442,486,856.28
4	CAPITAL	184,734,337,206.99	298,969,965,409.40	92,941,216,660.47
	GRAND TOTAL	382,071,989,085.38	559,990,115,348.34	235,383,703,516.75