

SUMMARY OF APPROVED 2018 BUDGET

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S/N	IPSAS CODE	ITEMS OF EXPENDITURE	APPROVED ESTIMATES 2017	APPROVED ESTIMATES 2018	%
1	21	PERSONAL COST	56,073,772,798.21	43,094,535,491.71	15.86
2	2202	Overhead Cost		25,407,721,592.22	9.35
3	21010103	Consolidated Revenue Fund Charges			
4	21010101	(i) Salaries	96,000,000.00	105,600,000.00	0.04
5	22010102	(ii) Pension	10,430,000,000.00	13,680,000,000.00	5.03
6	22010101	(iii) Gratuities	7,985,271,770.00	4,963,962,484.96	
7	22020604	(iv) Security Votes	6,000,000,000.00	7,200,000,000.00	2.65
8	14030202	(v) Public Debt Charges	4,320,000,000.00	4,752,000,000.00	1.75
9	14030301	(vi) Repayment of Loan & Other Settlement	4,533,600,000.00	6,668,926,110.80	2.45
10	14030303	(vii) Settlement of Outstanding C C			
11	22010101	(viii) Severance Allowance to E & L	200,000,000.00	350,000,000.00	0.13
12	22010102	(ix) State Share Contributory Pension	4,386,428,000.00	5,000,000,000.00	1.84
13	22010102	(x) State Share Contribution to LG	406,400,000.00	400,000,000.00	0.15

		Pension			
14	22010102	(xi) 10% IGR State Contribution to LG	4,000,000,000.00	2,400,000,000.00	0.88
15	22020902	(xii) Insurance Scheme	900,000,000.00	990,000,000.00	0.36
16	22010102	(xiii) Oyo State Local Government Pension Board	7,200,000,000.00	6,480,000,000.00	2.38
17	22010102	JSC Pension/Gratuities	330,000,000.00	297,000,000.00	0.11
18		Recurrent Expenditure	106,861,472,568.21	121,789,745,679.69	44.82
19		Capital Expenditure	81,079,392,021.19	149,941,996,580.61	55.18
		Total	187,940,864,589.40	271,731,742,260.30	100.00

DETAILS OF REVENUE

ECONOMIC CODE	DETAILS OF REVENUE	APPROVED ESTIMATES 2017 N	APPROVED ESTIMATES 2018 N
11010101	Statutory Allocations	30,000,000,000.00	45,000,000,000.00
11010201	Value Added Tax	14,000,000,000.00	16,000,000,000.00
11010303	Excess Crude Oil		
120101	Taxes-General	46,142,000,000.00	46,872,200,000.00
120201	Licence General	2,093,608,000.00	5,835,125,000.00
120204	Fees General	22,845,153,600.00	24,915,271,594.27
120205	Fine General	352,930,000.00	193,400,000.00
120206	Sales General	538,975,400.00	510,547,114.00
120207	Earning General	11,333,593,100.00	14,146,633,800.00
120208	Rent on Government Building General	56,059,200.00	84,479,200.00
120209	Rent on Lands and Others General	20,140,700,000.00	20,130,900,000.00
120210	Repayments-General	505,000,000.00	493,000,000.00
120211	Investment Income-General		
120212	Interest Earned	108,800,000.00	67,000,000.00
120213	Re-imburement General	10,000,000,000.00	10,130,000,000.00
130101	Domestic Aids		
130102	Foreign Aids		
130203	Domestic Grants	3,352,476,000.00	-

130204	Foreign Grants		
140201	Capital Receipts	24,691,616,554.00	45,042,137,531.23
140301	Domestic Loans		
14070102	Extra Ordinary Items	7,483,200,000.00	6,810,038,734.04
140302	International Loans		
14070102	Others		
14070103	Miscellaneous Receipts	15,000,000,000.00	35,501,009,286.76
14070104	Donation/Financial Assistance (PPP/ Contract Financing)		
	Sub-Total (IGR)	208,644,111,854.00	271,731,742,260.30
	EXPENDITURE		
	RECURRENT EXPENDITURE		
2101	Personnel Costs	56,073,772,798.26	43,102,535,491.71
2202	Overhead Costs	20,713,247,264.60	25,399,721,592.22
21010103	Consolidated Revenue Fund Charges	50,787,699,770.00	53,287,488,595.76
	Transfer to Capital Development Fund		
	Contingency Fund (Stabilization)		
	Total (Recurrent Expenditure)	127,574,719,832.86	121,789,745,679.69
2301	CAPITAL EXPENDITURE	81,079,392,021.19	149,941,996,580.61
	GRAND TOTAL	208,654,111,854.05	271,731,742,260.30

2018 CAPITAL EXPENDITURE BY SECTORAL ALLOCATION

SUB-HEAD	SECTOR/ DETAILS OF EXPENDITURE	APPROVED ESTIMATES 2018	%
A	<u>ECONOMIC SECTOR</u>	85,407,380,616.45	
	SUB-TOTAL	85,407,380,616.45	56.96
B	<u>SOCIAL SERVICES SECTOR</u>	54,305,105,521.50	
	SUB-TOTAL	54,305,105,521.50	36.22
C	LAW & JUSTICE	692,500,000.00	
	SUB-TOTAL	692,500,000.00	0.46
D	GENERAL ADMINISTRATION SECTOR	9,537,010,442.66	
	SUB-TOTAL	9,537,010,442.66	6.36
	GRAND TOTAL	149,941,996,580.61	100.00

APPROVED 2018 REVENUE FIGURE

CODE	MINISTRIES / DEPARTMENTS/AGENCIES	AMOUNT
	Balance Brought Forward	10,413,898,294.20
0 11100100100	Office of the Governor	135,000,000.00
0 23100100100	Rural Electrification Board	52,750,000.00
0 11111100100	Bureau of Investment, Promotion and P.P.P	2,500,000,000.00
0 12300100200	Oyo State Signage and Advertisement Agency	330,000,000.00
0 14800100100	Oyo State Independent Electoral Commission	40,000,000.00
0 23305100100	Solid Minerals	87,800,000.00
0 12500100100	Office of the Head of Service	5,000,000.00
0 12500600100	Simeon Adebo Staff Development Centre	10,000,000.00
0 11200300100	The Legislature	20,000,000.00
0 11200400100	House of Assembly Service Commission	50,000.00
0 21500100100	Ministry of Agriculture , Natural Resources & RD	1,030,000,000.00
0 21511200100	Agric Credit Corporation	69,800.00
0 21510200100	Oyo State Agricultural Development Programme	200,000,000.00
0 21500100200	Tree Crops Development Units	77,550,000.00
0 22000100100	Ministry of Finance and Budget	1,000,000.00
022000700100	Accountant General	4,000,000.00
11010101	Statutory Allocation	45,000,000,000.00
11010201	Value Added Tax (VAT)	16,000,000,000.00
14070103	Miscellaneous Receipts (Others) & TETFund	23,435,799,314.60
120213	Federal Govt. Re-imburement(for Federal Road Works)	10,000,000,000.00
-	Transfer from LG JAAC To LGSPB &LGSC	6,777,000,000.00
	Capital Receipts	45,042,137,531.30
0 22000300100	Oyo State Planning Commission	
0 22000800100	Oyo State Internal Revenue	49,258,345,614.00
0 23800400100	Bureau of Statistics	250,000.00
0 51700100100	Ministry of Education, Science and Technology	1,939,863,000.00

0 51705400200	Teaching Service Commission	2,600,000.00
0 51700800100	Oyo State Library Board	1,200,000.00
0 51700300100	State Universal Basic Education Board	5,000,000.00
0 51705500100	Board for Technical and Vocational Education	5,000,000.00
0 51700100200	Agency for Adult and Non-formal Education	5,000,000.00
0 51705600100	Oyo State Scholarship Board	3,000,000.00
0 51701800100	Ibadan Polytechnic, Ibadan	1,963,374,510.00
0 51701800200	Oke - Ogun Polytechnic, Saki	895,858,483.20
0 51701800300	Ibarapa Polytechnic , Eruwa	495,547,642.80
0 51701900100	Emmanuel Alayande College of Education, Oyo	750,902,619.36
0 51701900200	College of Agric & Technology, Igboora	127,523,716.80
0 51701900300	The College of Education, Lanlate	126,003,000.00
0 22200100100	Ministry of Trade, Industry, Investment and Cooperatives	506,300,000.00
0 52100100100	Ministry of Health	120,000,000.00
0 52100100100B	Oyo State Pry. Health Care Development Board	160,000,000.00
0 52100100100C	Oyo State Insurance Agency	2,671,500,000.00
0 52110200100	Hospitals Management Board	280,000,000.00
0 52102600100	Lautech Teaching Hospital, Ogbomosho	100,000,000.00
0 52110400100	Oyo State College of Nursing and Midwifery	110,000,000.00
0 52110600100	College of Health Science and Technology, Eleyele, Ibadan	225,000,000.00
0 12300100100	Ministry of Information, Culture and Tourism	5,000,000.00
0 23600400100	Council for Arts and Culture	15,000,000.00
0 23605200100	Oyo State Tourism Board	18,000,000.00
0 12300400100	Broadcasting Corporation of Oyo State	264,000,000.00
0 12301300100	Government Printing Press	70,000,000.00
0 32600100100	Ministry of Justice	704,000,000.00
0 51400100100	Ministry of Women Affairs and Social Welfare	160,000,000.00
0 23400100100	Ministry of Works and Transport	500,000,000.00
0 22905400100	Oyo State Drivers' Institute	25,000,000.00
0 22905500100	Traffic Management Authority	100,000,000.00

0 26000100100	Ministry of Lands , Housing and Urban Development	41,100,000,000.00
0 26000100100B	Bureau of Physical Planning and Development Control	1,360,288,734.04
0 25301000100	Oyo State Housing Corporation	1,580,000,000.00
0 23400200100	Office of the Surveyor- General	2,612,400,000.00
0 14000100100	Office of the Auditor - General for State	1,000,000.00
0 14000100200	Office of the Auditor - General for Local Govt	220,000,000.00
0 14700100100	Civil Service Commission	2,000,000.00
0 14700200100	Local Government Service Commission	1,150,000.00
0 31801100100	Judicial Service Commission	5,000,000.00
0 32605100100	The Judiciary	250,000,000.00
0 55100100100	Ministry of Local Government and Chieftaincy matters	1,050,000.00
0 53500100100	Ministry of Environment and Water Resources	239,000,000.00
0 25210200100	Water Corporation of Oyo State	1,230,000,000.00
0 25210300100	Rural Water and Sanitation Agency	124,000,000.00
0 51300100100	Ministry of Youth & Sports	7,500,000.00
0 51305100100	Agency for Youth Development	40,500,000.00
0 51300100200	Shooting Stars Sports Club	20,000,000.00
0 53905100100	Oyo State Sports Council	100,000,000.00
0 51300100300	Crown Football Club, Ogbomoso	500,000.00
0 11103500100	Local Government Staff Pension Board	12,030,000.00
0 326001001B	Customary Court of Appeal	50,000,000.00
	Total	271,731,742,260.30

APPROVED 2018 EXPENDITURE FIGURE

CODE	MINISTRIES / DEPARTMENTS/AGENCIES	Personnel Costs	Overhead Cost	CRFC	Total Recurrent	Capital Expenditure	Total Expenditure
0 11100100100	Office of the Executive Governor	583,531,124.96	2,203,057,800.00	7,200,000,000.00	9,986,588,924.96	4,036,585,442.70	14,023,174,367.66
0 23100100100	Rural Electrification Board		13,500,000.00		13,500,000.00	540,000,000.00	553,500,000.00
0 11103300100	Oyo State Agency for the Control of AIDS		151,610,000.00		151,610,000.00	214,000,000.00	365,610,000.00
0 11103500100	Local Government Staff Pension Board	40,302,000.00	6,525,000.00	6,480,000,000.00	6,526,827,000.00	18,000,000.00	6,544,827,000.00
0 11100800100	State Emergency Management Authority		12,879,000.00		12,879,000.00	54,000,000.00	66,879,000.00
0 11101000100	Bureau of Public Procurement		9,450,000.00		9,450,000.00		9,450,000.00
0 11111100100	Bureau of Investment, Promotion /PPP		90,000,000.00		90,000,000.00	1,360,000,000.00	1,450,000,000.00
0 12300100200	Oyo State Signage and Advertisement Agency		22,500,000.00		22,500,000.00	45,000,000.00	67,500,000.00
0 11101900100	Project Monitoring Unit		7,425,000.00		7,425,000.00	25,650,000.00	33,075,000.00
0 14800100100	OYSIEC		630,000,000.00		630,000,000.00	630,000,000.00	1,260,000,000.00
011100100103	YESSO World-Bank Assisted Programme		33,780,600.00		33,780,600.00	150,009,209.41	183,789,809.41
0 23305100200	Solid minerals		18,000,000.00		18,000,000.00	76,500,000.00	94,500,000.00
0 53501500100	Ibadan Urban Flood Management Project		96,795,000.00		96,795,000.00	29,037,393,217.00	29,134,188,217.00
0 12500100100	Office of the Head of Service	115,589,759.84	270,000,000.00	4,119,740,793.00	4,505,330,552.84	69,700,000.00	4,575,030,552.84
0 12500600100	Simeon Adebo Staff Development Centre		9,000,000.00		9,000,000.00	51,000,000.00	60,000,000.00
0 11200300100	The Legislature	153,787,528.57	1,625,000,000.00		1,778,787,528.57	1,890,075,000.00	3,668,862,528.57
0 11200400100	House of Assembly Service Commission	25,965,687.23	10,900,000.00		36,865,687.23	10,000,000.00	46,865,687.23
0 21500100100	Ministry of Agriculture & Natural Resources	603,673,100.46	45,000,000.00		648,673,100.46	6,114,114,989.88	6,762,788,090.34
0 21511200100	Agric Credit Corporation	39,263,616.47	16,380,000.00		55,643,616.47	450,000,000.00	505,643,616.47
0 21510200100	Oyo State Agricultural Development Programme						

		344,639,385.27	36,000,000.00		380,639,385.27	275,400,000.00	656,039,385.27
0 21500100101	Tree Crops Development Unit		4,500,000.00		4,500,000.00	103,500,000.00	108,000,000.00
0 22000100100	Ministry of Finance and Budget	148,722,839.95	9,417,456,000.00	21,510,747,802.76	31,076,926,642.71	15,481,609,400.97	46,558,536,043.68
0 22000300100	Oyo State Planning Commission	42,568,633.84	117,000,000.00		159,568,633.84	270,000,000.00	429,568,633.84
0 22000700100	Office of Accountant - General	109,865,992.77	94,140,000.00		204,005,992.77	144,000,000.00	348,005,992.77
0 11103500100	Oyo State Pension's Board	26,534,706.70	13,500,000.00	13,680,000,000.00	13,720,034,706.70	22,500,000.00	13,742,534,706.70
022001400100	Special Grade	1,144,428,547.16			1,144,428,547.16		1,144,428,547.16
0 22000800100	Oyo State Internal Revenue	249,307,638.16	540,000,000.00		789,307,638.16	540,000,000.00	1,329,307,638.16
0 23800400100	Bureau of Statistics	59,611,568.15	30,420,000.00		90,031,568.15	433,260,000.00	523,291,568.15
0 51700100100	Ministry of Education, Science and Technology	751,731,438.00	350,000,000.00		1,101,731,438.00	4,590,000,000.00	5,691,731,438.00
0 51705400200	Teaching Service Commission	256,489,559.32	26,000,000.00		282,489,559.32	125,000,000.00	407,489,559.32
0 51700800100	Oyo State Library Board	53,527,344.05	13,500,000.00		67,027,344.05	90,000,000.00	157,027,344.05
0 51701800100	The Polytechnic, Ibadan	1,449,453,730.78	962,066,188.80		2,411,519,919.58	1,050,632,000.00	3,462,151,919.58
0 51701900100	Emmanuel Alayande College of Education,Oyo	1,313,796,243.51	361,099,800.00		1,674,896,043.51	2,743,016,026.94	4,417,912,070.45
0 51702100100	Ladoke Akintola University of Technology,Ogbomosho	1,000,000,000.00			1,000,000,000.00		1,000,000,000.00
0 51700300100	State Universal Basic Education Board	103,346,538.38	22,500,000.00		125,846,538.38	8,241,847,098.32	8,367,693,636.70
0 51705500100	Board for Technical and Vocational Education	136,750,619.22	18,000,000.00		154,750,619.22	90,000,000.00	244,750,619.22
014900100100	Public Corporations' Commission		27,000,000.00		27,000,000.00	36,000,000.00	63,000,000.00
0 51705400300	Teacher's salary	18,714,059,624.72	900,000,000.00		19,614,059,624.72		19,614,059,624.72
0 51701900200	Oyo State College of Agriculture and Technology, Igboora	654,890,134.14	12,150,000.00		667,040,134.14	441,817,638.30	1,108,857,772.44
0 51700100200	Agency for Adult and Non-formal Education	24,140,368.50	9,000,000.00		33,140,368.50	27,000,000.00	60,140,368.50
0 51705600100	Oyo State Scholarship Board		168,975,000.00		168,975,000.00	3,150,000.00	172,125,000.00

0 51701800200	Oke-Ogun Polytechnic, Saki	186,314,227.52	671,893,862.40		858,208,089.92	380,700,000.00	1,238,908,089.92
0 51701800300	Ibarapa Polytechnic, Eruwa	217,881,779.58	371,660,732.10		589,542,511.68	225,000,000.00	814,542,511.68
0 51701900300	Oyo State College of Education, Lanlate	695,319,364.61	67,316,509.47		762,635,874.08	270,000,000.00	1,032,635,874.08
0 22200100100	Ministry of Trade, Industry and Coop.	163,581,182.03	45,000,000.00		208,581,182.03	630,000,000.00	838,581,182.03
0 52100100100B	Oyo State Primary Health Care Development Agency	90,000,000.00	90,000,000.00		180,000,000.00	450,000,000.00	630,000,000.00
0 52100100100C	Oyo State Health Insurance Agency		2,018,922,750.00		2,018,922,750.00	175,500,000.00	2,194,422,750.00
0 52100100100	Ministry of Health	454,961,572.82	99,000,000.00		553,961,572.82	2,699,447,791.40	3,253,409,364.22
0 52110200100	Hospitals Management Board	5,790,768,462.27	90,000,000.00		5,880,768,462.27	90,000,000.00	5,970,768,462.27
0 52102600100	Lautech Teaching Hospital, Ogbomoso	1,447,394,451.51	404,118,000.00		1,851,512,451.51	367,739,829.50	2,219,252,281.01
0 52110400100	Oyo State College of Nursing and Midwifery	109,443,106.36			109,443,106.36	225,000,000.00	334,443,106.36
0 52110600100	College of Health Science and Technology, Eleyele, Ibadan	76,447,924.57	81,585,000.00		158,032,924.57	246,661,920.00	404,694,844.57
0 12300100100	Ministry of Information ,Culture and Tourism	89,187,596.25	135,000,000.00		224,187,596.25	450,000,000.00	674,187,596.25
0 23600400100	Council for Arts and Culture	51,592,171.32	54,000,000.00		105,592,171.32	90,000,000.00	195,592,171.32
0 23605200100	Oyo State Tourism Board		9,000,000.00		9,000,000.00	26,100,000.00	35,100,000.00
0 12300400100	Broadcasting Corporation of Oyo State	403,312,778.23	180,000,000.00		583,312,778.23	360,000,000.00	943,312,778.23
0 12301300100	Government Printing Press	15,845,105.34	6,300,000.00		22,145,105.34	135,000,000.00	157,145,105.34
0 32600100100	Ministry of Justice	179,944,904.44	489,500,000.00		669,444,904.44	400,000,000.00	1,069,444,904.44
0 51400100100	Ministry of Women Affairs and Social Development	162,552,306.50	300,000,000.00		462,552,306.50	180,000,000.00	642,552,306.50
0 23400100100	Ministry of Works and Transport	504,066,889.18	360,000,000.00		864,066,889.18	47,922,441,796.20	48,786,508,685.38
0 23400400100	Oyo State Public Works		7,200,000.00		7,200,000.00	1,980,000,000.00	1,987,200,000.00
0 22905400100	Oyo State Drivers' Institute		9,000,000.00		9,000,000.00	18,000,000.00	27,000,000.00
0 22905500100	Traffic Management Authority	109,430,956.07	22,500,000.00		131,930,956.07	90,000,000.00	221,930,956.07

0 26000100100	Ministry of Lands ,Housing & Urban Development	480,128,553.71	58,050,000.00		538,178,553.71	5,061,600,000.00	5,599,778,553.71
0 25301000100	Oyo State Housing Corporation	127,906,233.98	121,932,000.00		249,838,233.98	450,000,000.00	699,838,233.98
0 23400200100	Office of the Surveyor- General	47,679,957.07	9,000,000.00		56,679,957.07	1,800,000,000.00	1,856,679,957.07
0 26000100100B	Bureau of Physical Planning & DC		64,170,000.00		64,170,000.00	135,000,000.00	199,170,000.00
0 14000100100	Office of the Auditor - General for State	126,964,297.54	29,330,000.00		156,294,297.54	31,500,000.00	187,794,297.54
0 14000100200	Office of the Auditor - General for Local Govt	82,053,288.42	18,000,000.00		100,053,288.42	36,000,000.00	136,053,288.42
0 14700100100	Civil Service Commission	31,479,800.34	52,500,000.00		83,979,800.34	18,000,000.00	101,979,800.34
0 14700200100	Local Government Service Commission	47,401,650.55	196,633,349.45		244,035,000.00	54,000,000.00	298,035,000.00
0 32605100100	The Judiciary	1,350,000,000.00			1,350,000,000.00		1,350,000,000.00
0 31801100100	Judicial Service Commission	108,238,687.25	6,300,000.00	297,000,000.00	411,538,687.25	22,500,000.00	434,038,687.25
0 55100100100	Ministry of Local Government and Chieftaincy matters	171,822,840.02	146,700,000.00		318,522,840.02	340,200,000.00	658,722,840.02
0 53500100100	Ministry of Environment and Water Resources	327,831,294.28	90,000,000.00		417,831,294.28	1,810,000,000.00	2,227,831,294.28
0 25210200100	Water Corporation of Oyo State	364,500,000.00	225,000,000.00		589,500,000.00	2,435,845,219.99	3,025,345,219.99
0 25210300100	Rural Water and Sanitation Agency		9,000,000.00		9,000,000.00	180,000,000.00	189,000,000.00
0 51300100100	Ministry of Youth & Sports	38,076,981.71	180,000,000.00		218,076,981.71	90,000,000.00	308,076,981.71
0 51305100100	Agency for Youth Development	45,336,372.42	54,000,000.00		99,336,372.42	180,000,000.00	279,336,372.42
0 51300100200	Shooting Stars Sports Club	180,000,000.00	-		180,000,000.00	-	180,000,000.00
0 53905100100	Oyo State Sports Council	345,093,025.67	90,000,000.00		435,093,025.67	135,000,000.00	570,093,025.67
0 51300100300	Crown Football Club, Ogbomosho	120,000,000.00			120,000,000.00		120,000,000.00
0 32600100100B	Customary Court of Appeal	206,000,000.00	150,000,000.00		356,000,000.00	270,000,000.00	626,000,000.00
	TOTAL	43,094,535,491.71	25,407,721,592.22	53,287,488,595.76	121,789,745,679.69	149,941,996,580.61	271,731,742,260.30