

SUMMARY OF APPROVED 2019 BUDGET

S/N	IPSAS CODE	ITEMS OF EXPENDITURE	APPROVED ESTIMATES 2018	APPROVED ESTIMATES 2019	%
1	21	Personnel Cost	43,102,535,491.71	41,138,196,041.34	14.43
2	2202	Overhead Cost	25,399,721,592.22	28,815,532,820.67	10.11
3	21010103	Consolidated Revenue Fund Charges			
	21010101	(i) Salaries	105,600,000.00	90,000,000.00	0.03
	22010102	(ii) Pension	13,680,000,000.00	18,000,000,000.00	6.31
	22010101	(iii) Gratuities	4,963,962,484.96	5,933,066,030.35	
	22020604	(iv) Security Votes	7,200,000,000.00	8,500,000,000.00	2.98
	14030202	(v) Public Debt Charges	4,752,000,000.00	5,227,200,000.00	1.83
	14030301	(vi) Repayment of Loan & Other Settlement	6,668,926,110.80	7,335,818,721.88	2.57
	14030303	(vii) Settlement of Outstanding C C			
	22010101	(viii) Severance Allowance to E & L	350,000,000.00	2,500,000,000.00	0.88
	22010102	(ix) State Share Contributory Pension	5,000,000,000.00	350,000,000.00	0.12
	22010102	(x) State Share Contribution to LG Pension	400,000,000.00	1,900,000,000.00	0.67

	22010102	(xi) 10% IGR State Contribution to LG	2,400,000,000.00	1,000,000,000.00	0.35
	22020902	(xii) Insurance Scheme	990,000,000.00	330,000,000.00	0.12
	22010102	(xiii) Oyo State Local Government Pension Board	6,480,000,000.00	500,000,000.00	0.18
	22010102	JSC Pension/Gratuities	297,000,000.00	51,666,084,752.23	18.12
		Recurrent Expenditure	121,789,745,679.69	121,619,813,614.24	42.65
4		Capital Expenditure	149,941,996,580.61	163,531,434,576.24	57.35
		Total	271,731,742,260.30	285,151,248,190.48	100.00

OYO STATE 2019 ESTIMATES

DETAILS OF REVENUE

ECONOMIC CODE	DETAILS OF REVENUE	APPROVED ESTIMATES 2018	APPROVED ESTIMATES 2019
Capital Receipt		N	N
11010101	Statutory Allocations	45,000,000,000.00	60,000,000,000.00
11010201	Value Added Tax	16,000,000,000.00	25,000,000,000.00
11010303	Excess Crude Oil		6,000,000,000.00
120101	Taxes-General	46,872,200,000.00	48,170,070,403.28
120201	Licence General	5,835,125,000.00	1,926,584,010.51
120204	Fees General	24,915,271,594.27	23,043,317,142.56
120205	Fine General	193,400,000.00	227,156,198.10
120206	Sales General	510,547,114.00	512,417,245.55
120207	Earning General	14,146,633,800.00	10,294,388,000.00
120208	Rent on Government Building General	84,479,200.00	265,509,200.00
120209	Rent on Lands and Others General	20,130,900,000.00	14,011,690,000.00
120210	Repayments-General	493,000,000.00	840,000,000.00

120211	Investment Income-General		700,000,000.00
120212	Interest Earned	67,000,000.00	66,000,000.00
120213	Re-imburement General	10,130,000,000.00	15,130,000,000.00
130101	Domestic Aids		
130102	Foreign Aids		
130203	Domestic Grants	-	300,000,000.00
130204	Foreign Grants		
140201	Other Capital Receipts	45,042,137,531.23	46,237,167,765.17
140301	Domestic Loans		
14070102	Extra Ordinary Items	6,810,038,734.04	348,000,000.00
140302	International Loans		
14070102	Others		
14070103	Miscellaneous Receipts	35,501,009,286.76	32,078,948,225.31
14070104	Donation/Financial Assistance (PPP/ Contract Financing)		
	Sub-Total (IGR)	271,731,742,260.30	285,151,248,190.48
	<u>EXPENDITURE</u>		
	RECURRENT EXPENDITURE		
2101	Personnel Costs	43,102,535,491.71	41,296,196,041.34

2202	Overhead Costs	25,399,721,592.22	28,657,532,820.67
21010103	Consolidated Revenue Fund Charges	53,287,488,595.76	51,666,084,752.23
	Transfer to Capital Development Fund		
	Contingency Fund (Stabilization)		
	Total (Recurrent Expenditure)	121,789,745,679.69	121,619,813,614.24
2301	CAPITAL EXPENDITURE	149,941,996,580.61	163,531,434,576.24
	GRAND TOTAL	271,731,742,260.30	285,151,248,190.48

2019 CAPITAL EXPENDITURE BY SECTORAL ALLOCATION

SUB-HEAD	SECTOR/ DETAILS OF EXPENDITURE	PROPOSED ESTIMATES 2019	%
A	ECONOMIC SECTOR	100,535,047,409.14	
	SUB-TOTAL	100,535,047,409.14	61.50
		-	
B	SOCIAL SERVICES SECTOR	49,349,775,475.10	
	SUB-TOTAL	49,349,775,475.10	30.19
C	LAW & JUSTICE	672,500,000.00	
	SUB-TOTAL	672,500,000.00	0.41
D	GENERAL ADMINISTRATION SECTOR	12,914,111,692.00	
	SUB-TOTAL	12,914,111,692.00	7.90
	GRAND TOTAL	163,471,434,576.24	100.00

2019 APPROVED REVENUE FIGURE

CODE	MINISTRIES / DEPARTMENTS/AGENCIES	AMOUNT
	Balance Brought Forward	6,334,764,037.71
011100100100	Office of the Governor	106,100,000.00
023100100100	Rural Electrification Board	61,000,000.00
011111100100	Bureau of Investment, Promotion and P.P.P	3,200,000,000.00
012300100200	Oyo State Signage and Advertisement Agency	330,000,000.00
014800100100	Oyo State Independent Electoral Commission	5,000,000.00
023305100100	Solid Minerals	85,800,002.00
012500100100	Office of the Head of Service	7,100,000.00
012500600100	Simeon Adebo Staff Development Centre	20,000,000.00
011200300100	The Legislature	20,000,000.00
011200400100	House of Assembly Service Commission	400,000.00
021500100100	Ministry of Agriculture , Natural Resources & RD	760,000,000.00
021511200100	Agric Credit Corporation	69,800,000.00
021510200100	Oyo State Agricultural Development Programme	200,000,000.00
021500100200	Tree Crops Development Units	38,500,000.00
022000100100	Ministry of Finance and Budget	5,000,000.00
022000700100	Accountant General	403,000,000.00
11010101	Statutory Allocation	60,000,000,000.00
11010201	Value Added Tax (VAT)	25,000,000,000.00
14070103	Miscellaneous Receipts (Others)	32,000,000,000.00
120213	Federal Govt. Re-imbursement(for Federal Road Works)	-
-	Transfer from LG JAAC To LGSPB & LGSC	-
	Capital Receipts	46,237,167,765.17
022000300100	Oyo State Planning Commission	-
022000800100	Oyo State Internal Revenue	50,060,000,000.00

023800400100	Bureau of Statistics	200,000.00
051700100100	Ministry of Education, Science and Technology	2,830,933,000.00
051705400200	Teaching Service Commission	1,500,000.00
051700800100	Oyo State Library Board	1,200,000.00
051700300100	State Universal Basic Education Board	40,000,000.00
051705500100	Board for Technical and Vocational Education	5,000,000.00
051700100200	Agency for Adult and Non-formal Education	1,500,000.00
051705600100	Oyo State Scholarship Board	3,000,000.00
051701800100	Ibadan Polytechnic, Ibadan	1,707,380,174.00
051702100100	Ladoke Akintola University of Technology, Ogbomoso	3,382,738,321.00
051701800200	Oke - Ogun Polytechnic, Saki	455,505,162.00
051701800300	Ibarapa Polytechnic , Eruwa	431,687,854.00
051701900100	Emmanuel Alayande College of Education, Oyo	731,150,436.60
051701900200	College of Agric & Technology, Igboora	374,800,000.00
051701900300	The College of Education, Lanlate	143,110,500.00
022200100100	Ministry of Trade, Industry, Investment and Cooperatives	750,000,000.00
052100100100	Ministry of Health	130,000,000.00
052100100100B	Oyo State Pry. Health Care Development Board	400,000,000.00
052100100100C	Oyo State Insurance Agency	2,208,499,200.00
052110200100	Hospitals Management Board	280,000,000.00
052102600100	Lautech Teaching Hospital, Ogbomoso	138,316,738.00
052110400100	Oyo State College of Nursing and Midwifery	110,000,000.00
052110600100	College of Health Science and Technology, Eleyele, Ibadan	96,875,000.00
012300100100	Ministry of Information, Culture and Tourism	3,200,000.00
023600400100	Council for Arts and Culture	10,000,000.00
023605200100	Oyo State Tourism Board	50,000,000.00
012300400100	Broadcasting Corporation of Oyo State	270,000,000.00
012301300100	Government Printing Press	100,000,000.00

032600100100	Ministry of Justice	673,720,000.00
051400100100	Ministry of Women Affairs and Social Welfare	160,000,000.00
023400100100	Ministry of Works and Transport	197,400,000.00
022905400100	Oyo State Drivers' Institute	27,500,000.00
022905500100	Traffic Management Authority	100,000,000.00
026000100100	Ministry of Lands , Housing and Urban Development	38,000,000,000.00
026000100100B	Bureau of Physical Planning and Development Control	1,380,400,000.00
025301000100	Oyo State Housing Corporation	1,580,000,000.00
023400200100	Office of the Surveyor- General	2,043,700,000.00
014000100100	Office of the Auditor - General for State	1,000,000.00
014000100200	Office of the Auditor - General for Local Govt	200,000,000.00
014700100100	Civil Service Commission	10,000,000.00
014700200100	Local Government Service Commission	5,000,000.00
031801100100	Judicial Service Commission	5,000,000.00
032605100100	The Judiciary	250,000,000.00
055100100100	Ministry of Local Government and Chieftaincy matters	1,800,000.00
053500100100	Ministry of Environment and Water Resources	200,000,000.00
025210200100	Water Corporation of Oyo State	500,000,000.00
025210300100	Rural Water and Sanitation Agency	30,000,000.00
051300100100	Ministry of Youth & Sports	2,500,000.00
051305100100	Agency for Youth Development	550,000.00
051300100200	Shooting Stars Sports Club	45,000,000.00
053905100100	Oyo State Sports Council	50,000,000.00
051300100300	Crown Football Club, Ogbomoso	500,000.00
011103500100	Local Government Staff Pension Board	11,950,000.00
0326001001B	Customary Court of Appeal	50,000,000.00
	Multi Door Courthouse	25,000,000.00
	Total	285,151,248,190.48

2019 APPROVED ESTIMATES

CODE	MINISTRIES / DEPARTMENTS/AGENCIES	Personnel Costs	Overhead Cost	CRFC	Total Recurrent	Capital Expenditure	Total Expenditure
011100100100	Office of the Executive Governor	490,377,357.10	3,500,000,000.00	8,500,000,000.00	12,490,377,357.10	6,336,585,442.00	18,826,962,799.10
023100100100	Rural Electrification Board	29,839,166.37	30,000,000.00		59,839,166.37	540,000,000.00	599,839,166.37
011103300100	Oyo State Agency for the Control of AIDS	-	140,000,000.00		140,000,000.00	270,000,000.00	410,000,000.00
011103500100	Local Government Staff Pension Board	45,000,000.00	15,000,000.00	500,000,000.00	560,000,000.00	18,200,000.00	578,200,000.00
011100800100	State Emergency Management Authority	-	15,000,000.00		15,000,000.00	47,000,000.00	62,000,000.00
011101000100	Bureau of Public Procurement	-	15,000,000.00		15,000,000.00		15,000,000.00
011111100100	Bureau of Investment, Promotion /PPP	14,794,808.92	110,000,000.00		124,794,808.92	2,000,000,000.00	2,124,794,808.92
012300100200	Oyo State Signage and Advertisement Agency	44,857,344.74	45,000,000.00		89,857,344.74	60,000,000.00	149,857,344.74
011101900100	Project Monitoring Unit	-	10,000,000.00		10,000,000.00	30,370,000.00	40,370,000.00
014800100100	OYSIEC		120,000,000.00		120,000,000.00	120,000,000.00	240,000,000.00
011100100103	YESSO World-Bank Assisted Programme	-	40,000,000.00		40,000,000.00	150,009,209.14	190,009,209.14
023305100200	Solid minerals	30,244,940.57	65,000,000.00		95,244,940.57	90,000,000.00	185,244,940.57
053501500100	Ibadan Urban Flood Management Project	-			-	14,000,000,000.00	14,000,000,000.00
012500100100	Office of the Head of Service	197,000,000.00	250,000,000.00	4,000,000,000.00	4,447,000,000.00	90,000,000.00	4,537,000,000.00
012500600100	Simeon Adebayo Staff Development Centre	-	40,000,000.00		40,000,000.00	65,000,000.00	105,000,000.00

011200300100	The Legislature	318,787,528.57	1,842,000,000.00		2,160,787,528.57	2,759,456,250.00	4,920,243,778.57
011200400100	House of Assembly Service Commission	40,000,000.00	90,000,000.00		130,000,000.00	100,000,000.00	230,000,000.00
021500100100	Ministry of Agriculture & Natural Resources	653,673,100.00	70,000,000.00		723,673,100.00	7,500,000,000.00	8,223,673,100.00
021511200100	Agric Credit Corporation	50,000,000.00	30,000,000.00		80,000,000.00	200,000,000.00	280,000,000.00
021510200100	Oyo State Agricultural Development Programme	375,000,000.00	40,000,000.00		415,000,000.00	200,000,000.00	615,000,000.00
021500100101	Tree Crops Development Unit	-	10,000,000.00		10,000,000.00	50,000,000.00	60,000,000.00
022000100100	Ministry of Finance and Budget	97,428,979.67	7,550,000,000.00	20,336,084,752.23	27,983,513,731.90	20,702,720,600.00	48,686,234,331.90
022000300100	Oyo State Planning Commission	46,589,920.17	127,000,000.00		173,589,920.17	270,000,000.00	443,589,920.17
022000700100	Office of Accountant - General	130,206,889.74	100,000,000.00		230,206,889.74	109,517,600.00	339,724,489.74
011103500100	Oyo State Pension's Board	28,589,733.30	18,000,000.00	18,000,000,000.00	18,046,589,733.30	15,000,000.00	18,061,589,733.30
022001400100	Special Grade	1,640,000,000.00			1,640,000,000.00		1,640,000,000.00
022000800100	Oyo State Internal Revenue	273,990,196.12	550,000,000.00		823,990,196.12	542,700,000.00	1,366,690,196.12
023800400100	Bureau of Statistics	60,341,175.16	40,000,000.00		100,341,175.16	200,000,000.00	300,341,175.16
051700100100	Ministry of Education, Science and Technology	905,312,360.20	400,000,000.00		1,305,312,360.20	11,000,000,000.00	12,305,312,360.20
051705400200	Teaching Service Commission	50,000,000.00	185,000,000.00		235,000,000.00	138,750,000.00	373,750,000.00
051700800100	Oyo State Library Board	60,399,879.78	20,000,000.00		80,399,879.78	90,000,000.00	170,399,879.78
051701800100	The Polytechnic, Ibadan	-	1,355,963,260.40		1,355,963,260.40	1,050,632,000.00	2,406,595,260.40
051701900100	Emmanuel Alayande College of Education,Oyo	-	1,637,643,284.80		1,637,643,284.80	2,678,930,000.00	4,316,573,284.80

051702100100	Ladoke Akintola University of Technology,Ogbomoso	-	1,500,000,000.00		1,500,000,000.00		1,500,000,000.00
051700300100	State Universal Basic Education Board	117,111,721.97	32,500,000.00		149,611,721.97	5,895,331,380.80	6,044,943,102.77
051705500100	Board for Technical and Vocational Education	148,684,390.00	28,000,000.00		176,684,390.00	90,000,000.00	266,684,390.00
014900100100	Public Corporations' Commission	34,487,764.41	35,000,000.00		69,487,764.41	40,000,000.00	109,487,764.41
051705400300	Teacher's salary	18,810,000,000.00	790,000,000.00		19,600,000,000.00		19,600,000,000.00
051701900200	Oyo State College of Agriculture and Technology, Igboora	-	698,060,252.77		698,060,252.77	441,817,638.30	1,139,877,891.07
051700100200	Agency for Adult and Non-formal Education	33,263,015.91	15,000,000.00		48,263,015.91	27,000,000.00	75,263,015.91
051705600100	Oyo State Scholarship Board	-	168,975,000.00		168,975,000.00	3,150,000.00	172,125,000.00
051701800200	Oke-Ogun Polytechnic, Saki	-	446,431,613.40		446,431,613.40	318,000,000.00	764,431,613.40
051701800300	Ibarapa Polytechnic, Eruwa	-	452,095,862.52		452,095,862.52	250,000,000.00	702,095,862.52
051701900300	Oyo State College of Education, Lanlate	-	635,319,364.61		635,319,364.61	270,000,000.00	905,319,364.61
022200100100	Ministry of Trade, Industry and Coop.	168,000,000.00	75,000,000.00		243,000,000.00	300,000,000.00	543,000,000.00
052100100100B	Oyo State Primary Health Care Development Agency	89,056,992.40	60,000,000.00		149,056,992.40	300,000,000.00	449,056,992.40
052100100100C	Oyo State Health Insurance Agency	26,347,861.44	619,008,200.00		645,356,061.44	170,000,000.00	815,356,061.44
052100100100	Ministry of Health	416,785,033.70	95,000,000.00		511,785,033.70	6,300,000,000.00	6,811,785,033.70
052110200100	Hospitals Management Board	6,886,325,041.19	100,000,000.00		6,986,325,041.19	110,000,000.00	7,096,325,041.19
052102600100	Lautech Teaching Hospital, Ogbomoso	1,851,261,057.23	-		1,851,261,057.23	206,164,456.00	2,057,425,513.23
052110400100	Oyo State College of Nursing and Midwifery	140,000,000.00	158,250,000.00		298,250,000.00	200,000,000.00	498,250,000.00

052110600100	College of Health Science and Technology, Eleyele, Ibadan	87,258,389.56	81,837,791.69		169,096,181.25	200,000,000.00	369,096,181.25
012300100100	Ministry of Information ,Culture and Tourism	116,850,000.00	150,000,000.00		266,850,000.00	300,000,000.00	566,850,000.00
023600400100	Council for Arts and Culture	61,700,000.00	60,000,000.00		121,700,000.00	200,000,000.00	321,700,000.00
023605200100	Oyo State Tourism Board	-	15,000,000.00		15,000,000.00	26,100,000.00	41,100,000.00
012300400100	Broadcasting Corporation of Oyo State	400,000,000.00	-		400,000,000.00	400,000,000.00	800,000,000.00
012301300100	Government Printing Press	15,845,105.34	20,000,000.00		35,845,105.34	135,000,000.00	170,845,105.34
032600100100	Ministry of Justice	190,000,000.00	700,000,000.00		890,000,000.00	350,000,000.00	1,240,000,000.00
051400100100	Ministry of Women Affairs and Social Development	180,018,726.92	450,000,000.00		630,018,726.92	200,000,000.00	830,018,726.92
023400100100	Ministry of Works and Transport	550,000,000.00	450,000,000.00		1,000,000,000.00	50,000,000,000.00	51,000,000,000.00
023400400100	Oyo State Public Works	-	20,200,000.00	-	20,200,000.00	5,000,000,000.00	5,020,200,000.00
022905400100	Oyo State Drivers' Institute	-	10,000,000.00		10,000,000.00	18,000,000.00	28,000,000.00
022905500100	Traffic Management Authority	135,376,000.00	50,000,000.00		185,376,000.00	206,000,000.00	391,376,000.00
026000100100	Ministry of Lands ,Housing & Urban Development	200,000,000.00	100,000,000.00		300,000,000.00	6,000,000,000.00	6,300,000,000.00
025301000100	Oyo State Housing Corporation	199,500,000.00	110,000,000.00		309,500,000.00	250,000,000.00	559,500,000.00
023400200100	Office of the Surveyor- General	77,832,336.96	20,000,000.00		97,832,336.96	1,995,000,000.00	2,092,832,336.96
026000100100B	Bureau of Physical Planning & DC	370,000,000.00	150,000,000.00		520,000,000.00	150,000,000.00	670,000,000.00
014000100100	Office of the Auditor - General for State	163,900,642.93	30,000,000.00		193,900,642.93	46,500,000.00	240,400,642.93
014000100200	Office of the Auditor - General for Local Govt	93,530,675.25	30,000,000.00		123,530,675.25	36,000,000.00	159,530,675.25

014700100100	Civil Service Commission	50,479,800.34	60,000,000.00		110,479,800.34	25,000,000.00	135,479,800.34
014700200100	Local Government Service Commission	50,101,650.11	10,000,000.00		60,101,650.11	20,000,000.00	80,101,650.11
032605100100	The Judiciary	1,800,000,000.00	-		1,800,000,000.00	-	1,800,000,000.00
031801100100	Judicial Service Commission	155,238,687.25	10,000,000.00	330,000,000.00	495,238,687.25	22,500,000.00	517,738,687.25
055100100100	Ministry of Local Government and Chieftaincy matters	249,263,422.80	260,000,000.00		509,263,422.80	500,000,000.00	1,009,263,422.80
053500100100	Ministry of Environment and Water Resources	400,000,000.00	600,000,000.00		1,000,000,000.00	4,500,000,000.00	5,500,000,000.00
025210200100	Water Corporation of Oyo State	485,000,000.00	100,000,000.00		585,000,000.00	5,715,000,000.00	6,300,000,000.00
025210300100	Rural Water and Sanitation Agency	-	10,000,000.00		10,000,000.00	120,000,000.00	130,000,000.00
051300100100	Ministry of Youth & Sports	50,295,597.17	180,000,000.00		230,295,597.17	90,000,000.00	320,295,597.17
051305100100	Agency for Youth Development	60,155,722.38	55,000,000.00		115,155,722.38	150,000,000.00	265,155,722.38
051300100200	Shooting Stars Sports Club	110,000,000.00	115,000,000.00		225,000,000.00	-	225,000,000.00
053905100100	Oyo State Sports Council	350,093,025.67	100,000,000.00		450,093,025.67	170,000,000.00	620,093,025.67
051300100300	Crown Football Club, Ogbomoso	90,000,000.00	50,000,000.00		140,000,000.00		140,000,000.00
032600100100B	Customary Court of Appeal	300,000,000.00	200,000,000.00		500,000,000.00	300,000,000.00	800,000,000.00
032605100100B	Multi Door Court House		91,248,190.48		91,248,190.48	60,000,000.00	151,248,190.48
	TOTAL	41,296,196,041.34	28,657,532,820.67	51,666,084,752.23	121,619,813,614.24	163,531,434,576.24	285,151,248,190.48