

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

TAX GENERAL

NOTE NO.27	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2021	Budget 2021	Variance
	Economic Code				
	12	INDEPENDENT REVENUE			
	1201	TAX REVENUE			
	120101	PERSONAL TAXES			
	12010101	PERSONAL TAXES*	20,141,669,696.72	35,500,000,000.00	(15,358,330,303.28)
	12010101	DIRECT PAYMENT INTO UBA FAAC A/C (FED. MDAs PAYE)	8,943,383,227.58	9,037,027,964.66	(93,644,737.08)
	12010104	CAPITAL GAIN TAX	145,835,982.90	200,000,000.00	(54,164,017.10)
	12010105	WITHOLDING TAXES	2,008,097,249.89	4,230,000,000.00	(2,221,902,750.11)
	12010106	TAX AUDIT	243,529,002.73	559,000,000.00	(315,470,997.27)
	12010107	DIRECT ASSESSMENTS	1,045,311,486.62	2,000,000,000.00	(954,688,513.38)
	12010107	DIRECT ASSESSMENT (INFORMAL SECTOR)	227,302,933.06	1,500,000,000.00	(1,272,697,066.94)
	12010108	POOLS BETTING/CASINO/LOTO TAX			-
	TOTAL		32,755,129,579.50	53,026,027,964.66	(20,270,898,385.16)
	Agency Code	Agency Name;Oyo State Gaming Board	Actual 2021	Budget 2021	Variance
	Economic Code				
	12010108	CASINO/LOTTO TAX	311,205,504.23	271,500,000.00	39,705,504.23
	TOTAL		311,205,504.23	271,500,000.00	39,705,504.23
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NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

TAX REVENUE - CONTD

NOTE NO.27 - contd	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2021	Budget 2021	Variance	
	Economic Code					
	12010102	CATTLE TAX	92,250,000.00	200,000,000.00	(107,750,000.00)	
	12010107	DIRECT ASSESSMENTS	8,918,750.00	51,500,000.00	(42,581,250.00)	
	TOTAL		101,168,750.00	251,500,000.00	(150,331,250.00)	
	NOTE NO.27 - contd	Agency Code: 026000100100	Agency Name: Ministry Of Lands, Housing & Urban Development	Actual 2021	Budget 2021	Variance
	Economic Code					
	12010106	TAX AUDIT	321,008,680.01	1,500,000,000.00	(1,178,991,319.99)	
	TOTAL		321,008,680.01	1,500,000,000.00	(1,178,991,319.99)	
	GRAND TOTAL		33,488,512,513.74	55,049,027,964.66	-21,560,515,450.92	

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		LICENCES - GENERAL			
NOTE NO.28	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2021	Budget 2021	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120201	LICENCES - GENERAL			
	12020132	MOTOR VEHICLE/DEALER LICENCES	260,599,720.00	1,010,000,000.00	(749,400,280.00)
	12020133	DRIVERS' LICENCES	363,600.00	200,000,000.00	(199,636,400.00)
	12020138	HACKNEY PERMITS	42,847,505.00	100,000,000.00	(57,152,495.00)
	12020154	VEHICLE REGISTRATION	389420061.6	1,000,000,000.00	(610,579,938.37)
	12020155	LEARNERS' PERMIT	21,287,000.00	50,000,000.00	(28,713,000.00)
	TOTAL		714,517,886.63	2,360,000,000.00	(1,645,482,113.37)
NOTE NO.28	Agency Code	Agency Name;Oyo State Gaming Board	Actual 2021	Budget 2021	Variance
	Economic Code				
	120220129	CASINO/LOTTO LICENCES	48,050,246.89	78,500,000.00	(30,449,753.11)
	TOTAL		48,050,246.89	78,500,000.00	(30,449,753.11)
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		LICENCES - GENERAL - CONTD			
NOTE NO.28 - contd	Agency Code: 022200100100	Agency Name: Ministry Of Trade, Investment And Cooperatives	Actual 2021	Budget 2021	Variance
	12020148	REGISTRATION OF BUSINESS PREMISES	121,878,692.87	125,000,000.00	(3,121,307.13)
	12020156	REGISTRATION OF COOPERATIVES SOCIETIES/ UNIONS	8,385,000.00	4,000,000.00	4,385,000.00
	12020157	OTHER REGISTRATION	6,310,000.00	2,500,000.00	3,810,000.00
	TOTAL		136,573,692.87	131,500,000.00	5,073,692.87
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NOTE NO.28 - contd	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development			-
	12020139	PRODUCE STORE AND STORE KEEPER LICENCE	2,830,000.00	4,366,227.50	(1,536,227.50)
	12020140	FEED MILLERS AND VENDORS' LICENCE	247,600.00	1,000,000.00	(752,400.00)
	12020150	REGISTRATION OF PRIVATE FISH FARMS/COLD ROOMS	1,390,000.00	23,450,000.00	(22,060,000.00)
	12020157	OTHER REGISTRATIONS	3,229,900.00	16,000,000.00	(12,770,100.00)
	TOTAL		7,697,500.00	44,816,227.50	(37,118,727.50)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

LICENCES-GENERAL - CONTD					
NOTE NO.29	Agency Code:	Agency Name:	Actual 2021	Budget 2021	Variance
	051700100100	Ministry of Education Science And Technology			-
	Economic Code				
	12020135	PRIVATE SCHOOLS LICENCES	226,885,450.00	200,000,000.00	26,885,450.00
	TOTAL		226,885,450.00	200,000,000.00	26,885,450.00
NOTE NO.29	Agency Code:	Agency Name:	Actual 2021	Budget 2021	Variance
	052100100100	Ministry of Health			
	12020134	PATENT MEDICINE & DRUG STORES LICENSES	0.00	2,000,000.00	(2,000,000.00)
	12020157	OTHER REGISTRATIONS (PPP)	17944671.52	8,000,000.00	9,944,671.52
	TOTAL		17,944,671.52	10,000,000.00	7,944,671.52
NOTE NO.29	Agency Code:	Agency Name:	Actual 2021	Budget 2021	Variance
	051305100100	Agency for Youth Development			
	12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	343,500.00	250,000.00	93,500.00
	TOTAL		343,500.00	250,000.00	93,500.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

LICENCES- GENERAL - CONTD					
NOTE NO.29	Agency Code:	Agency Name:	Actual 2021	Budget 2021	Variance
	023605200100	Oyo State Tourism Board			
	12020137	REGISTRATION OF HOTELS/ RESTAURANTS/ FAST FOOD OUTLETS/ NIGHT CLUBS/DANCE BARS/SPORT CLUBS	15,627,250.00	20,000,000.00	(4,372,750.00)
	12020157	OTHER REGISTRATIONS	0.00	5,000,000.00	(5,000,000.00)
	TOTAL		15,627,250.00	25,000,000.00	(9,372,750.00)
NOTE NO.29	Agency Code:	Agency Name:	Actual 2021	Budget 2021	Variance
	012300100200	Oyo State Signage & Advertising Agency			
	12020157	OTHER REGISTRATIONS	458,802,898.13	1,000,000,000.00	(541,197,101.87)
	TOTAL		458,802,898.13	1,000,000,000.00	(541,197,101.87)
NOTE NO.29	Agency Code:	Agency Name:	Actual 2021	Budget 2021	Variance
	023400100100	Ministry Of Public Works And Transport			
	12020144	HEAVY VEHINCLE PERMIT	3,043,500.00	3,000,000.00	43,500.00
	12020151	REGISTRATION OF RIGHT WAYS	0.00	3,000,000.00	(3,000,000.00)
	12020152	REGISRATION OF PRIVATE DRIVING SCHOOL	6,330,020.00	8,200,000.00	(1,869,980.00)
	12020157	OTHER REGISTRATION	0.00	2,600,000.00	(2,600,000.00)
	TOTAL		9,373,520.00	16,800,000.00	(7,426,480.00)

NOTE NO.29	Agency Code:022905400100	Agency Name:OYO STATE DRIVERS INSTITUTE	Actual 2021	Budget 2021	Variance
	12020152	REGISTRATION OF PRIVATE DRIVING SCHOOLS	0.00	20,000,000.00	(20,000,000.00)
	TOTAL		0.00	20,000,000.00	(20,000,000.00)
NOTE NO.30	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2021	Budget 2021	Variance
	Economic Code				-
	12020151	REGISTRATION OF RIGHT WAYS	336,957,343.00	0.00	336,957,343.00
	TOTAL		336,957,343.00	0.00	336,957,343.00
NOTE NO.30	Agency Code:012300400100	Agency Name:BROADCASTING CORPORATION OF OYO STATE	Actual 2021	Budget 2021	Variance
	12020157	OTHER REGISTRATION	102,856,802.56	210,000,000.00	(107,143,197.44)
	TOTAL		102,856,802.56	210,000,000.00	(107,143,197.44)
	GRAND TOTAL		2,075,630,761.60	4,096,866,227.50	2,021,235,465.90

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

NOTE NO.31	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2021	Budget 2021	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120204	FEES - GENERAL			
	12020426	TENDER FEES	0.00	1,000,000.00	(1,000,000.00)
	12020444	CHANGE OF OWNERSHIP FEES	2,161,850.00	0.00	2,161,850.00
	12020447	DEVELOPMENT LEVIES	27,254,522.03	100,000,000.00	(72,745,477.97)
	12020449	INSPECTION FEES	208,441,661.00	500,000,000.00	(291,558,339.00)
	12020474	STAMP DUTY	142,332,048.88	450,000,000.00	(307,667,951.12)
	TOTAL		380,190,081.91	1,051,000,000.00	(670,809,918.09)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

NOTE NO.31 - contd	Agency Code: 022200100100	Agency Name: Ministry Of Trade, Investment And Cooperatives	Actual 2021	Budget 2021	Variance
	Economic Code				
	12020451	SCHOOL/TUITION /EXAMINATION FEES	820,300.00	300,000.00	520,300.00

	12020478	RENEWAL FEES	39,577,047.65	23,400,000.00	16,177,047.65
	TOTAL		40,397,347.65	23,700,000.00	16,697,347.65
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		FEES GENERAL - CONTD			
NOTE NO.32	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2021	Budget 2021	Variance
	Economic Code				-
	12020445	AGRICULTURAL/VETENARY SERVICES FEES	2,124,390.00	62,000,000.00	(59,875,610.00)
	12020447	DEVELOPMENT LEVIES	3,927,875.00	2,000,000.00	5,927,875.00
	12020449	INSPECTION FEES	2,052,203.00	80,000,000.00	(77,947,797.00)
	12020450	TIMBER & FOREST FEES	10,045,410.00	25,000,000.00	(14,954,590.00)
	12020457	ACCEPTANCE FEES/CHARGES	3,000.00	4,500,000.00	(4,497,000.00)
	12020460	REGISTRATION OF DOCUMENTS	106000.00	0.00	106,000.00
	12020462	PRODUCE GRADING FEES	4,286,025.00	16,500,000.00	(12,213,975.00)
	12020478	RENEWAL FEES	0.00	1,000,000.00	(1,000,000.00)
	TOTAL		22,544,903.00	191,000,000.00	(168,455,097.00)
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		FEES GENERAL - CONTD			
NOTE NO.32 - contd	Agency Code: 23400100100	Agency Name: Ministry of Works and Transport	Actual 2021	Budget 2021	Variance
	Economic Code				-
	12020404	TRADE UNION FEES	373,000.00	25,000,000.00	(24,627,000.00)
	12020410	ELECTRICAL ISPECTORATE FEES	7,500.00	0.00	7,500.00
	12020415	TRADE TESTING FEES	13,000.00	0.00	13,000.00
	12020417	CONTRACTOR REGISTRATION FEES	21,000.00	0.00	21,000.00
	12020420	ACCREDITATION FEES	0.00	25,000,000.00	25,000,000.00
	12020426	TENDER FEES	4,550,000.00	1,600,000.00	2,950,000.00
	12020427	FIRE SAFETY CERTIFICATE FEES	20,000.00	1,000,000.00	(980,000.00)
	12020437	SURVEY/PLANNING/BUILDING FEES	30,000.00	1,500,000.00	(1,470,000.00)
	12020438	AGENCY FEES	0.00	258,000,000.00	258,000,000.00
	12020441	ASSOCIATION FEES	0.00	3,000,000.00	3,000,000.00
	12020449	INSPECTION FEES	35,862,346.00	39,600,000.00	(3,737,654.00)
	12020452	PARKING FEES	0.00	45,000,000.00	45,000,000.00
	12020453	ADMINISTRATION FEES/CHARGES	2,192,000.00	0.00	2,192,000.00
	12020475	PARK DEVELPOMENT LEVY	0.00	50,000,000.00	50,000,000.00
	12020477	ENVIRONMENTAL DEVELOPMENT CHARGES/LEVY	0.00	75,000,000.00	75,000,000.00
	12020478	RENEWAL FEES	9,236,250.00	3,500,000.00	5,736,250.00
	12020480	IMPOUNDED TOWED VEHICLE FEES	58,626,590.00	100,000,000.00	(41,373,410.00)

	12020481	SITE INVESTIGATION AND MATERIAL TESTING FEES	786,500.00	5,000,000.00	(4,213,500.00)
	TOTAL		111,718,186.00	633,200,000.00	(521,481,814.00)
NOTE NO.32 - contd	Agency Code: 052110200100	Agency Name: Oyo State Hospitals' Management Board	Actual 2021	Budget 2021	Variance
	12020440	LABORATORY FEES	114,946,400.00	350,000,000.00	(235,053,600.00)
	TOTAL		114,946,400.00	350,000,000.00	(235,053,600.00)
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		FEES GENERAL - CONTD			
NOTE NO.33	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2021	Budget 2021	Variance
	12020420	ACCREDITATION	488,453,657.15	209,000,000.00	279,453,657.15
	12020426	TENDER FEES	0.00	500,000.00	(500,000.00)
	12020430	ENVIRONMENTAL IMPACT ASSESSMENT FEES	0.00	1,000,000.00	(1,000,000.00)
	12020436	DEEDS REGISTRATION FEES	58,892,806.00	20,000,000.00	38,892,806.00
	12020447	DEVELOPMENT LEVIES	105,000.00	2,000,000.00	(1,895,000.00)
	12020449	INSPECTION FEES	12,987,569.01	20,000,000.00	(7,012,430.99)
	12020453	ACCEPTANCE FEE	17,298,366.18	100,000,000.00	(82,701,633.82)
	12020458	CONSENT FOR TRANSACTIONS ON LAND AND LANDED PROPERTIES	431,071,650.88	370,000,000.00	61,071,650.88
	12020460	REGISTRATION OF DOCUMENTS	30,337,012.00	40,200,000.00	(9,862,988.00)
	12020461	CERTIFICATE OF OCCUPANCY	28,722,943.20	50,000,000.00	(21,277,056.80)
	12020472	CERTIFY TRUE COPIES OF LANDED INSTRUMENT	8,993,646.00	10,000,000.00	(1,006,354.00)
	12020481	SITE INVESTIGATION & MATERIAL TESTING FEE	1,942,008.00	5,000,000.00	(3,057,992.00)
	12020483	SEARCH FEE FOR PROPERTY TITLE	3,100,300.00	5,000,000.00	(1,899,700.00)
	12020490	CLEARANCE FEES ON OTHER DEVELOPMENT	6,385.00	5,000,000.00	(4,993,615.00)
	12020491	CHANGE OF USE FEE	19,929,482.00	10,000,000.00	9,929,482.00
	12020492	REVALIDATION OF OLD PERMIT AND CHANGE OF TITLE	123,778,624.23	100,000,000.00	23,778,624.23
	TOTAL		1,225,619,449.65	947,700,000.00	277,919,449.65
NOTE NO.33	AGENCY CODE:012500100100	Agency Name: Office Of The Head Of Service	Actual 2021	Budget 2021	Variance
	ECONOMIC CODE	REVENUE			
	12020420	ACCREDITATION FEES	0.00	125,000.00	(125,000.00)
	12020451	FEES FOR CONVERSION	0.00	125,000.00	(125,000.00)
	12020458	SCHOOL/TUITION/EXAMINATION FEES	0.00	125,000.00	(125,000.00)

	12020601	FEES FOR SALES OF PUBLIC SERVICE PUBLICATION	0.00	125,000.00	(125,000.00)
	TOTAL		0.00	500,000.00	(500,000.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

FEES GENERAL - CONTD					
NOTE NO.33 - contd	Agency Code:	Agency Name:	Actual 2021	Budget 2021	Variance
	051700100100	Ministry Of Education Science And Technology			
	Economic Code				
	12020451	SCHOOL/TUTION/EXAMINATION FEES	64,238,000.00	75,000,000.00	(10,762,000.00)
	TOTAL		64,238,000.00	75,000,000.00	(10,762,000.00)
NOTE NO.33 - contd	Agency Code:	Agency Name:	Actual 2021	Budget 2021	Variance
	032605100100	The Judiciary, High Court Of Justice			
	12020401	COURT FEES			-
	12020484	CUSTOMARY COURT PROBATE FEES	242,112,222.83	368,375,000.00	(126,262,777.17)
	TOTAL		242,112,222.83	368,375,000.00	(126,262,777.17)
NOTE NO.33 - contd	Agency Code:	Agency Name:	Actual 2021	Budget 2021	Variance
	032605100100C	MULTI-DOOR COURT HOUSE.			
	12020426	TENDER FEES	5,211,532.00	15,000,000.00	(9,788,468.00)
	TOTAL		5,211,532.00	15,000,000.00	(9,788,468.00)
NOTE NO.33 - contd	Agency Code:	Agency Name:	Actual 2021	Budget 2021	Variance
	031801100100	Judicial Service Commission			
	12020401	COURT FEES	6,853,658.60	5,000,000.00	1,853,658.60
	TOTAL		6,853,658.60	5,000,000.00	1,853,658.60

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

FEES GENERAL - CONTD					
NOTE NO.33 - contd	Agency Code:	Agency Name:	Actual 2021	Budget 2021	Variance
	014000100100	Office of the Auditor-General (State)			
	Economic Code				
	12020468	AUDIT FEES	940,600.00	1,000,000.00	(59,400.00)
	TOTAL		940,600.00	1,000,000.00	(59,400.00)

NOTE NO.33 - contd	Agency Code: 014000100200	Agency Name: Office Of The Auditor General (Local Governments)	Actual 2021	Budget 2021	Variance
	12020468	AUDIT FEES	284,363,691.79	500,000,000.00	(215,636,308.21)
	TOTAL		284,363,691.79	500,000,000.00	(215,636,308.21)
NOTE NO.33 - contd	Agency Code: 012500500100	Agency Name: Ministry of Establishments and Training	Actual 2021	Budget 2021	Variance
	12020417	CONTRACTOR REGISTRATION FEES	25,000.00	6,000,000.00	(5,975,000.00)
	12020420	ACCREDITATION FEES	8,495,050.00	4,000,000.00	4,495,050.00
	12020451	SCHOOL/TUITION/EXAMINATION FEES	818,500.00	3,000,000.00	(2,181,500.00)
	12020457	ACCEPTANCE FEES	0.00	1,000,000.00	(1,000,000.00)
	12020471	OTHER CONTRACT FEES	0.00	1,000,000.00	(1,000,000.00)
	TOTAL		9,338,550.00	15,000,000.00	(5,661,450.00)
NOTE NO.33 - contd	Agency Code:012500100100	Agency Name:Office Of The Head Service	Actual 2021	Budget 2021	Variance
	12020420	ACCREDITATION FEES	0.00	500,000.00	(500,000.00)
		TOTAL	0.00	500,000.00	(500,000.00)
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		FEES GENERAL - CONTD			
NOTE NO.34	Agency Code: 012500600100	Agency Name: Simeon Adebo Staff Development Centre	Actual 2021	Budget 2021	Variance
	12020448	BUSINESS TRADE OPERATION FEES	390,000.00	1,000,000.00	(610,000.00)
	12020451	SCHOOL/TUTION EXAMINATION FEES	2,578,340.00	9,500,000.00	(6,921,660.00)
	12020454	TRANSCRIPTS	460,500.00	1,000,000.00	(539,500.00)
	12020487	SCRAP METAL HAULAGE	0.00	200,000.00	(200,000.00)
	TOTAL		3,428,840.00	11,700,000.00	(8,271,160.00)
NOTE NO.34	Agency Code: 32600100100	Agency Name: Ministry of Justice	Actual 2021	Budget 2021	Variance
	12020401	COURT FEES	0.00	500,000.00	(500,000.00)
	12020453	ADMINISTRATION FEES/CHARGES	84,388,315.08	100,000,000.00	(15,611,684.92)
	12020466	CHARGES ON CONTRACT AGREEMENTS/FILLING FEES	74,021,937.05	500,000,000.00	(425,978,062.95)
	12020485	JUSTICE OF PEACE	604,000.00	2,500,000.00	(1,896,000.00)
	TOTAL		159,014,252.13	603,000,000.00	(443,985,747.87)
NOTE NO.34	Agency Code: 032600100100B	Agency Name: Oyo State Customary Court Of Appeal	Actual 2021	Budget 2021	Variance

	12020425	COURT SUMMONS FEES	4,920,290.00	10,000,000.00	(5,079,710.00)
	12020484	CUSTOMARY COURT PROBATE FEES	49,700,448.16	40,000,000.00	9,700,448.16
	TOTAL		54,620,738.16	50,000,000.00	4,620,738.16

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

FEES GENERAL - CONTD					
NOTE NO.34 - contd	Agency Code: 051700800100	Agency Name: Oyo State Library Board	Actual 2021	Budget 2021	Variance
	12020413	FILMS CENSORSHIP/PRODUCTION FEES	3,000.00	0.00	3,000.00
	12020420	ACCREDITATION FESS	294,000.00	1,000,000.00	(706,000.00)
	12020448	BUSINESS TRADE/OPERATING FEES	148,100.00	500,000.00	(351,900.00)
	12020453	ADMINISTRATION FEES/CHARGES	119,300.00	500,000.00	(380,700.00)
	TOTAL		564,400.00	2,000,000.00	(1,435,600.00)

NOTE NO.34 - contd	Agency Code: 052100100100	Agency Name: Ministry of Health	Actual 2021	Budget 2021	Variance
	12020420	ACCREDITATION FEES	1,405,000.00	7,000,000.00	(5,595,000.00)
	12020426	TENDER FEES	0.00	400,000.00	(400,000.00)
	12020440	LABORATORY FEES	9,336,550.14	6,000,000.00	3,336,550.14
	12020449	INSPECTION FEES	4,076,515.00	5,000,000.00	(923,485.00)
	12020451	SCHOOL/TUITION/EXAMINATION FEES	2,972,000.00	5,600,000.00	(2,628,000.00)
	12020453	RENEWAL FEES	14,843,250.40	16,000,000.00	(1,156,749.60)
	TOTAL		32,633,315.54	40,000,000.00	(7,366,684.46)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

FEES GENERAL - CONTD					
NOTE NO.35	Agency Code: 055100100100	Agency Name: Ministry Of Local Government And Chieftaincy Matters	Actual 2021	Budget 2021	Variance
	12020417	Contractor registration Fees	5,000.00	5,000.00	0.00
	12020418	Marriage Registration	11,142,500.00	57,877,500.00	(46,735,000.00)
	12020486	Chieftaincy petition/ preparation of instrument of office	280,000.00	1,450,000.00	(1,170,000.00)
	TOTAL		11,427,500.00	59,332,500.00	(47,905,000.00)

NOTE NO.35	Agency Code: 051400100100	Agency Name: Women Affairs Comm. Dev. Social Welfare & Poverty Alleviation	Actual 2021	Budget 2021	Variance
	12020453	ADMINTRATION FEES/CHARGES	535,000.00	5,102,750.00	(4,567,750.00)
	TOTAL		535,000.00	5,102,750.00	(4,567,750.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

FEES GENERAL - CONTD					
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NOTE NO.35 - contd	Agency Code: 053500100100	Agency Name: Ministry of Environment and Water Resources	Actual 2021	Budget 2021	Variance
	Economic Code				-
	12020426	Tender Fees	50,000.00	1,000,000.00	(950,000.00)
	12020430	Environmental Impact Assessment Fees	5,894,500.00	6,000,000.00	(105,500.00)
	12020463	Stumpage/Forest Offences	10,134,600.00	10,000,000.00	(404,400.00)
	12020477	Environmental Development Charge/Levy	147,987,809.32	100,000,000.00	47,987,809.32
	12020487	Scrap Metal Haulage	17,358,000.00	15,000,000.00	2,358,000.00
	12020488	Vehicle Emission Charges	32,878,500.00	25,000,000.00	7,878,500.00
	12020478	Renewal of Fees	21,099,070.00	20,000,000.00	1,099,070.00
	12020450	Timber & Forest Fees	30,919,000.00	20,000,000.00	10,919,000.00
	TOTAL		266,321,479.32	197,000,000.00	69,321,479.32
NOTE NO.35 - contd	Agency Code: 053505300100	Agency Name: Oyo State Solid Waste Management Authority	Actual 2021	Budget 2021	Variance
	12020488	VEHICLE EMISSION CHARGES	33,270.00	400,000,000.00	(399,966,730.00)
	12020493	REFUSE DUMP USAGE CHARGE	30,585.00	100,000,000.00	(99,969,415.00)
	12020494	ENVIRONMENTAL MANAGEMENT CHARGES	20,500.00	200,000,000.00	(199,979,500.00)
	TOTAL		84,355.00	700,000,000.00	(699,915,645.00)
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		FEES GENERAL - CONTD			
NOTE NO.36	Agency Code: 051300100100	Agency Name: Ministry of Youth and Sports	Actual 2021	Budget 2021	Variance
	Economic Code				-
	12020420	ACCREDITATION FEES	131,000.00	1,000,000.00	(869,000.00)
	12020453	ADMINISTRATION FEES/CHARGES	813,100.00	1,500,000.00	(686,900.00)
	TOTAL		944,100.00	2,500,000.00	(1,555,900.00)
NOTE NO.36	Agency Code: 022800100100	Agency Name: Solid Minerals	Actual 2021	Budget 2021	Variance
	12020464	HAULAGE FEES	39,419,460.00	250,000,000.00	(210,580,540.00)
	TOTAL		39,419,460.00	250,000,000.00	(210,580,540.00)
NOTE NO.36	Agency Code: 023400200100	Agency Name: Office of the Surveyor - General	Actual 2021	Budget 2021	Variance
	12020437	SURVEY /PLANNING/BUILDING FEES	76,947,186.32	279,000,000.00	(202,052,813.68)
	1202459	CHARTING FEES	0.00	3,000,000.00	(3,000,000.00)
	12020495	LODGEMENT OF RECORD COPIES BY PRIVATE REGISTERED SURVEYOR	24581500.00	15,000,000.00	9,581,500.00
	TOTAL		101,528,686.32	297,000,000.00	(195,471,313.68)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		FEES GENERAL - CONTD			
NOTE NO.36 - contd	Agency Code: 051705500100	Agency Name: Board For Technical And Vocational Education (Botaved)	Actual 2021	Budget 2021	Variance
	Economic Code				-
	12020451	SCHOOL/TUITION/EXAMINATION FEES	152,500.00	3,250,000.00	(3,097,500.00)
	TOTAL		152,500.00	3,250,000.00	(3,097,500.00)
					-
NOTE NO.36 - contd	Agency Code: 051300100100	Agency Name: Shooting Stars Sports Club (3SC)	Actual 2021	Budget 2021	Variance
	12020465	GATE TAKINGS	0.00	5,000,000.00	(5,000,000.00)
	TOTAL		0.00	5,000,000.00	(5,000,000.00)
					-
NOTE NO.36 - contd	Agency Code: 051300100100	Agency Name: Crown Football Club, Ogbomosho	Actual 2021	Budget 2021	Variance
	12020465	GATE TAKINGS	0.00	1,300,000.00	(1,300,000.00)
	TOTAL		0.00	1,300,000.00	(1,300,000.00)
					-
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		FEES GENERAL - CONTD			
NOTE NO.36 - contd	Agency Code: 011200400100	Agency Name: House of Assembly Service Commission	Actual 2021	Budget 2021	Variance
	Economic Code				-
	12020420	ACCREDITATION FEES	162,000.00	500,000.00	(338,000.00)
	TOTAL		162,000.00	500,000.00	(338,000.00)
					-
NOTE NO.36 - contd	Agency Code: 022000300100	Agency Name: MINISTRY OF ECONOMIC,PLANNING &BUDGET.	Actual 2021	Budget 2021	Variance
	12020420	ACCREDIATATION FEES	49,505.00	0.00	49,505.00
	TOTAL		49,505.00	0.00	49,505.00
					-
NOTE NO.36 - contd	Agency Code: 051700100200	Agency Name: Agency for Adult and Non-Formal Education	Actual 2021	Budget 2021	Variance
	12020451	SCHOOL/TUITION/EXAMINATION FEES	67,400.00	500,000.00	(432,600.00)
	TOTAL		67,400.00	500,000.00	(432,600.00)
					-

NOTE NO.36 - contd	Agency Code: 052100100100	Agency Name: Oyo State Health Insurance Agency	Actual 2021	Budget 2021	Variance
	12020420	ACCREDITATION FEES	3,843.50	700,000,000.00	(699,996,156.50)
	TOTAL		3,843.50	700,000,000.00	(699,996,156.50)
NOTE NO.36 - contd	Agency Code:	Agency Name:Fire Services Agency	Actual 2021	Budget 2021	Variance
	12020426	TENDER FEES	5,000.00	1,000,000.00	995,000.00
	12020427	FIRE SAFETY CERTIFICATE FEES	39,334,620.00	20,000,000.00	19,334,620.00
	12020449	INSPECTION FEES	5,603,250.00	26,000,000.00	20,396,750.00
	12020451	SCHOOL/TUITION/EXAMINATION FEES	300,000.00	1,000,000.00	700,000.00
	TOTAL		45,242,870.00	48,000,000.00	2,757,130.00
NOTE NO.36 - contd	Agency Code:051702100100	Agency Name:LAUTECH,Ogbomoso	Actual 2021	Budget 2021	Variance
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	5,500,433,264.55	3,900,962,000.00	1,599,471,264.55
	TOTAL		5,500,433,264.55	3,900,962,000.00	1,599,471,264.55
NOTE NO.36 - contd	Agency Code:052102600100	Agency Name:LAUTECH TEACHING HOPITAL	Actual 2021	Budget 2021	Variance
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	0.00	322,478,920.80	(322,478,920.80)
	TOTAL		0.00	322,478,920.80	(322,478,920.80)
NOTE NO.36 - contd	Agency Code:051701800100	Agency Name:THE POLYTECHNIC,IBADAN	Actual 2021	Budget 2021	Variance
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	1,432,311,966.00	1,836,459,595.00	(404,147,629.00)
	TOTAL		1,432,311,966.00	1,836,459,595.00	(404,147,629.00)
NOTE NO.36 - contd	Agency Code:051701900100	Agency Name:EMMANUEL ALAYANDE COLLEGE OF EDUCATION,OYO	Actual 2021	Budget 2021	Variance
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	951,002,028.26	400,000,000.00	551,002,028.26
	TOTAL		951,002,028.26	400,000,000.00	551,002,028.26
NOTE NO.36 - contd	Agency Code:051701900300	Agency Name:THE COLLEGE OF EDUCATION,LANLATE	Actual 2021	Budget 2021	Variance
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	42,192,773.00	132,869,685.00	(90,676,912.00)

	TOTAL		42,192,773.00	132,869,685.00	(90,676,912.00)
NOTE NO.36 - contd	Agency Code:051701800200	Agency Name:OKE-OGUN POLYTECHNIC,SAKI	Actual 2021	Budget 2021	Variance
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	674,859,544.23	370,000,000.00	304,859,544.23
	TOTAL		674,859,544.23	370,000,000.00	304,859,544.23
NOTE NO.36 - contd	Agency Code:051701900200	Agency Name:OYO STATE COLLEGE OF AGRICULTURE&TECHNOLOGY,IGBOORA	Actual 2021	Budget 2021	Variance
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	235,028,903.87	250,000,000.00	(14,971,096.13)
	TOTAL		235,028,903.87	250,000,000.00	(14,971,096.13)
NOTE NO.36 - contd	Agency Code:051701800300	Agency Name:ADESEUN OGUNDOYIN POLYTECHNIC,ERUWA	Actual 2021	Budget 2021	Variance
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	360,635,826.72	249,328,298.00	111,307,528.72
	TOTAL		360,635,826.72	249,328,298.00	111,307,528.72
NOTE NO.36 - contd	Agency Code:052110400100	Agency Name:OYO STATE COLLEGE OF NURSING AND MIDWIFERY	Actual 2021	Budget 2021	Variance
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	193,176,112.90	339,935,500.00	(146,759,387.10)
	TOTAL		193,176,112.90	339,935,500.00	(146,759,387.10)
NOTE NO.36 - contd	Agency Code:052110600100	Agency Name:OYO STATE COLLEGE OF HEALTH SCIENCE&TECHNOLOGY,ELEYELE.	Actual 2021	Budget 2021	Variance
	12020451	SCHOOLS/TUITION/EXAMINATION FEES	41,474,000.00	73,300,000.00	(31,826,000.00)
	TOTAL		41,474,000.00	73,300,000.00	(31,826,000.00)
					-
	GRAND TOTAL		12,655,789,287.93	15,028,494,248.80	(2,372,704,960.87)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

		FINES - GENERAL			
NOTE NO.37	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2021	Budget 2021	Variance
	Economic Code				-
	1202	NON-TAX REVENUE			-
	120205	FINES - GENERAL			-
	12020504	OTHER FINES	5,976.89	0.00	5,976.89

	TOTAL		5,976.89	0.00	5,976.89
NOTE NO.37	Agency Code: 032600100100	Agency Name: Ministry of Justice	Actual 2021	Budget 2021	Variance
	12020501	COURT FINES	7,446,110.00	20,000,000.00	(12,553,890.00)
	TOTAL		7,446,110.00	20,000,000.00	(12,553,890.00)
NOTE NO.37	Agency Code: 032600100100B	Agency Name: Oyo State Customary Court Of Appeal	Actual 2021	Budget 2021	Variance
	120205	FINES- GENERAL			-
	12020501	COURT FINES	1,547,500.00	5,000,000.00	(3,452,500.00)
	TOTAL		1,547,500.00	5,000,000.00	(3,452,500.00)
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		FINES - GENERAL CONTD			
NOTE NO.37 - contd	Agency Code: 053500100100	Agency Name: Ministry of Environment and Water Resources	Actual 2021	Budget 2021	Variance
	Economic Code				
	12020505	Fines For Contravention Of Environmental Laws	6,569,000.00	6,000,000.00	569,000.00
	TOTAL		6,569,000.00	6,000,000.00	569,000.00
NOTE NO.37 - contd	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2021	Budget 2021	Variance
	12020504	OTHER FINES	0.00	50,000,000.00	(50,000,000.00)
	TOTAL		0.00	50,000,000.00	(50,000,000.00)
NOTE NO.37 - contd	Agency Code: 053505300100	Agency Name: Oyo State Solid Waste Management Authority	Actual 2021	Budget 2021	Variance
	12020504	OTHER FINES	20,400.00	300,000,000.00	(299,979,600.00)
	12020505	FINES FOR CONTRAVENTION OF ENVIRONMENTAL LAWS	19,500.00	250,000,000.00	(249,980,500.00)
	TOTAL		39,900.00	550,000,000.00	(549,960,100.00)
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		FINES - GENERAL CONTD			
NOTE NO.37 - contd	Agency Code: 022905500100	Agency Name: Oyo State Road Traffic Management Authority	Actual 2021	Budget 2021	Variance
	12020502	TRAFFIC CHARGES	80,800,795.00	350,000,000.00	(269,199,205.00)
	TOTAL		80,800,795.00	350,000,000.00	(269,199,205.00)

NOTE NO.37 - contd	Agency Code: 051700100100	Agency Name: Ministry Of Education, Science and Technology	Actual 2021	Budget 2021	Variance
	12020504	OTHER FINES	11,489,750.00	5,000,000.00	6,489,750.00
	TOTAL		11,489,750.00	5,000,000.00	6,489,750.00
	GRAND TOTAL		107,899,031.89	986,000,000.00	878,100,968.11
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		SALES GENERAL			
NOTE NO.38	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2021	Budget 2021	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120206	SALES-GENERAL			
	12020609	PROCEEDS FROM SALES OF FARM PRODUCE	573,287.26	115,333,772.50	(114,760,485.24)
	12020616	SALES OF HIDES & SKINS AND OTHER PRODUCTS	3,634,850.00	4,000,000.00	(365,150.00)
	12020618	SALES OF FISHERY PRODUCTS	0.00	300,000.00	(300,000.00)
	12020620	SALES OF FERTILIZERS	308,958.00	57,800,000.00	(57,491,042.00)
	12020628	SALES OF TRACTORS AND IMPLEMENTS	10,815,019.86	30,000,000.00	(19,184,980.14)
	TOTAL		15,332,115.12	207,433,772.50	(192,101,657.38)
NOTE NO.38	Agency Code: 021500100200	Agency Name: TREE CROPS DEVELOPMENT UNITS	Actual 2021	Budget 2021	Variance
	12020608	SALES OF IMPROVED SEEDS	0.00	10,000,000.00	(10,000,000.00)
	TOTAL		0.00	10,000,000.00	(10,000,000.00)
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		SALES GENERAL - CONTD			
NOTE NO.38 - contd	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2021	Budget 2021	Variance
	Economic Code				-
	12020624	SALES OF NEW PLATE NUMBERS	220,154,122.64	600,000,000.00	(379,845,877.36)
	TOTAL	MISCELLANEOUS	220,154,122.64	600,000,000.00	(379,845,877.36)
NOTE NO.38 - contd	Agency Code: 23400100100	Agency Name: Ministry of Works and Transport	Actual 2021	Budget 2021	Variance
	12020601	SALES OF JOURNAL & PUBLICATION	110,000.00	0.00	110,000.00
	TOTAL		110,000.00	0.00	110,000.00

NOTE NO.38 - contd	Agency Code: 051700100100	Agency Name: Ministry of Education Science And Technology	Actual 2021	Budget 2021	Variance
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	19,300,500.00	50,000,000.00	(30,699,500.00)
	TOTAL		19,300,500.00	50,000,000.00	(30,699,500.00)
NOTE NO.38 - contd	Agency Code 052100100100	Agency Name;Oyo State Primary Health Care Board	Actual 2021	Budget 2021	
	12020606	SALES OF BILLS OF ENTRIES/ APPLICATION FORMS	515,000.00	0.00	515,000.00
	TOTAL		515,000.00	0.00	515,000.00
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		SALES GENERAL - CONTD			
NOTE NO.38 - contd	Agency Code: 022200100100	Agency Name: Ministry of Trade, Investment And Cooperatives	Actual 2021	Budget 2021	Variance
	Economic Code				-
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	130,700.00	1,100,000.00	(969,300.00)
	TOTAL		130,700.00	1,100,000.00	(969,300.00)
NOTE NO.38 - contd	Agency Code: 022200100100B	Agency Name: Bureau Of Investment Promotion And Public Private Partnerships (BIP/PPP)	Actual 2021	Budget 2021	Variance
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	6,521,165.00	10,000,000.00	(3,478,835.00)
	TOTAL		6,521,165.00	10,000,000.00	(3,478,835.00)
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		SALES GENERAL - CONTD			
NOTE NO.39	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2021	Budget 2021	Variance
	Economic Code				
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	585,000.00	3,050,000.00	(2,465,000.00)
	12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	1,116,500.00	5,000,000.00	(3,883,500.00)
	TOTAL		1,701,500.00	8,050,000.00	(6,348,500.00)
NOTE NO.39	Agency code: 012301300100	OYO STATE GOVERNMENT PRINTING PRESS	Actual 2021	Budget 2021	Variance
	12020601	SALES OF JOURNAL AND PUBLICATION		1,200,000.00	(1,200,000.00)
	12020604	SALES OF STORE/SCRAP	10,000.00	30,000.00	(20,000.00)
	TOTAL		10,000.00	1,230,000.00	(1,220,000.00)
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		SALES GENERAL - CONTD			

NOTE NO.39 - contd	Agency Code: 022000700100	Agency Name: Office of the Accountant-General	Actual 2021	Budget 2021	Variance
	Economic Code				
	12020606*	MISCELLANEOUS- UNALLOCATED REVENUE	609,761,179.20	0.00	609,761,179.20
	12020606	MISCELLANEOUS- OFFICE OF THE ACCOUNTANT-GENERAL	62,537,662.68	0.00	62,537,662.68
	12020606	SALES OF BILLS OF ENTRIES /APPLICATION FORMS	0.00	500,000.00	(500,000.00)
	TOTAL		672,298,841.88	500,000.00	671,798,841.88
NOTE NO.39 - contd	Agency Code: 051705400200	Agency Name: Post Primary Schools Teaching Service Commission (TESCOM)	Actual 2021	Budget 2021	Variance
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	5,894,350.74	1,300,000.00	4,594,350.74
	TOTAL		5,894,350.74	1,300,000.00	4,594,350.74
NOTE NO.39 - contd	Agency Code: 051700300100	Agency Name: State Universal Basic Education Board (SUBEB)	Actual 2021	Budget 2021	Variance
	12020606	SALES OF BILLS OF ENTRIES / APPLICATION FORMS	527,500.00	32,500,000.00	(31,972,500.00)
	TOTAL		527,500.00	32,500,000.00	(31,972,500.00)
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		SALES GENERAL - CONTD			
NOTE NO.40	Agency Code: 014700100100	Agency Name: Civil Service Commission	Actual 2021	Budget 2021	Variance
	Economic Code				
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	6,190,000.00	7,000,000.00	(810,000.00)
	TOTAL		6,190,000.00	7,000,000.00	(810,000.00)
NOTE NO.40	Agency Code: 051400100100	Agency Name: Women Affairs Comm. Dev. Social Welfare & Poverty Alleviation			Variance
	12020606	SALES OF BILL OF ENTRIES/ APPLICATION FORMS	3,007,250.00	5,500,000.00	(2,492,750.00)
	TOTAL		3,007,250.00	5,500,000.00	(2,492,750.00)
NOTE NO.40	Agency Code: 055100100100	Agency Name: Ministry Of Local Government And Chieftaincy Matters	Actual 2021	Budget 2021	Variance
	12020604	SALES OF STORES/SCRAPS /UNSERVICABLE ITEMS	515,200.00	25,000.00	490,200.00
	TOTAL		515,200.00	25,000.00	490,200.00
NOTE NO.40	Agency Code: 021511200100	Agency Name: Agricultural Credit Corporation Of Oyo State (Accoss)			Variance

	12020606	SALES OF BILL OF ENTRIES/APPLICATION FORMS	512,500.00	3,600,000.00	(3,087,500.00)
	TOTAL		512,500.00	3,600,000.00	(3,087,500.00)
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		SALES GENERAL - CONTD			
NOTE NO.40 - contd	Agency Code: 011200300100	Agency Name: Oyo State House of Assembly	Actual 2021	Budget 2021	Variance
	Economic Code				-
	12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	253,000.00	500,000.00	(247,000.00)
	TOTAL		253,000.00	500,000.00	(247,000.00)
NOTE NO.40 - contd	Agency Code: 014800100100	Agency Name: Oyo State Independent Electoral Commission (OYSIEC)	Actual 2021	Budget 2021	Variance
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	0.00	500,000,000.00	(500,000,000.00)
	TOTAL		0.00	500,000,000.00	(500,000,000.00)
NOTE NO.40 - contd	Agency Code: 023400200100	Agency Name: Office of the Surveyor - General	Actual 2021	Budget 2021	Variance
	12020623	SALES OF MAPS	312,000.00	500,000.00	(188,000.00)
	TOTAL		312,000.00	500,000.00	(188,000.00)
NOTE NO.40 - contd	Agency Code: 026000100100	Agency Name: Oyo State Housing Corporation	Actual 2021	Budget 2021	Variance
	12020614	SALES OF GOVERNMENT BUILDINGS	69,722,931.57	3,000,000,000.00	(2,930,277,068.43)
	12020614	SALES OF GOVERNMENT BUILDINGS(SUBVENTION)	914,846,193.74	0.00	914,846,193.74
	TOTAL		984,569,125.31	3,000,000,000.00	(2,015,430,874.69)
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD					
		SALES GENERAL - CONTD			
NOTE NO.40 - contd	Agency Code: 022000100100	Ministry of Finance	Actual 2021	Budget 2021	Variance
	Economic Code				
	12020601	SALES OF JOURNAL & PUBLICATIONS	132,000.00	325,000.00	(193,000.00)
	TOTAL		132,000.00	325,000.00	(193,000.00)
NOTE NO.40 - contd	Agency Code:	Agency Name: Fire Services Agency	Actual 2021	Budget 2021	Variance

	12020601	SALES OF JOURNAL & PUBLICATIONS	140,000.00	2,000,000.00	(1,860,000.00)
	TOTAL		140,000.00	2,000,000.00	(1,860,000.00)
	GRAND TOTAL		1,938,126,870.69	4,441,563,772.50	(2,503,436,901.81)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

EARNINGS - GENERAL					
NOTE NO.41	Agency Code:	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2021	Budget 2021	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120207	EARNINGS-GENERAL			
	12020718	EARNINGS FROM FARM SETTLEMENT	21,732,827.00	21,250,000.00	482,827.00
	12020725	EARNINGS FROM SUNDRY SERVICES			
	TOTAL		21,732,827.00	21,250,000.00	482,827.00
NOTE NO.41	Agency Code:	Agency Name: Oyo State Agricultural Development Programme (Oysadep)	Actual 2021	Budget 2021	Variance
	12020726	EARNINGS FROM AGRICULTURAL SERVICES	0.00	1,001,500,000.00	(1,001,500,000.00)
	TOTAL		0.00	1,001,500,000.00	(1,001,500,000.00)
Agency Code:	Agency Name :	Actual 2021	Budget 2021	Variance	
026000100100	Ministry Of Lands, Housing & Urban Development				
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,063,836,024.78	1,500,000,000.00	(436,163,975.22)
	TOTAL		1,063,836,024.78	1,500,000,000.00	(436,163,975.22)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

EARNINGS - GENERAL CONTD					
NOTE NO.41 - contd	Agency Code:	Agency Name: Ministry of Works and Transport	Actual 2021	Budget 2021	Variance
	Economic Code				
	12020701	EARNING FROM CONSULTANCY SERVICES			
	TOTAL		2,315,250.00	0.00	2,315,250.00
Agency Code:	Agency Name: Ministry Of Education Science And Technology	Actual 2021	Budget 2021	Variance	
051700100100					
	12020725	EARNINGS FROM SUNDRY SERVICES	3,314,265.40	25,000,000.00	(21,685,734.60)
	TOTAL		3,314,265.40	25,000,000.00	(21,685,734.60)
Agency Code:	Agency Name: Ministry Of Trade, Investment And Cooperatives	Actual 2021	Budget 2021	Variance	
022200100100					
	12020729	EARNINGS FROM BUSINESS COMPLEX	158,872,235.00	177,700,000.00	(18,827,765.00)

	TOTAL		158,872,235.00	177,700,000.00	(18,827,765.00)
	Agency Code: 022200100100B	Agency Name: Bureau Of Investment Promotion And Public Private Partnerships	Actual 2021	Budget 2021	Variance
	Economic Code				
	12020719	EARNINGS FROM PARKS AND GARDENS	31,866,548.69	1,040,000,000.00	(1,008,133,451.31)
	12020733	EARNINGS FROM PPP (SPECIALISED MARKETS) - AGODI PARKS AND GARDEN	0.00	10,000,000.00	(10,000,000.00)
	TOTAL		31,866,548.69	1,050,000,000.00	(1,018,133,451.31)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

		EARNINGS - GENERAL CONTD			
	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2021	Budget 2021	Variance
	12020725	EARNINGS FROM SUNDRY SERVICES	75,281,500.00	920,950,000.00	(845,668,500.00)
	TOTAL		75,281,500.00	920,950,000.00	(845,668,500.00)
	Agency code: 012301300100	Agency Name: Oyo State Government Printing Press	Actual 2021	Budget 2021	Variance
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	40,000.00	115,700,000.00	(115,660,000.00)
	12020725	EARNINGS FROM SUNDRY SERVICES	0.00	0.00	0.00
	TOTAL		40,000.00	115,700,000.00	(115,660,000.00)
	Agency Code: 012300100100	Agency Name: Ministry of Information, Culture and Tourism	Actual 2021	Budget 2021	Variance
	12020702	EARNINGS FROM LABORATORY SERVICES	0.00	0.00	0.00
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	142,500.00	1,200,000.00	(1,057,500.00)
	TOTAL		142,500.00	1,200,000.00	(1,057,500.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018 - CONTD

		EARNINGS - GENERAL CONTD			
NOTE NO.42 - contd	Agency Code: 023100100100	Agency Name: Oyo State Rural Electrification Board (OYSREB)	Actual 2021	Budget 2021	Variance
	12020712	EARNINGS FROM ELECTRICITY GENERATION	1,165,160.00	80,000,000.00	(78,834,840.00)
	TOTAL		1,165,160.00	80,000,000.00	(78,834,840.00)
	Agency Code: 023100100200	Agency Name: MINISTRY OF ENERGY AND MINERAL RESOURCES	Actual 2021	Budget 2021	Variance
	12020712	EARNINGS FROM ELECTRICITY GENERATION	13,559,600.00	100,000,000.00	(86,440,400.00)
	TOTAL		13,559,600.00	100,000,000.00	(86,440,400.00)

	Agency Code: 051700300100	Agency Name: State Universal Basic Education Board (SUBEB)	Actual 2021	Budget 2021	Variance
	12020725	EARNINGS FROM SUNDRY SERVICES	815,000.00	0.00	815,000.00
	TOTAL		815,000.00	0.00	815,000.00
	Agency Code:	Agency Name: Council for Arts and Culture	Actual 2021	Budget 2021	Variance
	12020705	EARNINGS FROM THE USE OF GOVT. HALLS	7,293,700.00	3,000,000.00	4,293,700.00
	12020709	EARNINGS FROM TOURISM / CULTURE / ARTS CENTRES	133,500.00	2,000,000.00	(1,866,500.00)
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	100,000.00	1,000,000.00	(900,000.00)
	TOTAL		7,527,200.00	6,000,000.00	1,527,200.00
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		EARNINGS - GENERAL CONTD			
	Agency Code: 055100100100	Agency Name: Ministry Of Local Government And Chieftaincy Matters	Actual 2021	Budget 2021	Variance
	12020711	EARNINGS FROM COMMERCIAL ACTIVITES			-
	12020725	EARNINGS FROM SUNDRY SERVICES	5,005.00	20,000.00	(14,995.00)
	12020731	20% TENEMENT RATE FROM LOCAL GOVERNMENT	3,000.00	0.00	3,000.00
	TOTAL		8,005.00	20,000.00	(11,995.00)
	Agency Code: 053905100100	Agency Name: Oyo State Sports Council	Actual 2021	Budget 2021	Variance
	12020724	EARNINGS FROM SPORTING/STADIA FACILITIES	3,928,000.00	30,000,000.00	(26,072,000.00)
	TOTAL		3,928,000.00	30,000,000.00	(26,072,000.00)
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		EARNINGS - GENERAL CONTD			
	Agency Code: 023400200100	Agency Name: Office of the Surveyor - General	Actual 2021	Budget 2021	Variance
	12020725	EARNINGS FROM SUNDRY SERVICES	2,002,000.00	1,500,000.00	502,000.00
	TOTAL		2,002,000.00	1,500,000.00	502,000.00
	Agency Code: 053500100100	Agency Name: Ministry of Environment and Water Resources	Actual 2021	Budget 2021	Variance
	12020702	Earning from Laboratory Services	8,051,000.00	500,000.00	7,551,000.00
	12020719	Earning from Parks and Gardens	61,735,000.00	41,500,000.00	20,235,000.00
	12020711	Earnings from Commercial Activities	6,704,902.80	5,000,000.00	1,704,902.80
	TOTAL		76,490,902.80	47,000,000.00	29,490,902.80

	Agency Code:051400100100	Agency Name:MINISTRY OF WOMEN AFFAIRS AND SOCIAL INCLUSION	Actual 2021	Budget 2021	Variance
	12020707	Earning from Medical Services		100,000.00	(100,000.00)
	12020725	Earning from Sundry Activities		0.00	0.00
	TOTAL			200,000.00	(200,000.00)
				300,000.00	(300,000.00)
	Agency Code:011200300100	Agency Name:OYO STATE HOUSE OF ASSEMBLY	Actual 2021	Budget 2021	Variance
	12020709	Earnings from tourism/culture/art centre	53,500.00	620,000.00	(566,500.00)
	12020711	Earnings from commercial activities	2,264,000.00	5,760,000.00	(3,496,000.00)
	12020722	Earnings from catering services	160,000.00	120,000.00	40,000.00
	TOTAL		2,477,500.00	6,500,000.00	(4,022,500.00)
	GRAND TOTAL		1,465,372,518.67	5,084,620,000.00	3,619,245,481.33

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

		SALES/RENT ON GOVERNMENT BUILDINGS - GENERAL			
NOTE 44	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2021	Budget 2021	Variance
	12020806	RENT ON SHOPS	1,099,500.00	2,000,000.00	(900,500.00)
	TOTAL		1,099,500.00	2,000,000.00	(900,500.00)
	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2021	Budget 2021	Variance
	12020801	RENT ON GOVT. QUARTERS	1,174,000.00	21,000,000.00	(19,826,000.00)
	TOTAL		1,174,000.00	21,000,000.00	(19,826,000.00)
	Agency Code: 012300100100	Agency Name: Ministry of Information, Culture and Tourism	Actual 2021	Budget 2021	Variance
	12020803	RENT ON GOVT. BUILDINGS	51,000.00	800,000.00	(749,000.00)
	TOTAL		51,000.00	800,000.00	(749,000.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

		SALES/RENT ON GOVERNMENT BUILDINGS - GENERAL CONTD			
NOTE NO.44 - contd	Agency Code: 051400100100	Agency Name: Women Affairs Comm. Dev. Social Welfare & Poverty Alleviation	Actual 2021	Budget 2021	Variance
	Economic Code				

	12020803	RENT ON GOVERNMENT BUILDINGS	941,000.00	6,150,000.00	(5,209,000.00)
	12020804	RENT ON CONFERENCE CENTERS			-
	TOTAL		941,000.00	6,150,000.00	(5,209,000.00)
	Agency Code: 051305100100	Agency Name: Agency for Youth Development	Actual 2021	Budget 2021	Variance
	12020803	RENT ON GOVERNMENT BUILDINGS	236,000.00	140,000.00	96,000.00
	TOTAL		236,000.00	140,000.00	96,000.00
	Agency Code: 022200100100	Agency Name: Ministry of Trade, Investment And Cooperatives	Actual 2021	Budget 2021	Variance
	12020803	RENT ON GOVERNMENT BUILDINGS	580,000.00	700,000.00	(120,000.00)
	12020806	RENT ON SHOPS	165,000.00	200,000.00	(35,000.00)
	TOTAL		745,000.00	900,000.00	(155,000.00)
	Agency Code: 023600400100	Agency Name: Council for Arts and Culture	Actual 2021	Budget 2021	Variance
	12020803	RENT OF GOVERNMENT BUILDING	160,000.00	500000.00	(340,000.00)
	TOTAL		160,000.00	500000.00	(340,000.00)
	Agency Code:012301300100	Agency Name:Government Printing Press	Actual 2021	Budget 2021	Variance
	12020803	RENT ON GOVERNMENT BUILDING	0.00	70000.00	(70,000.00)
	TOTAL		0.00	70000.00	(70,000.00)
	Agency :011101900100	Agency Name:SPECIAL DUTIES OFFICE	Actual 2021	Budget 2021	Variance
	12020905	LEASE RENTAL	20,000.00	1,650,000.00	(1,630,000.00)
	TOTAL		20,000.00	1,650,000.00	(1,630,000.00)
	Agency code:011200300100	Agency Name:HOUSE OF ASSEMBLY	Actual 2021	Budget 2021	Variance
	12020803	Rent on Government Buildings	2,756,000.00	3,000,000.00	(244,000.00)
	TOTAL		2,756,000.00	3,000,000.00	(244,000.00)
	GRAND TOTAL		7,182,500.00	36,210,000.00	29,027,500.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - 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 2021	Budget 2021	Variance

	Economic Code				
	1202	NON-TAX REVENUE			
	120209	RENT ON LAND & OTHERS-GENERAL			
	12020906	RENT ON GOVERNMENT PROPERTIES	14,758,871.75	9,000,000.00	5,758,871.75
	TOTAL		14,758,871.75	9,000,000.00	5,758,871.75
	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Developme	Actual 2021	Budget 2021	Variance
	12020901	RENT ON GOVT. LAND	62,395,887.63	100,000,000.00	(37,604,112.37)
	12020903	RENT & PREMIUM ON THE ALLOCATION OF LAND	239,728,867.58	1,900,300,000.00	(1,660,571,132.42)
	TOTAL		302,124,755.21	2,000,300,000.00	(1,698,175,244.79)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

		SALES / RENT ON LANDS AND OTHERS - GENERAL CONTD			
NOTE NO.45 - contd	Agency Code: 025200100100	Agency Name: Oyo State Rural Water Supply and Sanitation Agency (RUWASSA)	Actual 2021	Budget 2021	Variance
	12020904	RENT OF PLOTS & SITES SERVICES PROGRAMME	3,299,060.00	50,000,000.00	(46,700,940.00)
	TOTAL		3,299,060.00	50,000,000.00	(46,700,940.00)
	Agency Code: 022200100100	Agency Name: Ministry of Trade, Investment And Cooperatives	Actual 2021	Budget 2021	Variance
	12020906	RENT ON GOVERNMENT PROPERTIES	10,111,500.00	15,100,000.00	(4,988,500.00)
	TOTAL		10,111,500.00	15,100,000.00	(4,988,500.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

		SALES / RENT ON LANDS AND OTHERS - GENERAL CONTD			
NOTE NO.45 - contd	Agency Code: 023400200100	Agency Name: Office of the Surveyor - General	Actual 2021	Budget 2021	Variance
	12020905	LEASE RENTAL	3000.00	1,000,000.00	(997,000.00)
	TOTAL		3,000.00	1,000,000.00	(997,000.00)
	Agency Code: 051700100100	Agency Name: Ministry Of Education Science And Technology	Actual 2021	Budget 2021	Variance
	12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	13,071,500.00	5,000,000.00	8,071,500.00
	TOTAL		13,071,500.00	5,000,000.00	8,071,500.00
	GRAND TOTAL		343,368,686.96	2,080,400,000.00	1,737,031,313.04

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD

		REPAYMENTS - GENERAL			

NOTE NO.46	Agency Code: 022000700100	Agency Name: Office of the Accountant-General	Actual 2021	Budget 2021	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120200	REPAYMENTS - GENERAL			
	12020006	REFUNDS	51,806,211.89	5,000,000.00	46,806,211.89
	TOTAL		51,806,211.89	5,000,000.00	46,806,211.89
	GRAND TOTAL		51,806,211.89	5,000,000.00	46,806,211.89
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021 - CONTD					
		INVESTMENT INCOME - GENERAL			
NOTE NO.47	Agency Code: 022200100100B	Agency Name: Bureau Of Investment Promotion And Public Private Partnerships	Actual 2021	Budget 2021	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120201	INVESTMENT - INCOME			
	12020102	DIVIDEND INCOME	0.00	10,000,000.00	(10,000,000.00)
	TOTAL		0.00	10,000,000.00	(10,000,000.00)
	Agency Code: 021511200100	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	Actual 2021	Budget 2021	Variance
	Economic Code				
	120201	INVESTMENT - INCOME			
	12020102	DIVIDEND INCOME			
	12020103	OTHER INVESTMENT INCOME	2,477,099.35	7,900,000.00	(5,422,900.65)
	TOTAL		2,477,099.35	7,900,000.00	(5,422,900.65)
	Agency Code: 022000700100	Agency Name: Office of the Accountant-General	Actual 2021	Budget 2021	Variance
	120201	INVESTMENT- INCOME			
	12020102	DIVIDEND INCOME	22,699,057.65	15,000,000.00	7,699,057.65
	TOTAL		22,699,057.65	15,000,000.00	7,699,057.65
	GRAND TOTAL		25,176,157.00	32,900,000.00	7,723,843.00
	120212	INTEREST EARNED			
	Agency Code: 022000700100	Agency Name: Office of the Accountant-General	Actual 2021	Budget 2021	Variance
	12020210	BANK INTEREST		3,000,000.00	(3,000,000.00)
	TOTAL		0.00	3,000,000.00	(3,000,000.00)

	TOTAL GLOBAL IGR		52,158,864,540.37	86,844,082,213.46	(34,685,215,673.09)

ANALYSIS OF THE YEAR 2021 REVENUE ACCORDING TO NCOA - ECONOMIC CODE					
	ECONOMIC CODE	DESCRIPTION			
	10000000	REVENUE	Actual 2021	Budget 2021	
	11000000	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)			
	11010100	GOVERNMENT SHARE OF FAAC			
	11010101	STATUTORY ALLOCATION	39,715,914,338.36	55,000,000,000.00	
	11010200	GOVERNMENT SHARE OF VAT			
	11010201	SHARE OF VAT	39,688,395,260.44	25,000,000,000.00	
		SUB-TOTAL GOVERNMENT SHARES OF VAT	79,404,309,598.80	80,000,000,000.00	
	12000000	INDEPENDENT REVENUE			
	12010000	TAX REVENUE			
	12010101	PERSONAL TAXES	29,085,052,924.30	44,537,027,964.66	
	12010102	CATTLE TAX	92,250,000.00	200,000,000.00	
	12010104	CAPITAL GAINS TAX	145,835,982.90	200,000,000.00	
	12010105	WITHHOLDING TAXES	2,008,097,249.89	4,230,000,000.00	
	12010106	TAX AUDIT	564,537,682.74	2,059,000,000.00	
	12010107	DIRECT ASSESSMENTS	1,281,533,169.68	3,551,500,000.00	
	12010108	POOLS BETTING/CASINO/ LOTTO TAX	311,205,504.23	271,500,000.00	
		SUB-TOTAL PERSONAL TAXES	33,488,512,513.74	55,049,027,964.66	
	12020100	LICENCES - GENERAL			
	12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	343,500.00	250,000.00	
	12020129	POOL BETTING & CASINO LICENSES/GAMING	48,050,246.89	78,500,000.00	
	12020132	MOTOR VEHICLE LICENSES	260,599,720.00	1,010,000,000.00	
	12020133	DRIVERS' LICENSES	363,600.00	200,000,000.00	
	12020134	PATENT MEDICINE & DRUG STORES LICENSES	0	2,000,000.00	
	12020135	PRIVATE SCHOOLS LICENSES	226,885,450.00	200,000,000.00	
	12020137	REGISTRATION OF HOTELS/RESTAURANTS/FAST FOOD OUTLETS/ NIGHT CLUBS/DANCE BARS/SPORT CLUBS	15,627,250.00	20,000,000.00	
	12020138	HACKNEY PERMIT	42,847,505.00	100,000,000.00	
	12020139	PRODUCE STORE AND STORE KEEPER LICENCE	2,830,000.00	4,366,227.50	
	12020140	FEED MILLERS AND VENDORS' LICENCE	247,600.00	1,000,000.00	

	12020144	HEAVY VEHINCLE PERMIT	3,043,500.00	3,000,000.00
	12020148	REGISTRATION OF BUSINESS PREMISES	121,878,692.87	125,000,000.00
	12020150	REGISTRATION OF PRIVATE FISH FARMS/COLD ROOMS	1,390,000.00	23,450,000.00
	12020151	REGISTRATION OF RIGHT WAYS	336,957,343.00	3,000,000.00
	12020152	REGISRATION OF PRIVATE DRIVING SCHOOL	6,330,020.00	28,200,000.00
	12020154	VEHICLE REGISTRATION	389,420,061.63	1,000,000,000.00
	12020155	LEARNERS' PERMIT	21,287,000.00	50,000,000.00
	12020156	REGISTRATION OF CO-OPERATIVE SOCIETIES/UNIONS	8,385,000.00	4,000,000.00
	12020157	OTHER REGISTRATIONS	589,144,272.21	1,244,100,000.00
		SUB- TOTAL LICENCES	2,075,630,761.60	4,096,866,227.50
	12020400	FEES GENERAL		
	12020401	COURT FEES	6,853,658.60	5,500,000.00
	12020404	TRADE UNION FEES	373,000.00	25,000,000.00
	12020410	ELECTRICAL INSPECTORATE FEES	7,500.00	0
	12020413	PRODUCTION FEES	3,000.00	0
	12020415	TRADE TESTING FEES	13,000.00	0
	12020417	CONTRACTOR REGISTRATION FEES	51,000.00	6,005,000.00
	12020418	MARRIAGE/ DIVORCE FEES	11,142,500.00	57,877,500.00
	12020420	ACCREDITATION FEES	498,994,055.65	948,125,000.00
	12020425	COURT SUMMONS FEES	4,920,290.00	10,000,000.00
	12020426	TENDER FEES	9,816,532.00	20,500,000.00
	12020427	FIRE SAFETY CERTIFICATE FEES	39,354,620.00	21,000,000.00
	12020430	ENVIRONMENTAL IMPACT ASSESSMENT FEES	5,894,500.00	7,000,000.00
	12020436	DEEDS REGISTRATION FEES	58,892,806.00	20,000,000.00
	12020437	SURVEY/ PLANNING/ BUILDING FEES	76,977,186.32	280,500,000.00
	12020438	AGENCY FEES	0	258,000,000.00
	12020440	LABORATORY FEES	124,282,950.14	356,000,000.00
	12020441	ASSOCIATION FEES	0	3,000,000.00
	12020444	CHANGE OF OWNERSHIP FEES	2,161,850.00	0
	12020445	AGRICULTURAL/VETINARY SERVICES FEES	2,124,390.00	62,000,000.00
	12020447	DEVELOPMENT LEVIES	31,287,397.03	104,000,000.00
	12020448	BUSINESS/TRADE OPERATING FEES	538,100.00	1,500,000.00
	12020449	INSPECTION FEES	269,023,544.01	670,600,000.00
	12020450	TIMBER & FOREST FEES	40,964,410.00	45,000,000.00
	12020451	SCHOOL/ TUITION/ EXAMINATION FEES	9,503,061,459.53	7,973,608,998.80
	12020452	PARKING FEES	0	45,000,000.00
	12020453	ADMINISTRATION FEES/CHARGES	120,189,331.66	223,102,750.00
	12020454	TRANSCRIPTS	460,500.00	1,000,000.00
	12020457	ACCEPTANCE FEES	3,000.00	5,500,000.00
	12020458	CONSENT FOR TRANSACTIONS ON LAND	431,071,650.88	370,125,000.00

	12020459	CHARTING FEES	0	3,000,000.00
	12020460	REGISTRATION OF DOCUMENT	30,443,012.00	40,200,000.00
	12020461	CERTIFICATE OF OCCUPANCY	28,722,943.20	50,000,000.00
	12020462	PRODUCE GRADING FEES	4,286,025.00	16,500,000.00
	12020463	STUMPAGE/GAMES/FOREST OFFENCES	10,134,600.00	10,000,000.00
	12020464	HAULAGE FEES	39,419,460.00	250,000,000.00
	12020465	GATE TAKINGS	0	6,300,000.00
	12020466	CHARGES ON CONTRACT AGREEMENTS/FILLING FEES	74,021,937.05	500,000,000.00
	12020468	AUDIT FEES	285,304,291.79	501,000,000.00
	12020471	OTHER CONTRACT FEES	0	1,000,000.00
	12020472	CERTIFIED TRUE COPIES OF LANDED INSTRUMENTS	8,993,646.00	10,000,000.00
	12020474	STAMPS DUTY	142,332,048.88	450,000,000.00
	12020475	PARKS DEVELOPMENT LEVY	0	50,000,000.00
	12020477	ENVIRONMENTAL DEVELOPMENT CHARGE/LEVY	147,987,809.32	175,000,000.00
	12020478	RENEWAL FEES	69,912,367.65	47,900,000.00
	12020480	IMPOUNDED TOWED VEHICLE FEES	58,626,590.00	100,000,000.00
	12020481	SITE INVESTIGATION AND MATERIAL TESTING FEES	2,728,508.00	10,000,000.00
	12020483	SEARCH FEES FOR PROPERTYU TITLE	3,100,300.00	5,000,000.00
	12020484	CUSTOMARY COURT PROBATE FEES	291,812,670.99	408,500,000.00
	12020485	JUSTICE OF PEACE	604,000.00	2,500,000.00
	12020486	CHIEFTAINCY PETITION/PREPARATION OF INSTURMENT OF OFFICE	280,000.00	1,450,000.00
	12020487	SCRAP METAL HAULAGE	17,358,000.00	15,200,000.00
	12020488	VEHICLE EMISSION CHARGES	32,911,770.00	425,000,000.00
	12020490	CLEARANCE FEE ON OTHER DEVELOPMENTS	6,385.00	5,000,000.00
	12020491	CHANGE OF USE FEE	19,929,482.00	10,000,000.00
	12020492	REVALIDATION OF OLD PERMIT ANDCHANGE OF TITLE	123,778,624.23	100,000,000.00
	12020493	REFUSE DUMPS USAGE CHARGES	30,585.00	100,000,000.00
	12020494	ENVIRONMENTAL MANAGEMENT CHARGES	20,500.00	200,000,000.00
	12020495	LODGEMENT OF RECORD COPIES BY PRIVATE REGISTERED SURVEYORS	24,581,500.00	15,000,000.00
		SUB-TOTAL FEES GENERAL	12,655,789,287.93	15,028,494,248.80
	12020500	FINES - GENERAL		
	12020501	COURT FINES	8,993,610.00	25,000,000.00
	12020502	TRAFFIC CHARGES	80,800,795.00	350,000,000.00
	12020504	OTHER FINES	11,516,126.89	355,000,000.00
	12020505	FINES FOR CONTRAVENTION OF ENVIRONMENTAL LAWS	6,588,500.00	256,000,000.00

		SUB-TOTAL FINES-GENERAL	107,899,031.89	986,000,000.00	
	12020600	SALES - GENERAL			
	12020601	SALES OF JOURNAL & PUBLICATIONS	382,000.00	3,525,000.00	
	12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	778,200.00	555,000.00	
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	715,482,807.62	614,550,000.00	
	12020608	SALES OF IMPROVED SEEDS	0	10,000,000.00	
	12020609	PROCEEDS FROM SALES OF FARM PRODUCE	573,287.26	115,333,772.50	
	12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	1,116,500.00	5,000,000.00	
	12020614	SALES OF GOVT. BUILDINGS	984,569,125.31	3,000,000,000.00	
	12020616	SALES OF HIDES & SKINS AND OTHER PRODUCTS	3,634,850.00	4,000,000.00	
	12020618	SALES OF FISHERY PRODUCTS	0	300,000.00	
	12020620	SALES OF FERTILIZERS	308,958.00	57,800,000.00	
	12020623	SALES OF MAPS	312,000.00	500,000.00	
	12020624	SALES OF NEW PLATE NUMBERS	220,154,122.64	600,000,000.00	
	12020628	SALES OF TRACTORS AND IMPLEMENTS	10,815,019.86	30,000,000.00	
		SUB-TOTAL SALES-GENERAL	1,938,126,870.69	4,441,563,772.50	
	12020700	EARNINGS -GENERAL			
	12020701	EARNINGS FROM CONSULTANCY SERVICES	2,315,250.00	0	
	12020702	EARNINGS FROM LABORATORY SERVICES	8,051,000.00	500,000.00	
	12020705	EARNINGS FROM THE USE OF GOVT. HALLS	7,293,700.00	3,000,000.00	
	12020707	EARNINGS FROM MEDICAL SERVICES	0	100,000.00	
	12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	187,000.00	2,620,000.00	
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,073,087,427.58	1,628,860,000.00	
	12020712	EARNINGS FROM ELECTRICITY GENERATION	14,724,760.00	180,000,000.00	
	12020718	EARNINGS FROM FARM SETTLEMENTS	21,730,827.00	21,250,000.00	
	12020719	EARNINGS FROM PARKS AND GARDENS	93,601,548.69	1,081,500,000.00	
	12020722	EARNINGS FROM CATERING SERVICES	160,000.00	120,000.00	
	12020724	EARNINGS FROM SPORTING/STADIA FACILITIES	3,928,000.00	30,000,000.00	
	12020725	EARNINGS FROM SUNDRY SERVICES	81,417,770.40	947,470,000.00	
	12020726	EARNINGS FROM AGRICULTURAL SERVICES	0	1,001,500,000.00	
	12020729	EARNINGS FROM BUSINESS COMPLEX	158,872,235.00	177,700,000.00	
	12020731	20% TENEMENT RATE FROM LOCAL GOVERNMENT	3,000.00	0	
	12020733	EARNINGS FROM PPP (SPECIALIZED MARKETS)	0	10,000,000.00	
		SUB-TOTAL EARNINGS-GENERAL	1,465,372,518.67	5,084,620,000.00	
	12020800	RENT ON GOVERNMENT BUILDINGS - GENERAL			
	12020801	RENT ON GOVT. QUARTERS	1,174,000.00	21,000,000.00	
	12020803	RENT ON GOVT BUILDINGS	4,724,000.00	11,360,000.00	
	12020805	LEASE RENTAL	20,000.00	1,650,000.00	
	12020806	RENT ON SHOPS	1,264,500.00	2,200,000.00	
		SUB-TOTAL RENT ON GOVERNMENT BUILDINGS-GENERAL	7,182,500.00	36,210,000.00	

	12020900	RENT ON LAND & OTHERS - GENERAL			
	12020901	RENT ON GOVT. LAND	62,395,887.63	100,000,000.00	
	12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	239,728,867.58	1,900,300,000.00	
	12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	16,370,560.00	55,000,000.00	
	12020905	LEASE RENTAL	3,000.00	1,000,000.00	
	12020906	RENT ON GOVT. PROPERTIES	24,870,371.75	24,100,000.00	
		SUB-TOTAL RENT ON LAND & OTHERS-GENERAL	343,368,686.96	2,080,400,000.00	
	12020000	REPAYMENTS - GENERAL			
	12020006	REFUNDS	51,806,211.89	5,000,000.00	
		SUB-TOTAL REPAYMENTS-GENERAL	51,806,211.89	5,000,000.00	
	12020100	INVESTMENT INCOME			
	12020102	DIVIDEND RECEIVED	22,699,057.65	25,000,000.00	
	12020103	OTHER INVESTMENT INCOME	2,477,099.35	7,900,000.00	
		SUB-TOTAL INVESTMENT INCOME	25,176,157.00	32,900,000.00	
	12020210	BANK INTEREST	0	3,000,000.00	
		SUB-TOTAL INTEREST EARNED	0	3,000,000.00	
		GRAND TOTAL	52,158,864,540.37	86,844,082,213.46	

