

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

TAX GENERAL

NOTE NO.27	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2020	Budget 2020	Variance
	Economic Code				
	12	INDEPENDENT REVENUE			
	1201	TAX REVENUE			
	120101	PERSONAL TAXES			
	12010101	PERSONAL TAXES*	17,491,057,360.23	14,961,296,058.86	2,529,761,301.37
	12010101	DIRECT PAYMENT INTO UBA FAAC A/C (FED. MDAs PAYE)	8,963,383,227.58	9,850,000,000.00	(886,616,772.42)
	12010104	CAPITAL GAIN TAX	111,144,073.85	91,983,183.67	19,160,890.18
	12010105	WITHOLDING TAXES	2,115,061,400.24	2,493,713,509.79	(378,652,109.55)
	12010106	TAX AUDIT	413,088,603.86	812,019,937.88	(398,931,334.02)
	12010107	DIRECT ASSESSMENTS	782,937,382.65	2,992,456,211.77	(2,209,518,829.12)
	12010107	DIRECT ASSESSMENT (INFORMAL SECTOR)	138,680,450.00	1,496,228,105.88	(1,357,547,655.88)
	12010108	POOLS BETTING/CASINO/LOTO TAX	181,834,841.90	166,926,753.20	14,908,088.70
	TOTAL		30,197,187,340.31	32,864,623,761.05	(2,667,436,420.74)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

TAX REVENUE - CONTD

NOTE NO.27 - contd	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2020	Budget 2020	Variance
	Economic Code				

	12010102	CATTLE TAX	90,860,000.00	250,000,000.00	(159,140,000.00)
	12010107	DIRECT ASSESSMENTS	62,674,637.00	7,000,000.00	55,674,637.00
	TOTAL		153,534,637.00	257,000,000.00	(103,465,363.00)
	Agency Code: 026000100100	Agency Name: Ministry Of Lands, Housing & Urban Development	Actual 2020	Budget 2020	Variance
	Economic Code				
	12010106	TAX AUDIT	183,451,306.35	500,000,000.00	(316,548,693.65)
	TOTAL		183,451,306.35	500,000,000.00	(316,548,693.65)
	GRAND TOTAL		30,534,173,283.66	33,621,623,761.05	(3,087,450,477.39)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

LICENCES - GENERAL

NOTE NO.28	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2020	Budget 2020	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120201	LICENCES - GENERAL			
	12020129	POOLS BETTING & CASINO LICENCES/GAMING	88,813,000.00	80,000,000.00	8,813,000.00
	12020132	MOTOR VEHICLE LICENCES*	150,282,820.00	179,589,743.96	(29,306,923.96)
	12020133	DRIVERS' LICENCES	313,700.00	69,189,099.52	(68,875,399.52)
	12020138	HACKNEY PERMITS	20,462,400.00	29,589,489.00	(9,127,089.00)

	12020154	VEHICLE REGISTRATION	572,275,576.75	68,632,167.54	503,643,409.21
	12020155	LEARNERS' PERMIT	13,056,925.00	6,907,690.18	6,149,234.82
	TOTAL		845,204,421.75	433,908,190.20	411,296,231.55

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

LICENCES - GENERAL - CONTD

NOTE NO.28 -contd	Agency Code: 022200100100	Agency Name: Ministry Of Trade, Investment And Cooperatives	Actual 2020	Budget 2020	Variance
	12020148	REGISTRATION OF BUSINESS PREMISES	101,999,706.07	74,300,000.00	27,699,706.07
	12020156	REGISTRATION OF COOPERATIVES SOCIETIES/ UNIONS	6,740,000.00	4,000,000.00	2,740,000.00
	12020157	OTHER REGISTRATION	4,127,000.00	2,500,000.00	1,627,000.00
	TOTAL		112,866,706.07	80,800,000.00	32,066,706.07
					-
	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development			-
	12020139	PRODUCE STORE AND STORE KEEPER LICENCE	2,020,000.00	3,000,000.00	(980,000.00)
	12020140	FEED MILLERS AND VENDORS' LICENCE	20,000.00	500,000.00	(480,000.00)
	12020150	REGISTRATION OF PRIVATE FISH FARMS/COLD ROOMS	44,900.00	9,000,000.00	(8,955,100.00)
	12020157	OTHER REGISTRATIONS	2,980,500.00	6,800,000.00	(3,819,500.00)
	TOTAL		5,065,400.00	19,300,000.00	(14,234,600.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD
LICENCES-GENERAL - CONTD

NOTE NO.29	Agency Code: 051700100100	Agency Name: Ministry of Education Science And Technology	Actual 2020	Budget 2020	Variance
	Economic Code				-
	12020135	PRIVATE SCHOOLS LICENCES	129,180,250.00	200,000,000.00	(70,819,750.00)
	TOTAL		129,180,250.00	200,000,000.00	(70,819,750.00)
	Agency Code: 052100100100	Agency Name: Ministry of Health	Actual 2020	Budget 2020	Variance
	12020134	PATENT MEDICINE & DRUG STORES LICENSES	0.00	2,000,000.00	(2,000,000.00)
	12020157	OTHER REGISTRATIONS	13,836,821.24	13,050,000.00	786,821.24
	12020157	OTHER REGISTRATIONS (PPP)	0.00	5,000,000.00	(5,000,000.00)
	TOTAL		13,836,821.24	18,050,000.00	(4,213,178.76)
	Agency Code: 051305100100	Agency Name: Agency for Youth Development	Actual 2020	Budget 2020	Variance
	12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS			-
	12020157	OTHER REGISTRATIONS	80,000.00	250,000.00	(170,000.00)
	TOTAL		80,000.00	250,000.00	(170,000.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

LICENCES- GENERAL - CONTD

	Agency Code: 023605200100	Agency Name: Oyo State Tourism Board	Actual 2020	Budget 2020	Variance
	12020137	REGISTRATION OF HOTELS/ RESTAURANTS/ FAST FOOD OUTLETS/ NIGHT CLUBS/DANCE BARS/SPORT CLUBS	6,185,180.00	43,875,000.00	(37,689,820.00)
	TOTAL		6,185,180.00	43,875,000.00	(37,689,820.00)
	Agency Code: 012300100200	Agency Name: Oyo State Signage & Advertising Agency	Actual 2020	Budget 2020	Variance
	12020157	OTHER REGISTRATIONS	290,118,689.88	306,887,500.00	(16,768,810.12)
	TOTAL		290,118,689.88	306,887,500.00	(16,768,810.12)
	Agency Code: 053500100100	Agency Name: Ministry of Environment and Water Resources	Actual 2020	Budget 2020	Variance
	Economic Code	INDEPENDENT REVENUE			
	1202	NON TAX REVENUE			
	120201	LICENSES GENERAL			
	12020128	Borehole Drilling Licenses	24,748,000.00	7,000,000.00	17,748,000.00
	12020157	Other Registration	0.00	2,000,000.00	(2,000,000.00)
	TOTAL		24,748,000.00	9,000,000.00	15,748,000.00
NOTE NO.30	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2020	Budget 2020	Variance
	Economic Code				-

	12020151	REGISTRATION OF RIGHT WAYS	81,227,610.01	0.00	81,227,610.01
			81,227,610.01	0.00	81,227,610.01
	GRAND TOTAL		1,508,513,078.95	1,112,070,690.20	396,442,388.75

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

FEES - GENERAL

NOTE NO.31	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2020	Budget 2020	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120204	FEES - GENERAL			
	12020420	ACCREDITATION FEES	1,420,865.00	333,347.01	1,087,517.99
	12020426	TENDER FEES	100,000.00	266,677.61	(166,677.61)
	12020438	AGENCY FEES	-	182,199.18	(182,199.18)
	12020444	CHANGE OF OWNERSHIP FEES	948,718.07	-	948,718.07
	12020447	DEVELOPMENT LEVIES	18,427,087.75	40,425,472.37	(21,998,384.62)
	12020449	INSPECTION FEES	124,113,453.00	103,545,204.96	20,568,248.04
	12020460	REGISTRATION OF DOCUMENTS	-	4,464,585.16	(4,464,585.16)
	12020471	OTHER CONTRACT FEES	631,500.00	8,518,869.57	(7,887,369.57)
	12020474	STAMP DUTY	97,278,547.02	123,269,735.32	(25,991,188.30)

	12020478	RENEWAL FEES	-	4,054,284.40	(4,054,284.40)
	TOTAL		242,920,170.84	285,060,375.58	(42,140,204.74)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

FEES GENERAL - CONTD

NOTE NO.31 - contd	Agency Code: 022200100100	Agency Name: Ministry Of Trade, Investment And Cooperatives	Actual 2020	Budget 2020	Variance
	Economic Code				
	12020420	ACCREDITATION FEES	835,000.00		
	12020451	SCHOOL/TUITION /EXAMINATION FEES	130,000.00	100,000.00	30,000.00
	12020460	REGISTRATION OF DOCUMENTS	89,000.00	200,000.00	(111,000.00)
	12020472	CERTIFIED TRUE COPIES OF LANDED INSTRUMENTS	150,000.00	0.00	150,000.00
	12020478	RENEWAL FEES	50,000.00	1,700,000.00	(1,650,000.00)
	12020490	CLEARANCE FEE ON OTHER DEVELOPMENTS	2,378,300.00	0.00	2,378,300.00
	TOTAL		3,632,300.00	2,000,000.00	1,632,300.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

FEES GENERAL - CONTD

NOTE NO.32	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2020	Budget 2020	Variance
	Economic Code				-
	12020445	AGRICULTURAL/VETENARY SERVICES FEES	1,647,400.00	4,000,000.00	(2,352,600.00)
	12020449	INSPECTION FEES	2,294,743.50	3,000,000.00	(705,256.50)
	12020450	TIMBER & FOREST FEES			

			1,149,400.00	21,500,000.00	(20,350,600.00)
	12020457	ACCEPTANCE FEES/CHARGES	56,000.00	4,000,000.00	(3,944,000.00)
	12020460	REGISTRATION OF DOCUMENTS	0.00	250,000.00	(250,000.00)
	12020462	PRODUCE GRADING FEES	22,481,375.00	4,500,000.00	17,981,375.00
	12020478	RENEWAL FEES	5,000.00	300,000.00	(295,000.00)
	TOTAL		27,633,918.50	37,550,000.00	(9,916,081.50)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

FEES GENERAL - CONTD

NOTE NO.32 - contd	Agency Code: 23400100100	Agency Name: Ministry of Works and Transport	Actual 2020	Budget 2020	Variance
	Economic Code				-
	12020415	TRADE TESTING FEES	17,000.00	0.00	17,000.00
	12020417	CONTRACTOR REGISTRATION FEES	522,000.00	0.00	522,000.00
	12020428	PROFESSIONAL REGISTRATRION FEES	2,599,650.00	3,800,000.00	(1,200,350.00)
	12020437	SURVEY/PLANNING/BUILDING FEES	11,000.00	1,500,000.00	(1,489,000.00)
	12020449	INSPECTION FEES	17,380,900.00	9,000,000.00	8,380,900.00
	12020453	ADMINISTRATION FEES/CHARGES	821,000.00	6,000,000.00	(5,179,000.00)
	12020478	RENEWAL FEES	633,000.00	2,500,000.00	(1,867,000.00)
	12020480	IMPOUNDED TOWED VEHICLE FEES	53,068,800.00	100,000,000.00	(46,931,200.00)
	12020481	SITE INVESTIGATION AND MATERIAL TESTING FEES	1,102,500.00	5,000,000.00	(3,897,500.00)

	TOTAL		76,155,850.00	127,800,000.00	(51,644,150.00)
	Agency Code: 052110200100	Agency Name: Oyo State Hospitals' Management Board	Actual 2020	Budget 2020	Variance
	12020440	LABORATORY FEES	123,223,520.00	292,500,000.00	(169,276,480.00)
	TOTAL		123,223,520.00	292500000.00	(169,276,480.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

FEES GENERAL - CONTD

NOTE NO.33	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2020	Budget 2020	Variance
	Economic Code				
	12020420	ACCREDITATION	314,641,384.64	300,000,000.00	14,641,384.64
	12020426	TENDER FEES	0.00	500,000.00	(500,000.00)
	12020430	ENVIRONMENTAL IMPACT ASSESSMENT FEES	8,950,000.00	1,000,000.00	7,950,000.00
	12020436	DEEDS REGISTRATION FEES	37,102,594.45	551,000,000.00	(513,897,405.55)
	12020447	DEVELOPMENT LEVIES	1,078,900.00	2,205,000,000.00	(2,203,921,100.00)
	12020449	INSPECTION FEES	4,419,090.00	20,000,000.00	(15,580,910.00)
	12020453	ACCEPTANCE FEE	96,081,748.00	250,000,000.00	(153,918,252.00)
	12020458	CONSENT FOR TRANSACTIONS ON LAND AND LANDED PROPERTIES	346,391,009.22	601,000,000.00	(254,608,990.78)
	12020458	DIRECT PAYMENT INTO LEAD REMITTANCE (CONSENT FEE) MIN. OF LANDS	169,050,000.00		169,050,000.00
	12020460	REGISTRATION OF DOCUMENTS	29,912,745.04	43,200,000.00	(13,287,254.96)

	12020461	CERTIFICATE OF OCCUPANCY	14,589,700.00	230,000,000.00	(215,410,300.00)
	12020472	CERTIFY TRUE COPIES OF LANDED INSTRUMENT	9,447,421.00	40,000,000.00	(30,552,579.00)
	12020477	ENVIRONMENTAL DEVELOPMENT CHARGE/LEVY	0.00	5,000,000.00	(5,000,000.00)
	12020481	SITE INVESTIGATION & MATERIAL TESTING FEE	10,484,866.00	5,000,000.00	5,484,866.00
	12020489	ASSESSMENT FEES ON TELECOMMUNICATION DEVELOPMENTS	16,267,578.44	10,000,000.00	6,267,578.44
	12020490	REVALIDATION OF OLD PERMIT AND CHANGE OF TITLE	222,607,909.94	100,000,000.00	122,607,909.94
	TOTAL		1,281,024,946.73	4,361,700,000.00	(3,080,675,053.27)
	AGENCY CODE:012500100100	AGENCY NAME: OFFICE OF THE HEAD OF SERVICE	Actual 2020	Budget 2020	Variance
	ECONOMIC CODE	REVENUE			
	12020420	ACCREDITATION FEES	0.00	3,012,500.00	(3,012,500.00)
	12020451	FEES FOR CONVERSION	0.00	500,000.00	(500,000.00)
	12020458	SCHOOL/TUITION/EXAMINATION FEES	0.00	500,000.00	(500,000.00)
	12020601	FEES FOR SALES OF PUBLIC SERVICE PUBLICATION	0.00	15,000,000.00	(15,000,000.00)
	TOTAL		0.00	19,012,500.00	(19,012,500.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD
FEES GENERAL - CONTD

NOTE NO.33 - contd	Agency Code: 051700100100	Agency Name: Ministry Of Education Science And Technology	Actual 2020	Budget 2020	Variance
	Economic Code				
	12020451	SCHOOL/TUTION/EXAMINATION FEES	57,484,550.00	50,000,000.00	7,484,550.00
	TOTAL		57,484,550.00	50,000,000.00	7,484,550.00
	Agency Code: 032605100100	Agency Name: The Judiciary, High Court Of Justice	Actual 2020	Budget 2020	Variance
	12020401	COURT FEES	39110772	41,200,000.00	(2,089,228.00)
	12020484	CUSTOMARY COURT PROBATE FEES	143980440	75,000,000.00	68,980,440.01
	TOTAL		183,091,212.01	116,200,000.00	66,891,212.01
	Agency Code: 032605100100C	Agency Name: MULTI-DOOR COURT HOUSE.	Actual 2020	Budget 2020	Variance
	120204	FEES-GENERAL			-
	12020426	TENDER FEES	640,000.00	15,000,000.00	(14,360,000.00)
	TOTAL		640,000.00	15,000,000.00	(14,360,000.00)
	Agency Code: 031801100100	Agency Name: Judicial Service Commission	Actual 2020	Budget 2020	Variance
	12020401	COURT FEES	2,255,311.00	3,250,000.00	(994,689.00)
	TOTAL		2,255,311.00	3,250,000.00	(994,689.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

FEEES GENERAL - CONTD

NOTE NO.33 - contd	Agency Code: 014000100100	Agency Name: Office of the Auditor-General (State)	Actual 2020	Budget 2020	Variance
	Economic Code				
	12020468	AUDIT FEES	750,000.00	650,000.00	100,000.00
	TOTAL		750,000.00	650,000.00	100,000.00
	Agency Code: 014000100200	Agency Name: Office Of The Auditor General (Local Governments)	Actual 2020	Budget 2020	Variance
	12020468	AUDIT FEES	2,818,000.00	70,200,000.00	(67,382,000.00)
	TOTAL		2,818,000.00	70,200,000.00	(67,382,000.00)
	Agency Code: 012500500100	Agency Name: Ministry of Establishments and Training	Actual 2020	Budget 2020	Variance
	12020417	CONTRACTOR REGISTRATION FEES	163,300.00	3,475,000.00	(3,311,700.00)
	12020420	ACCREDITATION FEES	4,422,530.00	2,000,000.00	2,422,530.00
	12020451	SCHOOL/TUITION/EXAMINATION FEES	1,369,850.00	1,000,000.00	369,850.00
	12020457	ACCEPTANCE FEES	183,900.00	500,000.00	(316,100.00)
	12020471	OTHER CONTRACT FEES	27,950.00	500,000.00	(472,050.00)
	TOTAL		6,167,530.00	7,475,000.00	(1,307,470.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

FEEES GENERAL - CONTD

NOTE NO.34	Agency Code: 012500600100	Agency Name: Simeon Adebo Staff Development Centre	Actual 2020	Budget 2020	Variance
	Economic Code				-
	12020448	BUSINESS TRADE OPERATION FEES	0.00	2,000,000.00	(2,000,000.00)
	12020451	SCHOOL/TUTION EXAMINATION FEES	905,250.00	8,500,000.00	(7,594,750.00)
	12020454	TRANSCRIPTS	205,000.00	1,000,000.00	(795,000.00)
	12020487	SCRAP METAL HAULAGE	0.00	200,000.00	(200,000.00)
	TOTAL		1,110,250.00	11,700,000.00	(10,589,750.00)
	Agency Code: 32600100100	Agency Name: Ministry of Justice	Actual 2020	Budget 2020	Variance
	12020401	COURT FEES		585,000.00	(585,000.00)
	12020453	ADMINISTRATION FEES/CHARGES	101,079,863.22	46,800,000.00	54,279,863.22
	12020466	CHARGES ON CONTRACT AGREEMENTS/FILLING FEES	55,122,281.89	321,750,000.00	(266,627,718.11)
	12020485	JUSTICE OF PEACE	1,333,319.05	2,340,000.00	(1,006,680.95)
	TOTAL		157,535,464.16	371,475,000.00	(213,939,535.84)
		AGENCY NAME: OYO STATE CUSTOMARY COURT OF APPEAL			
	Agency Code: 032600100100B	Agency Name: Oyo State Customary Court Of Appeal	Actual 2020	Budget 2020	Variance
	12020425	COURT SUMMONS FEES	5,689,092.73	7,000,000.00	(1,310,907.27)
	12020484	CUSTOMARY COURT PROBATE FEES	29,688,485.03	20,000,000.00	9,688,485.03

	TOTAL		35,377,577.76	27,000,000.00	8,377,577.76

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

FEEES GENERAL - CONTD

NOTE NO.34 - contd	Agency Code: 051700800100	Agency Name: Oyo State Library Board	Actual 2020	Budget 2020	Variance
	Economic Code				
	12020420	ACCREDITATION FESS	228,000.00	246,700.00	(18,700.00)
	12020448	BUSINESS TRADE/OPERATING FEES	127,200.00	93,700.00	33,500.00
	12020453	ADMINISTRATION FEES/CHARGES	308,450.00	439,600.00	(131,150.00)
	TOTAL		663,650.00	780,000.00	(116,350.00)
	Agency Code: 052100100100	Agency Name: Ministry of Health	Actual 2020	Budget 2020	Variance
	12020420	ACCREDITATION FEES	2,832,650.00	10,000,000.00	(7,167,350.00)
	12020426	TENDER FEES		400,000.00	(400,000.00)
	12020440	LABORATORY FEES	6,031,365.00	10,000,000.00	(3,968,635.00)
	12020449	INSPECTION FEES	1,328,500.00	9,600,000.00	(8,271,500.00)
	12020451	SCHOOL/TUITION/EXAMINATION FEES			(11,486,400.00)

			14,513,600.00	26,000,000.00	
	12020453	ADMINISTRATION FEES/CHARGES	2,311,500.00	0.00	2,311,500.00
	TOTAL		27,017,615.00	56,000,000.00	(28,982,385.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

FEES GENERAL - CONTD

NOTE NO.35	Agency Code: 055100100100	Agency Name: Ministry Of Local Government And Chieftaincy Matters	Actual 2020	Budget 2020	Variance
	12020417	Contractor registration Fees	0.00	5,000.00	(5,000.00)
	12020418	Marriage Registration	8,513,125.00	57,877,500.00	(49,364,375.00)
	12020486	Chieftaincy petition/ preparation of instrument of office	340,000.00	1,450,000.00	(1,110,000.00)
	TOTAL		8,853,125.00	59,332,500.00	(50,479,375.00)
	Agency Code: 051400100100	Agency Name: Women Affairs Comm. Dev. Social Welfare & Poverty Alleviation	Actual 2020	Budget 2020	Variance
	12020453	ADMINISTRATION FEES/CHARGES	1,639,425.00	3,000,000.00	(1,360,575.00)
	TOTAL		1,639,425.00	3,000,000.00	(1,360,575.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

FEES GENERAL - CONTD

NOTE NO.35 - contd	Agency Code: 053500100100	Agency Name: Ministry of Environment and Water Resources	Actual 2020	Budget 2020	Variance
	Economic Code				-

	12020426	Tender Fees	1,036,100.00	800,000.00	236,100.00
	12020430	Environmental Impact Assessment Fees	6,099,750.66	1,100,000.00	4,999,750.66
	12020477	Environmental Development Charge/Levy	22,367,783.00	75,000,000.00	(52,632,217.00)
	12020487	Scrap Metal Haulage	92,431,422.08	1,500,000.00	90,931,422.08
	<u>12020488</u>	Vehicle Emission Charges	1,728,300.00	5,000,000.00	(3,271,700.00)
	12020478	Renewal of Fees	6,850,950.00	0.00	6,850,950.00
	12020450	Timber & Forest Fees	17,408,900.00	12,050,000.00	5,358,900.00
	TOTAL		147,923,205.74	95,450,000.00	52,473,205.74
	Agency Code: 053505300100	Agency Name: Oyo State Solid Waste Management Authority	Actual 2020	Budget 2020	Variance
	12020488	VEHICLE EMISSION CHARGES	53,505.00	30,000,000.00	(29,946,495.00)
	12020493	REFUSE DUMP USAGE CHARGE		12,000,000.00	(12,000,000.00)
	12020494	ENVIRONMENTAL MANAGEMENT CHARGES		30,000,000.00	(30,000,000.00)
	TOTAL		53,505.00	72,000,000.00	(71,946,495.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

FEEES GENERAL - CONTD

NOTE NO.36	Agency Code: 051300100100	Agency Name: Ministry of Youth and Sports	Actual 2020	Budget 2020	Variance
	Economic Code				-
	12020420	ACCREDITATION FEES	143,000.00	625,000.00	(482,000.00)
	12020453	ADMINISTRATION FEES/CHARGES	962,900.00	1,000,000.00	

					(37,100.00)
	TOTAL		1,105,900.00	1,625,000.00	(519,100.00)
	Agency Code: 022800100100	Agency Name: Solid Minerals	Actual 2020	Budget 2020	Variance
	12020464	HAULAGE FEES	53,227,200.00	63,180,000.00	(9,952,800.00)
	TOTAL		53,227,200.00	63,180,000.00	(9,952,800.00)
					-
	Agency Code: 023400200100	Agency Name: Office of the Surveyor - General	Actual 2020	Budget 2020	Variance
	12020437	SURVEY /PLANNING/BUILDING FEES	60,951,999.70	485,700,000.00	(424,748,000.30)
	1202459	CHARTING FEES	1,324,000.00	2,000,000.00	(676,000.00)
	12020495	LODGEMENT OF RECORD COPIES BY PRIVATE REGISTERED SURVEYOR	15,109,500.00	5,300,000.00	9,809,500.00
	TOTAL		77,385,499.70	493,000,000.00	(415,614,500.30)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

FEES GENERAL - CONTD

NOTE NO.36 - contd	Agency Code: 051705500100	Agency Name: Board For Technical And Vocational Education (Botaved)	Actual 2020	Budget 2020	Variance
	Economic Code				-
	12020451	SCHOOL/TUITION/EXAMINATION FEES	335,493.00	3,250,000.00	(2,914,507.00)
	TOTAL		335,493.00	3,250,000.00	(2,914,507.00)

					-
	Agency Code: 051300100100	Agency Name: Shooting Stars Sports Club (3SC)	Actual 2020	Budget 2020	Variance
	12020420	ACREDITATION FEES			-
	12020465	GATE TAKINGS	1,098,390.00	11,700,000.00	(10,601,610.00)
	TOTAL		1,098,390.00	11,700,000.00	(10,601,610.00)
					-
	Agency Code: 051300100100	Agency Name: Crown Football Club, Ogbomoso	Actual 2020	Budget 2020	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, 2020 - CONTD

FEES GENERAL - CONTD

NOTE NO.36 - contd	Agency Code: 011200400100	Agency Name: House of Assembly Service Commission	Actual 2020	Budget 2020	Variance
	Economic Code				-
	12020420	ACCREDITATION FEES	245,600.00	130,000.00	115,600.00
	TOTAL		245,600.00	130,000.00	115,600.00
					-
	Agency Code: 022000300100	Agency Name: Oyo State Planning Commission	Actual 2020	Budget 2020	Variance
	12020420	ACCREDITATION FEES	343,500.00	130,000.00	213,500.00
	TOTAL		343,500.00	130,000.00	213,500.00
					-

	Agency Code: 051700100200	Agency Name: Agency for Adult and Non-Formal Education	Actual 2020	Budget 2020	Variance
	12020451	SCHOOL/TUITION/EXAMINATION FEES	35,200.00	975,000.00	(939,800.00)
	TOTAL		35,200.00	975,000.00	(939,800.00)
					-
	Agency Code: 052100100100	Agency Name: Oyo State Health Insurance Agency	Actual 2020	Budget 2020	Variance
	12020420	ACCREDITATION FEES	50,905.00	638,878,500.00	(638,827,595.00)
	TOTAL		50,905.00	638,878,500.00	(638,827,595.00)
					-
					-
	Agency Code: 012300100100	Agency Name: Ministry of Information, Culture and Tourism	Actual 2020	Budget 2020	Variance
	12020426	TENDER FEES	55,000.00	1,000,000.00	(945,000.00)
	12020457	ACCEPTANCE FEE	0.00	1,500,000.00	(1,500,000.00)
	TOTAL		55,000.00	2,500,000.00	(2,445,000.00)
					-
	GRAND TOTAL		2,521,853,814.44	7,301,803,875.58	(4,779,950,061.14)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

FINES - GENERAL

NOTE NO.37	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2020	Budget 2020	Variance
	Economic Code				-
	1202	NON-TAX REVENUE			-

	120205	FINES - GENERAL			-
	12020504	OTHER FINES	137,400.00	19,137,966.16	(19,000,566.16)
	TOTAL		137,400.00	19,137,966.16	(19,000,566.16)
	Agency Code: 032605100100	Agency Name: The Judiciary, High Court Of Justice	Actual 2020	Budget 2020	Variance
	12020501	COURT FINES	1,932,750.00	10,000,000.00	(8,067,250.00)
	12020505	FINES FOR CONTRAVENTION OF ENVIRONMENTAL LAWS	846,700.00	5,000,000.00	(4,153,300.00)
	TOTAL		2,779,450.00	15,000,000.00	(12,220,550.00)
					-
	Agency Code: 032600100100	Agency Name: Ministry of Justice	Actual 2020	Budget 2020	#VALUE!
	12020501	COURT FINES	15,155,202.64	8,775,000.00	6,380,202.64
	TOTAL		15,155,202.64	8,775,000.00	6,380,202.64
	Agency Code: 032600100100B	Agency Name: Oyo State Customary Court Of Appeal	Actual 2020	Budget 2020	Variance
	120205	FINES- GENERAL			-
	12020501	COURT FINES	687,500.00	3,000,000.00	(2,312,500.00)
	TOTAL		687,500.00	3,000,000.00	(2,312,500.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD
FINES - GENERAL CONTD

NOTE NO.37 - contd	Agency Code: 053500100100	Agency Name: Ministry of Environment and Water Resources	Actual 2020	Budget 2020	Variance
	Economic Code				
	12020504	Other Fines	9,360,800.00	3,000,000.00	6,360,800.00
	TOTAL		9,360,800.00	3,000,000.00	6,360,800.00
	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2020	Budget 2020	Variance
	12020504	OTHER FINES	0.00	118,500,000.00	(118,500,000.00)
	TOTAL		0.00	118,500,000.00	(118,500,000.00)
	Agency Code: 053505300100	Agency Name: Oyo State Solid Waste Management Authority	Actual 2020	Budget 2020	Variance
	12020504	OTHER FINES	0.00	119,000,000.00	(119,000,000.00)
	12020505	FINES FOR CONTRAVENTION OF ENVIRONMENTAL LAWS	0.00	6,000,000.00	(6,000,000.00)
	TOTAL		0.00	125,000,000.00	(125,000,000.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

FINES - GENERAL CONTD

NOTE NO.37 - contd	Agency Code: 022905500100	Agency Name: Oyo State Road Traffic Management Authority	Actual 2020	Budget 2020	Variance
	Economic Code				-
	12020502	TRAFFIC CHARGES	128,393,425.00	175,500,000.00	(47,106,575.00)

	TOTAL		128,393,425.00	175,500,000.00	(47,106,575.00)
	Agency Code: 051700100100	Agency Name: Ministry Of Education, Science and Technology	Actual 2020	Budget 2020	Variance
	12020504	OTHER FINES	3,099,860.00	30,000,000.00	(26,900,140.00)
	TOTAL		3,099,860.00	30,000,000.00	(26,900,140.00)
	GRAND TOTAL		159,613,637.64	497,912,966.16	338,299,328.52

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

SALES GENERAL

NOTE NO.38	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2020	Budget 2020	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120206	SALES-GENERAL			
	12020609	PROCEEDS FROM SALES OF FARM PRODUCE	131,270.00	2,000,000.00	(1,868,730.00)
	12020616	SALES OF HIDES & SKINS AND OTHER PRODUCTS	3,080,400.00	5,500,000.00	(2,419,600.00)
	12020618	SALES OF FISHERY PRODUCTS	11,500.00	550,000.00	(538,500.00)
	12020620	SALES OF FERTILIZERS	1,190,100.00	-	1,190,100.00
	12020628	SALES OF TRACTORS AND IMPLEMENTS	17,530,279.69	30,000,000.00	(12,469,720.31)
	TOTAL		21,943,549.69	38,050,000.00	(16,106,450.31)
					-

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

SALES GENERAL - CONTD

NOTE NO.38 - contd	Agency Code: 022000800100	Agency Name: Oyo State Board of Internal Revenue (BIR)	Actual 2020	Budget 2020	Variance
	Economic Code				-
	12020624	SALES OF NEW PLATE NUMBERS	19,919,362.67	247,269,707.01	(227,350,344.34)
		MISCELLANEOUS	6,438,900.80	-	6,438,900.80
	TOTAL		26,358,263.47	247,269,707.01	(220,911,443.54)
	Agency Code: 23400100100	Agency Name: Ministry of Works and Transport	Actual 2020	Budget 2020	Variance
	12020601	SALES OF JOURNAL & PUBICATION	510,000.00	500,000.00	10,000.00
	12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	0	2,000,000.00	(2,000,000.00)
	12020606	SALES OF BILLS OF ENTIRES/ APPLICATION FORMS	0	2,100,000.00	(2,100,000.00)
	TOTAL		510,000.00	4,600,000.00	(4,090,000.00)
					-
	Agency Code: 051700100100	Agency Name: Ministry of Education Science And Technology	Actual 2020	Budget 2020	Variance
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	59,800,500.00	150,000,000.00	(90,199,500.00)
	TOTAL		59,800,500.00	150,000,000.00	(90,199,500.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

SALES GENERAL - CONTD

NOTE NO.38 - contd	Agency Code: 022200100100	Agency Name: Ministry of Trade, Investment And Cooperatives	Actual 2020	Budget 2020	Variance
	Economic Code				-
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	138,000.00	1,000,000.00	(862,000.00)
	TOTAL		138,000.00	1,000,000.00	(862,000.00)
	Agency Code: 022200100100B	Agency Name: Bureau Of Investment Promotion And Public Private Partnerships (BIP/PPP)	Actual 2020	Budget 2020	Variance
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	8,933,000.00	5,000,000.00	3,933,000.00
	TOTAL		8,933,000.00	5,000,000.00	3,933,000.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

SALES GENERAL - CONTD

NOTE NO.39	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2020	Budget 2020	Variance
	Economic Code				
	12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	0.00	57,400,000.00	(57,400,000.00)
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	0.00	1,000,000.00	(1,000,000.00)
	TOTAL		0.00	58,400,000.00	(58,400,000.00)
	Agency code: 012301300100	OYO STATE GOVERNMENT PRINTING PRESS	Actual 2020	Budget 2020	Variance
	12020601	SALES OF JOURNAL AND PUBLICATION	0.00	1,200,000.00	(1,200,000.00)
	12020604	SALES OF STORE/SCRAP	0.00	30,000.00	

					(30,000.00)
	TOTAL		0.00	1,230,000.00	(1,230,000.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD
SALES GENERAL - CONTD

NOTE NO.39 - contd	Agency Code: 022000700100	Agency Name: Office of the Accountant-General	Actual 2020	Budget 2020	Variance
	Economic Code				
	12020606*	MISCELLANEOUS- UNALLOCATED REVENUE	1,085,398,407.54	0.00	1,085,398,407.54
	12020606	MISCELLANEOUS- OFFICE OF THE ACCOUNTANT-GENERAL	59,935,643.55	0.00	59,935,643.55
	12020606	SALES OF BILLS OF ENTRIES /APPLICATION FORMS		325,000.00	(325,000.00)
	TOTAL		1,145,334,051.09	325,000.00	1,145,009,051.09
	Agency Code: 051705400200	Agency Name: Post Primary Schools Teaching Service Commission (TESCOM)	Actual 2020	Budget 2020	Variance
	12020606		6,241,100.00	1,300,000.00	4,941,100.00
	TOTAL		6,241,100.00	1,300,000.00	4,941,100.00
	Agency Code: 051700300100	Agency Name: State Universal Basic Education Board (SUBEB)	Actual 2020	Budget 2020	Variance
	12020606	SALES OF BILLS OF ENTRIES / APPLICATION FORMS	1,422,000.00	17,550,000.00	(16,128,000.00)
	TOTAL		1,422,000.00	17,550,000.00	(16,128,000.00)

	Agency Code: 032605100100	Agency Name: The Judiciary, High Court Of Justice	Actual 2020	Budget 2020	Variance
	12020601	SALES OF JOURNAL & PUBLICATIONS	0.00	425,000.00	(425,000.00)
	TOTAL		0.00	425,000.00	(425,000.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

SALES GENERAL - CONTD

NOTE NO.40	Agency Code: 014700100100	Agency Name: Civil Service Commission	Actual 2020	Budget 2020	Variance
	Economic Code				
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	18,789,010.00	9,750,000.00	9,039,010.00
	TOTAL		18,789,010.00	9,750,000.00	9,039,010.00
	Agency Code: 051400100100	Agency Name: Women Affairs Comm. Dev. Social Welfare & Poverty Alleviation	Actual 2020	Budget 2020	Variance
	12020606	SALES OF BILL OF ENTRIES/ APPLICATION FORMS	2,523,150.00	6,052,750.00	(3,529,600.00)
	TOTAL		2,523,150.00	6,052,750.00	(3,529,600.00)
	Agency Code: 055100100100	Agency Name: Ministry Of Local Government And Chieftaincy Matters	Actual 2020	Budget 2020	Variance
	12020604	SALES OF STORES/SCRAPS /UNSERVICABLE ITEMS	10,000.00	25,000.00	(15,000.00)
	TOTAL		10,000.00	25,000.00	(15,000.00)
	Agency Code: 021511200100	Agency Name: Agricultural Credit Corporation Of Oyo State (Accoss)	Actual 2020	Budget 2020	Variance

	12020606	SALES OF BILL OF ENTRIES/APPLICATION FORMS	61,000.00	1,420,000.00	(1,359,000.00)
	TOTAL		61,000.00	1,420,000.00	(1,359,000.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD
SALES GENERAL - CONTD

NOTE NO.40 - contd	Agency Code: 011200300100	Agency Name: Oyo State House of Assembly	Actual 2020	Budget 2020	Variance
	Economic Code				-
	12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	0.00	500,000.00	(500,000.00)
	TOTAL		0.00	500,000.00	(500,000.00)
	Agency Code: 014800100100	Agency Name: Oyo State Independent Electoral Commission (OYSIEC)		Budget 2020	Variance
	12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	4,000.00	259,447,500.00	(259,443,500.00)
	TOTAL		4,000.00	259,447,500.00	(259,443,500.00)
	Agency Code: 023400200100	Agency Name: Office of the Surveyor - General	Actual 2020	Budget 2020	Variance
	12020623	SALES OF MAPS	28,000.00	700,000.00	(672,000.00)
	TOTAL		28,000.00	700,000.00	(672,000.00)
	Agency Code: 026000100100	Agency Name: Oyo State Housing Corporation	Actual 2020	Budget 2020	Variance

	12020614	SALES OF GOVERNMENT BUILDINGS	32,864,554.59	1,900,000,000.00	(1,867,135,445.41)
	TOTAL		32,864,554.59	1,900,000,000.00	(1,867,135,445.41)

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

	Agency Code: 022000100100	Ministry of Finance	Actual 2020	Budget 2020	Variance
	Economic Code				
	12020601	SALES OF JOURNAL & PUBLICATIONS	357,150.00	325,000.00	32,150.00
	TOTAL		357,150.00	325,000.00	32,150.00
	GRAND TOTAL		1,325,317,328.84	2,703,369,957.01	(1,378,052,628.17)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD
EARNINGS - GENERAL

NOTE NO.41	Agency Code: 021500100100	Agency Name: Ministry Of Agriculture, Natural Resources And Rural Development	Actual 2020	Budget 2020	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120207	EARNINGS-GENERAL			
	12020718	EARNINGS FROM FARM SETTLEMENT	12,773,200.00	15,000,000.00	(2,226,800.00)
	12020725	EARNINGS FROM SUNDRY SERVICES	0.00	250,000.00	(250,000.00)
	TOTAL		12,773,200.00	15,250,000.00	(2,476,800.00)
	Agency Code: 021510200100	Agency Name: Oyo State Agricultural Development Programme (Oysadep)	Actual 2020	Budget 2020	Variance

	12020726	EARNINGS FROM AGRICULTURAL SERVICES	0.00	87,750,000.00	(87,750,000.00)
	TOTAL		0.00	87,750,000.00	(87,750,000.00)
	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2020	Budget 2020	Variance
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	467,405,107.06	2,000,000.00	465,405,107.06
	TOTAL		467,405,107.06	2,000,000.00	465,405,107.06

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

EARNINGS - GENERAL CONTD

NOTE NO.41 - contd	Agency Code: 23400100100	Agency Name: Ministry of Works and Transport	Actual 2020	Budget 2020	Variance
	Economic Code				
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	11,627,500.00	5,000,000.00	6,627,500.00
	12020712	EARNINGS FROM ELECTRICITY GENERATION	560,000.00	1,000,000.00	(440,000.00)
	12020723	EARNINGS FROM ADMINISTRATION OF ESTATES	25,970,000.00	1,600,000.00	24,370,000.00
	12020725	EARNINGS FROM SUNDRY SERVICES	36,368,857.00	10,000,000.00	26,368,857.00
	12020729	EARNINGS FROM BUSSNESS COMPLEX	169,986.00	0.00	169,986.00
	TOTAL		74,696,343.00	17,600,000.00	57,096,343.00
	Agency Code: 051700100100	Agency Name: Ministry Of Education Science And Technology	Actual 2020	Budget 2020	Variance
	12020725	EARNINGS FROM SUNDRY SERVICES	23,736,000.00	52,250,000.00	(28,514,000.00)

	Sub-Total		23,736,000.00	52,250,000.00	(28,514,000.00)
	TOTAL		23,736,000.00	52,250,000.00	28,514,000.00
	Agency Code: 022200100100	Agency Name: Ministry Of Trade, Investment And Cooperatives	Actual 2020	Budget 2020	Variance
	12020729	EARNINGS FROM BUSINESS COMPLEX	148,053,840.00	111,550,000.00	36,503,840.00
	TOTAL		148,053,840.00	111,550,000.00	36,503,840.00
	Agency Code: 022200100100B	Agency Name: Bureau Of Investment Promotion And Public Private Partnerships	Actual 2020	Budget 2020	Variance
	Economic Code				
	12020719	EARNINGS FROM PARKS AND GARDENS	0.00	42,500,000.00	(42,500,000.00)
	12020725	EARNINGS FROM SUNDRY SERVICES	23,335,935.69	40,000,000.00	(16,664,064.31)
	12020733***	EARNINGS FROM PPP (SPECIALISED MARKETS)- CENTRALIZED POLLUTERS	0.00	5,000,000.00	(5,000,000.00)
	12020733	EARNINGS FROM PPP (SPECIALISED MARKETS) - AGODI PARKS AND GARDEN	2,600,000.00	50,000,000.00	(47,400,000.00)
	TOTAL		25,935,935.69	137,500,000.00	(111,564,064.31)
	Agency Code: 053505300100	Agency Name: Oyo State Solid Waste Management Authority	Actual 2020	Budget 2020	Variance
	12020701	EARNINGS FROM CONSULTANCY SERVICES	0.00	3,000,000.00	(3,000,000.00)
	TOTAL		0.00	3,000,000.00	(3,000,000.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

EARNINGS - GENERAL CONTD

	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2020	Budget 2020	Variance
	12020725	EARNINGS FROM SUNDRY SERVICES	95,270,100.00	5,300,000.00	89,970,100.00
	TOTAL		95,270,100.00	5,300,000.00	89,970,100.00
	Agency code: 012301300100	Agency Name:Oyo State Government Printing Press	Actual 2020	Budget 2020	Variance
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,292,425.00	115,700,000.00	(114,407,575.00)
	12020725	EARNINGS FROM SUNDRY SERVICES	0.00	70,000.00	(70,000.00)
	TOTAL		1,292,425.00	115,770,000.00	(114,477,575.00)
	Agency Code: 012300100100	Agency Name: Ministry of Information, Culture and Tourism	Actual 2020	Budget 2020	Variance
	12020702	EARNINGS FROM LABORATORY SERVICES	0.00	1,000,000.00	(1,000,000.00)
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	108,835.00	1,000,000.00	(891,165.00)
	TOTAL		108,835.00	2,000,000.00	(1,891,165.00)

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 2020	Budget 2020	Variance
	12020712	EARNINGS FROM ELECTRICITY GENERATION		9,750,000.00	

			6,698,200.00		(3,051,800.00)
	TOTAL		6,698,200.00	9,750,000.00	(3,051,800.00)
	Agency Code: 051700300100	Agency Name: State Universal Basic Education Board (SUBEB)	Actual 2020	Budget 2020	Variance
	12020725	EARNINGS FROM SUNDRY SERVICES	15,827,000.00	0.00	15,827,000.00
	TOTAL		15,827,000.00	0.00	15,827,000.00
	Agency Code: 023600400100	Agency Name: Council for Arts and Culture	Actual 2020	Budget 2020	Variance
	12020705	EARNINGS FROM THE USE OF GOVT. HALLS	3,122,000.00	3,500,000.00	(378,000.00)
	12020709	EARNINGS FROM TOURISM / CULTURE / ARTS CENTRES	205,000.00	1,500,000.00	(1,295,000.00)
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	215,000.00	1,500,000.00	(1,285,000.00)
	TOTAL		3,542,000.00	6,500,000.00	(2,958,000.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

EARNINGS - GENERAL CONTD

	Agency Code: 055100100100	Agency Name: Ministry Of Local Government And Chieftaincy Matters	Actual 2020	Budget 2020	Variance
	12020711	EARNINGS FROM COMMERCIAL ACTIVITES	525.84	0.00	525.84
	12020725	EARNINGS FROM SUNDRY SERVICES	0.00	20,000.00	(20,000.00)
	TOTAL		525.84	20,000.00	(19,474.16)

	Agency Code: 053905100100	Agency Name: Oyo State Sports Council	Actual 2020	Budget 2020	Variance
	12020721	EARNINGS FROM ADVERTISEMENTS & RIGHTS	0.00	2,000,000.00	(2,000,000.00)
	12020724	EARNINGS FROM SPORTING/STADIA FACILITIES	14,052,425.69	15,550,000.00	(1,497,574.31)
	TOTAL		14,052,425.69	17,550,000.00	(3,497,574.31)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

EARNINGS - GENERAL CONTD

NOTE NO.43	Agency Code: 011200300100	Agency Name: Oyo State House Of Assembly	Actual 2020	Budget 2020	Variance
	Economic Code				
	12020709	EARNINGS FROM TOURISM/CULTURE/ART CENTRES	101,000.00	820,000.00	(719,000.00)
	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,860,500.00	6,185,000.00	(3,324,500.00)
	12020722	EARNINGS FROM CATERING SERVICES	120,000.00	120,000.00	-
	TOTAL		3,081,500.00	7,125,000.00	(4,043,500.00)
	Agency Code: 023400200100	Agency Name: Office of the Surveyor - General	Actual 2020	Budget 2020	Variance
	12020725	EARNINGS FROM SUNDRY SERVICES	983,500.00	1,000,000.00	(16,500.00)
	TOTAL		983,500.00	1,000,000.00	(16,500.00)
	Agency Code: 052110200100	Agency Name: Oyo State Hospitals' Management Board	Actual 2020	Budget 2020	Variance
	12020702	EARNINGS FROM LABORATORY SERVICES	0.00	117,088,930.00	(117,088,930.00)

	12020707	EARNINGS FROM MEDICAL SERVICES	0.00	262,911,070.00	(262,911,070.00)
	TOTAL		0.00	380,000,000.00	(380,000,000.00)
	Agency Code: 053500100100	Agency Name: Ministry of Environment and Water Resources	Actual 2020	Budget 2020	Variance
	12020702	Earning from Laboratory Services	110,000.00	1,000,000.00	(890,000.00)
	12020719	Earning from Parks and Gardens	58,887,500.00	30,050,000.00	28,837,500.00
	12020727	Earnings from Water Supply	0.00	1,000,000.00	(1,000,000.00)
	12020711	Earnings from Commercial Activities	15,223,300.00	6,000,000.00	9,223,300.00
	TOTAL		74,220,800.00	38,050,000.00	36,170,800.00
	GRAND TOTAL		967,677,737.28	1,009,965,000.00	42,287,262.72

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

SALES/RENT ON GOVERNMENT BUILDINGS - GENERAL

	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2020	Budget 2020	Variance
	12020806	RENT ON SHOPS	387,300.00	2,000,000.00	(1,612,700.00)
	TOTAL		387,300.00	2,000,000.00	(1,612,700.00)
	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2020	Budget 2020	Variance
	12020801	RENT ON GOVT. QUARTERS	0.00	500,000.00	

					(500,000.00)
	TOTAL		0.00	500,000.00	(500,000.00)
	Agency Code: 012300100100	Agency Name: Ministry of Information, Culture and Tourism	Actual 2020	Budget 2020	Variance
	12020803	RENT ON GOVT. BUILDINGS	10,000.00	1,000,000.00	(990,000.00)
	TOTAL		10,000.00	1,000,000.00	(990,000.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - 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 2020	Budget 2020	Variance
	Economic Code				
	12020803	RENT ON GOVERNMENT BUILDINGS		8,000,000.00	(8,000,000.00)
	12020804	RENT ON CONFERENCE CENTERS	820,000.00	0.00	820,000.00
	TOTAL		820,000.00	8,000,000.00	(7,180,000.00)
	Agency Code: 051305100100	Agency Name: Agency for Youth Development	Actual 2020	Budget 2020	Variance
	12020803	RENT ON GOVERNMENT BUILDINGS	52,000.00	140,000.00	(88,000.00)
	TOTAL		52,000.00	140,000.00	(88,000.00)
	Agency Code: 022200100100	Agency Name: Ministry of Trade, Investment And Cooperatives	Actual 2020	Budget 2020	Variance
	12020803	RENT ON GOVERNMENT BUILDINGS	1,275,475.00	900,000.00	375,475.00
	12020806	RENT ON SHOPS		500,000.00	(500,000.00)

	TOTAL		1,275,475.00	1,400,000.00	(124,525.00)
	Agency Code: 011200300100	Agency Name: Oyo State House of Assembly	Actual 2020	Budget 2020	Variance
	12020803	RENT ON GOVERNMENT BUILDINGS	970,000.00	7,000,000.00	(6,030,000.00)
	TOTAL		970,000.00	7,000,000.00	(6,030,000.00)
	Agency Code: 023600400100	Agency Name: Council for Arts and Culture	Actual 2020	Budget 2020	Variance
	12020803	RENT OF GOVERNMENT BUILDING	35,000.00	0.00	35,000.00
	TOTAL		35,000.00	0.00	35,000.00
	GRAND TOTAL		3,549,775.00	20,040,000.00	16,490,225.00

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - 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 2020	Budget 2020	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120209	RENT ON LAND & OTHERS-GENERAL			
	12020906	RENT ON GOVERNMENT PROPERTIES	9,569,900.00	32,850,000.00	(23,280,100.00)
	TOTAL		9,569,900.00	32,850,000.00	(23,280,100.00)
	Agency Code: 026000100100	Agency Name : Ministry Of Lands, Housing & Urban Development	Actual 2020	Budget 2020	Variance
	12020901	RENT ON GOVT. LAND	43,461,105.92	515,800,000.00	(472,338,894.08)
	12020903	RENT & PREMIUM ON THE ALLOCATION OF LAND	825,165,590.67	2,500,000,000.00	(1,674,834,409.33)

	TOTAL		868,626,696.59	3,015,800,000.00	(2,147,173,303.41)
	Agency Code: 011100100100	Agency Name: Office of the Executive Governor	Actual 2020	Budget 2020	Variance
	12020901	RENT ON GOVT. LAND		0.00	0.00
	12020905	LEASE RENTAL	13,078,000.00	17,800,000.00	(4,722,000.00)
	TOTAL		13,078,000.00	17,800,000.00	(4,722,000.00)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - 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 2020	Budget 2020	Variance
	12020904	RENT OF PLOTS & SITES SERVICES PROGRAMME	400,000.00	14,040,000.00	(13,640,000.00)
	TOTAL		400,000.00	14,040,000.00	(13,640,000.00)
	Agency Code: 012300100100	Agency Name: Ministry of Information, Culture and Tourism	Actual 2020	Budget 2020	Variance
	12020906	RENT ON GOVT. PROPERTIES	10,000.00	1,000,000.00	(990,000.00)
	TOTAL		10,000.00	1,000,000.00	(990,000.00)
	Agency Code: 022200100100	Agency Name: Ministry of Trade, Investment And Cooperatives	Actual 2020	Budget 2020	Variance
	12020906	RENT ON GOVERNMENT PROPERTIES	16,045,607.43	8,000,000.00	8,045,607.43
	TOTAL		16,045,607.43	8,000,000.00	8,045,607.43

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

SALES / RENT ON LANDS AND OTHERS - GENERAL CONTD

NOTE NO.45 - contd	Agency Code: 023400200100	Agency Name: Office of the Surveyor - General	Actual 2020	Budget 2020	Variance
	12020905	LEASE RENTAL	0.00	736,500.00	(736,500.00)
	TOTAL		0.00	736,500.00	(736,500.00)
	Agency Code: 051700100100	Agency Name: Ministry Of Education Science And Technology	Actual 2020	Budget 2020	Variance
	12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	3,600,500.00	15,000,000.00	(11,399,500.00)
	TOTAL		3,600,500.00	15,000,000.00	(11,399,500.00)
	Agency Code: 053500100100	Agency Name: Ministry of Environment and Water Resources	Actual 2020	Budget 2020	Variance
	120209	RENT ON LAND & OTHER- GENERAL			
	12020905	LEASE RENTAL	0.00	30,000,000.00	(30,000,000.00)
	TOTAL		0.00	30,000,000.00	(30,000,000.00)
	GRAND TOTAL		911,330,704.02	3,135,226,500.00	2,223,895,795.98

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

REPAYMENTS - GENERAL

NOTE NO.46	Agency Code: 022000700100	Agency Name: Office of the Accountant-General	Actual 2020	Budget 2020	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120210	REPAYMENTS - GENERAL			
	12021006	REFUNDS	40,556,893.30	5,000,000.00	

					35,556,893.30
	TOTAL		40,556,893.30	5,000,000.00	35,556,893.30
	GRAND TOTAL		40,556,893.30	5,000,000.00	35,556,893.30

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020 - CONTD

INVESTMENT INCOME - GENERAL

NOTE NO.47	Agency Code: 022200100100B	Agency Name: Bureau Of Investment Promotion And Public Private Partnerships	Actual 2020	Budget 2020	Variance
	Economic Code				
	1202	NON-TAX REVENUE			
	120211	INVESTMENT - INCOME			
	12021102	DIVIDEND INCOME	0.00	50,000,000.00	(50,000,000.00)
	12021103	OTHER INVESTMENT INCOME	0.00	100,000,000.00	(100,000,000.00)
	TOTAL		0.00	150,000,000.00	(150,000,000.00)
	Agency Code: 021511200100	AGRICULTURAL CREDIT CORPORATION OF OYO STATE (ACCOSS)	Actual 2020	Budget 2020	Variance
	Economic Code				
	120211	INVESTMENT - INCOME			
	12021102	DIVIDEND INCOME			
	12021103	OTHER INVESTMENT INCOME	0.00	3,195,000.00	(3,195,000.00)
	TOTAL		0.00	3,195,000.00	(3,195,000.00)
	Agency Code: 022000700100	Agency Name: Office of the Accountant-General	Actual 2020	Budget 2020	Variance
	120211	INVESTMENT- INCOME			

	12021102	DIVIDEND INCOME	69,624,597.70	15,000,000.00	54,624,597.70
	TOTAL		69,624,597.70	15,000,000.00	54,624,597.70
	GRAND TOTAL		69,624,597.70	168,195,000.00	(98,570,402.30)
	Agency Code: 022000700100	Agency Name: Office of the Accountant-General	Actual 2020	Budget 2020	Variance
	12021210	BANK INTEREST	503,185.64	3,000,000.00	(2,496,814.36)
	TOTAL		503,185.64	3,000,000.00	(2,496,814.36)
	GRAND TOTAL		503,185.64	3,000,000.00	2,496,814.36
		GLOBAL IGR TOTAL WITHOUT REIMBURSEMENT	38,042,714,036.47	49,578,207,750.00	(11,535,493,713.53)

ANALYSIS OF THE YEAR 2020 REVENUE ACCORDING TO NCOA - ECONOMIC CODE

ECONOMIC CODE	DESCRIPTION		
10000000	REVENUE	Actual 2020	Budget 2020
11000000	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		
11010100	GOVERNMENT SHARE OF FAAC		
11010101	STATUTORY ALLOCATION	38,017,645,385.67	29,631,071,762.00
11010200	GOVERNMENT SHARE OF VAT		
11010201	SHARE OF VAT	23,241,086,522.59	27,640,511,000.46
	SUB-TOTAL GOVERNMENT SHARES OF VAT		
12000000	INDEPENDENT REVENUE		
12010000	TAX REVENUE		
12010100	PERSONAL TAXES		
12010101	PERSONAL TAXES	26,454,440,587.81	24,811,296,058.86
12010102	CATTLE TAX	90,860,000.00	250,000,000.00
12010104	CAPITAL GAINS TAX	111,144,073.85	91,983,183.67
12010105	WITHHOLDING TAXES	2,115,061,400.24	2,493,713,509.79
12010106	TAX AUDIT	596,539,910.21	1,312,019,937.88
12010107	DIRECT ASSESSMENTS	984,292,469.65	4,495,684,317.65
12010108	POOLS BETTING/CASINO/ LOTTO TAX	181,834,841.90	166,926,753.20
	SUB-TOTAL PERSONAL TAXES	30,534,173,283.66	33,621,623,761.05

12020000	NON-TAX REVENUE		
12020100	LICENCES - GENERAL		
12020128	BOREHOLE DRILLING LICENSES	24,748,000.00	7,000,000.00
12020129	POOL BETTING & CASINO LICENSES/GAMING	88,813,000.00	80,000,000.00
12020132	MOTOR VEHICLE LICENSES	150,282,820.00	179,589,743.96
12020133	DRIVERS' LICENSES	313,700.00	69,189,099.52
12020135	PRIVATE SCHOOLS LICENSES	129,180,250.00	200,000,000.00
12020137	REGISTRATION OF HOTELS/RESTAURANTS/FAST FOOD OUTLETS/ NIGHT CLUBS/DANCE BARS/SPORT CLUBS	6,185,180.00	43,875,000.00
12020138	HACKNEY PERMIT	20,462,400.00	29,589,489.00
12020139	PRODUCE STORE AND STORE KEEPER LICENCE	2,020,000.00	3,000,000.00
12020140	FEED MILLERS AND VENDORS' LICENCE	20,000.00	500,000.00
12020148	REGISTRATION OF BUSINESS PREMISES	101,999,706.07	74,300,000.00
12020150	REGISTRATION OF PRIVATE FISH FARMS/COLD ROOMS	44,900.00	9,000,000.00
12020151	REGISTRATION OF RIGHT WAYS	81,227,610.01	-
12020154	VEHICLE REGISTRATION	572,275,576.75	68,632,167.54
12020155	LEARNERS' PERMIT	13,056,925.00	6,907,690.18
12020156	REGISTRATION OF CO-OPERATIVE SOCIETIES/UNIONS	6,740,000.00	4,000,000.00
12020157	OTHER REGISTRATIONS		

		311,143,011.12	336,487,500.00
	SUB-TOTAL GOVERNMENT SHARES OF NON-TAX REVENUE	1,508,513,078.95	1,112,070,690.20
12020400	FEES - GENERAL		
12020401	COURT FEES	41,366,083.00	45,035,000.00
12020415	TRADE TESTING FEES	17,000.00	-
12020417	CONTRACTOR REGISTRATION FEES	685,300.00	3,480,000.00
12020418	MARRIAGE/ DIVORCE FEES	8,513,125.00	57,877,500.00
12020420	ACCREDITATION FEES	325,163,434.64	955,356,047.01
12020425	COURT SUMMONS FEES	5,689,092.73	7,000,000.00
12020426	TENDER FEES	1,831,100.00	17,966,677.61
12020428	PROFESSIONAL REGISTRATION FEES	2,599,650.00	3,800,000.00
12020430	ENVIRONMENTAL IMPACT ASSESSMENT FEES	15,049,750.66	2,100,000.00
12020436	DEEDS REGISTRATION FEES	37,102,594.45	551,000,000.00
12020437	SURVEY/ PLANNING/ BUILDING FEES	60,962,999.70	487,200,000.00
12020438	AGENCY FEES	-	182,199.18
12020440	LABORATORY FEES	129,254,885.00	302,500,000.00
12020444	CHANGE OF OWNERSHIP FEES	948,718.07	-
12020445	AGRICULTURAL/VETINARY SERVICES FEES		

		1,647,400.00	4,000,000.00
12020447	DEVELOPMENT LEVIES	19,505,987.75	2,245,425,472.37
12020448	BUSINESS/TRADE OPERATING FEES	127,200.00	2,093,700.00
12020449	INSPECTION FEES	192,226,769.50	207,180,204.96
12020450	TIMBER & FOREST FEES	18,558,300.00	33,550,000.00
12020451	SCHOOL/ TUITION/ EXAMINATION FEES	74,773,943.00	90,325,000.00
12020453	ADMINISTRATION FEES/CHARGES	203,204,886.22	307,239,600.00
12020454	TRANSCRIPTS	205,000.00	1,000,000.00
12020457	ACCEPTANCE FEES	239,900.00	6,000,000.00
12020458	CONSENT FOR TRANSACTIONS ON LAND AND LANDED PROPERTIES	515,441,009.22	601,500,000.00
12020460	REGISTRATION OF DOCUMENTS	30,001,745.04	48,114,585.16
12020461	CERTIFICATE OF OCCUPANCY	14,589,700.00	230,000,000.00
12020462	PRODUCE GRADING FEES	22,481,375.00	4,500,000.00
12020464	HAULAGE FEES	53,227,200.00	63,180,000.00
12020465	GATE TAKINGS	1,098,390.00	13,000,000.00
12020466	CHARGES ON CONTRACT AGREEMENTS/FILLING FEES	55,122,281.89	321,750,000.00
12020468	AUDIT FEES	3,568,000.00	70,850,000.00

12020471	OTHER CONTRACT FEES	659,450.00	9,018,869.57
12020472	CERTIFIED TRUE COPIES OF LANDED INSTRUMENTS	9,597,421.00	40,000,000.00
12020474	STAMPS DUTY	97,278,547.02	123,269,735.32
12020477	ENVIRONMENTAL DEVELOPMENT CHARGE/LEVY	22,367,783.00	80,000,000.00
12020478	RENEWAL FEES	7,538,950.00	8,554,284.40
12020480	IMPOUNDED TOWED VEHICLE FEES	53,068,800.00	100,000,000.00
12020481	SITE INVESTIGATION AND MATERIAL TESTING FEES	11,587,366.00	10,000,000.00
12020484	CUSTOMARY COURT PROBATE FEES	173,668,925.04	95,000,000.00
12020485	JUSTICE OF PEACE	1,333,319.05	2,340,000.00
12020486	CHIEFTAINCY PETITION/PREPARATION OF INSTRUMENT OF OFFICE	340,000.00	1,450,000.00
12020487	SCRAP METAL HAULAGE	92,431,422.08	1,700,000.00
12020488	VEHICLE EMISSION CHARGES	1,781,805.00	35,000,000.00
12020489	ASSESSMENT FEES ON TELECOMMUNICATION DEVELOPMENT	16,267,578.44	10,000,000.00
12020490	CLEARANCE FEE ON OTHER DEVELOPMENTS	224,986,209.94	100,000,000.00
12020493	REFUSE DUMPS USAGE CHARGES		12,000,000.00
12020494	ENVIRONMENTAL MANAGEMENT CHARGES		30,000,000.00
12020495	LODGEMENT OF RECORD COPIES BY PRIVATE REGISTERED SURVEYORS	15,109,500.00	5,300,000.00

	SUB-TOTAL FEES GENERAL	2,521,853,814.44	7,301,803,875.58
12020500	FINES - GENERAL		
12020501	COURT FINES	17,775,452.64	21,775,000.00
12020502	TRAFFIC CHARGES	128,393,425.00	175,500,000.00
12020504	OTHER FINES	12,598,060.00	289,637,966.16
12020505	FINES FOR CONTRAVENTION OF ENVIRONMENTAL LAWS	846,700.00	11,000,000.00
	SUB-TOTAL FINES-GENERAL	159,613,637.64	497,912,966.16
12020600	SALES - GENERAL		
12020601	SALES OF JOURNAL & PUBLICATIONS	867,150.00	17,450,000.00
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	10,000.00	59,955,000.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	1,249,703,711.89	439,945,250.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	131,270.00	2,000,000.00
12020614	SALES OF GOVT. BUILDINGS	32,864,554.59	1,900,000,000.00
12020616	SALES OF HIDES & SKINS AND OTHER PRODUCTS	3,080,400.00	5,500,000.00
12020618	SALES OF FISHERY PRODUCTS	11,500.00	550,000.00
12020620	SALES OF FERTILIZERS	1,190,100.00	-
12020623	SALES OF MAPS	28,000.00	700,000.00

12020624	SALES OF NEW PLATE NUMBERS	19,919,362.67	247,269,707.01
12020628	SALES OF TRACTORS AND IMPLEMENTS	17,530,279.69	30,000,000.00
	SUB-TOTAL SALES-GENERAL	1,325,336,328.84	2,703,369,957.01
12020700	EARNINGS -GENERAL		
12020701	EARNINGS FROM CONSULTANCY SERVICES	-	3,000,000.00
12020702	EARNINGS FROM LABORATORY SERVICES	110,000.00	119,088,930.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	3,122,000.00	3,500,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	-	262,911,070.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	306,000.00	2,320,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	498,733,192.90	137,385,000.00
12020712	EARNINGS FROM ELECTRICITY GENERATION	7,258,200.00	10,750,000.00
12020714	EARNINGS FROM LIBRARY AND COMPUTER SERVICES		3,000,000.00
12020718	EARNINGS FROM FARM SETTLEMENTS	12,773,200.00	15,000,000.00
12020719	EARNINGS FROM PARKS AND GARDENS	58,887,500.00	72,550,000.00
12020721	EARNINGS FROM ADVERTISEMENTS AND RIGHTS	-	2,000,000.00
12020722	EARNINGS FROM CATERING SERVICES	120,000.00	120,000.00
12020723	EARNINGS FROM ADMINISTRATION OF ESTATES	25,970,000.00	1,600,000.00

12020724	EARNINGS FROM SPORTING/STADIA FACILITIES	14,052,425.69	15,550,000.00
12020725	EARNINGS FROM SUNDRY SERVICES	195,521,392.69	108,890,000.00
12020726	EARNINGS FROM AGRICULTURAL SERVICES	-	87,750,000.00
12020727	EARNINGS FROM WATER SUPPLY	-	1,000,000.00
12020729	EARNINGS FROM BUSINESS COMPLEX	148,223,826.00	111,550,000.00
12020733	EARNINGS FROM PPP (SPECIALIZED MARKETS)	2,600,000.00	55,000,000.00
	SUB-TOTAL EARNINGS GENERAL	967,677,737.28	1,009,965,000.00
12020800	RENT ON GOVERNMENT BUILDINGS - GENERAL		
12020801	RENT ON GOVT. QUARTERS	-	500,000.00
12020803	RENT ON GOVT BUILDINGS	2,342,475.00	17,040,000.00
12020804	RENT ON CONFERENCE CENTRES	820,000.00	0.00
12020806	RENT ON SHOPS	387,300.00	2,500,000.00
	SUB-TOTAL RENT ON GOVERNMENT BUILDINGS-GENERAL	3,549,775.00	20,040,000.00
12020900	RENT ON LAND & OTHERS - GENERAL		
12020901	RENT ON GOVT. LAND	43,461,105.92	515,800,000.00
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	825,165,590.67	2,500,000,000.00
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	4,000,500.00	29,040,000.00
12020905	LEASE RENTAL		

		13,078,000.00	48,536,500.00
12020906	RENT ON GOVT. PROPERTIES	25,625,507.43	41,850,000.00
	SUB-TOTAL RENT ON LAND & OTHERS-GENERAL	911,330,704.02	3,135,226,500.00
12021000	REPAYMENTS - GENERAL		
12021006	REFUNDS	40,556,893.30	5,000,000.00
	SUB-TOTAL REPAYMENTS-GENERAL	40,556,893.30	5,000,000.00
12021100	INVESTMENT INCOME		
12021102	DIVIDEND RECEIVED	69,624,597.70	65,000,000.00
12021103	OTHER INVESTMENT INCOME	-	103,195,000.00
	SUB-TOTAL REPAYMENTS-GENERAL	69,624,597.70	168,195,000.00
12021210	BANK INTEREST	503,185.64	3,000,000.00
	SUB-TOTAL INTEREST EARNED	503,185.64	3,000,000.00