



ONDO STATE GOVERNMENT OF NIGERIA



REPORT OF THE ACCOUNTANT- GENERAL
WITH FINANCIAL STATEMENTS

FOR

THE YEAR ENDED 31ST DECEMBER, 2019



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2019 REPORT OF THE ACCOUNTANT- GENERAL

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REPORT OF THE ACCOUNTANT GENERAL ON THE ONDO STATE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

1.0 INTRODUCTION

In line with section 02001 of the 2017 Financial Regulation revised edition and Ondo State Public Finance Management Law 2017; I have the privilege to present the report on the account of Ondo State Government of Nigeria for the year ended 31st December, 2019 together with notes to the accounts. The preparations have been made to comply substantially with the provisions of Accrual basis of Accounting, Ondo State Chart of Accounts (ODCOA) and standardized format of General Purpose Financial Statements (GPFS).

In order to ensure an effective and efficient utilization of Government financial resources, Accounting Manual/Policies for Accrual Accounting have been developed as a set of guidelines to direct the Processes and Procedures relating to Accrual General Purpose Financial Statements (GPFS).

2.0 STATEMENT OF ACCOUNTING POLICIES.

The summary of the Accounting Policy adopted by Ondo State Government in the preparation of the year 2019 Financial Statements, addresses the following fundamental accounting issues:

- a. Definition of Accounting Terminologies,
- b. Recognition of Accounting Items,
- c. Measurement of Accounting Items, and
- d. Accounting treatment of Items.

I. Basis of Accounting:

The accounts was prepared on accrual basis of Accounting. Accrual Basis means a basis of accounting under which transactions and other events are recognized when they occur and not only when cash or its equivalent is received or paid.

II. Accounting Period:

The accounting year (fiscal year) is from 1st January to 31st December 2019. Each accounting year is divided into 12 calendar months (periods) and is set up as such in the accounting system.

III. **Reporting Currency:**

The GPFS was prepared in the Nigerian Naira (₦ or NGN).

IV. **Foreign Currency Transactions:**

- a. Foreign currency transactions throughout the year were converted into Nigerian Naira at the prevailing (Central Bank of Nigeria – CBN) rate of exchange at the dates of the transactions.
- b. Foreign currency balances, as at the year end, were valued at the exchange rates prevailing on 31st December 2019.
- c. Foreign Exchange gains/losses were recognised in the Statement of Financial Performance.

V. **Cash Flows:**

These are cash inflows or receipts and outflows or payments:

- a. Cash comprises of cash on hand, demand deposits, and cash equivalent.
- b. Cash equivalent are short terms, highly liquid investments that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value

VI. **Investments:**

Investments represent shares held under Ministry of Finance Incorporated (MOFI) and were stated at cost under the supervision of the Honourable Commissioner of Finance.

VII. **Capital Cost:**

The Capital cost are recognisable in the year of their occurrences only.

VIII. **Assets and Liability:**

Assets were stated at their net value while liabilities are recognised in full as Notes to the Accounts.

IX. **Principal Statements in the GPFS**

- a. The Statement of Financial Performance
- b. The Statement of Financial Position
- c. The Cash flow Statement
- d. Statement of changes in Net Assets/Equity for the year ended 31st December, 2019
- e. Statement of comparison of Budget and Actual for the period ended 31st December, 2019
- f. The Notes to the GPFS

3.0 THE 2019 BUDGET

The 2019 budget named ‘Budget of Advancement’ was prepared to provide roadmap for rapid economic growth, maintain fiscal discipline, create wealth and empowerment, encourage self-reliance and develop a knowledge-based economy but set out the blueprint anchored on Five Cardinal Programmes, which are popularly known as Platforms for change (JMPPR). These are:

1. **J**ob creation through Agriculture, Entrepreneurship and Industrialisation.
2. **M**assive infrastructural development and maintenance.
3. **P**rovision of functional Education and Technological growth.
4. **P**rovision of Accessible and Qualitative Health Care and Social Service delivery.
5. **R**ural Development and Community Extension services.

The focus of the State Government to achieve the above stated programme is based on adopting the following strategies:

- i. Implementation of the State Intergrated Financial Management Information System(SIFMIS)
- ii. Aggresive Independent Revenue drive by all MDAs
- iii. Blockage of revenue loopholes and allocation of funds to viable projects/ programmes
- iv. Maintenance of public infrastructural facilities;
- v. Ensuring that total capital investment fund is allocated to government priority areas.

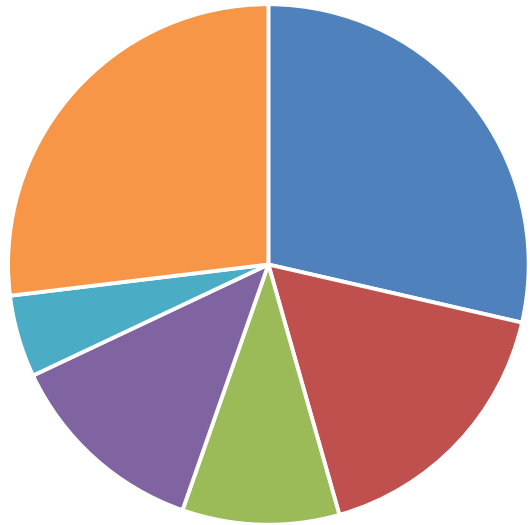
In order to enable Ondo State Government to attain these milestones, a Budget size of One Hundred and Ninety Three Billion, Nine Hundred and Two Million, Eight Hundred and Ninety-Nine Thousand naira (193,902,899,000.00) only for 2019 financial year was approved.

The summary of the figure is as shown below:

Table11: Summary of 2019 Budget

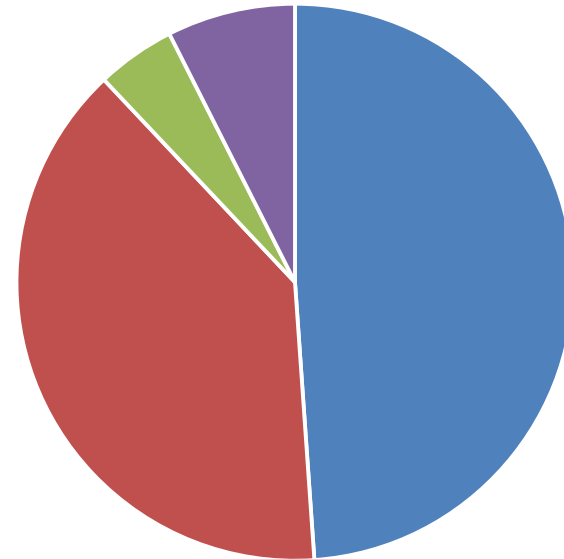
S/N	ITEM	2019 ESTIMATES (N)
REVENUE		
1	Statutory Allocation	47,548,509,199.72
2	Independent Revenue	25,122,729,946.64
3	Value Added Tax (VAT)	13,018,742,127.00
4	Mineral Derivation	17,671,343,589.00
5	Other Capital Receipts	25,604,396,321.00
6	Aids and Grants	13,650,326,429.28
7	Net Budget deficit Finance (Loans)	51,286,851,387.36
TOTAL		193,902,899,000.00
EXPENDITURE		
1	Debt Repayment (Principal)	10,369,293,247.58
2	Statutory Transfers	9,568,537,435.40
3	Recurrent Estimates	88,254,493,204.16
4	Capital Estimates	85,710,575,112.86
TOTAL		193,902,899,000.00

2019 Revenue budget



■ Statutory Allocation ■ independent Revenue ■ VAT
■ Mineral Derivation ■ Grants ■ Other Capital Receipts

2019 Expenditure



■ Recurrent ■ Capital ■ Statutory Transfer ■ Debt Repayment-Principal

4. RE-ORDERED BUDGET

However, during the year under review, the original estimates was revised to take care of some priorities of government and to show economic reality due to reduction in government revenue particularly the Federation Account **without affecting the total budget size** for the year.

5. ONDO STATE FISCAL OPERATION REPORT FOR THE YEAR ENDED 31ST DECEMBER 2019

5.1 ONDO STATE BUDGET PERFORMANCE

The upward swing in the Nigerian Economy has continued, accentuated by high prices of oil in the International Market and the diversification efforts of the Ondo State Government affected Budget performance. Price of Crude Oil, which remains the nation's major source of foreign exchange, has been quite above its benchmark price and vandalism of oil pipeline has reduced. This also reflected significant percentage changes in Ondo State Government Revenue and Expenditure performance.

5.1.1 Revenue Performance

The details of the revenue performance from January to December 2019 is presented in the table below:

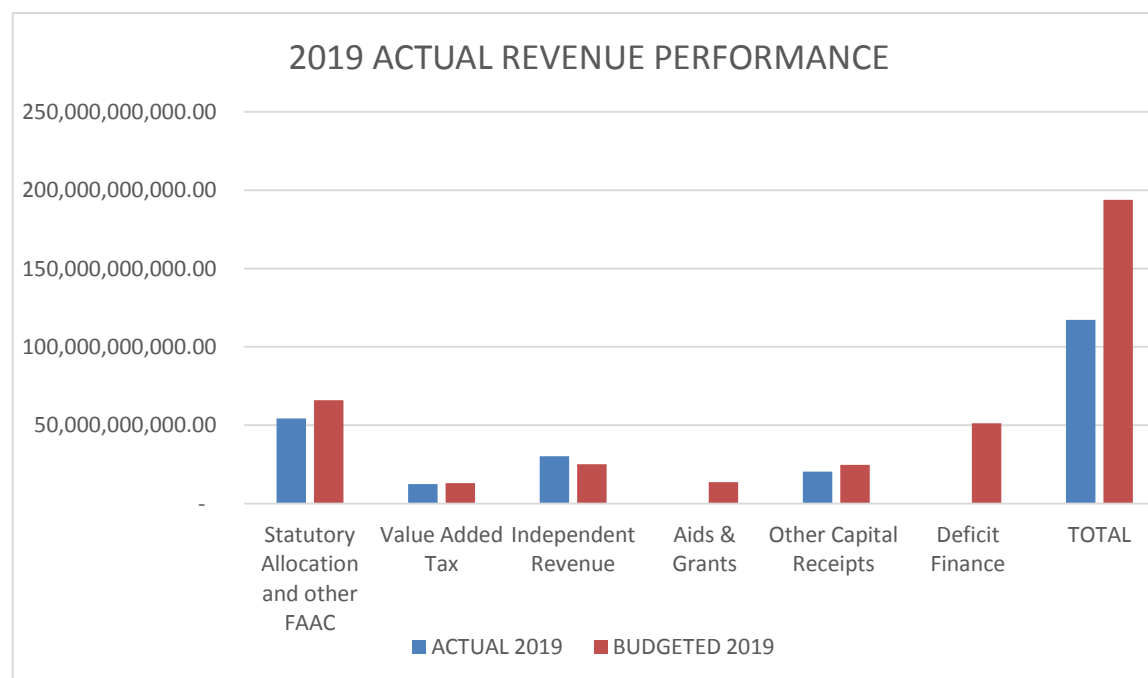
The Total Revenue Received in the year was One Hundred and Seventeen Billion, Two Hundred and Nine Million, One Hundred and Ninety-Nine Thousand Five Hundred and Fifteen Naira Twelve Kobo. (₦117, 209,199,515.12) against the budgeted figure of One Hundred and Ninety Three Billion, Nine Hundred and Two Million, Eight Hundred and Ninety-Nine Thousand naira (193,902,899,000.00) only representing 60% performance.

The performance was due to reduction in various revenue sources as indicated in the Chart above while the need for improvement in **all other Revenue Sources** is urgently required compared with high performance of Federal Government Allocation, Value added tax and Independent revenue.

TABLE A. REVENUE PERFORMANCE

REVENUE DESCRIPTION	ACTUAL 2019	BUDGETED 2019	VARIANCE	PERFORMANCE ON BUDGET (%)
Statutory Allocation and other FAAC inflows	54,299,342,082.13	66,059,852,788.70	(11,760,512,706.57)	82%
Value Added Tax	12,388,614,574.32	13,018,742,127.00	(630,127,552.68)	95%
Independent Revenue	30,137,641,604.84	25,122,729,946.62	4,663,151,971,.65	120%
Aids & Grants		13,650,326,429.27	(13,650,326,429.27)	0%
Other Receipts	0.0	24,764,396,321.03	(24,764,396,321.03)	0%
Deficit Finance	20,361,931,620.66	51,286,851,387.38	(30,924,919,766.72)	40%
TOTAL	117,209,199,515.12	193,902,899,000.00	(76,693,699,484.88)	60%

Graph of revenue performance



5.1.2 Statutory Allocation: Total Revenue Ratio

$$\frac{54,299,342,082.13}{117,209,199,515.12} \times \frac{100}{1} = 46\%$$

The State share of Statutory Allocation accounted for 46% of the total revenue from all sources in Ondo State despite 82% budget performance during the year 2019

5.1.3 Total Independence Revenue

$$\frac{30,159,311,238.01}{117,209,199,515.12} \times \frac{100}{1} = 26\%$$

The State Independence Revenue accounted for 26% of the total revenue from all sources in Ondo State despite 120% budget performance during the year 2019. Therefore, State Government need to focus more attention on Internal Revenue drive to achieve fiscal sustainability in future years.

6.0 EXPENDITURE PERFORMANCE

On the expenditure side, the total recurrent expenditure at the end of December 2019 stood at ₦87.274 billion as against ₦108.192 billion budgeted for the same period, while Capital Expenditure was ₦29.934 billion as against ₦85.710 which is 35% of projected expenditure for the period. In the same vein, a total expenditure of ₦117.209 billion as against ₦193.902 billion representing 60% of total amount budgeted for the year 2019. Moreover, the sums of ₦225.514 million and ₦ 2.022 billion were transferred to Local Government Joint Accounts and OSOPADEC for the same period respectively. The table below shows the expenditure performance as at year ended 31st December 2019.

6.1 RECURRENT EXPENDITURE

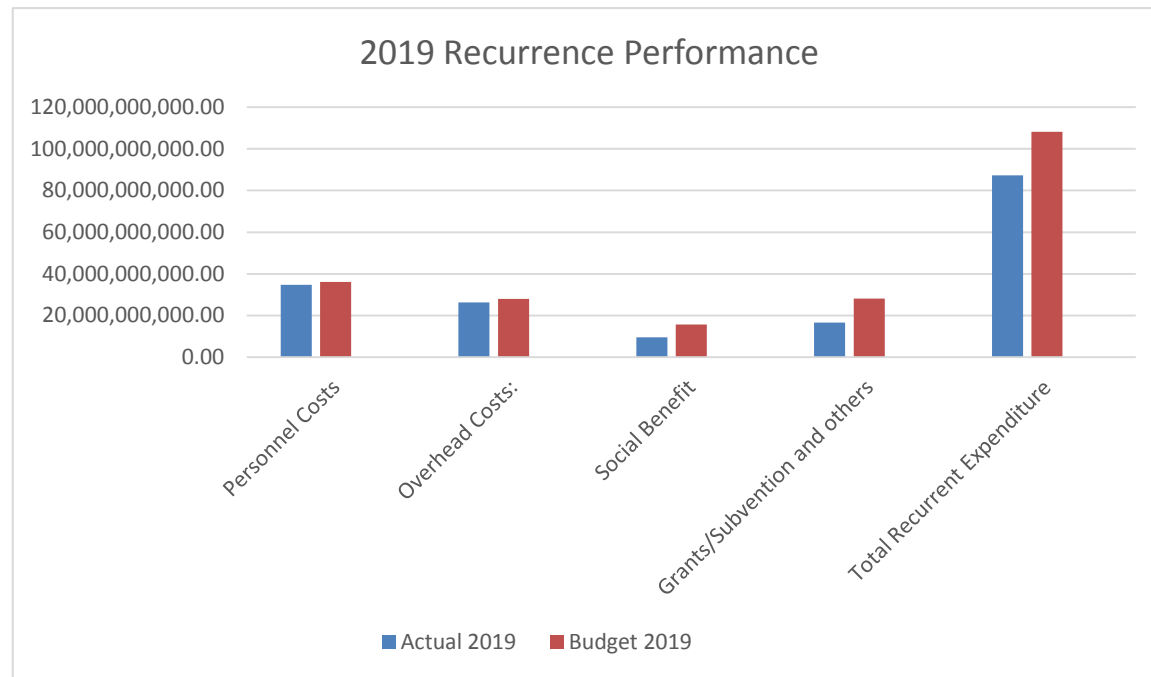
The total Recurrent Expenditure incurred during the year was 87.274 billion representing 81% of the Recurrent Expenditure budgeted for the year 2019.

The summary of the recurrent expenditure performance is represented in the table below:

TABLE B. RECURRENT EXPENDITURE BUDGET PERFORMANCE

RECURRENT DESCRIPTION	Actual 2019	Budget 2019	VARIANCE	PERFORMANCE ON BUDGET (%)
Personnel Costs	34,799,528,157	36,191,533,708	1,392,005,551	96.%
Overhead Charges	26,263,323,216	28,062,010,296	1,798,687,080	94%
Social benefit	9,579,893,122	15,759,449,200	6,179,556,078	61%
Grants/Subvention and others	16,631,962,365	28,179,323,887	11,547,368,318	59%
TOTAL	87,274,706,860	108,192,323,887	20,917,617,027	81%

Graph b. Re-current expenditure performance



The Recurrent Expenditure in the year 2019 was Eighty-Seven Billion, Two Hundred and Seventy-Four Million, Seven Hundred and Six Thousand, and Eight Hundred and Sixty Naira (NGN 87,274,706,860) against One Hundred and Eight Billion, One Hundred and Ninety-Two Million, and Three Hundred and Twenty-Three Thousand Eight Hundred and Eighty Seven Naira Only (NGN 108,192,323,887) representing 81% performance.

6.1.2 Personnel Cost: Total Recurrent Expenditure Ratio

$$\frac{34,799,528,157}{87,274,706,860} \times \frac{100}{1} = 40\%$$

The State Personnel Cost accounted for 40% of the total Expenditure incurred during the year 2019 despite 96% budget performance for the same year 2019.

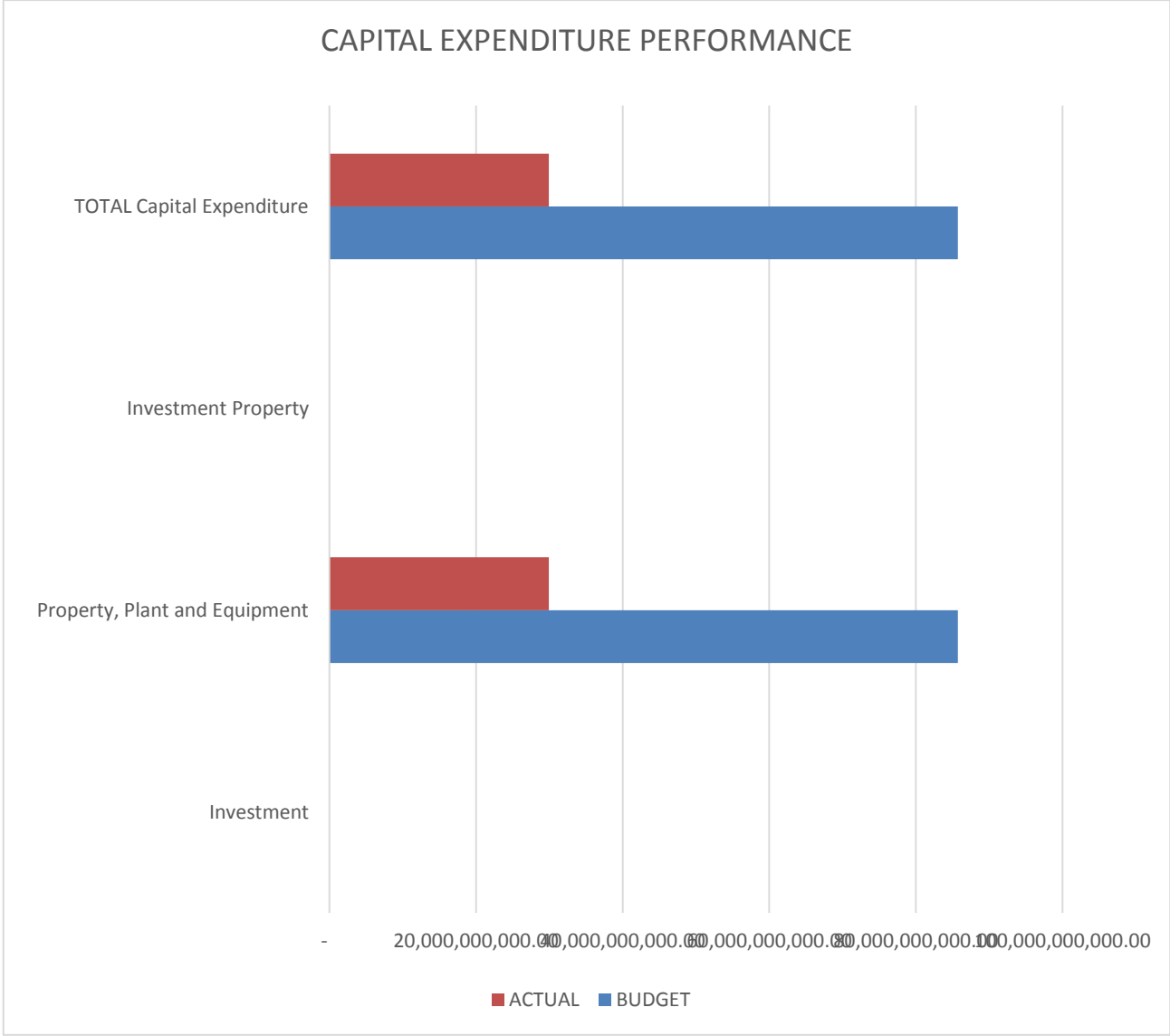
6.1.3 The Capital Expenditure: Total Capital Budgeted Expenditure Ratio

$$\frac{29,934,492,655.15}{85,710,575,112.86} \times \frac{100}{1} = 35\%$$

The State Capital investment accounted for 35% of the Total Expenditure incurred during the year despite 97 % budget performance in 2018. Therefore, State Government need to increase **investment in Non-Current Assets** to drive Fiscal Sustainability in future years.

TABLE C. CAPITAL EXPENDITURE PERFORMANCE

DETAILS	BUDGET	ACTUAL	VARIANCE	PERCENTAGE (%)
Investment	-	-	-	-
Property, Plant and Equipment	85,710,575,112	29,934,492,655	55,776,082,457	35
Investment Property	-	-	-	-
Intangible Asset	-	-	-	-
TOTAL Capital Expenditure	85,710,575,112	29,934,492,655	55,776,082,457	35



7. CONCLUSION

Considering the aforementioned analysis and appraisal, it is evident that Ondo State Government has achieved favourable performance in the 2019 annual budget Implementation. It is therefore my pleasure to appreciate all members of staff of the Office of Accountant General for their commitment, loyalty and dedication to duties during the preparation of the annual Consolidated Financial Statements of Ondo State Government.



Akindolire H.O.
Permanent Secretary/Accountant General.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Financial Statements of Ondo State Government for the year ended 31st December 2019, have been prepared in compliance with the relevant laws, regulations and in line with the Generally Accepted Accounting Practice (GAAP).

These Financial Statements particularly were compiled in accordance with the Ondo State Public Finance Management Law 2017, relevant Financial Regulations and in line with the Finance (Control and Management) Act, 1958 as amended. The guidelines of the Federation Accounts Allocation Committee (FAAC) in respect of Unified Standard of Annual Financial Reporting in the Public Sector was equally complied with. It is worthy of note that the Financial Statements reflect the adoption of Accrual Basis International Public Sector Accounting Standard (IPSAS) of Accounting presentation. However, the adoption of accrual basis does not reflect full valuation of all existing **Legacy assets** and liabilities of the State Government for which there is budgetary provision in 2019.

In my opinion, necessary efforts were made to ensure that the Financial Statements reflect the true and fair view of the activities of Ondo State Government for the year ended 31st December, 2019.



.....
Akindolire H.O..
Permanent Secretary/Accountant-General,
Ondo State.

20TH MARCH, 2020

Date.

AUDIT CERTIFICATE

In compliance with section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999, I have examined the Accounts and Financial Statements of Ondo State Government of Nigeria for the year ended 31st December, 2019.

It is the responsibility of the Accountant-General to prepare the financial Statements, while it is my responsibility to form an independent opinion based on my audit of those statements and to report the opinion. The Financial Statements were prepared in line with International Public Sector Accounting Standard (Accrual Basis).

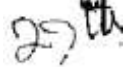
The audit was conducted in accordance with the International Standards on Auditing, the Ondo State Public Finance Management Law and Ondo State Public Audit Law, 2017. In addition, projects and programmes were verified in line with the concept of value for money audit.

I have obtained relevant information and explanation that was required and I certify as a result of my audit, that in my own opinion, the statements were properly drawn up so as to exhibit a true and fair view of the state of financial affairs of Ondo State Government as at 31st December, 2019 subject to the observations and comments contained in the main body of this report.



S. O. Adegoke,
Auditor-General
Akure
Ondo State.

Office of the State Auditor General,
Akure
Ondo State.



May, 2020.



ONDO STATE GOVERNMENT

OFFICE OF THE ACCOUNTANT GENERAL



CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2019.

ACTUAL (2018)	PERFORMANCE DETAILS	NOTES	ACTUAL 2019	FINAL BUDGET 2019	SUPPLEMENTARY BUDGET 2019		VARIANCE
					2019	INITIAL BUDGET 2019	
57,768,487,964.57	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1	54,299,342,082.13	66,059,852,788.70		66,059,852,788.70	(11,760,510,706.57)
11,419,703,360.57	GOVERNMENT SHARE OF VAT	2	12,388,614,574.32	13,018,742,127.00		13,018,742,127.00	(630,127,552.68)
26,939,030,571.50	TAX REVENUE	3	30,440,330,430.72	15,284,800,000.00		15,284,800,000.00	15,155,530,430.72
29,572,090,400.44	NON-TAX REVENUE	4	9,490,035,883.17	9,487,929,946.62		9,487,929,946.62	2,105,936.55
216,645,431.26	INVESTMENT INCOME	5	276,114,997.31	250,000,000.00		250,000,000.00	26,114,997.31
79,675,311.34	INTEREST EARNED	6	283,481,647.19	100,000,000.00		100,000,000.00	183,481,647.19
0.00	AIDS & GRANTS	7	0.00	13,650,326,429.27		13,650,326,429.27	(13,650,326,429.27)
62,857,521,960.32	OTHER REVENUE	9	0.00	12,848,882,321.03		12,848,882,321.03	(12,848,882,321.03)
0.00	TRANSFER FROM OTHER GOVERNMENT ENTITIES	10	0.00	51,286,851,387.38		51,286,851,387.38	(51,286,851,387.38)
0.00	Withholding tax refund from FGN		0.00	9,600,000,000.00		9,600,000,000.00	(9,600,000,000.00)
0.00	Forex Account Stabilisation/Excess Charges refunds		0.00	2,315,514,000.00		2,315,514,000.00	(2,315,514,000.00)
188,853,155,000.00	REVENUE		107,177,919,614.84	193,902,899,000.00	0.00	193,902,899,000.00	(86,724,979,385.16)
51,553,823,567.70	SALARIES & WAGES	11	34,799,528,157.00	36,191,533,708.16		36,191,533,708.16	1,392,005,551.16
17,689,301,525.46	SOCIAL BENEFITS AND OTHERS	12	9,579,893,122.09	15,759,449,200.00		15,759,449,200.00	6,179,556,077.91
14,687,770,006.11	OVERHEAD COST	13	26,263,323,215.98	28,062,010,296.00		28,062,010,296.00	1,798,687,080.02
7,555,173,213.00	GRANTS & CONTRIBUTIONS	14	6,179,173,496.49	8,241,500,000.00		8,241,500,000.00	2,062,326,503.51
0.00	SUBSIDIES	15	0.00	0.00		0.00	0.00
0.00	DEPRECIATION CHARGES	16	9,863,495,779.28	0.00		0.00	(9,863,495,779.28)
7,646,981,622.61	AMORITIZATION CHARGES	18	9,188,697,481.04	0.00		0.00	(9,188,697,481.04)
0.00	BAD DEBTS CHARGES	19	0.00	0.00		0.00	0.00
0.00	PUBLIC DEBT CHARGES	20	1,038,576,459.01	10,369,293,247.58		10,369,293,247.58	9,330,716,788.57
661,283,004.28	TRANSFER TO OTHER GOVERNMENT ENTITIES	21	225,514,928.36	9,568,537,435.40		9,568,537,435.40	9,343,022,507.04
99,794,332,939.16	EXPENSES		97,138,202,639.25	108,192,323,887.14		108,192,323,887.14	11,054,121,247.89
89,058,822,060.84	SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		10,039,716,975.59				
0.00	GAIN/LOSS ON ASSET DISPOSAL	22	0.00				
0.00	GAIN/LOSS ON FOREIGN EXCHANGE TRANSACTION	23	0.00				
	NON-OPERATING REVENUE/(EXPENSES)						
	TOTAL NON-OPERATING REVENUE/(EXPENSES)						
89,058,822,060.84	SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES		10,039,716,975.59	0.00	0.00	0.00	0.00
89,058,822,060.84	NET SURPLUS/(DEFICIT) FOR PERIOD		10,039,716,975.59	0.00	0.00	0.00	0.00



ONDO STATE GOVERNMENT

OFFICE OF THE ACCOUNTANT GENERAL



CONSOLIDATED STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31ST DECEMBER, 2019.

Total Assets		Total Liabilities		Net Assets/ Equity	
288,407,929,243		115,358,643,971		173,049,285,271	
	Notes	2019		2018	
		NGN		NGN	
CASH AND CASH EQUIVALENTS	26	25,235,828,353		31,669,637,267	
RECEIVABLES	27	12,001,987,855		2,144,630,283	
PREPAYMENTS	28	382,762,916		0	
INVENTORIES	29	6,716,126,129		34,940,280	
Current Assets			44,336,705,253		33,849,207,830
INVESTMENTS	31	2,226,678,480		8,974,384,509	
PROPERTY, PLANT AND EQUIPMENT	32	240,621,831,094		183,420,793,451	
INVESTMENT PROPERTY	33	189,719,851		86,091,595	
INTANGIBLE ASSETS	34	1,032,994,564		27,648,910	
Non-Current Assets			244,071,223,990		192,508,918,466
Total Assets			288,407,929,243		226,358,126,296
DEPOSITS	35	0		0	
SHORT TERM LOANS AND DEBTS	36	9,462,461,864		32,555,102,128	
UNREMITTED DEDUCTIONS	37	0		0	
PAYABLES	38	9,215,204,275		0	
SHORT TERM PROVISIONS	39	778,262,393		778,262,393	
Current Liabilities			19,455,928,531		33,333,364,521
PUBLIC FUNDS	41	6,972,690,269		11,109,567,527	
LONG TERM PROVISIONS	42	954,141,433		23,999,242	
LONG TERMBORROWINGS	43	87,975,883,738		18,881,626,710	
Non-Current Liabilities			95,902,715,440		30,015,193,479
Total Liabilities			115,358,643,971		63,348,558,000
NET ASSETS			173,049,285,271		163,009,568,295
CAPITALS AND RESERVES	45	53,672,963,249		53,672,963,249	
Reserves			53,672,963,249		53,672,963,249
ACCUMULATED SURPLUSES/(DEFICITS)	46	109,336,605,047		20,277,782,986	
Accumulated Surplus/Deficits			109,336,605,047		20,277,782,986
TRANSFER FROM FINANCIAL PERFORMANCE		10,039,716,976		89,058,822,061	
Transfer from Financial Performance			10,039,716,976		89,058,822,061
Net Assets/ Equity			173,049,285,271		163,009,568,295
NET ASSETS/ EQUITY			173,049,285,271		163,009,568,295



ONDO STATE GOVERNMENT

OFFICE OF THE ACCOUNTANT GENERAL



CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019.

			2019	2018
			NGN	NGN
CASH FLOWS FROM OPERATING ACTIVITIES				
	Inflow	NOTES		
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1	54,299,342,082.13	57,768,487,964.57
	GOVERNMENT SHARE OF VAT	2	12,388,614,574.32	11,419,703,360.57
	TAX REVENUE	3	20,290,215,272.83	26,939,030,571.50
	NON-TAX REVENUE	4	9,490,035,883.17	29,572,090,400.44
	INVESTMENT INCOME	5	276,114,997.31	216,645,431.26
	INTEREST EARNED	6	102,945,084.70	79,675,311.34
	AIDS & GRANTS	7	0.00	0.00
	OTHER REVENUE	9	0.00	62,857,521,960.32
	TRANSFER FROM OTHER GOVERNMENT ENTITIES.	10	0.00	0.00
	<i>Total Inflow from OPERATING ACTIVITIES</i>		96,847,267,894.46	188,853,155,000.00
	Outflow			
	SALARIES AND WAGES	11	34,799,528,157.00	51,553,823,567.70
	SOCIAL BENEFITS	12	9,579,893,122.09	17,689,301,525.60
	OVERHEAD COSTS	13	26,263,323,215.98	14,687,770,006.11
	GRANTS AND CONTRIBUTIONS	14	6,179,173,496.49	7,555,173,213.00
	SUBSIDIES	15	0.00	0.00
	TRANSFER TO OTHER GOVERNMENT	21	225,514,928.36	661,283,004.28
	DEPRECIATION CHARGES	16	0.00	0.00
	OTHER EXPENDITURES.	17	0.00	
	AMORTIZATION CHARGES	18	9,188,697,481.04	7,646,981,622.61
	BAD DEBTS CHARGES	19	0.00	0.00
	PUBLIC DEBT CHARGES-INTEREST	20	1,038,576,459.01	0.00
			87,274,706,859.97	99,794,332,939.30
	Net Cash Flow/(Outflow) from Operating Activities		9,572,561,034.49	89,058,822,060.70

CASH FLOWS FROM INVESTMENT ACTIVITIES			
	INVESTMENTS	(854,772,125.44)	(5,233,352,058.61)
	PROPERTY, PLANT AND EQUIPMENT	(29,934,492,655.15)	(68,495,090,912.49)
	INVESTMENT PROPERTY	(103,628,256.00)	0.00
	INVESTMENTS PROCEEDS	339,866,395.00	
	Net Cash Flow/(Outflow) from investing Activities	(30,553,026,641.59)	(73,728,442,971.10)
CASH FLOW FROM FINANCING ACTIVITIES			
	CAPITAL & RESERVES	0.00	0.00
	LONG TERMBORROWINGS (PROCEEDS)	20,361,931,620.66	2,592,628,115.39
	LONG TERMBORROWINGS (REPAYMENTS)	(5,815,275,278.38)	(21,008,252,480.48)
	Net Cash Flow/(Outflow) from Financing Activities	14,546,656,342.28	(18,415,624,365.09)
	Net Cash Flow from all Activities	(6,433,809,264.82)	(3,085,245,275.49)
	Cash & Its Equivalent as at 1/1/2019	31,669,637,617.99	34,754,882,893.48
	Cash & Its Equivalent as at 31/12/2019	25,235,828,353.17	31,669,637,617.99



ONDO STATE GOVERNMENT

OFFICE OF THE ACCOUNTANT GENERAL



STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

	Accum Funds	Revaln Res.	Translation Reserve	Accumulated Surpluses/ (Deficits)	Total
	N'm	N'm	N'm	N'm	N'm
Balance at 31st December 2017	(2,335,899,735.00)	-	53,672,963,249.00	22,613,682,721.00	73,950,746,235
					-
Changes in Accounting Policy				-	-
Restated Balance	(2,335,899,735)	-	53,672,963,249	22,613,682,721	73,950,746,235
Capital Grants					-
Surplus on Revaluation of Property					-
Deficit on Revaluation of Investments	3,661,681,178				3,661,681,178
Net Gains on Foreign Currency Translation					-
Net Defici/Surplus for the period	18,952,001,543			66,445,139,340	85,397,140,883
Balance at 31 December 2018	20,277,782,986	-	53,672,963,249	89,058,822,061	163,009,568,296
Capital Grants					-
Deficit on Revaluation of Property					-
Surplus on Revaluation of Investments					-
Net Loss on Revaluation of Assets					-
Net Deficit/Surplus -Prior Year Adj	(10,238,066,010.40)			20,277,782,986	10,039,716,975
Balance at 31 December 2019	10,039,716,976	-	53,672,963,249	109,336,605,047	173,049,285,271



ONDO STATE GOVERNMENT

OFFICE OF THE ACCOUNTANT GENERAL



STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE YEAR ENDED 31ST DECEMBER, 2019.

DETAILS	BUDGET 2019	ACTUAL 2019	VARIANCE	REMARKS/ PERCENTAGE(%)
GOVERNMENT SHARE OF FAAC (STATUTORY RE	66,059,852,788.70	54,299,342,082.13	(11,760,510,706.57)	82
GOVERNMENT SHARE OF VAT	13,018,742,127.00	12,388,614,574.32	(630,127,552.68)	95
TAX REVENUE	15,534,800,000.00	20,290,215,272.83	4,755,415,272.83	131
NON-TAX REVENUE	9,587,929,946.62	9,490,035,883.17	(97,894,063.45)	99
AIDS & GRANTS	13,650,326,429.27	-	(13,650,326,429.27)	0
OTHER REVENUE	12,848,882,321.03	379,060,082.01	(12,469,822,239.02)	3
DEBT FINANCING	51,286,851,387.38	20,361,931,620.66	(30,924,919,766.72)	40
WITHOLDING TAX REFUND FROM FGN	9,600,000,000.00	-	(9,600,000,000.00)	
	-	-	-	
FOREX ACCOUNT STABILISATION/EXCESS CHAR	2,315,514,000.00		(2,315,514,000.00)	
TOTAL REVENUE	193,902,899,000.00	117,209,199,515.12	(64,778,185,484.88)	60
RECURRENT EXPENDITURE:				
Personnel Costs	36,191,533,708.16	34,799,528,157.00	1,392,005,551.16	96
Social Benefits	15,759,449,200.00	9,579,893,122.09	6,179,556,077.91	61
Overhead Cost	28,062,010,296.00	26,263,323,215.98	1,798,687,080.02	94
Grants & Contributions	8,241,500,000.00	6,179,173,496.49	2,062,326,503.51	75
Subsidies	-	-	-	
Depreciation Charges	-	-	-	
Bad Debts Charges	-	-	-	
Public Debt Charges/LOAN REPAYMENT	10,369,293,247.58	10,227,273,940.05	142,019,307.53	99
Transfer to other Government Entities	9,568,537,435.40	225,514,928.36	9,343,022,507.04	2
CAPITAL EXPENDITURE			-	
Investment	-	-	-	
Property, Plant and Equipment	85,710,575,112.86	29,934,492,655.15	55,776,082,457.71	35
Investment Property	-	-	-	
Intangible Asset	-	-	-	
TOTAL EXPENDITURE	193,902,899,000.00	117,209,199,515.12	76,693,699,484.88	60



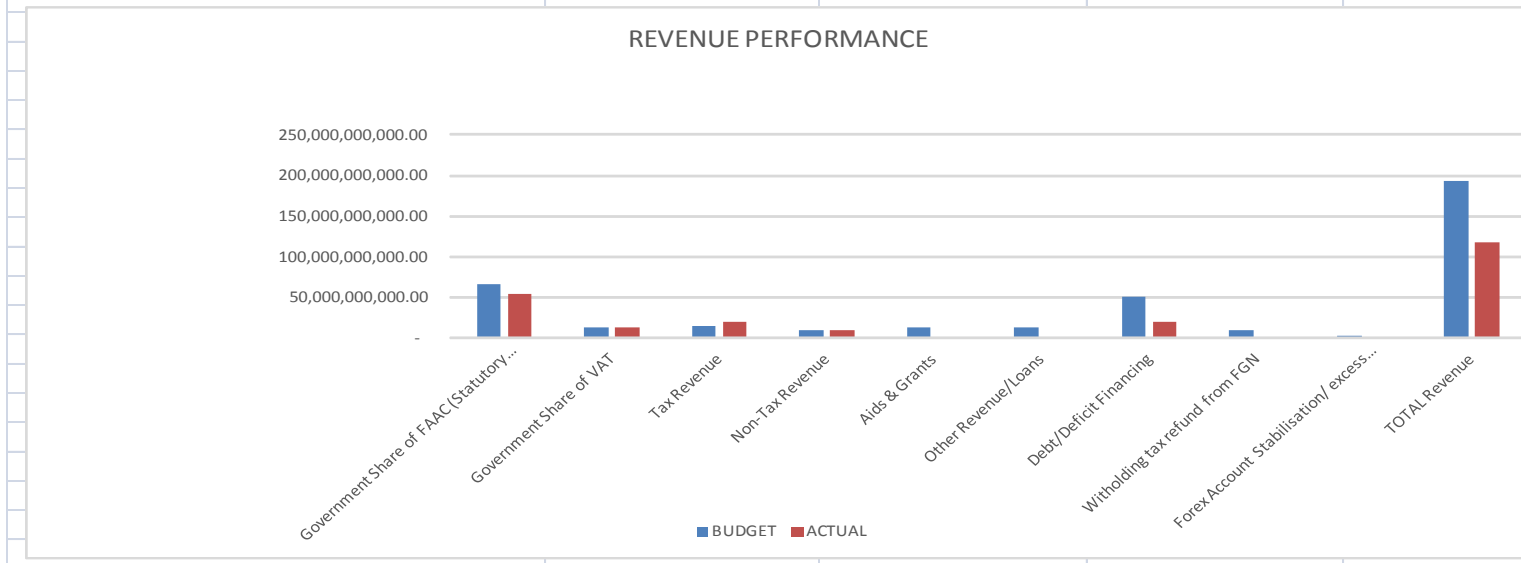
ONDO STATE GOVERNMENT

OFFICE OF THE ACCOUNTANT GENERAL



TABLE A. REVENUE PERFORMANCE

DETAILS	BUDGET	ACTUAL	VARIANCE	REMARKS/ PERCENTAGE(%)
Government Share of FAAC (Statutory Revenue)	66,059,852,788.70	54,299,342,082.13	(11,760,510,706.57)	82
Government Share of VAT	13,018,742,127.00	12,388,614,574.32	(630,127,552.68)	95
Tax Revenue	15,534,800,000.00	20,290,215,272.83	4,755,415,272.83	131
Non-Tax Revenue	9,587,929,946.62	9,490,035,883.17	(97,894,063.45)	99
Aids & Grants	13,650,326,429.27	-	(13,650,326,429.27)	0
Other Revenue/Loans	12,848,882,321.03	379,060,082.01	(12,469,822,239.02)	3
Debt/Deficit Financing	51,286,851,387.38	20,361,931,620.66	(30,924,919,766.72)	40
Withholding tax refund from FGN	9,600,000,000.00	-	(9,600,000,000.00)	0
Forex Account Stabilisation/ excess charges refund	2,315,514,000.00	-	(2,315,514,000.00)	0
TOTAL Revenue	193,902,899,000.00	117,209,199,515.12	(76,693,699,484.88)	60





ONDO STATE GOVERNMENT

OFFICE OF THE ACCOUNTANT GENERAL



TABLE B. MAJOR RECURRENT EXPENDITURE PERFORMANCE

DETAILS	BUDGET	ACTUAL	VARIANCE	REMARKS/ PERCENTAGE(%)
Personnel Costs	36,191,533,708.16	34,799,528,157.00	1,392,005,551.16	96
Social Benefits	15,759,449,200.00	9,579,893,122.09	6,179,556,077.91	61
Overhead Cost	28,062,010,296.00	26,263,323,215.98	1,798,687,080.02	94
Grants & Contributions/others	28,179,330,682.98	16,631,962,364.90	11,547,368,318.08	59
TOTAL Recurrent Expenditure	108,192,323,887.14	87,274,706,859.97	20,917,617,027.17	81





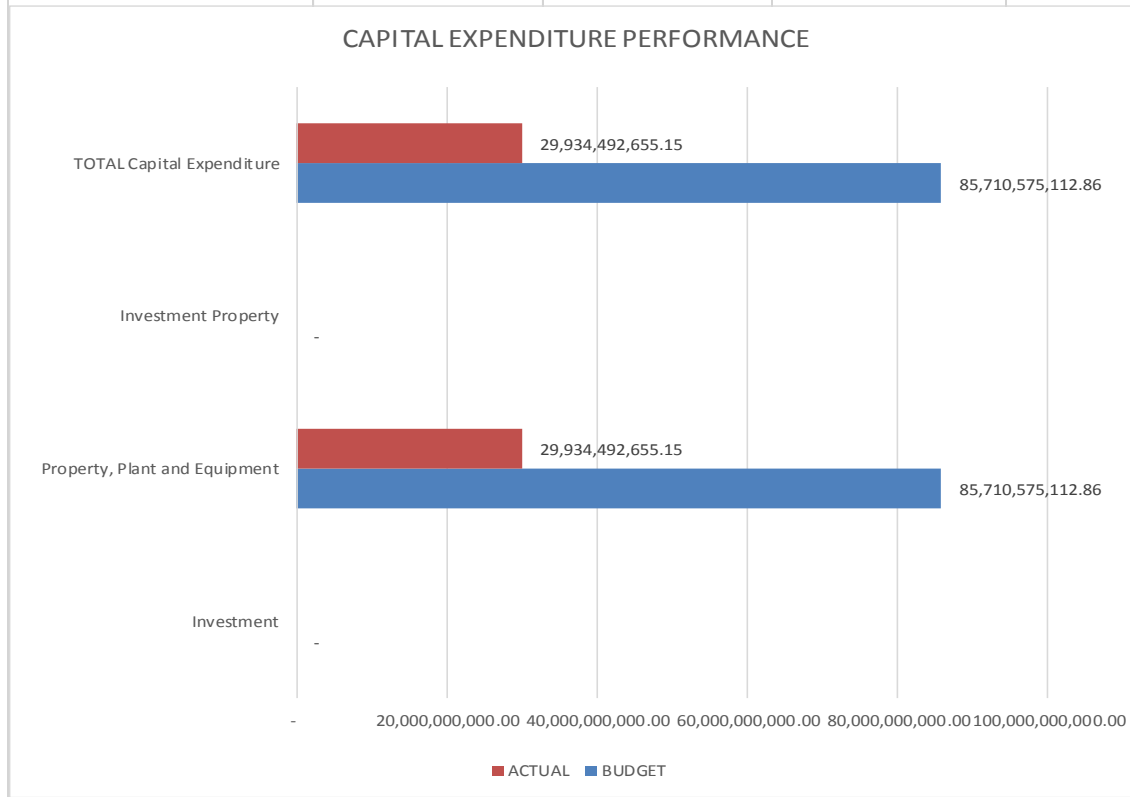
ONDO STATE GOVERNMENT

OFFICE OF THE ACCOUNTANT GENERAL



TABLE C. CAPITAL EXPENDITURE PERFORMANCE

DETAILS	BUDGET	ACTUAL	VARIANCE	REMARKS/ PERCENTAGE (%)
CAPITAL EXPENDITURE			-	
Investment	-		-	
Property, Plant and Equipment	85,710,575,112.86	29,934,492,655.15	55,776,082,457.71	35
Investment Property	-		-	
TOTAL Capital Expenditure	85,710,575,112.86	29,934,492,655.15	55,776,082,457.71	35



ONDO STATE GOVERNMENT OF NIGERIA

NOTE TO THE ACCOUNTS FOR THE PERIOD ENDED 31ST DECEMBER, 2019.

Note 1

Government Share of FAAC (Statutory Revenue)	Ref. Note	2019 Cummulative Actuals	2019 Cummulative Final Budget	VARIANCE VARIANCE	Actual Actual 2018
A-SHARE OF STATUTORY ALLOCATION FROM FAAC					
NET SHARE OF STATUTORY ALLOCATION FROM FAAC	A	29,141,925,289.03	48,388,509,199.70	19,246,583,910.67	31,935,623,584.56
ADD: DEDUCTION AT SOURCE FOR LOAN REPAYMENT	B	9,188,697,481.96	-	(9,188,697,481.96)	7,646,981,622.61
SHARE OF STATUTORY ALLOCATION-MINERAL DERIVAT	C	13,390,210,138.62	17,671,343,589.00	4,281,133,450.38	18,185,882,757.40
SHARE OF STATUTORY ALLOCATION-EXCESS CRUDE OIL	D	235,356,961.86	-	(235,356,961.86)	-
FAAC-SPECIAL ALLOCATION	E	2,343,152,210.66	-	(2,343,152,210.66)	-
ODSG STATEWIDE TOTAL		54,299,342,082.13	66,059,852,788.70	11,760,510,706.57	57,768,487,964.57

Note 2

Government Share of VAT	Ref. Note	2019 Cumulative Actuals	2019 Cumulative Final Budget	VARIANCE	Actual 2018
ODSG Statewide					
JANUARY		1,082,580,673.49	1,084,895,177.00	2,314,503.51	881,185,750.16
FEBRUARY		1,116,077,603.93	1,084,895,177.00	(31,182,426.93)	1,001,895,888.22
MARCH		1,020,819,691.00	1,084,895,177.00	64,075,486.00	936,398,101.31
APRIL		965,543,496.71	1,084,895,177.00	119,351,680.29	873,547,680.81
MAY		1,002,180,189.06	1,084,895,177.00	82,714,987.94	904,549,846.26
JUNE		1,113,703,836.04	1,084,895,177.00	(28,808,659.04)	978,841,914.98
JULY		1,130,241,411.19	1,084,895,177.00	(45,346,234.19)	900,718,566.17
AUGUST		1,005,825,116.06	1,084,895,177.00	79,070,060.94	864,305,709.10
SEPTEMBER		940,888,052.82	1,084,895,177.00	144,007,124.18	1,195,121,265.05
OCTOBER		972,033,123.22	1,084,895,177.00	112,862,053.78	830,254,842.88
NOVEMBER		1,098,001,474.14	1,084,895,177.00	(13,106,297.14)	1,098,969,535.92
DECEMBER		940,719,906.66	1,084,895,177.00	144,175,270.34	953,914,259.71
TOTAL		12,388,614,574.32	13,018,742,124.00	630,127,549.68	11,419,703,360.57

Note 3

Tax Revenue	2019 Cumulative Actuals	2019 Cumulative Final Budget	Variance	Actual 2018
CAPITAL GAIN TAX				
BOARD OF INTERNAL REVENUE			-	-
Sub Total CAPITAL GAIN TAX			-	-
DEVELOPMENT TAX/LEVY				
BOARD OF INTERNAL REVENUE	30,368,501.20	-	30,368,501.20	109,778,558.95
Sub Total DEVELOPMENT TAX/LEVY	30,368,501.20	-	30,368,501.20	109,778,558.95
DIRECT ASSESSMENT				
BOARD OF INTERNAL REVENUE	550,058,654.34	-	550,058,654.34	1,519,611,358.75
Sub Total DIRECT ASSESSMENT	550,058,654.34	-	550,058,654.34	1,519,611,358.75
OTHER TAX REVENUE SOURCE				
BIR- TAX AUDIT	13,476,565.91		(13,476,565.91)	
BIR-OUTSTANDING PAYEE RECOVERY	7,911,064,216.47		(7,911,064,216.47)	
BIR-LAND USE CHARGE	142,514,167.47		(142,514,167.47)	
BIR-OTHER REVENUE TAX	2,357,932,773.32		(2,357,932,773.32)	
BIR-FEDERAL/STATE PAYEE	3,829,991,770.34		(3,829,991,770.34)	
Sub Total OTHER REVENUE SOURCE	14,254,979,493.51		(14,254,979,493.51)	-
PERSONAL TAXES				
BOARD OF INTERNAL REVENUE	4,358,519,924.69		(4,358,519,924.69)	19,200,688,616.79
ACCRUED REVENUE-PAYEE AND OTHERS -BIR	10,150,115,157.89			
Sub Total PERSONAL TAXES	14,508,635,082.58		(14,508,635,082.58)	19,200,688,616.79
STAMP DUTY				
BOARD OF INTERNAL REVENUE	36,662,221.05		(36,662,221.05)	23,290,962.47
Sub Total STAMP DUTY	36,662,221.05		(36,662,221.05)	23,290,962.47
WITHHOLDING TAX				
BOARD OF INTERNAL REVENUE	1,059,626,478.04		(1,059,626,478.04)	1,585,661,074.54
Sub Total WITHHOLDING TAX	1,059,626,478.04		(1,059,626,478.04)	1,585,661,074.54
			-	
TOTAL TAX REVENUE	30,440,330,430.72		(30,440,330,430.72)	26,939,030,571.50
			-	-
GRAND TOTAL TAX REVENUE	30,440,330,430.72		(30,440,330,430.72)	26,939,030,571.50

Note 4

Non-Tax Revenue	2019 Cummulative Actuals	2019 Cummulative Final Budget	Variance	Actual 2018
ACCREDITATION FEES				
MINISTRY OF EDUCATION	110,000.00	1,500,000.00	450,000.00	1,400,000.00
Sub Total ACCREDITATION FEES	110,000.00	1,500,000.00	1,390,000.00	1,400,000.00
#VALUE!				
AFFILIATION CHARGES				
CUSTOMARY COURT OF APPEAL-JUD DIVISION		-	-	2,000.00
Sub Total APPLICATION CHARGES	-	-	-	2,000.00
AGENCY FEES				
MIN OF LANDS AND HOUSING	-	-	-	1,000.00
POOLS BETTINGS AND LOTTERIES BOARD	300,000.00			
MIN OF ENVIRONMENT	-	-	-	30,000.00
Sub Total AGENCY. FEES	300,000.00	-	(300,000.00)	31,000.00
AGRIC/VET SERV. FEES				
MIN OF AGRICULTURE & NATURAL RESOURCES	28,098.76		(28,098.76)	31,805.54
Sub Total AGRIC/VET SERV. FEES	28,098.76	-	(28,098.76)	31,805.54
ANN. RENEWAL FEE-OTHER				
BOARD OF INTERNAL REVENUE	-		-	4,135,000.00
MINISTRY OF AGRICULTURE AND NATURAL RESOURCES			-	630,000.00
MINISTRY OF COMMERCE AND INDUSTRY	14,200.00	-	(14,200.00)	23,715.00
MINISTRY OF EDUCATION	63,684,500.00	50,000,000.00	(13,684,500.00)	49,930,577.50
MINISTRY OF ENVIRONMENT	30,000.00			
MINISTRY OF FINANCE-HQTRS POOLS BETTING	350,000.00	-	(350,000.00)	25,000.00
MINISTRY OF HEALTH	1,913,215.00	-	(1,913,215.00)	571,000.00
MINISTRY OF NATURAL RESOURCES	3,612,500.00		(3,612,500.00)	3,610,000.00
MINISTRY OF TRANSPORT-VIO	-	-	-	5,000.00
MINISTRY OF WORKS AND HOUSING	2,770,000.00	-	(2,770,000.00)	2,585,000.00
ONDO STATE AUDITOR GENERAL	-	-	-	5,100.00
ONDO STATE SIGNAGE AGENCY	85,400.00		894,600.00	60,000.00
SCIENCE TECHNICAL AND VOCATIONAL BOARD	255,000.00	980,000.00	51,725,000.00	558,404.33
ONDO STATE WASTE MANAGEMENT	325,000.00	1,000,000.00		
Sub Total ANN. RENEW FEE-OTHER	73,039,815.00	51,980,000.00	(21,059,815.00)	62,138,796.83

APPLICATION FEES

BOARD OF INTERNAL REVENUE	-		-	128,000.00
CIVIL SERVICE COMMISSION	15,800.00	-	(15,800.00)	-
HOSPITAL MANAGEMENT BOARD	45,000.00	-	(45,000.00)	153,200.00
MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-	-	-	5,000.00
MINISTRY OF EDUCATION	1,429,250.00		(1,429,250.00)	369,000.00
MINISTRY OF LANDS AND HOUSING	740,650.00		(740,650.00)	-
ONDO STATE JUDICIAL SERVICE COMMISSION	5,000.00		(5,000.00)	-
ONDO STATE SIGNAGE AGENCY	5,000.00		(5,000.00)	-
MINISTRY OF COMMERCE AND INDUSTRY	-		-	430,000.00
MICRO CREDIT AGENCY	23,000.00	-	(23,000.00)	31,000.00
MINISTRY OF NATURAL RESOURCES	195,000.00	-	(195,000.00)	1,984,500.00
MINISTRY OF TRANSPORT-	-	-	-	1,000.00
MINISTRY OF TRANSPORT-VIO	-	-	-	1,000.00
OFFICE OF ESTABLISHMENTS	-	-	-	495,000.00
STATE INFORMATION TECHNOLOGY AGENCY (SITA)	180,000.00			
SCIENCE TECHNICAL AND VOCATIONAL BOARD	1,582,500.00	-	(1,582,500.00)	486,500.00
Sub Total APPLICATION FEES	4,221,200.00	-	(4,221,200.00)	4,084,200.00

APPOINTMENT OF OBAS

MINISTRY OF LG and CHIEFTANCY AFFAIRS	900,000.00	2,400,000.00	1,500,000.00	550,700.00
Sub Total APPOINTMENT OF OBAS	900,000.00	2,400,000.00	1,500,000.00	550,700.00

AUDIT FEES

OFFICE OF THE STATE AUDITOR GENERAL	2,533,602.02	720,000.00	(1,813,602.02)	1,323,667.98
MINISTRY OF COMMERCE AND INDUSTRY	1,216,108.42		(1,216,108.42)	359,290.44
LOCAL GOVERNMENT SERVICE COMMISSION	-		-	6,245.00
OFFICE OF THE STATE AUDITOR GENERAL FOR L.G	-	131,980,000.00	131,980,000.00	-
MINISTRY OF FINANCE/BOARD OF INTERNAL REVENUE	50,000.00	-	(50,000.00)	400.00
Sub Total AUDIT FEES	3,799,710.44	132,700,000.00	128,900,289.56	1,689,603.42

ASSOCIATION FEES

MINISTRY OF LANDS AND HOUSING	-		-	1,000.00
MINISTRY OF COMMERCE AND INDUSTRY	30,000.00		(30,000.00)	40,000.00
BOARD OF INTERNAL REVENUE	10,000.00			
Sub Total ASSOCIATION FEES	30,000.00	-	(30,000.00)	41,000.00

BAKE HOUSE LICENSE

MINISTRY OF COMMERCE AND INDUSTRY	80,000.00		(80,000.00)	
Sub Total BAKE HOUSE LICENSE	80,000.00	-	(80,000.00)	-

BILL BOARD ADVERT FE

ONDO STATE SIGNAGE AGENCY	19,161,263.00	95,000,000.00	75,838,737.00	509,663,841.67
Sub Total BILL BOARD ADVERT FE	19,161,263.00	95,000,000.00	75,838,737.00	509,663,841.67

BOATS & CANOE LICENCE

MINISTRY OF COMMERCE AND INDUSTRY	-	-	-	2,000.00
MINISTRY OF TRANSPORT		-	-	4,000.00
MINISTRY OF TRANSPORT-VIO	-	-	-	6,000.00
Sub Total BOAT AND CANOE	-	-	-	12,000.00

BANK INTEREST

BOARD OF INTERNAL REVENUE	320,687.62	-	(320,687.62)	77,851.66
OFFICE OF ACCOUNTANT GENERAL	-	-		79,675,311.34
MINISTRY OF FINANCE	-	100,000,000.00	100,000,000.00	223,224.20
Sub Total BOAT AND CANOE	320,687.62	100,000,000.00	99,679,312.38	79,976,387.20

BUILDN PLAN APRV FEE

MINISTRY OF COMMERCE AND INDUSTRY	91,000.00	-	(91,000.00)	125,000.00
MINISTRY OF LANDS AND HOUSING	8,667,665.00	68,000,000.00	59,332,335.00	12,405,846.00
MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOP	57,270,758.00	220,000,000.00	162,729,242.00	54,046,591.00
Sub Total BUILDN PLAN APRV FEE	66,029,423.00	288,000,000.00	221,970,577.00	66,577,437.00

BOREHOLE DRILLING LICENCE

MINISTRY OF WORKS AND TRANSPORT	600.00	-	(600.00)	1,700.00
BOARD OF INTERNAL REVENUE	-			1,200.00
Sub Total	600.00	-	(600.00)	2,900.00

BRANDING SHUTTLE

MIN OF TRANSPORT	-	20,000,000.00	20,000,000.00	
Sub Total BUS/TRADE OPERATING	-	20,000,000.00	20,000,000.00	-

BUS/TRADE OPERATING				
BOARD OF INTERNAL REVENUE	20,000.00	150,000,000.00	149,980,000.00	
MINISTRY OF COMMERCE AND INDUSTRY	56,250,200.00	90,000,000.00	33,749,800.00	42,738,050.00
Sub Total BUS/TRADE OPERATING	56,270,200.00	240,000,000.00	183,729,800.00	42,738,050.00
CERTIFICATE OF OCCUPANCY/RIGHT OF OCCUPANCY FEE				
MINISTRY OF LANDS AND HOUSING	60,851,051.50	177,000,000.00	116,148,948.50	34,906,770.00
MINISTRY OF AGRICULTURE	-		-	29,500.00
BOARD OF INTERNAL REVENUE	20,000.00			31,700.00
MINISTRY OF ENVIRONMENT	-		-	19,300.00
LAND RECORD BUREAU	-		-	16,500.00
LOCAL GOVT AND CHIEFTANCY		2,880,000.00		
Sub Total CERT OF OCCUP / RIGHT OF OCCUP FEE	60,871,051.50	179,880,000.00	119,008,948.50	35,003,770.00
CART LICENSE				
BOARD OF INTERNAL REVENUE	75,000.00		(75,000.00)	
Sub Total CART LICENSE	75,000.00	-	(75,000.00)	-
CATTLE DEALER LICENSE				
MINISTRY OF AGRICULTURE	250,000.00		(250,000.00)	
Sub Total CATTLE DEALER LICENSE	250,000.00	-	(250,000.00)	-
CERTIFICATE OF CHIEFTANCY DOCUMENT				
LOCAL GOVT AND CHIEFTANCY	200,000.00		(200,000.00)	130,000.00
Sub Total CERT OF CHIEFTANCY DOCUMENT	200,000.00	-	(200,000.00)	130,000.00
CHANGE OF OWNERSHIP FEES				
BOARD OF INTERNAL REVENUE	4,682,400.00		(4,682,400.00)	1,396,300.00
CUSTOMARY COURT OF APPEAL	12,300.00		(12,300.00)	141,000.00
CUSTOMARY COURT OF APPEAL JUDICIARY DIVISION	-		-	7,000.00
MINISTRY OF JUSTICE	-		-	8,000.00
MINISTRY OF TRANSPORT	-		-	204,000.00
ONDO STATE JUDICIARY	2,236,540.00	5,000,000.00	2,763,460.00	2,288,200.00
JUDICIARY DIVISION	14,000.00		(14,000.00)	26,000.00
Sub Total CONTRACTOR REG. FEES	6,945,240.00	5,000,000.00	(1,945,240.00)	4,070,500.00
CINEMATOGRAPHY LICENCES				
BOARD OF INTERNAL REVENUE	-	-	-	1,700.00
MINISTRY OF CULTURE AND TOURISM	-	-	-	5,100.00
ONDO SIGNAGE AGENCY	-	-	-	600.00
Sub Total BUS/TRADE OPERATING	-	-	-	7,400.00

COMMUNI. MAST PERMIT

ONDO STATE SIGNAGE AGENCY	-		-	504,530,000.00
SITA	42,521,000.00	-	(42,521,000.00)	33,204,000.00
JUDICIARY	-		-	
Sub Total COMMUNI. MAST PERMIT	42,521,000.00	-	(42,521,000.00)	537,734,000.00

CONTRACTOR REG. FEES

MINISTRY OF FINANCE-HQTRS	-		-	-
MINISTRY OF HEALTH	-	14,000,000.00	14,000,000.00	-
BOARD OF INTERNAL REVENUE	-			2,900,500.00
MINISTRY OF JUSTICE	183,019,776.13	200,000,000.00	16,980,223.87	8,339,851.64
MINISTRY OF WORKS	31,463,232.58	150,000,000.00	118,536,767.42	
MINISTRY OF WORKS AND TRANSPORT	-	-	-	49,539,054.46
ELECTRICITY BOARD	-	1,520,000.00	1,520,000.00	
ONDO STATE OIL PRDUCNG AREA DEVT COMISSN	-	-	-	-
BUREA OFPUBLIC PROCUREMENT		4,400,000.00		
Sub Total CONTRACTOR REG. FEES	214,483,008.71	369,920,000.00	155,436,991.29	60,779,406.10

COURT FEES

CUSTOMARY COURT OF APPEAL	3,293,468.39	10,200,000.00	6,906,531.61	3,360,706.17
ONDO STATE JUDICIARY	44,235,240.87	50,000,000.00	5,764,759.13	41,222,586.00
ONDO STATE JUDICIARY SERVICE COMMISSION	54,600.00	-	(54,600.00)	20,074.02
MINISTRY OF JUSTICE	7,178,000.00	-	(7,178,000.00)	305,655.00
ONDO STATE WASTE MANAGEMENT BOARD	-	-	-	580,700.00
Sub Total COURT FEES	54,761,309.26	60,200,000.00	5,438,690.74	45,489,721.19

COURT FINES

CUSTOMARY COURT OF APPEAL	384,200.00	9,000,000.00	8,615,800.00	7,369,615.00
MINISTRY OF TRANSPORT	5,000.00			
MINISTRY OF JUSTICE	886,400.00			
ONDO STATE JUDICIARY SERVICE COMMISSION	22,000.00			
ONDO STATE JUDICIARY	8,137,180.00			
ONDO STATE WASTE MANAGEMENT BOARD	155,500.00	5,000,000.00	4,844,500.00	183,700.00
Sub Total COURT FINES	9,590,280.00	14,000,000.00	4,409,720.00	7,553,315.00

COURT SUMMON/OATH FE

CUSTOMARY COURT OF APPEAL	2,157,250.00	3,100,000.00	942,750.00	6,119,890.00
ONDO STATE JUDICIARY	36,553,590.00	45,900,000.00	9,346,410.00	31,010,005.00
JUDICIARY SERVICE COMMISSION	17,700.00	-	(17,700.00)	18,750.00
MINISTRY OF AGRICULTURE	-	-	-	23,000.00
MINISTRY OF WORKS AND TRANSPORT	-	-	-	1,600.00
MINISTRY OF JUSTICE	1,016,810.00	100,000.00	(916,810.00)	994,265.00
Sub Total COURT SUMMON/OATH FE	39,745,350.00	49,100,000.00	9,354,650.00	38,167,510.00

DEEDS REGIST. FEES

LAND RECORD BUREAU			-	
MINISTRY OF LANDS AND HOUSING	2,280,573.47	41,000,000.00	38,719,426.53	1,519,503.35
ONDO STATE JUDICIARY	-	-		2,500.00
CUSTOMARY COURT OF APPEAL	-	-		500.00
Sub Total DEEDS REGIST. FEES	2,280,573.47	41,000,000.00	38,719,426.53	1,522,503.35

DISLODGING OF EFFLUENT/POLLUTION FINE

MINISTRY OF ENVIRONMENT	26,000.00		(26,000.00)	
MINISTRY OF LANDS AND HOUSING	-	-	-	-
Sub Total DISLODGING/POLLUTION FINE	26,000.00	-	(26,000.00)	-

DISINFECTION FEES

MINISTRY OF LANDS AND HOUSING	1,500.00			
MIN OF NATURAL RESOURCES	-	5,000,000.00	5,000,000.00	233,750.00
Sub Total DISINFECTION FEES	1,500.00	5,000,000.00	4,998,500.00	233,750.00

DISINFECTION OF PRODUCE STORE/ FEES

MINISTRY OF COMMERCE AND INDUSTRY	-	-	-	11,200.00
OFFICE OF STATE AUDITOR GENERAL	-	-	-	4,000.00
MINISTRY OF NATURAL RESOURCES	30,000.00	-	(30,000.00)	600.00
Sub Total DISINFECTION OF PRODUCE STORE	30,000.00	-	(30,000.00)	15,800.00

DOMESTIC GRANT				
MINISTRY OF LAND AND HOUSING	-	1,000,000,000.00	1,000,000,000.00	12,500.00
Sub Total DOMESTIC GRANT	-	1,000,000,000.00	1,000,000,000.00	12,500.00

DRIVERS' LICENCES				
BOARD OF INTERNAL REVENUE	2,567,500.00	95,000,000.00	92,432,500.00	58,366,128.85
Sub Total DRIVERS' LICENCES	2,567,500.00	95,000,000.00	92,432,500.00	58,366,128.85

EARNINGS FROM COMMERCIAL ACTIVITIES				
ONDO STATE WATER COOPERATION	156,000.00	5,250,000.00	5,094,000.00	-
MINISTRY OF COMMERCE AND INDUSTRY	-			5,000.00
GOVERNMENT PRINTING PRESS	65,575.00			207,500.00
Sub Total EARNING COMM ACTIVIT	221,575.00	5,250,000.00	5,028,425.00	212,500.00

EARNING CONSULT SERV				
MINISTRY OF JUSTICE			-	
MINISTRY OF AGRICULTURE	-	-		1,000.00
Sub Total EARNING CONSULT SERV	-	-	-	1,000.00

EARNING CONTROL POST				
MINISTRY OF AGRICULTURE	1,000,000.00	24,000,000.00	23,000,000.00	1,763,200.00
MIN OF AGRICULTURE & NATURAL RESOURCES	-	20,000,000.00	20,000,000.00	3,000.00
MIN OF NATURAL RESOURCES	5,939,125.00	-		5,831,200.00
MINISTRY OF TRANSPORT	45,250.00			
GOVERNMENT PRINTING PRESS	-	-		758,484.82
Sub Total EARNING CONTROL POST	6,984,375.00	44,000,000.00	37,015,625.00	8,355,884.82

EARNING FROM AGRIC				
COCOA REVOLUTION OFFICE	-		-	
MIN OF AGRICULTURE	-	-		47,500.00
Sub Total EARNING FROM AGRIC	-	-	-	47,500.00

EARNING FROM GUEST HOUSES				
MINISRTY OF CULTURE AND TOURISM	2,046,500.00	-	(2,046,500.00)	2,397,500.00
MINISTRY OF JUSTICE	-	-	-	10,000.00
Sub Total EARNING FROM GUEST HOUSES	2,046,500.00	-	(2,046,500.00)	2,407,500.00

EARNING FROM TOOLS OF EXPRESSWAY

MINISRTY OF NATURAL RESOURCES	10,800.00	-	(10,800.00)	443,032.00
Sub Total EARNING FROM TOOLS OF EXPRESSWAY	10,800.00	-	(10,800.00)	443,032.00

EARNING FROM TOURISM

MINISTRY OF CULTURE AND TOURISM	2,107,100.00	8,600,000.00	6,492,900.00	3,309,600.00
Sub Total EARNING FROM TOURISM	2,107,100.00	8,600,000.00	6,492,900.00	3,309,600.00

EARNINGS PLANT AND EQUIP HIRE

AGRICULTURAL DEVELOPMENT PROGRAMME	50,000.00	400,000.00	350,000.00	235,000.00
MINISTRY OF AGRICULTURE	-	-		10,000.00
MINISTRY OF WORKS AND WORKS	-	-		80,000.00
HOUSE OF ASSEMBLY COMMISSION	-	-	-	
MINISTRY OF INFORMATION	2,260,000.00	3,300,000.00	1,040,000.00	990,000.00
Sub Total EARNINGS EQUIP HIRE	2,310,000.00	3,700,000.00	1,390,000.00	1,315,000.00

EARNINGS LAB SERV.

MINISTRY OF AGRICULTURE	-	1,000,099.00	1,000,099.00	-
ONDO STATE WATER COOPERATION	-	300,000.00	300,000.00	-
MINISTRY OF ENVIRONMENT	-	-	-	1,200.00
Sub Total EARNINGS LAB SERV.	-	1,300,099.00	1,300,099.00	1,200.00

EARNING USE GOV HALL

MINISTRY OF CULTURE AND TOURISM	232,500.00	3,200,000.00	2,967,500.00	170,000.00
Sub Total EARNING USE GOV HALL	232,500.00	3,200,000.00	2,967,500.00	170,000.00

EARNINIG USE GOVT SCHL PREMISES

MIN OF EDUCATION	395,000.00	10,000,000.00	9,605,000.00	170,000.00
SUB TOT : RNINIG USE GOVT SCHL PREMISES	395,000.00	10,000,000.00	9,605,000.00	170,000.00

EARNING USE GOVT VEH

BOARD OF INTERNAL REVENUE	50.00		(50.00)	
ONDO STATE SIGNAGE AGENCY	32,100.00	15,000,000.00	14,967,900.00	30,000.00
Sub Total EARNING USE GOVT VEH	32,150.00	15,000,000.00	14,967,850.00	30,000.00

EFFLUENT FINE				
MINISTRY OF EDUCATION	-	-	-	60,000.00
MINISTRY OF COMMERCE AND INDUSTRY	-	-	-	20,250.00
STATE ENVIRONMENTAL PROTECTION AGENCY	-	-	-	325,000.00
Sub Total EFFLUENT FINE	-	-	-	405,250.00

ELECTRICAL INSPECTORATE FEE				
GENERAL ADMIN	-	-	-	1,000.00
MINISTRY OF TRANSPORT	807,575.00	-	(807,575.00)	5,000.00
MINISTRY OF NAT RESOURCES	-	-	-	19,000.00
Sub Total ELECT INSPEC FEE	807,575.00	-	(807,575.00)	25,000.00

ENV. IMPACT ASSESS.				
MINISTRY OF ENVIRONMENT	1,720,000.00	8,000,000.00	6,280,000.00	1,124,900.00
MINISTRY OF LAND AND HOUSING	-	-	-	2,500.00
Sub Total ENV. IMPACT ASSESS.	1,720,000.00	8,000,000.00	6,280,000.00	1,127,400.00

FARM SETTLEMENT				
MIN OF AGRICULTURE & NATURAL RESOURCES	96,973,360.00	-	(96,973,360.00)	6,988,800.00
Sub Total FARMERS IN FOREST RESERVE	96,973,360.00	-	(96,973,360.00)	6,988,800.00

FEDERAL SHARE OF PENSION AND GRATUITY				
ONDO STATE PENSIONS TRANSITIONAL DEPARTMENT	4,000.00	5,000.00	1,000.00	-
Sub Total FED SHARE OF PENSION AND GRATUITY	4,000.00	5,000.00	1,000.00	-

FISHING PERMITS				
MIN OF AGRICULTURE & NATURAL RESOURCES	1,455,000.00	15,000,000.00	13,545,000.00	250,000.00
Sub Total FISHING PERMITS	1,455,000.00	15,000,000.00	13,545,000.00	250,000.00

FITCHED SAWN PLANK				
MINISTRY OF NATURAL RESOURCES	12,082,510.00	-	(12,082,510.00)	550,000,000.00
Sub Total FITCHED SAWN PLANK	12,082,510.00	-	(12,082,510.00)	550,000,000.00

FILLING OF ANNUAL ACCOUNTS/REPORTS				
MINISTRY OF COMMUNITY DEV & COOP	20,800.00		(20,800.00)	152,538.00
MINISTRY OF COMMERCE AND INDUSTRY	316,429.00			437,465.00
ONDO STATE JUDICIARY	-			9,737.00
OFFICE OF THE STATE AUDITOR GENERAL	658,810.00		(658,810.00)	610,413.00
MIN OF FINANCE	621,029.40		(621,029.40)	742,495.60
ONDO STATE JUDICIARY	100.00			5,000.00
Sub Total FILLING OF ANNUAL ACCOUNTS / REPORTS	1,617,168.40	-	(1,617,168.40)	1,957,648.60

FIXED DEPOSIT LICENCE				
POOLS BETTING AND LOTTERIES BOARD	1,000,000.00	1,200,000.00	200,000.00	600,000.00
Sub Total FIXED DEPOSIT LICENC	1,000,000.00		(1,000,000.00)	600,000.00

FIRE SAFETY CERTIFICATE FEES				
FIRE SERVICES	160,000.00			
MINISTRY OF TRANSPORT	50,000.00			
MINISTRY OF WORKS	725,000.00			
Sub Total FORESTRY/TIMBER LICENCE	935,000.00	-	(935,000.00)	-

FORESTRY/TIMBER LICENCE				
MIN OF AGRICULTURE & NATURAL RESOURCES	-	-	-	280,000.00
MIN OF NATURAL RESOURCES	14,143,425.00	100,000,000.00	85,856,575.00	337,541,812.50
FORESTRY STAFF TRAINING SCHOOL OWO	-	-	-	830,000.00
MINISTRY OF AGRICULTURE	-	-	-	100,000.00
Sub Total FORESTRY/TIMBER LICENCE	14,143,425.00	100,000,000.00	85,856,575.00	338,751,812.50

FOREX ACCOUNT STABILIZATION/ EXCESS CHARGES				
MINISTRY OF FINANCE	-	-	-	
Sub Total FOREX ACCOUNT STABILIZATION	-	-	-	-

HAMMER REG./RENEWAL				
MIN OF AGRICULTURE & NATURAL RESOURCES	40,000.00	10,000,000.00	9,960,000.00	5,753,875.00
MIN OF EDUCATION	4,719,375.00	-	(4,719,375.00)	20,000.00
Sub Total HAMMER REG./RENEWAL	4,759,375.00	10,000,000.00	5,240,625.00	5,773,875.00

GAIN ON DISPOSAL OF ASSETS - INVESTMENT PROPERTY				
BOARD OF INTERNAL REVENUE	2,136,885.00	-	(2,136,885.00)	346,910.00
MINISTRY OF FINANCE	1,892,910.00	-	(1,892,910.00)	2,891,640.00
Sub Total GAIN ON DISPOSAL OF ASSETS	4,029,795.00	-	(4,029,795.00)	3,238,550.00

GAIN ON DISPOSAL OF ASSET - PPE				
MINISTRY OF FINANCE	2,433,010.00			
BOARD OF INTERNAL REVENUE	11,523,548.00			
Sub Total GAIN ON DISPOSAL OF PPE	13,956,558.00	-	(13,956,558.00)	-

GAIN ON DISPOSAL OF ASSET -INTANGIBLE				
BOARD OF INTERNAL REVENUE	6,894,500.35	-	(6,894,500.35)	
Sub Total GAIN ON DISPOSAL OF ASSRT-INTAGIBLE	6,894,500.35	-	(6,894,500.35)	-

GAIN ON SWAPPED ASSETS - PPE				
BOARD OF INTERNAL REVENUE	508,920.00	-	(508,920.00)	
Sub Total GAIN SWAP OF ASSRT-PPE	508,920.00	-	(508,920.00)	-

GMELINA AND TEAK EXPLOITATION				
MINISTRY OF NATURAL RESOURCES	774,375.00	-	(774,375.00)	1,063,500.00
Sub Total GMELINA & TEAK EXPLOITATION	774,375.00	-	(774,375.00)	1,063,500.00

HAWKER'S PERMIT				
MINISTRY OF COMMERCE, INDUSTRIES AND COOP	12,700.00	-	(12,700.00)	320,100.00
Sub Total HAWKER'S PERMIT	12,700.00	-	(12,700.00)	320,100.00

HEALTH FACILITIES LICENCES				
MINISTRY OF HEALTH	-	-	-	7,000.00
Sub Total HEALTH FACILITIES LICENCES	-	-	-	7,000.00

HUNTING PERMIT				
MINISTRY OF AGRICULTURE	-	-	-	24,050.00
Sub Total HUNTING PERMIT	-	-	-	24,050.00

HOSPITAL SERVICE REGISTRATION FEES				
MINISTRY OF HEALTH	299,000.00	-	(299,000.00)	251,000.00
HOSPITAL MANAGEMENT BOARD	-	-	-	7,000.00
Sub Total HOSPITAL SERVICE REGISTRATION FEES	299,000.00	-	(299,000.00)	258,000.00

HAULAGE FEES

MINISTRY OF COMMERCE, INDUSTRIES AND COOP	16,431,600.00	60,000,000.00	43,568,400.00	14,357,000.00
ONDO STATE WASTE MANAGEMENT	40,000.00	20,000,000.00	19,960,000.00	-
MINISTRY OF ENVIRONMENT	14,958,800.00	50,000,000.00	35,041,200.00	19,208,000.00
ONDO STATE AGENCY FOR ROAD MAIN AND CONSTRU	2,000,000.00	8,000,000.00	6,000,000.00	-
Sub Total HAULAGE FEES	33,430,400.00	138,000,000.00	104,569,600.00	33,565,000.00

HOSPITAL SERV. CHARG

Hospital Management Board	-	-	-	-
Sub Total HOSPITAL SERV. CHARG	-	-	-	-

INDIGENSHIP REG. FEE

LIAISON OFFICE LAGOS	4,000.00	-	(4,000.00)	-
Sub Total INDIGENSHIP REG. FEE	4,000.00	-	(4,000.00)	-

INTEREST ON LOAN TO LGA

MINISTRY OF FINANCE	-	-	-	1,500.00
Sub Total INTEREST ON LOAN TO LGA	-	-	-	1,500.00

INSPECTION FEES

OFFICE OF TRANSPORT	-	86,000,000.00	86,000,000.00	26,296,625.00
MINISTRY OF AGRICULTURE	14,354,400.00	30,000,000.00	15,645,600.00	26,410,925.00
MINISTRY OF EMPLOYMENT AND PRODUCTIVITY	142,500.00	-	(142,500.00)	1,040,000.00
MIN OF LAND AND HOUSING	91,850.00	-	(91,850.00)	67,450.00
MINISTRY OF NATURAL RESOURCES	246,565,617.50	330,000,000.00	83,434,382.50	208,279,517.50
GENERAL ADMINISTRATION	-	-	-	91,000.00
MIN OF TRANSPORT VEHICLE INSPECTION	76,580,385.00	-	(76,580,385.00)	12,447,550.00
SCIENCE TECHNICAL AND VOC BOARD	68,000.00	-	(68,000.00)	316,000.00
ONDO STATE ELECTRICITY BOARD	-	-	-	1,300.00
BOARD OF INTERNAL REVENUE	-	-	-	764,600.00
ONDO STATE SIGNAGE AGENCY	124,970.00	-	(124,970.00)	47,500.00
MINISTRY OF EDUCATION	865,500.00	-	(865,500.00)	1,027,500.00
MINISTRY OF WORKS AND INFRASTRUCTURE	-	-	-	-
ONDO STATE SIGNAGE AGENCY	-	1,500,000.00	1,500,000.00	26,000.00
Sub Total INSPECTION FEES	338,793,222.50	447,500,000.00	108,706,777.50	276,815,967.50

KAADI IGBE-AYO FEES

STATE INFORMATION TECHNOLOGY AGENCY	1,142,500.00	400,000,000.00	398,857,500.00	6,000.00
Sub Total KAADI IGBE-AYO FEES	1,142,500.00	400,000,000.00	398,857,500.00	6,000.00

LABORATORY FEES

MIN OF HEALTH	-	5,000,000.00	5,000,000.00	-
BOARD OF INT REVENUE		-	-	20,200.00
Sub Total LABORATORY FEES	-	5,000,000.00	5,000,000.00	20,200.00

LEASE RENTAL

MINISTRY OF LAND & HOUSING	-	-	-	3,000.00
MINISTRY OF COMMERCE & INDUSTRY	2,000,000.00	-	(2,000,000.00)	1,362,000.00
LIFE ASSURANCE SCHEME	-	1,080,000.00	1,080,000.00	543,600.00
MINISTRY OF TRANSPORT	-		-	543,600.00
MIN OF AGRIC		60,000,000.00		
Sub Total LEASE RENTAL	2,000,000.00	61,080,000.00	59,080,000.00	2,452,200.00

LAND USE CLEARANCE

MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMEN	185,000.00			
Sub Total LAND USE FEES	185,000.00	-	(185,000.00)	-

LAND USE FEES

BOARD OF INTERNAL REVENUE	-	1,200,000,000.00	1,200,000,000.00	175,173,926.10
MIN OF LANDS AND HOUSING	-	-	-	200,000,000.00
Sub Total LAND USE FEES	-	1,200,000,000.00	1,200,000,000.00	375,173,926.10

LIFE ASSURANCE SCHEME

MINISTRY OF TRANSPORT	2,204,618.71		(2,204,618.71)	
Sub Total LIFE ASSURANCE	2,204,618.71	-	(2,204,618.71)	-

LOTTERY PERMIT

POOLS BETTINGS AND LOTTRIES BOARD	600.00		(600.00)	
Sub Total LOTTERY PERMIT	600.00	-	(600.00)	-

MOTOR VEHICLE LICENCE

BOARD OF INTERNAL REVENUE	262,032,446.00	150,000,000.00	(112,032,446.00)	
Sub Total MOTOR VEHICLE LICENCE	262,032,446.00	150,000,000.00	(112,032,446.00)	-

MOTOR VEHICLE ADVANCES				
BOARD OF INTERNAL REVENUE	101,200.00	-	(101,200.00)	-
MINISTRY OF TRANSPORT	700.00	-	(700.00)	6,600.00
Sub Total MAINTENANCE/REPAIRS FEES	101,900.00	-	(101,900.00)	6,600.00

MEDICAL CONSULTANCY FEES				
MINISTRY OF HEALTH	-	-	-	1,000.00
HOSPITAL MANAGEMENT BOARD	-	-	-	2,000.00
Sub Total MEDICAL CONSULTANCY FEES	-	-	-	3,000.00

MARRIAGE/DIVORCE FEE				
CUSTOMARY COURT OF APPEAL	417,100.00	-	(417,100.00)	620,435.00
CUSTOMARY COURT OF APPEAL - JUDICIAL DIVISION	-	-	-	2,000.00
MINISTRY OF JUSTICE	1,700.00	-	(1,700.00)	70,350.00
ONDO STATE JUDICIARY	14,200.00	-	(14,200.00)	82,780.00
JUDICIARY DIVISION	-	-	-	1,500.00
Sub Total MARRIAGE/DIVORCE FEE	433,000.00	-	(433,000.00)	777,065.00

NEW VEHICLE REG.				
BOARD OF INTERNAL REVENUE	486,300.00	-	(486,300.00)	-
Sub Total NEW VEHICLE REG.	486,300.00	-	(486,300.00)	-

OTHER CAPITAL RECEIPTS TOCDF				
HOSPITAL MANAGEMENT BOARD	410,000.00	1,100,000.00	690,000.00	3,100,000.00
Sub Total NOMIN/CERT OF RETURN	410,000.00	1,100,000.00	690,000.00	3,100,000.00

OTHER FEES/LEVIES				
BOARD OF INTERNAL REVENUE	3,140,316.17		(3,140,316.17)	4,476,242.44
CABINET & SPECIAL DUTIES DEPARTMENT	1,000.00	-	(1,000.00)	767,546.72
MINISTRY OF SPECIAL DUTIES	2,000.00	-	(2,000.00)	20,000.00
MINISTRY OF ENVIRONMENT	85,000.00	-	(85,000.00)	300,000.00
MINISTRY OF NATURAL RESOURCES	576,325.00	-	(576,325.00)	1,223,500.00
MINISTRY OF COMMERCE, INDUSTRY & COOPERATIVES	423,015.00	10,000,000.00	9,576,985.00	128,000.00
MINISTRY OF EDUCATION/	16,339,700.00	35,000,000.00	18,660,300.00	33,610,950.00
ONDO STATE DEVELOPMENT AND PROPERTY CORPORATION	-	340,000,000.00	-	500,000,000.00
UNIVERSITY OF MEDICAL SCIENCE	-	-	-	1,200,000,000.00
UNIVERSITY OF SCIENCE AND TECHNOLOGY	-	-	-	1,800,000,000.00
MINISTRY OF HEALTH	218,000.00	-	-	-
MINISTRY OF JUSTICE	5,374,993.08	15,400,000.00	10,025,006.92	11,575,003.34
MINISTRY OF LANDS AND HOUSING	11,350.00	-	(11,350.00)	642,120.00
MINISTRY OF TRANSPORT	847,093.00	-	(847,093.00)	1,884,056.04
MINISTRY OF TRANSPORT VEHICLE INSPECTION	69,000.00	-	(69,000.00)	2,510,100.00
POOLS BETTING & LOTTERY BOARD	-	-	-	155,000.00
HOSPITALS MANAGEMENT BOARD	150,000.00	-	(150,000.00)	20,000.00
MINISTRY OF AGRICULTURE	-	-	-	31,000.00
ONDO STATE LAW COMMISSION	-	-	-	300.00
MINISTRY OF PHYSICAL PLANNING & URBAN DEV	-	-	-	6,378,795.00
ONDO STATE JUDICIARY	1,850.00	-	(1,850.00)	49,150.00
MINISTRY OF LOCAL GOVT & CHIEFTAINCY AFFAIRS	-	-	-	500.00
CUSTOMARY COURT OF APPEAL	-	-	-	3,600.00
ONDO STATE LIBRARY BOARD	54,000.00	850,000.00	796,000.00	-
ONDO STATE SIGNAGE AGENCY	10,000.00	-	(10,000.00)	1,239,000.00
ONDO STATE WASTE MANAGEMENT	30,000.00	-	(30,000.00)	5,000.00
SCIENCE TECHNICAL AND VOCATIONAL BOARD	1,311,000.00	-	(1,311,000.00)	5,000.00
MINISTRY OF WORKS	170,000.00	-	(170,000.00)	2,000.00
ONDO STATE LIBRARY BOARD	-	330,000.00	(170,000.00)	148,000.00
ONDO STATE EDUCATION ENDOWMENT FUND OFFICE	2,000.00			
SUBEB	-	-	330,000.00	5,000.00
ELECTRICITY BOARD		980,000.00		
Sub Total OTHER FEES/LEVIES	28,816,642.25	402,560,000.00	32,813,357.75	3,565,179,863.54

OTHER PERMIT/LICENSES				
BOARD OF INTERNAL REVENUE	2,464,900.00	-	(2,464,900.00)	501,206,050.00
MINISTRY OF AGRICULTURE	64,625.00	-	(64,625.00)	1,067,375.00
INTER GOVERNMENTAL AFFAIRS AND MULT	600.00	-	(600.00)	537,250.00
MINISTRY OF EDUCATION	42,000.00	-	(42,000.00)	21,500.00
MINISTRY OF FINANCE	35,650.00	-	(35,650.00)	250,600.00
ONDO STATE JUDICIARY	900.00			
MINISTRY OF LAND & HOUSING	-	-	-	1,000.00
MINISTRY OF PHYSICAL PLANNING & URBAN DEV	-	-	-	1,200.00
MINISTRY OF WORKS & TRANSPORT	1,200.00	-	(1,200.00)	29,200.00
MINISTRY OF TRANSPORT	577,900.00	5,000,000.00	4,422,100.00	268,600.00
MINISTRY OF TRANSPORT VEHICLE INSPECTION	130,600.00	-	(130,600.00)	124,450.00
FORESTRY STAFF TRAINING SCHOOL, OWO	-	-	-	2,750.00
MINISTRY OF NATURAL RESOURCES	43,590,325.00	250,000,000.00	206,409,675.00	35,358,475.00
ONDO STATE WASTE MANAGEMENT	1,635,600.00	3,000,000.00	1,364,400.00	185,000.00
MINISTRY OF COMMERCE & INDUSTRY	-	-	-	10,000.00
Sub Total OTHER LICENSES	48,544,300.00	258,000,000.00	209,456,600.00	539,063,450.00

PARKING FEES				
MINISTRY OF WORKS	655,650.00		(655,650.00)	
MINISTRY OF TRANSPORT	10,184,005.00	25,000,000.00	14,815,995.00	5,861,140.00
Sub Total PARKING FEES	10,839,655.00	25,000,000.00	14,815,995.00	5,861,140.00

PARKS AND GARDENS				
MINISTRY OF ENVIRONMENT	33,000.00		(33,000.00)	-
Sub Total PARKS AND GARDENS	33,000.00	-	(33,000.00)	-

PATENT MED. LICENCES				
BOARD OF INTERNAL REVENUE	-	0	-	49,000.00
MINISTRY OF HEALTH	62,000.00	12,000,000.00	11,938,000.00	851,000.00
Sub Total PATENT MED. LICENCES	62,000.00	12,000,000.00	11,938,000.00	900,000.00

EXCESS PETROLEUM PROFIT TAX				
MINISTRY OF FINANCE	-		-	-
Sub Total EXCESS PETROLEUM PROFIT TAX	-	-	-	-

PILGRIMS WELFARE FEE				
CHRISTIAN WELFARE BOARD	10,000.00	-	(10,000.00)	20,000.00
MUSLIM WELFARE BOARD		-	-	
Sub Total PILGRIMS WELFARE FEE	10,000.00	-	(10,000.00)	20,000.00

POOL BETTING LICENCE				
POOLS BETTINGS AND LOTTRIES BOARD	15,850,000.00	1,210,100,000.00	1,194,250,000.00	17,820,000.00
Sub Total POOL BETTING LICENCE	15,850,000.00	1,210,100,000.00	1,194,250,000.00	17,820,000.00

POOLS AGENT LICENCES				
POOLS BETTINGS AND LOTTRIES BOARD	7,899,999.72	8,250,000.00	350,000.28	6,401,000.00
Sub Total POOLS AGENT LICENCES	7,899,999.72	8,250,000.00	350,000.28	6,401,000.00

PROCEED FROM LAND BUREAU				
ODSG Statewide	-		-	25,052,415.00
Sub Total PROCEED FROM LAND BUREAU	-	-	-	25,052,415.00

POWER CHAIN LICENCES				
MIN OF NATURAL RESOURCES	1,872,500.00	4,000,000.00	2,127,500.00	1,444,450.00
MIN OF AGRICULTURE AND NATURAL RESOURCES	-	-	-	50,000.00
MIN OF AGRICULTURE	15,000.00	-	(15,000.00)	5,000.00
Sub Total POWER CHAIN LICENCES	1,887,500.00	4,000,000.00	2,112,500.00	1,499,450.00

PRIV. SCHOOLS LICENC				
MINISTRY OF EDUCATION,SCIENCE AND TECHNOLOGY	11,669,500.00	63,000,000.00	51,330,500.00	7,027,710.00
SCIENCE TECHNICAL AND VOCATION BOARD	310,000.00		(310,000.00)	131,250.00
MIN OF WOMEN AFFAIRS	10,000.00	600,000.00		
Sub Total PRIV. SCHOOLS LICENC	11,979,500.00	63,000,000.00	51,020,500.00	7,158,960.00

PROCEED FROM SALES OF FLITCHING SAW				
MIN OF NATURAL RESOURCES	26,206,480.00	-	(26,206,480.00)	1,400,000.00
Sub Total PROCEED FROM LAND REGULARISATION	26,206,480.00	-	(26,206,480.00)	1,400,000.00

PROCEED FROM LAND REGULARISATION				
ODSG Statewide-AG	-	-	-	1,400,000.00
Sub Total PROCEED FROM LAND REGULARISATION	-	-	-	1,400,000.00
PROCEED SHOPPING MAL				
ODSG Statewide	-	-	-	551,761,312.06
Sub Total PROCEED SHOPPING MAL	-	-	-	551,761,312.06
PROCEED FROM SALES OF SHIPS SCRAPS				
MIN OF NATURAL RESOURCES	34,200.00	-	(34,200.00)	551,761,312.06
Sub Total SALES OF SCRAPS	34,200.00	-	(34,200.00)	551,761,312.06
PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS				
ONDO STATE JUDICIARY	4,270.00	-	(4,270.00)	551,761,312.06
Sub Total SALES OF GOODS BY PUBLIC AUCTIONS	4,270.00	-	(4,270.00)	551,761,312.06
PRODUCE BUYING/PRODECE MERCHANT LICENCES				
MIN OF NATURAL RESOURCES	1,260,000.00	-	(1,260,000.00)	
MINISTRY OF AGRICULTURE	100,000.00	-	(100,000.00)	
Sub Total PRODUCE FEES	1,360,000.00	-	(1,360,000.00)	551,761,312.06
PRODUCE FEES				
MIN OF NATURAL RESOURCES	94,644,145.00	240,000,000.00	145,355,855.00	103,262,125.00
COCOA REVOLUTION	1,100,000.00	300,000.00	(800,000.00)	52,500.00
MIN OF AGRICULTURE AND NATURAL RESOURCES	20,607,000.00	-	(20,607,000.00)	27,715,750.00
MINISTRY OF AGRICULTURE	-	-	-	9,362,750.00
JUDICIARY DIVISION	-	-	-	78,000.00
Sub Total PRODUCE FEES	116,351,145.00	240,300,000.00	123,948,855.00	140,471,125.00
PROCEEDS FROM SALES OF FARM PRODUCE				
COCOA REVOLUTION	23,084,692.00	96,000,000.00	72,915,308.00	5,312,987.00
MINISTRY OF AGRICULTURE/APAA	4,905,259.00	37,000,000.00	37,000,000.00	875,580.00
MIN OF NATURAL RESOURCES	342,000.00	-	-	
AGRIC DEV PROG	447,000.00	400,000.00	400,000.00	260,000.00
OSAEC	199,600.00	22,000,000.00		
Sub Total PRODUCE LICENCES	28,978,551.00	155,400,000.00	126,421,449.00	6,448,567.00

PRODUCE STORE KEEPER LICENCE				
MIN OF NATURAL RESOURCES	825,000.00	5,000,000.00	4,175,000.00	765,000.00
Sub Total STORE KEEPER LIC	825,000.00	5,000,000.00	4,175,000.00	765,000.00
PROFESSIONAL REGISTRATION FEES				
MIN OF LANDS AND HOUSING	18,000.00	5,000,000.00	4,982,000.00	1,488,750.00
SCIENCE TECHNICAL AND VOCATION BOARD	150,000.00	-	(150,000.00)	200,000.00
MINISTRY OF WORKS AND TRANSPORT	1,250,000.00	-	(1,250,000.00)	100,000.00
Sub Total PROFESSIONAL REGISTRATION FEES	1,418,000.00	5,000,000.00	1,000,000.00	1,788,750.00
PRODUCE BUYING/PRODUCE MERCHANT LICENCE				
MIN OF NATURAL RESOURCES	-	5,000,000.00	5,000,000.00	1,488,750.00
AGRICULTURE	-	-	-	200,000.00
BIR	-	-	-	100,000.00
Sub Total PRODUCE BUYING LICENCE	-	5,000,000.00	1,000,000.00	1,788,750.00
PUBLICATION REVIEW FEES				
MIN OF EDUCATION	42,000.00	5,000,000.00	4,958,000.00	765,000.00
Sub Total PUBLICATION REVIEW FEES	42,000.00	5,000,000.00	4,958,000.00	765,000.00
REGIST. OF PLAYERS FEES				
MINISTRY OF YOUTH DEV AND SPORTS		-	-	3,000.00
MINISTRY OF EDUCATION	2,000.00	-	(2,000.00)	-
ONDO STATE FOOTBALL DEVELOPMENT AGENCY	-	-	-	150,000.00
Sub Total PROF. REGIST. FEES	2,000.00	-	(2,000.00)	153,000.00
PROCEED FROM SALES OF GOODS BY AUCTION				
MINISTRY OF FINANCE	-		-	10,000.00
BOARD OF INTERNAL REVENUE	-		-	466,164.00
Sub Total PROPERTY VALUATION	-	-	-	476,164.00

PROTST/PETITION APRV				
MINISTRY OF PHYSICAL PLANNING & URBAN DEV	149,000.00	4,000,000.00	3,851,000.00	1,037,560.00
JUDICIARY DIVISION	-	-	-	9,800.00
MINISTRY OF JUSTICE	-	-	-	360,810.00
LAND AND HOUSING	1,000.00	-	(1,000.00)	1,000.00
MIN OF ENVIRONMENT	-	-	-	1,000.00
Sub Total PROTST/PETITION APRV	150,000.00	4,000,000.00	3,850,000.00	1,410,170.00
EDUCATION ENDOWMENT LEVY				
MINISTRY OF EDUCATION, SCIENCE AND TECH	32,488.93	670,000,000.00	669,967,511.07	443,210.40
BOARD OF INTERNAL REV		-	-	15,400.00
EDUCATION ENDOWMENT FUND	559,784.91	-	(559,784.91)	356,438,906.64
Sub Total EDUCATION ENDOWMENT LEVY	592,273.84	670,000,000.00	669,407,726.16	356,897,517.04
PUBLIC TAP/RIVER FEE				
ONDO STATE WATER COOPERATION	-	5,200,000.00	5,200,000.00	-
Sub Total PUBLIC TAP/RIVER FEE	-	5,200,000.00	5,200,000.00	-
ROAD WORTHINESS FEE				
OFFICE OF TRANSPORT	-	110,000,000.00	110,000,000.00	-
Sub Total ROAD WORTHINESS FEE	-	110,000,000.00	110,000,000.00	-
REFUNDS ON FEDERAL ROADS				
MINISTRY OF FINANCE	-	4,300,000,000.00	4,300,000,000.00	-
MINISTRY OF TRANSPORT	-		-	-
MIN OF AGRICULTURE & NATURAL RESOURCES	-		-	-
OFFICE OF ESTABLISHMENTS	-		-	-
Sub Total REFUNDS ON FED ROADS	-	4,300,000,000.00	4,300,000,000.00	-
REFUNDS OF EXCESS PARIS CLUB DEBT DEDUCTION				
MINISTRY OF FINANCE	-		-	-
Sub Total REFUNDS OF EXCESS PARIS	-	-	-	-

REGISTRATION FEES				
BOARD OF INTERNAL REVENUE	167,200.00		(167,200.00)	2,124,200.00
MINISTRY OF AGRIC	501,900.00		(501,900.00)	281,750.00
MIN OF AGRIC AND NAT RESOURCES			-	29,250.00
MIN OF EDUCATION	2,024,050.00		(2,024,050.00)	5,372,650.00
MIN OF FINANCE	25,000.00	500,000.00	475,000.00	55,000.00
MINISTRY OF HEALTH	2,350,000.00	5,000,000.00	2,650,000.00	503,873,000.00
MIN OF ENVIRONMENT		-	-	425,200.00
MINISTRY OF LAND AND HOUSING	27,500.00		(27,500.00)	271,500.00
MINISTRY OF NATURAL RESOURCES	9,055,300.00	15,000,000.00	5,944,700.00	7,523,875.00
MIN OF COMMERCE AND INDUSTRY	73,000.00	-	(73,000.00)	116,200.00
MIN OF SPECIAL DUTIES		-	-	6,500.00
MIN OF COMMUNITY DEVELOPMENT		-	-	10,000.00
MIN OF YOUTH DEV AND SPORTS	15,000.00	-	(15,000.00)	24,000.00
OFFICE OF THE SENIOR SPEC ASSIST ON FACILITY		-	-	500.00
MIN OF WOMEN AFFAIRS		-	-	53,000.00
SCIENCE TECH AND VOC BOARD	203,000.00	-	(203,000.00)	30,000.00
FORESTRY STAFF SCHOOL		-	-	4,750.00
POOLS BETTINGS AND LOTTERIES BOARD	700,000.00	2,200,000.00	1,500,000.00	1,923,000.00
MINISTRY OF CULTURE AND TOURISM	376,000.00	4,500,000.00	4,124,000.00	86,000.00
MINISTRY OF VWORKS AND TRANSPORT	1,035,000.00		(1,035,000.00)	792,000.00
MINISTRY OF JUSTICE	1,949,966.88	400,000.00	(1,549,966.88)	39,480.00
ONDO STATE SIGNAGE AGENCY	130,000.00		(130,000.00)	42,194,000.00
MINISTRY OF TRANSPORT	10,000.00		(10,000.00)	354,900.00
STATE INFORMATION AND TECHNOLOGY AGENCY (SITA)	4,000.00		(4,000.00)	2,000.00
OFFICE OF ESTABLISHMENTS	160,000.00	100,000.00	(60,000.00)	50,000.00
BUREAU OF PUBLIC PROCUREMENT	20,000.00			
MIN OF WOMEN AFFAIRS	30,000.00	12,000,000.00	11,970,000.00	-
PHYSICAL PLANNING		-		
Sub Total REGISTRATION FEES	18,856,916.88	39,700,000.00	20,863,083.12	565,642,755.00
REG. OF PROFESSIONAL FEE				
MINISTRY OF LAND AND HOUSING			-	188,000.00
BOARD OF INTENAL REVENUE	-			11,600.00
MINISTRY OF ENVIRONMENT				8,000.00
MINISTRY OF WORKS AND TRANSPORT				2,000.00
Sub Total REG. OF PLAYER	-	-	-	209,600.00
REG OF VOLUNTARY ORG				
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEV	-	800,000.00	800,000.00	264,704.43
MIN OF ADULT TECHNICAL & VOCATIONAL EDU	-	-	-	-
Sub Total REG OF VOLUNTARY ORG	-	800,000.00	800,000.00	264,704.43

REG PLACE OF WORSHIP				
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEV	150,000.00	400,000.00	250,000.00	100,000.00
Sub Total REG PLACE OF WORSHIP	150,000.00	400,000.00	250,000.00	100,000.00
RENT CONFERENCE CENT				
MINISTRY OF COMMERCE AND INDUSTRY			-	700,000.00
MINISTRY OF FINANCE		-	-	300,000.00
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEV	350,000.00	3,000,000.00	2,650,000.00	1,475,000.00
Sub Total RENT CONFERENCE CENT	350,000.00	3,000,000.00	2,650,000.00	2,475,000.00
RENT GOVT BUILD.				
MIN OF COMMERCE AND INDUSTRY	27,364,075.00		(27,364,075.00)	14,097,750.00
MINISTRY OF FINANCE			-	70,000.00
CABINET AND SPECIAL DUTIES			-	34,500.00
MIN OF AGRICULTURE			-	4,800.00
MINISTRY OF EDUCATION	3,750.00		(3,750.00)	
STATE HOUSE OF ASSEMBLY			-	
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEV			-	293,168.00
GENERAL ADMIN	-		-	1,500.00
MIN OF EMPLOYMENT AND PRODUCTIVITY			-	12,000.00
MIN OF PHYSICAL PLANNING AND URBAN DEVELOPMENT			-	9,000.00
Sub Total RENT FED GOVT BUILD.	27,367,825.00	-	(27,367,825.00)	14,522,718.00
RENT FED. GOVT.OFFIC				
MINISTRY OF COMMERCE AND INDUSTRY	43,500.00		(43,500.00)	-
ONDO STATE HOUSE OF ASSEMBLY	-		-	-
Sub Total RENT FED. GOVT.OFFIC	43,500.00	-	(43,500.00)	-
RENT GOVT. QUAT				
BOARD OF INTERNAL REVENUE	66,668.00		(66,668.00)	78,668.00
CABINET AND SPECIAL SERVICES DEPARTMENT	12,000.00			290,672.00
MINISTRY OF FINANCE	-			4,062,697.00
Sub Total RENT FED. GOVT. QUAT	78,668.00	-	(78,668.00)	4,432,037.00

RENTS FROM SHOPPING MALL				
A.G'S OFFICE	-		-	51,761,312.06
Sub Total RENT FROM SHOPPING MALL	-	-	-	51,761,312.06
RENT ON GOVT. LAND				
MINISTRY OF FINANCE-HQTRS			-	197,000.00
MIN OF LAND AND HOUSING	1,502,500.00	-	(1,502,500.00)	211,100.00
GENERAL ADMINISTRATION	36,400.00	-	(36,400.00)	41,400.00
MINISTRY OF COMMERCE AND INDUSTRY		-	-	270,000.00
MINISTRY OF AGRICULTURE	12,243,040.00	410,790,000.00	398,546,960.00	4,720,300.00
HOUSE OF ASSEMBLY		-	-	127,000.00
MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMEN	7,500,000.00			
ONDIPA	50,000.00	260,000,000.00	259,950,000.00	
Sub Total RENT ON GOVT. LAND	21,331,940.00	670,790,000.00	649,458,060.00	5,566,800.00
RENTS ALLOC OF LAND				
MIN OF PHYSICAL PLANNING AND URBAN DEV			-	123,845.00
MIN OF EDUCATION		-	-	1,200.00
MIN OF AGRICULTURE		-	-	1,430.00
BOARD OF INTERNAL REVENUE	3,990.00	-	(3,990.00)	
ONDO STATE JUDICIARY		-	-	2,000.00
MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMEN	7,415.00	-	(7,415.00)	910.00
MINISTRY OF LANDS AND HOUSING	295,919,287.00	445,000,000.00	149,080,713.00	35,788,303.00
Sub Total RENTS ALLOC OF LAND	295,930,692.00	445,000,000.00	149,069,308.00	35,917,688.00
RENTS ON GOVT. PROPS				
GENERAL ADMINISTRATION DEPT (OFFICE)	70,000.00	530,000.00	460,000.00	10,000.00
MINISTRY OF COMMERCE AND INDUSTRY	12,175,550.00	60,000,000.00	47,824,450.00	9,957,050.00
MINISTRY OF CULTURE AND TOURISM		1,000,000.00	1,000,000.00	125,000.00
MINISTRY OF EDUCATION, SCIENCE AND TECH	15,000.00		(15,000.00)	-
MINISTRY OF FINANCE-HQTRS			-	32,537,339.01
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEV		1,000,000.00	1,000,000.00	94,000.00
ONDO STATE AGRI-BUSINESS EMP CENTRE(OSAEC)			-	-
MINISTRY OF AGRICULTURE		100,000.00	100,000.00	4,500.00
ONDO STATE HOUSE OF ASSEMBLY			-	666,000.00
ONDIPA			-	160,000,000.00
Sub Total RENTS ON GOVT. PROPS	12,260,550.00	62,630,000.00	50,369,450.00	203,393,889.01

RENTS PLOTS/SITES				
BOARD OF INTERNAL REVENUE	-	-	-	2,600.00
MINISTRY OF LAND AND HOUSING	5,000.00	-	(5,000.00)	9,100.00
Sub Total RENTS PLOTS/SITES	5,000.00	-	(5,000.00)	11,700.00
RENTS ON OIL PLOTS & AERODROMES				
MIN OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	-	-	-	8,400.00
MIN OF ENVIRONMENT	-	-	-	3,400.00
Sub Total RENTS PLOTS/SITES	-	-	-	11,800.00
RENTS ON GOVERNMENT OFFICES				
MINISTRY OF COMMERCE AND INDUSTRY	-	-	-	38,250.00
STATE HOUSE OF ASSEMBY	-	-	-	30,000.00
WOMEN AFFAIRS	-	400,000.00	-	-
Sub Total RENTS PLOTS/SITES	-	400,000.00	-	68,250.00
RESEARCH TESTING FEES				
BOARD OF INTERNAL REVENUE /HEALTH	61,000.00	-	(61,000.00)	18,600.00
MINISTRY OF NATURAL RESOURCES	-	-	-	6,000.00
Sub Total RENTS PLOTS/SITES	61,000.00	-	(61,000.00)	24,600.00
UNSPECIFIED REVENUE / RECOVERY				
MINISTRY OF EDUCATION	-	-	-	1,000,280.00
MINISTRY OF FINANCE-HQTRS RECOVERY	-	-	-	6,416,990,775.55
BOARD OF INTERNAL REVENUE	-	-	-	41,353.61
MINISTRY OF NATURAL RESOURCES	-	-	-	4,000.00
MINISTRY OF JUSTICE	-	-	-	10,371.15
Sub Total UNSPECIFIED REVENUE	-	-	-	6,418,046,780.31
RIGHT OF WAY(CABLE)				
MINISTRY OF WORKS	52,173,913.00	108,300,000.00	56,126,087.00	-
Sub Total RIGHT OF WAY(CABLE)	52,173,913.00	108,300,000.00	56,126,087.00	-
SALE FORFEITED ITEMS				
ONDO STATE WASTE MANAGEMENT BOARD	-	-	-	-
Sub Total SALE FORFEITED ITEMS	-	-	-	-

SALE GOVT. VEHICLES				
MINISTRY OF FINANCE-HQTRS	-	1,085,783.00	1,085,783.00	-
MINISTRY OF HEALTH	-	3,000,000.00	3,000,000.00	-
Sub Total SALE GOVT. VEHICLES	-	4,085,783.00	4,085,783.00	-
SALE IMPROVED SEEDS				
AGRICULTURAL DEVELOPMENT PROGRAMME	43,700.00	800,000.00	756,300.00	36,500.00
ACCELERATED POVERTY ALLEVIATION AGENCY	480,000.00			
MIN OF AGRICULTURE	82,500.00	-	(82,500.00)	6,000.00
COCOA REVOLUTION OFFICE	4,000.00	8,200,000.00	8,196,000.00	2,665,600.00
Sub Total SALE IMPROVED SEEDS	610,200.00	9,000,000.00	8,869,800.00	2,708,100.00
SALE OF FARM PRODUCE				
ACCELERATED POVERTY ALLEVIATION AGENCY	-		-	-
ONDO STATE AGRIC BUSINES ENPOWERMENT CENTRE	-	-	-	-
AGRICULTURAL DEVELOPMENT PROGRAMME	-	-	-	-
COCOA REVOLUTION OFFICE	-		-	-
MIN OF AGRICULTURE		-	-	-
Sub Total SALE OF FARM PRODUCE	-	-	-	-
SALE OF JOURNAL/PUBS/BOOKS/ID CARDS				
MINISTRY OF EDUCATION		-	-	22,000.00
MINISTRY OF TRANSPORT			-	1,000.00
GOVERNMENT PRINTING PRESS	72,500.00		(72,500.00)	389,800.00
MINISTRY OF INFORMATION		-	-	20,000.00
GENERAL ADMINISTRATION	-	-	-	1,000.00
SCIENCE TECHNICAL AND VOCATION BOARD	500.00			
BOARD OF INTERNAL REVENUE	-	2,000,000.00	2,000,000.00	74,600.00
MIN OF JUSTICE		480,000.00		
CABINET AND SPECIAL SERVICE DEPARTMENT	1,000.00			
Sub Total SALE OF JOURNAL/PUBS	74,000.00	2,480,000.00	1,927,500.00	508,400.00

SALE OF STORE/SCRAPS				
GOVERNMENT HOUSE AND PROTOCOL	-	100,000.00	100,000.00	-
BOARD OF ADULT, TECHNICAL AND VOC EDUCAT	-	320,000.00	320,000.00	-
MINISTRY OF FINANCE	2,000.00		(2,000.00)	-
MINISTRY OF EDUCATION, SCIENCE DEV AGENCY	-		-	-
ONDO STATE HOSPITAL MANAGEMENT BOARD	-	2,000,000.00	2,000,000.00	-
ONDO STATE WATER COOPERATION	-	100,000.00	100,000.00	-
Sub Total SALE OF STORE/SCRAPS	2,000.00	2,520,000.00	2,518,000.00	-
SALES BILL OF ENTRY				
CIVIL SERVICE COMMISSION		100,000.00	100,000.00	2,500.00
MIN OF LANDS AND HOUSING	-	-	-	5,000.00
OFFICE OF ESTAB		-	-	5,000.00
MINISTRY OF EDUCATION	6,600.00			
MICRO CREDIT AGENCY	247,000.00	3,000,000.00	2,753,000.00	11,000.00
HOSPITAL MANAGEMENT BOARD	3,000.00		(3,000.00)	10,000.00
Sub Total SALES BILL OF ENTRY	256,600.00	3,100,000.00	2,843,400.00	33,500.00
SALES GOVT BUILDINGS				
ONDO STATE DEVELPMNT & PROPERTY CORPOR	-	155,000,000.00	155,000,000.00	-
Sub Total SALES GOVT BUILDINGS	-	155,000,000.00	155,000,000.00	-
SALES OF FERTILIZER				
MIN OF AGRICULTURE & NATURAL RESOURCES	-		-	-
Sub Total SALES OF FERTILIZER	-	-	-	-

SALES OF FORMS				
BOARD OF INTERNAL REVENUE	-	-	-	-
CHRISTIAN WELFARE BOARD	485,000.00	500,000.00	15,000.00	912,200.00
DEBT MANAGEMENT OFFICE	-	-	-	-
HOSPITAL MANAGEMENT BOARD	3,781,110.00	3,500,000.00	(281,110.00)	7,980,600.00
ZONAL TEACHING SERVICE COMMISSION			-	500.00
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	1,100.00		(1,100.00)	76,000.00
BOARD OF ADULT, TECHNICAL AND VOCATIONAL EDU	281,000.00	1,600,000.00		23,000.00
CIVIL SERVICE COMMISSION	4,100.00	-	(4,100.00)	16,500.00
MINISTRY OF HEALTH	8,000.00	-	(8,000.00)	170,000.00
ONDO STATE JUDICIAL SERVICE COMMISSION	176,960.00	-	(176,960.00)	2,000.00
MINISTRY OF LAND AND HOUSING	5,000.00	-		20,000.00
MICRO CREDIT AGENCY	4,786,000.00		(4,786,000.00)	1,996,000.00
MUSLIM WELFARE BOARD	1,098,000.00	3,000,000.00	1,902,000.00	155,800.00
MINISTRY OF EMPLOYMENT AND PRODUCTIVITY		-		4,000.00
ONDO STATE PENSIONS TRANSITIONAL DEPART	3,243,000.00	4,400,000.00	1,157,000.00	3,064,050.00
STATE PENSION COMMISSION	4,000.00	-		11,000.00
ONDO STATE WATER CORPORATION		-	-	5,000.00
ONDO STATE TEACHING SERVICE COMMISSION	23,300.00	11,000.00	(12,300.00)	15,700.00
HOUSE OF ASSEMBLY COMMISSION		100,000.00		
ONDO STATE JUDICIARY	136,000.00			
MINISTRY OF ENVIRONMENT	30,000.00			
SIGNAGE AGENCY	25,000.00	1,500,000.00		
Sub Total SALES OF FORMS	14,087,570.00	14,611,000.00	(2,195,570.00)	14,452,350.00

SALES OF OTHER AGRIC PRODUCTS				
MINISTRY OF AGRICULTURE	-	5,000,000.00	5,000,000.00	6,000.00
AGRICULTURAL DEVELOPMENT PROGRAMME				36,500.00
COCOA REVOLUTION			-	2,665,600.00
Sub Total SALES OF OTHER AGRIC	-	5,000,000.00	5,000,000.00	2,708,100.00

SALES OF OTHER ITEMS				
GOVERNMENT PRINTING PRESS	14,000.00	20,000,000.00	19,986,000.00	-
MINISTRY OF CULTURE AND TOURISM	22,000.00	1,000,000.00	978,000.00	26,200.00
MINISTRY OF COMMERCE AND INDUSTRY	7,500.00	-	(7,500.00)	54,000.00
MINISTRY OF AGRICULTURE	757,245.00	22,800,000.00	22,042,755.00	832,000.00
ONDO STATE JUDICIARY	2,000.00			
MINISTRY OF EDUCATION	6,000.00		(6,000.00)	200,000,000.00
HEALTH MANAGEMENT BOARD		-	-	2,000.00
Sub Total SALES OF OTHER ITEMS	808,745.00	43,800,000.00	42,991,255.00	200,914,200.00
SALES OF SOUVENIR				
BOARD OF INTERNAL REVENUE	-	500,000,000.00	500,000,000.00	-
Sub Total SALES OF SOUVENIR	-	500,000,000.00	500,000,000.00	-
SALES OF VEHICLE PLATE NUMBER				
BOARD OF INTERNAL REVENUE	26,344,800.00	125,000,000.00	98,655,200.00	61,630,450.00
MINISTRY OF LAND AND HOUSING	2,500.00	-	(2,500.00)	2,500.00
Sub Total SALES OF VEHICLE PLATE NUMBER	26,347,300.00	125,000,000.00	98,652,700.00	61,632,950.00
HOME GROWN FEEDING PROGRAMME				
INTER-GOVERNMENTAL AFFAIRS AND MULTI RELATIONS	-	2,982,722,400.00	2,982,722,400.00	-
Sub Total FEEDING PROGRAMME	-	2,982,722,400.00	2,982,722,400.00	-
SAWMILL LICENCES				
MIN OF NATURAL RESOURCES	18,197,000.00	35,000,000.00	16,803,000.00	117,449,000.00
JUDICIARY DIVISION		-	-	50,000.00
MIN OF AGRICULTURE		-	-	1,045,000.00
FOREST STAFF TRAINING SCHOOL	315,000.00	-	(315,000.00)	770,000.00
Sub Total SAWMILL LICENCES	18,512,000.00	35,000,000.00	16,488,000.00	119,314,000.00
SCHOOL TUITION REGISTRATION/EXAMINATION				
SUBEB HEAD	13,000.00	-	(13,000.00)	91,300.00
CABINET AND SPECIAL SERVICE DEPART	657,267.70			
PUBLIC SERVICE TRAINING INSTITUTE	1,027,500.00			
BOARD OF INTERNAL REVENUE		-	-	771,300.00
MIN OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	38,500.00	400,000.00	361,500.00	41,800.00
MINISTRY OF EDUCATION/INSTITUTIONS	205,067,665.00	230,300,000.00	25,232,335.00	187,559,748.58
Sub Total SCHOOL TUITION /REGISTRATION	206,803,932.70	230,700,000.00	23,896,067.30	188,464,148.58

SPORTS/RECREATIONAL FACILITIES FEES				
MINISTRY OF EDUCATION	20,000.00	30,000.00	10,000.00	-
Sub Total SPORT AND RECREATION FEES	20,000.00	30,000.00	10,000.00	-
STAMP DUTIES				
ONDO STATE WATER COOPERATION	36,662,221.05	50,000.00	(36,612,221.05)	-
Sub Total STAMP DUTIES	36,662,221.05	50,000.00	(36,612,221.05)	-
SERVICE CONNECTION				
ONDO STATE WATER COOPERATION	-	50,000.00	50,000.00	-
Sub Total SERVICE CONNECTION	-	50,000.00	50,000.00	-
SIGNAGE ANNUAL PERMT				
ONDO STATE SIGNAGE AGENCY	54,625,590.00	215,500,000.00	160,874,410.00	37,115,808.00
MINISTRY OF INFORMATION		-	-	17,000.00
BOARD OF INTERNAL REVENUE		-	-	55,000.00
Sub Total SIGNAGE ANNUAL PERMT	54,625,590.00	215,500,000.00	160,874,410.00	37,187,808.00
STATE OF ORIGIN CERTIFICATE				
CABINET AND SERVICE MATTERS	628,000.00	-	(628,000.00)	745,000.00
BOARD OF INTERNAL REVENUE	-	-	-	167,000.00
LIASON OFFICE, LAGOS	2,247,500.00	-	(2,247,500.00)	2,866,000.00
LIASON OFFICE, ABUJA	3,075,000.00	-	(3,075,000.00)	8,000.00
Sub Total STATE OF ORIGIN CERTIFICATE	5,950,500.00	-	(5,950,500.00)	3,786,000.00
STATUTORY ALLOCATION AND OTHERS				
MINISTRY OF FINANCE	40,257.00	47,548,509,199.70	47,548,468,942.70	22,840.00
BOARD OF INTERNAL REVENUE		-	-	1,000.00
MINISTRY OF LANDS AND HOUSING		-	-	145,415.00
MINISTRY OF PHYSICAL PLANNING AND URBAN DEV		-	-	2,835.00
Sub Total STATUTORY ALLOCATION	40,257.00	47,548,509,199.70	47,548,468,942.70	172,090.00

SUNDRY FINES/PENALTY				
FORESTRY STAFF TRAINING SCHOOL, OWO	219,000.00	-	(219,000.00)	226,525.00
JUDICIARY DIVISION		-	-	176,100.00
MINISTRY OF TRANSPORT VEHICLE INSPECTION		-	-	211,689,300.00
MINISTRY OF ENVIRONMENT	1,343,550.00	4,000,000.00	2,656,450.00	368,000.00
BOARD OF INTERNAL REVENUE	359,731.00		(359,731.00)	90,700.00
SUBEB (HEAD)			-	10,000.00
MINISTRY OF LAND AND HOUSING	26,140.00		(26,140.00)	14,000.00
MINISTRY OF AGRICULTURE	30,000.00		(30,000.00)	633,000.00
ONDO STATE JUDICIARY	25,350.00		(25,350.00)	34,300.00
MINISTRY OF HEALTH	190,000.00			
MINISTRY OF FINANCE	8,000.00		(8,000.00)	5,000.00
MINISTRY OF JUSTICE			-	22,100.00
CUSTOMARY COURT OF APPEAL	25,900.00	5,400,000.00	5,374,100.00	3,043,260.00
MINISTRY OF NATURAL RESOURCES	14,271,093.00	41,000,000.00	26,728,907.00	23,898,147.25
MINISTRY OF PHYSICAL PLANNING & URBAN DEV	3,068,875.00	18,000,000.00	14,931,125.00	5,270,440.00
MINISTRY OF AGRIC AND NATURAL RESOURCES			-	40,000.00
MINISTRY OF TRANSPORT	20,400,100.00	84,000,000.00	63,599,900.00	13,119,850.00
MINISTRY OF TRANSPORT-VIO	8,420,700.00		(8,420,700.00)	152,000.00
MINISTRY OF WORKS AND TRANSPORT	10,000.00	10,000.00	-	
COMMERCE AND INDUSTRY			-	10,000.00
COCOA REVOLUTION	35,800.00			
MINISTRY OF EDUCATION			-	7,000.00
ONDO STATE WASTE MANAGEMENT	82,800.00			
POOLS BETTINGS AND LOTTRIES BOARD		3,250,000.00	3,250,000.00	3,000.00
SIGNAGE AGENCY	69,550.00	1,500,000.00	1,430,450.00	
CONSUMER PROTECTION COMMITTEE		10,000,000.00	10,000,000.00	
Sub Total SUNDRY FINES/PENALTY	48,586,589.00	157,160,000.00	118,882,011.00	258,812,722.25

SUNDRY INCOME /SURFACE RENT				
MINISTRY OF TRANSPORT VEHICLE INSPECTION		-	-	39,000.00
MINISTRY OF ENVIRONMENT	345,940.00			
MIN OF NATURAL RESOURCES		-	-	350,000.00
MINISTRY OF LANDS AND HOUSING		24,000,000.00	24,000,000.00	500,000,000.00
MINISTRY OF COMMERCE AND INDUSTRY-UNPECIFIED	36,000.00			
MINISTRY OF EDUCATION-UNSPECIFIED	3,000.00			
UNIVERSITY OF SCIENCE AND TECHNOLOGY		-	-	-
BOARD OF INTERNAL REVENUE	-	-	-	112,500.00
Sub Total SUNDRY INCOME	384,940.00	24,000,000.00	23,615,060.00	500,501,500.00
SURVEY/PLANNING/BUIL				
LAND RECORD BUREAU		-	-	3,000.00
MINISTRY OF LANDS AND HOUSING	15,747,617.00	68,000,000.00	52,252,383.00	11,115,164.00
MINISTRY OF PHYSICAL PLANNING & URBAN DEV	129,195.00	220,000,000.00	219,870,805.00	598,295.00
MINISTRY OF NATURAL RESOURCES		-	-	3,000.00
MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOP		-	-	3,700.00
Sub Total SURVEY/PLANNING/BUIL	15,876,812.00	288,000,000.00	272,123,188.00	11,723,159.00
TAX AUDIT EXERCISE				
BOARD OF INTERNAL REVENUE		50,000.00	50,000.00	-
Sub Total TAX AUDIT EXERCISE	-	50,000.00	50,000.00	-

TENDER FEES				
BOARD OF INTERNAL REVENUE	1,528,500.00	200,000.00	(1,328,500.00)	2,470,000.00
CABINET AND SPECIAL SERVICES DEPT		504,000.00	504,000.00	10,000.00
DEPUTY GOVERNOR'S OFFICE		27,500.00	27,500.00	500,000,000.00
GENERAL ADMINISTRATION DEPT (OFFICE)	585,000.00	900,000.00	315,000.00	708,340.00
GOVERNMENT HOUSE AND PROTOCOL		100,000.00	100,000.00	
HOUSE OF ASSEMBLY COMMISSION		120,000.00	120,000.00	
INTER-GOVT AFFAIRS & MULTI LATERAL RELA		4,440,000.00	4,440,000.00	3,772,700.00
DIRECTORATE OF RURAL DEVELOPMENT		600,000.00	600,000.00	
MINISTRY OF REGIONAL INTERGRATION AND SPECIAL DUTIES			-	
MINISTRY OF EDUCATION	1,240,000.00	1,000,000.00	(240,000.00)	1,255,000.00
MINISTRY OF ENVIRONMENT			-	628,000.00
MINISTRY OF ECONOMIC PLANNING AND BUDGET			-	60,000.00
MINISTRY OF FINANCE-HQTRS		100,000.00	100,000.00	
MINISTRY OF JUSTICE			-	
MINISTRY OF LANDS AND HOUSING	9,000,000.00	240,000.00	(8,760,000.00)	1,500,000.00
MINISTRY OF LG and CHIEFTANCY AFFAIRS		1,000,000.00	1,000,000.00	
MINISTRY OF PHYSICAL PLANNING & URBAN DEV			-	
MINISTRY OF INFORMATION		4,000,000.00	4,000,000.00	60,000.00
OFFICE OF TRANSPORT	60,000.00	20,000.00	(40,000.00)	40,750.00
OFFCE AUDITOR GENERAL LOCAL GOVERNMENT		1,700,000.00	1,700,000.00	
OFFICE OF THE STATE AUDITOR GENERAL		108,000.00	108,000.00	
OFFICE OF PUBLIC UTILITY			-	
ONDO STATE AGENCY FOR THE CONTRL OF AIDS		400,000,000.00	400,000,000.00	
MINISTRY OF WORKS AND TRANSPORT	16,500,000.00		(16,500,000.00)	261,000,000.00
ONDO STATE INDEPENDENT ELECTORAL COMMISS		200,000.00	200,000.00	
ONDO STATE JUDICIAL SERVICE COMMISSION		100,000.00	100,000.00	
ONDO STATE JUDICIARY	68,600.00		(68,600.00)	36,500.00
ONDO STATE SIGNAGE AGENCY		100,000.00	100,000.00	128,000.00
ONDO STATE WASTE MANAGEMENT BOARD		1,200,000.00	1,200,000.00	
ONDO STATE WATER COOPERATION			-	1,500,000.00
STATE UNIVRSAL BASIC EDUCATN BOARD ZONAL	7,520,000.00	44,000,000.00	36,480,000.00	580,000.00
STATE UNIVRSAL BASIC EDUCATN BOARD HQTRS	35,805,000.00	600,000.00	(35,205,000.00)	41,862,000.00
BUREAU OF PROCUREMENT		2,000,000.00	2,000,000.00	
ELECTRICITY BOARD		8,000,000.00	8,000,000.00	
OSARMCO		50,000.00	50,000.00	
MINISTRY OF HEALTH	170,000.00	-	(170,000.00)	
Sub Total TENDER FEES	72,477,100.00	471,309,500.00	398,832,400.00	815,611,290.00

TIMBER & FOREST FEES				
MIN OF NATURAL RESOURCES	-		-	50,358,727.00
FORESTRY STAFF TRAINING SCHOOL, OWO	2,432,625.00	-	(2,432,625.00)	2,474,250.00
MIN OF AGRIC & NATURAL RESOURCES	30,905,270.00	-	(30,905,270.00)	455,750.00
MIN OF LANDS & HOUSING		-	-	10,875.00
MIN OF AGRICULTURE		-	-	1,045,250.00
Sub Total TIMBER & FOREST FEES	33,337,895.00	-	(33,337,895.00)	54,344,852.00
TITLE TRANSFER FEES				
MIN OF LOCAL GOVT & CHIEFTANCY AFFAIRS	-		-	545,500.00
MIN OF EDUCATION	782,000.00	-	(782,000.00)	953,250.00
MIN OF NATURAL RESOURCES		-	-	12,500.00
ONDO STATE JUDICIARY		-	-	4,000.00
Sub Total TITLE TRANSFER FEES	782,000.00	-	(782,000.00)	1,515,250.00
TOLL FEES ON ITEMS				
MIN OF NATURAL RESOURCES	36,278,024.00	25,000,000.00	(11,278,024.00)	25,402,752.50
FORESTRY STAFF TRAINING SCHOOL	342,000.00	-		430,000.00
MINISTRY OF AGRICULTURE	1,511,600.00	-		4,041,503.00
BOARD OF INTERNAL REVENUE		-		4,500.00
MIN OF AGRIC & NAT RESOURCES	-	-		558,150.00
MIN OF TRANSPORT		-		10,500.00
Sub Total TOLL FEES ON ITEMS	38,131,624.00	25,000,000.00	(13,131,624.00)	30,447,405.50
TRACTOR HIRING SERV.				
MINISTRY OF AGRICULTURE	453,000.00			304,268,797.00
AGRICULTURAL DEVELOPMENT PROGRAMME	160,000.00			
ONDO STATE AGRICULTURAL BUSINESS EMPOWERMENT CENTER	10,000.00			143,000.00
MINISTRY OF WORKS AND TRANSPORT	86,774,969.95		(86,774,969.95)	80,000.00
Sub Total TRACTOR HIRING SERV.	87,397,969.95	-	(87,397,969.95)	304,491,797.00
TRADE PERMIT LICENCE				
MINISTRY OF COMMERCE AND INDUSTRY	726,200.00		(726,200.00)	1,161,100.00
BOARD OF INTERNAL REVENUE		-	-	300,115,000.00
Sub Total TPL	726,200.00	-	(726,200.00)	301,276,100.00

TRADE TESTING FEES				
MINISTRY OF COMMERCE AND INDUSTRY	200.00	-	(200.00)	3,900.00
MINISTRY OF EDUCATION		-	-	92,800.00
MINISTRY OF WORKS AND TRANSPORT		-	-	900.00
Sub Total TRACTOR HIRING SERV.	200.00	-	(200.00)	97,600.00
TOLL FEES FROM FOREST SERVICE				
MIN OF NATURAL RESOURCES	-	15,000,000.00	15,000,000.00	7,120,712.00
A.G'S OFFICE		-	-	81,859,300.00
MINISTRY OF AGRICULTURE	-	-	-	215,600.00
FORESTRY STAFF TRAINING SCHOOL		-	-	315,200.00
Sub Total TOLL FEES FROM FOREST SERV	-	15,000,000.00	15,000,000.00	89,510,812.00
TRADE UNION FEE				
MINISTRY OF COMMERCE AND INDUSTRY	-	-	-	24,250.00
Sub Total TRADE UNION FEE	-	-	-	24,250.00
TRANSFER FROM CRF TO CDF				
MINISTRY OF EDUCATION	286,000.00	-	(286,000.00)	162,000.00
Sub Total TRANSFER	286,000.00	-	(286,000.00)	162,000.00
VOLUNTARY ORGANIZATIONS/NGOs/LICENCES				
MINISTRY OF EDUCATION	290,000.00	-	(290,000.00)	162,000.00
Sub total NGO CBO ETC	290,000.00	-	(290,000.00)	162,000.00

REVENUE RETAINING AGENCIES/UNIVERSITIES				
STATE WIDE (BIR)	-		-	-
ONDO STATE UNIV OF SCIENCE TECH	509,072,679.21	-	(509,072,679.21)	746,154,097.44
ADEKUNLE AJASIN UNIVERSITY	1,965,843,004.42	-	(1,965,843,004.42)	2,737,262,331.00
UNIVERSITY OF MEDICAL SCIENCE	510,900,216.78	-	(510,900,216.78)	1,477,674,441.53
RUFUS GIWA POLY	1,112,210,218.64	-	(1,112,210,218.64)	2,568,651,112.52
UNIVERSITY TEACHING HOSPITAL	707,196,340.50			
SCHOOL OF MIDWIFERY		-	-	27,801,050.00
SCHOOL OF NURSING		-	-	2,696,000.00
SCHOOL OF HEALTH TECH	234,079,230.00	-	(234,079,230.00)	505,693,516.96
STATE HOSPITALS	730,988,898.00	-	(730,988,898.00)	1,484,414,637.71
ONDO STATE DEVT & PROP CORPORATION	175,950,925.04	-	(175,950,925.04)	153,317,910.00
ONDO STATE RADIO VISION CORPORATION	40,314,535.03			
ONDO STATE WASTE MAGT AUTHORITY	1,874,000.00	-	(1,874,000.00)	5,896,910.00
ONDO STATE WATER CORPORATION	4,197,325.00	-	(4,197,325.00)	6,862,890.00
OWENA PRESS LTD	17,633,251.50	-	(17,633,251.50)	11,030,347.84
EDUCATION ENDOWMWNT FUND	386,543,816.09			
ONDO STATE INVESTMENT PROMOTION AGENCY (ONDIPA)	171,950,000.00			
MINISTRY OF JUSTICE (RECOVERY ACCOUNT)	140,000,000.00	-	(140,000,000.00)	18,172,220.85
KAADI IGBEAYO (SITA)	10,031,156.85			
AGRIC INPUT AGENCY		-	-	82,195,000.00
Sub Total RRA	6,718,785,597.06	-	(6,718,785,597.06)	9,827,822,465.85
UNITY / STAFF/ OTHER SCHOOL FEES				
MINISTRY OF EDUCATION	19,900,150.00			17,365,004.98
ONDO STATE EDUCATION ENDOWMENT FUND	27,500.00			2,200.00
SCIENCE TECHNICAL AND VOCATION BOARD	663,100.00			
STATE UNIVERSAL EDUCATION BOARD	12,100.00			
Sub Total RRA	20,602,850.00	-	(20,602,850.00)	17,367,204.98
TUITION-UNDER GRAD AND OTHERS				
BOARD OF INTERNAL REVENUE			-	
MINISTRY OF EDUCATION			-	
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEV			-	
OFFICE OF ESTABLISHMENTS	-		-	-
ONDO STATE UNIV OF SCI & TECH OKITIPUPA			-	
Sub Total TUITION-UNDER GRAD	-	-	-	-

DOMESTIC GRANTS				
SUBEB		2,760,176,029.27	2,760,176,029.27	
INTER-GOVERNMENTAL AFFAIRS AND MULTILATERAL RE		3,475,000,000.00	3,475,000,000.00	
MINISTRY OF HEALTH		305,000,000.00	305,000,000.00	
ONDO STATE SCHOLARSHIP BOARD			-	
MIN OF FINANCE		1,000,000,000.00		
Sub Total DOMESTIC -GRANT	-	7,540,176,029.27	7,540,176,029.27	-
FOREIGN GRANTS				
MIN OF ECONOMIC PLANNING AND BUDGET			-	
ONDO STATE WATER CORPORATION		713,428,000.00	713,428,000.00	
ONDO STATE RURAL AND WATER SUPPLY AND S. AGENCY	-	1,525,000,000.00	1,525,000,000.00	-
ONDO STATE SCHOLARSHIP BOARD			-	
Sub Total DOMESTIC -GRANT	-	2,238,428,000.00	2,238,428,000.00	-
HACKNEY PERMIT				
BOARD OF INTERNAL REVENUE	3,228,000.00	-	(3,228,000.00)	213,593,385.00
MINISTRY OF TRANSPORT	5,000.00			
SUB TOT	3,228,000.00	-	(3,228,000.00)	213,593,385.00
MOTOR VEHICLE LICENCE/OKADA TICKET				
BOARD OF INTERNAL REVENUE	-		-	741,129,560.45
MINISTRY OF EDUCATION	-	-		2,200.00
Sub Total VEHICLE LICENCE	-	-	-	741,131,760.45
MOTOR VEHICLE ADVANCES				
BOARD OF INTERNAL REVENUE	-		-	776,000.00
MINISTRY OF TRANSPORT	-			2,200.00
Sub Total VEHICLE ADVANCES	-	-	-	778,200.00
NEW VEHICLE REGISTRATION SCHEME				
BOARD OF INTERNAL REVENUE	-		-	52,905,298.27
Sub Total VEHICLE REGISTRATION SCHEME	-	-	-	52,905,298.27

VALUATION OF PROPERTY				
MINISTRY OF COMMERCE AND INDUSTRY			-	1,950.00
MINISTRY OF LAND AND HOUSING	188,000.00	61,000,000.00		78,500.00
Sub Total VEHICLE PLATE NO/REG FORM	188,000.00	61,000,000.00	60,812,000.00	80,450.00
SALES OF FRESH FISH				
MIN OF AGRIC	-	300,000.00	300,000.00	37,115,808.00
ADP	268,200.00	400,000.00	131,800.00	17,000.00
Sub Total Sales of vfresh fish	268,200.00	700,000.00	431,800.00	37,132,808.00
REGISTRATION OF DRIVING SCHOOL				
OFFICE OF TRANSPORT		2,000,000.00	2,000,000.00	-
Sub total registration of driving school	-	2,000,000.00	2,000,000.00	-
REGISTRATION OF mechanical workshop				
OFFICE OF TRANSPORT		2,000,000.00	2,000,000.00	
Sub total registration of mechanical work	-	2,000,000.00	2,000,000.00	
TOP LIGHT INSTALLATION OF TAXIES/CAB				
OFFICE OF TRANSPORT		20,000,000.00	20,000,000.00	
Sub total registration of TOP LIGHT INSTALLATION	-	20,000,000.00	20,000,000.00	
RURAL TRICYCLE DEV INITIATIVES				
OFFICE OF TRANSPORT		32,000,000.00	32,000,000.00	
Sub total RURAL TRICYCLE	-	32,000,000.00	32,000,000.00	
SUB NON-TAX REVENUE	9,490,035,883.17	75,652,727,510.97	65,823,047,277.80	30,433,164,191.18
GRAND TOTAL TAX AND NON-TAX REVENUE	39,930,366,313.89			

Note 5				
Investment Income	2019 Cummulative Actuals	2019 Cummulative Annual Final Budget	Variance	Actual 2018
MINISTRY OF ENVIRONMENT		250,000,000.00	250,000,000.00	
MINISTRY OF FINANCE-HQTRS			-	
ODSG Statewide	276,114,997.31		(276,114,997.31)	216,645,431.26
Total Investment Income	276,114,997.31	250,000,000.00	(26,114,997.31)	216,645,431.26
DIVIDEND RECEIVED ANALYSIS (INVESTMENT INCOME)				
JANUARY	-		-	
FEBRUARY	-		-	
MARCH	200,894,225.84		(200,894,225.84)	
APRIL	40,594,963.08		(40,594,963.08)	
MAY	3,467,418.48		(3,467,418.48)	
JUNE	2,444,289.94		(2,444,289.94)	
JULY	7,844.04		(7,844.04)	
AUGUST	381,788.29		(381,788.29)	
SEPTEMBER	26,564,781.07		(26,564,781.07)	
OCTOBER	1,086,662.07		(1,086,662.07)	
NOVEMBER	-		-	
DECEMBER	673,024.50		(673,024.50)	
TOTAL	276,114,997.31		(276,114,997.31)	216,645,431.26
Note 6				
Interest Earned	Cummulative Actuals 2019	2019 CUMM FINAL BUDGET	Variance	Actual Amount 2018
MINISTRY OF FINANCE-HQTRS	102,945,084.70	100,000,000.00	(2,945,084.70)	79,675,311.34
ACCRUED INTEREST ON FIXED/CALL DEPOSITS	180,536,562.49			
	-			
Total Interest Earned	283,481,647.19	100,000,000.00	(2,945,084.70)	79,675,311.34

Note 7

Aids & Grants	2019 Cummulative Actuals	2019 Cummulative Final Budget	Variance	Actual 2018
ACCELERATED POVERTY ALLEVIATION AGENCY				
INTER-GOVT AFFAIRS & MULTI LATERAL RELA	-	-	-	-
MINISTRY OF COMMERCE AND INDUSTRY	-			-
MINISTRY OF ECONOMIC PLANNING AND BUDGET	-			-
MINISTRY OF FINANCE-HQTRS	-			-
MINISTRY OF HEALTH	-			-
MIN OF ADULT TECHNICAL & VOCATIONAL EDU	-			-
ONDO STATE UNIVERSITY OF MEDICAL SCIENCE	-			7,865,527.00
STATE UNIVRSAL BASIC EDUCATN BOARD HQTRS	-	13,650,326,429.27	13,650,326,429.27	3,901,878,378.38
TOTAL-Aids and Grants	-	13,650,326,429.27	13,650,326,429.27	3,909,743,905.38

Note 8

DEBT FORGIVENESS

	2019 Cummulative Actuals	2018 Cummulative Final Budget	Variance	Actual 2018

Note 9

Other Revenue	2019 Cummulative Actuals	2019 Cummulative Final Budget	Variance	Actual 2018
OFFICE OF ACCOUNTANT-GENERAL				62,857,521,960.32
JANUARY		-	-	-
FEBRUARY		-	-	-
MARCH		-	-	-
APRIL		-	-	-
MAY		-	-	-
JUNE		-	-	-
JULY		-	-	-
AUGUST		-	-	-
SEPTEMBER		-	-	-
OCTOBER		-	-	-
NOVEMBER		-	-	-
DECEMBER		-	-	-
TOTAL	-	-	-	62,857,521,960.32

Note 10

Transfer from Other Government Entities/ Long and short borrowing	2019 Cumulative Actuals	2019 Cumulative Final Budget	Variance	Actual 2018
MINISTRY OF COMMUNITY DEV & COOPERATIVES	-		-	34,617,349.78
MINISTRY OF SPECIAL DUTIES	-		-	28,774,881.90
OFFICE OF THE ACCOUNTANT GENERAL	-		-	235,770,342.37
18 LOCAL GOVERNMENT IN ONDO STATE	-		-	-
ONDO STATE HOUSE OF ASSEMBLY	-		-	882,715,950.00
ONDO STATE INDEPENDENT ELECTORAL COMMISS	-		-	-
ONDO STATE JUDICIAL SERVICE COMMISSION	-		-	-
ONDO STATE JUDICIARY	-		-	-
ONDO STATE LAW COMMISSION	-		-	-
ONDO STATE UNIVERSITY OF MEDICAL SCIENCE	-		-	446,755,285.00
ONDO STATE UNIV OF SCI & TECH OKITIPUPA	-		-	540,000,000.00
ORANGE FM	-		-	31,441,260.00
PUBLIC SERVICE TRAINING INSTITUTE	-		-	78,867,609.36
			-	-
			-	0
			-	0
			-	0
			-	0
TOTAL	-		-	2,278,942,678.41

Note 11

Salaries & Wages	2019 Cummulative Actuals	2019 Cummulative Final Budget	Variance	Actual 2018
ACCELERATED POVERTY ALLEVATION AGENCY			-	
AGRICULTURAL DEVELOPMENT PROGRAMME	236,735,151.67	278,907,989.56	42,172,837.89	245,278,295.60
AGRICULTURAL INPUT AND SUPPLY AGENCY	60,305,824.99	62,715,733.63	2,409,908.64	63,377,907.18
BOARD OF INTERNAL REVENUE	307,685,170.55	324,716,162.36	17,030,991.81	318,051,157.61
CABINET AND SPECIAL SERVICES DEPT	58,147,282.38	67,528,731.76	9,381,449.38	62,320,324.77
CIVIL SERVICE COMMISSION	93,324,888.23	77,103,401.62	(16,221,486.61)	88,841,624.97
CUSTOMARY COURT OF APPEAL	-	543,677,468.24	543,677,468.24	-
DEBT MANAGEMENT OFFICE	-	-	-	-
DEPUTY GOVERNOR'S OFFICE	45,891,265.15	42,573,478.13	(3,317,787.02)	35,676,791.17
FREE TRADE ZONE	4,293,134.24		(4,293,134.24)	17,867,790.39
GENERAL ADMINISTRATION DEPT (OFFICE)	79,742,399.97	95,613,823.69	15,871,423.72	85,902,670.99
GOVERNMENT HOUSE AND PROTOCOL	183,104,170.09	182,801,719.23	(302,450.86)	180,110,636.38
Hospital Management Board	7,933,503,182.23	7,446,332,007.06	(487,171,175.17)	7,231,435,160.55
HOUSE OF ASSEMBLY COMMISSION	26,897,647.97	49,090,478.59	22,192,830.62	28,042,121.00
INTER-GOVT AFFAIRS & MULTI LATERAL RELA	-	-	-	-
LAND RECORD BUREAU	187,204,381.45	-	(187,204,381.45)	170,730,100.00
LIAISON OFFICE ABUJA	15,644,885.41	27,113,811.20	11,468,925.79	16,535,864.92
LIAISON OFFICE LAGOS	9,674,370.48	13,814,592.56	4,140,222.08	10,298,340.16
MICRO CREDIT AGENCY	38,001,425.02	30,245,182.82	(7,756,242.20)	30,075,333.78
MINISTRY OF AGRICULTURE	372,158,481.99	489,187,133.53	117,028,651.54	360,239,799.41
MINISTRY OF COMMERCE AND INDUSTRY	146,928,122.01	79,164,515.81	(67,763,606.20)	134,937,005.60
MINISTRY OF COMMUNITY DEV & COOPERATIVES	49,554,868.36	-	(49,554,868.36)	66,610,569.60
MINISTRY OF CULTURE AND TOURISM	115,440,757.46	113,360,520.69	(2,080,236.77)	114,278,708.38
MINISTRY OF ECONOMIC PLANNING AND BUDGET	100,062,710.45	94,570,726.02	(5,491,984.43)	93,296,782.68
MINISTRY OF EDUCATION	1,086,306,847.77	1,565,991,934.51	479,685,086.74	1,005,934,630.81
MINISTRY OF EMPLOYMENT AND PRODUCTIVITY	-		-	2,489,910.14
MINISTRY OF ENVIRONMENT	145,965,813.70	97,038,666.78	(48,927,146.92)	131,863,286.75

MINISTRY OF FINANCE-HQTRS	205,984,547.05	143,505,124.34	(62,479,422.71)	250,296,623.57
MINISTRY OF HEALTH	568,349,387.21	509,497,471.35	(58,851,915.86)	511,731,241.30
MINISTRY OF HOUSING & URBAN DEVELOPMENT	107,691,181.21		(107,691,181.21)	123,023,441.57
MINISTRY OF INFORMATION	180,788,724.54	243,137,591.03	62,348,866.49	177,134,297.59
MINISTRY OF JUSTICE	222,889,718.30	235,801,577.64	12,911,859.34	224,651,793.27
MINISTRY OF LANDS AND HOUSING	-	194,217,871.11	194,217,871.11	
MINISTRY OF LG and CHIEFTANCY AFFAIRS	55,198,731.26	59,715,554.90	4,516,823.64	55,190,929.28
MINISTRY OF NATURAL RESOURCES	524,752,073.69	610,156,067.90	85,403,994.21	
MINISTRY OF PHYSICAL PLANNING & URBAN DEV	-	148,569,059.10	148,569,059.10	
MINISTRY OF SPECIAL DUTIES	29,499,868.49	17,392,247.63	(12,107,620.86)	21,085,612.77
MINISTRY OF TRANSPORT	142,064,004.70	156,482,935.94	14,418,931.24	132,081,565.47
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEV	112,747,118.13	108,699,289.21	(4,047,828.92)	106,325,555.16
MINISTRY OF WORKS	342,642,773.43	431,605,834.16	88,963,060.73	340,788,524.96
MINISTRY OF YOUTH DEVELOPMENT AND SPORTS	43,348,944.23	42,273,032.95	(1,075,911.28)	40,996,359.81
MIN OF ADULT TECHNICAL & VOCATIONAL EDU	-	475,917,085.16	475,917,085.16	
MIN OF AGRICULTURE & NATURAL RESOURCES	-		-	517,609,975.48
BOARD OF INTERNAL REVENUE				318,051,157.61
ODSG Statewide	-		-	22,013,476,727.57
OFFCE AUDITOR GENERAL LOCAL GOVERNMENT	59,738,141.57	62,193,322.71	2,455,181.14	71,034,360.49
OFFICE OF ESTABLISHMENTS	154,313,290.50	175,414,978.89	21,101,688.39	145,057,765.96
HOUSE OF ASSEMBLY COMMISSION				28,042,121.00
OFFICE OF THE STATE AUDITOR GENERAL	195,121,676.40	359,867,855.33	164,746,178.93	232,970,805.71
ONDO STATE BUREAU OF STATISTICS	47,136,070.64	42,809,343.82	(4,326,726.82)	47,877,767.69
ONDO STATE CIVIC DATA CENTRE	-	-	-	25,156,465.68
ONDO STATE DEVELPMNT & PROPERTY CORPORATN	113,703,501.36	129,132,918.48	15,429,417.12	114,833,667.36
ONDO STATE ELECTRICITY BOARD	132,860,900.49	152,181,377.29	19,320,476.80	130,222,776.02
ONDO STATE HOUSE OF ASSEMBLY	346,845,190.61	371,380,669.09	24,535,478.48	349,652,577.94
ONDO STATE INDEPENDENT ELECTORAL COMMISS	45,335,281.63	54,231,920.10	8,896,638.47	44,376,519.43
ONDO STATE PENSION BOARD	37,320,886.16	22,941,005.33	(14,379,880.83)	34,496,101.18
ONDO STATE JUDICIARY	-	1,251,783,260.89	1,251,783,260.89	
ONDO STATE LAW COMMISSION	9,272,411.13	15,136,772.36	5,864,361.23	17,041,660.96
ONDO STATE LIBRARY BOARD	33,608,970.59	30,543,557.09	(3,065,413.50)	31,106,403.06
TECHNICAL EDUCATION (MATVE)	372,608,038.12		(372,608,038.12)	358,243,513.04

ONDO STATE PENSION COMMISSION	30,860,656.38		(30,860,656.38)	24,378,395.46
ONDO STATE PENSIONS TRANSITIONAL DEPART		33,224,074.07	33,224,074.07	
ONDO STATE RADIOVISION CORPORATION	128,774,173.01	224,723,179.60	95,949,006.59	122,949,992.91
ONDO STATE SCHOLARSHIP BOARD	29,968,204.38	31,056,599.42	1,088,395.04	27,543,919.42
ONDO STATE SPORTS COUNCIL	221,394,244.59	223,382,264.51	1,988,019.92	213,446,404.74
ONDO STATE TEACHING SERVICE COMMISSION	103,524,220.71	15,586,999,729.95	15,483,475,509.24	116,335,462.24
ONDO STATE UNIVERSITY OF MEDICAL SCIENCE			-	
ONDO STATE UNIV OF SCI & TECH OKITIPUPA			-	
ONDO STATE WASTE MANAGEMENT BOARD	174,627,519.40	201,137,783.66	26,510,264.26	185,175,500.00
ONDO STATE WATER AND SANITATION PROJECT	41,997,559.18	21,489,373.93	(20,508,185.25)	25,042,598.10
ONDO STATE WATER COOPERATION	435,684,701.46	665,083,774.40	229,399,072.94	440,451,300.04
ORANGE FM	49,946,390.10	68,317,895.10	18,371,505.00	58,924,214.31
OWENA PRESS			-	
POLITICAL AND ECONOMIC AFFAIRS DEPT	475,343,881.05	62,789,204.39	(412,554,676.66)	674,279,690.83
POST PRIMARY EDUCATION	-		-	
PRY HEALTHCARE MGT BOARD/AGENCY/COMMISSN	359,593,188.69	385,241,576.38	25,648,387.69	340,636,352.05
QUALITY EDUCATION ASSURANCE AGENCY	-		-	70,559,488.54
Pension	-		-	7,873,366,039.23
Salaries of Political of Holders	382,371,395.43		(382,371,395.43)	578,128,467.10
Gratuity & Others			-	3,521,781,315.38
STATE INFORMATION TECHNOLOGY AGENCY	71,220,836.66	100,862,788.77	29,641,952.11	62,190,889.69
STATE UNIVRSAL BASIC EDUCATN BOARD HQTRS	269,920,911.63	520,504,075.05	250,583,163.42	261,882,413.89
OFFICE OF THE STATE ACCOUNTANT GENERAL	69,259,321.06	163,637,099.85	94,377,778.79	-
ONDO STATE JUDICIAL SERVICE COMMISSION	-	53,717,740.27	53,717,740.27	0
CONSOLIDATED RVENUE FUNDS CHARGES		163,230,747.22	163,230,747.22	0
ADHOC HMB STAFF	428,020,680.76			
ADHOC MIN OF AGRIC STAFF	11,418,548.26			
TESCOM(PUBLIC SECONDARY SCHOOLS	14,528,950,568.15			
JUDIARY	1,606,256,943.12			
GRAND TOTAL: SALARIES AND WAGES	34,799,528,157.03	36,231,533,708.16	18,006,652,291.42	51,553,823,567.70
Total-Salaries and Wages	34,799,528,157.03	36,231,533,708.16	18,006,652,291.42	51,553,823,567.70

Note 12

SOCIAL CONTRIBUTIONS BENEFITS & OTHERS	2019 Cummulative Actuals	2019 Cummulative Final Budget	Variance	Actual 2018
ODSG Statewide		15,759,449,200.00	15,759,449,200.00	17,689,301,525.60
PENSION	8,345,331,270.31	-	(8,345,331,270.31)	-
GRATUITY	1,234,561,851.78	-	(1,234,561,851.78)	-
TOTAL SOCIAL CONTRIBUTIONS BENEFITS	9,579,893,122.09	15,759,449,200.00	6,179,556,077.91	17,689,301,525.60

ANALYSIS ON NOTE 12.	PENSION	GRATUITY	TOTAL
JANUARY	669,721,339.20	200,000,000.00	869,721,339.20
FEBRUARY	694,033,575.04	-	694,033,575.04
MARCH	685,411,720.34	150,000,000.00	835,411,720.34
APRIL	707,176,630.26	47,228,568.01	754,405,198.27
MAY	689,434,022.61	150,000,000.00	839,434,022.61
JUNE	704,957,227.53	-	704,957,227.53
JULY	696,367,335.77	340,893,721.19	1,037,261,056.96
AUGUST	698,969,965.24	173,100,567.67	872,070,532.91
SEPTEMBER	675,117,824.62	23,338,994.91	698,456,819.53
OCTOBER	698,394,696.03	-	698,394,696.03
NOVEMBER	710,812,200.58	150,000,000.00	860,812,200.58
DECEMBER	714,934,733.09	-	714,934,733.09
Total- Social Benefits	8,345,331,270.31	1,234,561,851.78	9,579,893,122.09

Note 13

OVERHEAD COST	2019 Cumulative Actuals	9 Cumulative Final Budget	Variance	Actual 2018
AGENCY FOR THE WELFARE OF THE PHYSICALLY CHALLENGED PERSONS	25,675,600.00	48,000,000.00	22,324,400.00	20,895,200.00
AGRICULTURAL DEVELOPMENT PROGRAMME	3,954,000.00	9,550,000.00	5,596,000.00	4,744,000.00
AGRICULTURAL INPUT AND SUPPLY AGENCY	4,225,950.00	5,000,000.00	774,050.00	4,269,332.00
AGRO-CLIMATOLOGICAL AND ECOLOGICAL PROJECT	3,300,000.00	6,600,000.00	3,300,000.00	3,372,000.00
BOARD OF ADULT, TECHNICAL AND VOCATIONAL EDUCATION	62,399,872.00	122,500,000.00	60,100,128.00	109,691,966.58
BOARD OF ALTERNATIVE MEDICINE	3,200,000.00	5,000,000.00	1,800,000.00	1,200,000.00
BOARD OF INTERNAL REVENUE	3,142,182,776.55	3,636,000,000.00	493,817,223.45	537,564,406.41
BUDGET OFFICE	12,000,000.00	24,000,000.00	12,000,000.00	8,400,000.00
CABINET AND SPECIAL SERVICES DEPARTMENT	25,858,306.00	46,000,000.00	20,141,694.00	27,786,600.00
CHRISTIAN WELFARE BOARD	40,664,167.00	55,000,000.00	14,335,833.00	25,485,728.00
CITIZEN RIGHT MEDIATION	7,200,000.00	8,000,000.00	800,000.00	6,246,000.00
CIVIL SERVICE COMMISSION	37,679,744.44	44,000,000.00	6,320,255.56	22,447,000.00
COCOA REVOLUTION OFFICE	4,082,571.75	8,000,000.00	3,917,428.25	3,000,000.00
CONSUMER PROTECTION COMMITTEE	2,250,000.00	6,500,000.00	4,250,000.00	2,790,650.00
CO-OPERATIVE COLLEGE, AKURE	-	-	-	-
CUSTOMARY COURT OF APPEAL	54,774,107.60	91,000,000.00	36,225,892.40	56,169,000.00
CUSTOMARY COURT OF APPEAL - JUDICIAL DIVISIONS	13,500,000.00	14,000,000.00	500,000.00	13,500,000.00
DEBT MANAGEMENT OFFICE	14,400,000.00	18,000,000.00	3,600,000.00	11,770,000.00
DEPUTY CHIEF OF STAFF	-	-	-	6,000,000.00
DEPUTY GOVERNOR'S OFFICE	254,633,273.50	500,000,000.00	245,366,726.50	338,048,742.00
DIRECT LABOUR AGENCY	6,018,500.00	8,000,000.00	1,981,500.00	4,200,000.00
DIRECTORATE OF RURAL AND COMMUNITY DEVELOPMENT	17,489,000.00	27,000,000.00	9,511,000.00	15,000,000.00
EMERGENCY MEDICAL SERVICES AGENCY	11,860,444.44	46,900,000.00	35,039,555.56	7,500,000.00
E-PERSONEL ADMINISTRATION SALARY SYSTEM (E-PASS) OFFICE	1,200,000.00	4,350,000.00	3,150,000.00	1,200,000.00
EXPENDITURE OFFICE	19,992,000.00	24,000,000.00	4,008,000.00	16,250,000.00
FADAMA PROJECT	6,000,000.00	9,000,000.00	3,000,000.00	6,000,000.00
FIRE SERVICES	3,750,000.00	5,400,000.00	1,650,000.00	-
FORESTRY STAFF TRAINING SCHOOL, OWO	572,142.00	1,800,000.00	1,227,858.00	432,852.00
GENERAL ADMINISTRATION	173,481,000.00	245,000,000.00	71,519,000.00	192,432,146.74

GOVERNMENT PRINTING PRESS	1,800,000.00	10,800,000.00	9,000,000.00	1,800,000.00
GOVERNMENT QUARTERS MANAGEMENT OFFICE	2,400,000.00	4,500,000.00	2,100,000.00	2,400,000.00
GOVERNOR'S OFFICE-GOVERNMENT HOUSE AND PROTOCOL	1,183,860,590.00	2,164,000,000.00	980,139,410.00	1,768,848,698.00
HOSPITAL MANAGEMENT BOARD	22,220,000.00	37,140,000.00	14,920,000.00	22,740,000.00
HOUSE OF ASSEMBLY COMMISSION	30,073,700.00	60,000,000.00	29,926,300.00	38,920,050.00
INTER-GOVERNMENTAL AFFAIRS AND MULTILATERAL RELATIO	9,133,513.30	29,000,000.00	19,866,486.70	5,550,000.00
JUDICIARY DIVISION	22,071,428.00	30,000,000.00	7,928,572.00	22,500,000.00
LIAISON OFFICE, ABUJA	34,980,332.80	50,000,000.00	15,019,667.20	38,693,816.18
LIAISON OFFICE, LAGOS	17,781,374.38	107,000,000.00	89,218,625.62	57,452,605.00
LOCAL GOVERNMENT SERVICE COMMISSION	1,800,000.00	3,100,000.00	1,300,000.00	1,800,000.00
MANPOWER DEVELOPMENT/MEMIS PROJECT OFFICES	6,000,000.00	12,000,000.00	6,000,000.00	4,250,000.00
MEGA SCHOOLS	15,180,000.00	25,000,000.00	9,820,000.00	37,500,000.00
MICRO CREDIT AGENCY	15,000,000.00	18,000,000.00	3,000,000.00	8,425,000.00
MINISTRY OF AGRICULTURE	9,300,000.00	43,000,000.00	33,700,000.00	10,478,000.00
MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	111,771,860.00	50,000,000.00	(61,771,860.00)	16,721,500.00
MINISTRY OF CULTURE AND TOURISM	44,091,742.54	120,000,000.00	75,908,257.46	40,187,029.33
MINISTRY OF ECONOMIC PLANNING AND BUDGET	164,614,600.00	525,086,296.00	360,471,696.00	257,570,300.00
MINISTRY OF ENVIRONMENT	24,529,900.00	75,000,000.00	50,470,100.00	65,589,210.00
MINISTRY OF FINANCE	3,975,358,584.72	10,458,000,000.00	6,482,641,415.28	6,376,052,401.52
MINISTRY OF HEALTH	98,602,000.00	182,000,000.00	83,398,000.00	198,673,832.84
MINISTRY OF INFORMATION AND ORIENTATION	155,119,631.00	311,500,000.00	156,380,369.00	155,358,880.00
MINISTRY OF JUSTICE	54,987,624.37	81,000,000.00	26,012,375.63	51,799,108.56
MINISTRY OF LANDS AND HOUSING	12,396,000.00	18,000,000.00	5,604,000.00	14,114,850.00
MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	9,323,000.00	86,500,000.00	77,177,000.00	9,120,000.00
MINISTRY OF NATURAL RESOURCES	68,843,400.00	95,000,000.00	26,156,600.00	52,314,068.67
MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	15,111,500.00	26,000,000.00	10,888,500.00	20,548,260.00
MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	18,666,000.00	49,500,000.00	30,834,000.00	29,570,460.00
MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	158,729,536.50	479,500,000.00	320,770,463.50	333,941,473.32
MINISTRY OF WORKS AND INFRASTRUCTURE	12,000,000.00	18,000,000.00	6,000,000.00	12,250,000.00
MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	41,252,200.00	110,500,000.00	69,247,800.00	50,398,050.00
MUSLIM WELFARE BOARD	27,997,000.00	45,500,000.00	17,503,000.00	37,975,203.00
NEURO-PSYCHIATRIC SPECIALIST HOSPITAL	6,996,000.00	7,000,000.00	4,000.00	6,996,000.00
OFFICE OF AUDITOR GENERAL FOR LOCAL GOVERNMENT	15,786,500.00	27,900,000.00	12,113,500.00	15,922,000.00
OFFICE OF ESTABLISHMENTS	91,078,137.50	342,000,000.00	250,921,862.50	59,477,810.00
OFFICE OF HONOURABLE CHIEF JUDGE	28,532,800.00	40,000,000.00	11,467,200.00	25,100,000.00

OFFICE OF LABOUR AND UNION MATTERS		16,000,000.00	16,000,000.00	6,666,666.60
OFFICE OF PUBLIC UTILITIES	15,903,992.00	38,000,000.00	22,096,008.00	12,926,999.96
OFFICE OF SENIOR SPECIAL ASSISTANTS on facility mgt TO THE GOVERNOR	6,000,000.00	84,000,000.00	78,000,000.00	123,000,000.00
OFFICE OF THE ACCOUNTANT GENERAL	221,846,125.12	276,000,000.00	54,153,874.88	234,129,476.81
OFFICE OF THE DEPUTY SPEAKER	41,733,000.00	79,500,000.00	37,767,000.00	41,733,000.00
OFFICE OF THE HEAD OF SERVICE	35,600,000.00	48,000,000.00	12,400,000.00	31,200,000.00
OFFICE OF THE PRESIDENT OF THE CUSTOMARY COURT OF APPEAL	18,900,000.00	20,000,000.00	1,100,000.00	18,900,000.00
OFFICE OF THE SECRETARY TO STATE GOVERNMENT (SSG)	9,000,000.00	12,000,000.00	3,000,000.00	9,000,000.00
OFFICE OF THE SENIOR SPECIAL ASSISTANT ON UNION MATTERS	-		-	19,999,599.84
OFFICE OF THE SPEAKER	50,400,000.00	96,000,000.00	45,600,000.00	50,400,000.00
OFFICE OF THE STATE AUDITOR GENERAL	51,509,000.00	65,000,000.00	13,491,000.00	58,499,289.00
OFFICE OF TRANSPORT	145,379,509.80	279,000,000.00	133,620,490.20	167,702,553.40
OFFICE OF TRANSPORT-VEHICLE INSPECTION (AREA) OFFICE AND INLAND WATERWAYS	3,000,000.00	6,000,000.00	3,000,000.00	3,000,000.00
ONDO STATE AGENCY FOR THE CONTROL OF AIDS (ODSACA)	3,818,000.00	7,500,000.00	3,682,000.00	4,074,500.00
ONDO STATE BOUNDARY COMMISSION	8,481,000.00	22,100,000.00	13,619,000.00	12,989,000.00
ONDO STATE BUREAU OF STATISTICS	9,793,000.00	98,000,000.00	88,207,000.00	12,708,005.25
ONDO STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	13,020,000.00	22,200,000.00	9,180,000.00	8,553,200.00
ONDO STATE DEVELOPMENT AND PROPERTY CORPORATION	4,500,000.00	7,500,000.00	3,000,000.00	9,000,000.00
ONDO STATE EDUCATION ENDOWMENT FUND OFFICE	1,200,000.00	1,200,000.00	-	2,400,000.00
ONDO STATE ELECTRICITY BOARD	282,611,570.00	440,000,000.00	157,388,430.00	238,324,000.00
ONDO STATE INDEPENDENT ELECTORAL COMMISSION (ODIEC)	23,933,582.79	27,000,000.00	3,066,417.21	8,551,000.00
ONDO STATE INDEPENDENT ELECTORAL COMMISSION (ODIEC) AREA OFFICES	1,992,000.00	10,800,000.00	8,808,000.00	1,350,000.00
ONDO STATE INVESTMENT PROMOTION AGENCY (ONDIPA)	-		-	200,000,000.00
ONDO STATE JUDICIAL SERVICE COMMISSION	32,171,000.00	44,000,000.00	11,829,000.00	48,922,039.34
ONDO STATE JUDICIARY	228,396,196.72	298,000,000.00	69,603,803.28	180,327,432.00
ONDO STATE LAW COMMISSION	8,140,000.00	9,000,000.00	860,000.00	5,400,000.00
ONDO STATE LIBRARY BOARD	6,685,000.00	11,400,000.00	4,715,000.00	7,741,200.00
ONDO STATE PENSIONS TRANSITIONAL DEPARTMENT	13,548,800.00	21,334,000.00	7,785,200.00	11,990,000.00
ONDO STATE RADIOVISION CORPORATION			-	23,228,488.00
ONDO STATE RURAL ACCESS AND MOBILITY PROJECT (COMMUNITY BASED URBAN DEVELOPMENT PROJECT) RAAMP	3,600,000.00	8,000,000.00	4,400,000.00	3,600,000.00

ONDO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	19,206,171.52	32,000,000.00	12,793,828.48	3,700,000.00
ONDO STATE SCHOLARSHIP BOARD	3,778,000.00	20,100,000.00	16,322,000.00	5,787,000.00
ONDO STATE SIGNAGE AGENCY	6,619,700.00	21,000,000.00	14,380,300.00	10,334,125.68
ONDO STATE SPORTS COUNCIL	91,969,946.00	260,000,000.00	168,030,054.00	117,975,500.00
ONDO STATE UN-REDD+ PROJECT	6,992,000.00	10,500,000.00	3,508,000.00	6,000,000.00
ONDO STATE WASTE MANAGEMENT	26,788,700.00	50,550,000.00	23,761,300.00	86,685,850.00
ONDO STATE WATER CORPORATION	11,681,120.00	14,000,000.00	2,318,880.00	7,200,000.00
ONDO STATE BUREAU OF PUBLIC PROUREMENT	-	-	-	7,200,000.00
ORANGE FM	7,990,000.00	12,000,000.00	4,010,000.00	256,385,933.00
POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT	257,019,320.37	840,500,000.00	583,480,679.63	4,021,000.00
POOLS BETTINGS AND LOTTERIES BOARD	4,229,284.00	12,000,000.00	7,770,716.00	6,300,000.00
PRIMARY HEALTH CARE MANAGEMENT BOARD	6,300,000.00	8,000,000.00	1,700,000.00	6,750,000.00
BUREAU OF PUBLIC PROCUREMENT (BPP).	6,750,000.00	15,000,000.00	8,250,000.00	20,167,320.00
PUBLIC SERVICE TRAINING INSTITUTE	21,721,690.00	29,400,000.00	7,678,310.00	9,000,000.00
SA ON (MULTILATERAL RELATIONS)	4,721,195,233.98	-	(4,721,195,233.98)	2,700,000.00
SCHOOL OF HEALTH TECHNOLOGY	2,700,000.00	2,700,000.00	-	2,700,000.00
SCHOOL OF MIDWIFERY	-	-	-	600,000.00
SCHOOL OF NURSING	-	-	-	24,726,000.00
SERVICE MATTERS DEPARTMENT	37,415,500.00	122,000,000.00	84,584,500.00	1,048,533,324.70
STATE HOUSE OF ASSEMBLY	1,007,030,067.33	2,908,500,000.00	1,901,469,932.67	7,800,000.00
STATE INFORMATION TECHNOLOGY AGENCY (SITA)	8,208,200.00	25,000,000.00	16,791,800.00	5,400,000.00
STATE INFORMATION TECHNOLOGY AGENCY (SITA) AREA OFFICES	5,400,000.00	6,700,000.00	1,300,000.00	24,000,000.00
STATE PENSION COMMISSION	14,112,564.00	41,000,000.00	26,887,436.00	-
STATE PROJECT COORDINATING OFFICE	-	-	-	100,629,572.38
STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB HQ)	40,580,397.00	113,000,000.00	72,419,603.00	6,000,000.00
STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB) ZONAL OFFICE	24,191,196.00	28,000,000.00	3,808,804.00	26,673,700.00
TEACHING SERVICE COMMISSION	31,272,000.00	70,000,000.00	38,728,000.00	6,000,000.00
YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATIONS (YESSO)	6,000,000.00	12,000,000.00	6,000,000.00	3,750,000.00
ZONAL EDUCATION OFFICES	2,571,096.00	6,000,000.00	3,428,904.00	3,000,000.00
ZONAL TEACHING SERVICE COMMISSION, AKURE	3,000,000.00	3,200,000.00	200,000.00	3,000,000.00
ZONAL TEACHING SERVICE COMMISSION, IKARE	3,000,000.00	3,200,000.00	200,000.00	3,000,000.00

ZONAL TEACHING SERVICE COMMISSION, IRELE	3,000,000.00	3,200,000.00	200,000.00	3,000,000.00
ZONAL TEACHING SERVICE COMMISSION, ODIGBO	3,000,000.00	3,200,000.00	200,000.00	3,000,000.00
ZONAL TEACHING SERVICE COMMISSION, OKA	3,000,000.00	3,200,000.00	200,000.00	3,000,000.00
ZONAL TEACHING SERVICE COMMISSION, OKITIPUPA	3,000,000.00	3,200,000.00	200,000.00	3,000,000.00
ZONAL TEACHING SERVICE COMMISSION, ONDO	3,000,000.00	3,200,000.00	200,000.00	3,000,000.00
ZONAL TEACHING SERVICE COMMISSION, OWENA	3,000,000.00	3,200,000.00	200,000.00	3,000,000.00
ZONAL TEACHING SERVICE COMMISSION, OWO	3,000,000.00	3,200,000.00	200,000.00	3,000,000.00
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	289,508,496.00	433,000,000.00	143,491,504.00	-
ONDO STATE FOOTBALL AGENCY	25,000,000.00	30,000,000.00	5,000,000.00	-
ONDO STATE AGRIC BUSINESS EMPOWERMENT (OSAEC)	3,600,000.00	7,600,000.00	4,000,000.00	-
PUBLIC ACCOUNT SECRETARIAT		8,000,000.00	8,000,000.00	-
NEW MAP PROJECT OFFICE	4,500,000.00	5,000,000.00	500,000.00	-
MONITORING AND EVALUATION OFFICE(MEMIS PROJECT)	15,000,000.00	15,000,000.00	-	-
STATE FINANCE	12,000,000.00	12,000,000.00	-	-
CONTRIBUTORY HEALTH COMMISSION	-	-	-	-
MINISTRY OF WATER RESOURCES PUBLIC SANITATION	-	8,000,000.00	8,000,000.00	-
DEPT OF PUBLIC SERVICE REFORM AND DEVT(DPSRD)	-	2,000,000.00	2,000,000.00	-
TREASURY CASH OFFICE	-	-	-	-
MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT(AREA OFFICE)	-	-	-	-
ONDO STATE LIVELIHOOD IMPROVEMENT FAMILY ENTERPRISE	-	-	-	-
INDUSTRIAL AND AND LABOR RELATIONS OFFICE	7,999,200.00	-	(7,999,200.00)	-
OFFICE OF THE SPECIAL ADVISER TO GOVERNOR	137,500,000.00	45,000,000.00	(92,500,000.00)	-
OTHERS (RRA &Cost of collection)	7,668,599,146.96	-	(7,668,599,146.96)	-
TOTAL	26,263,323,215.98	28,062,010,296.00	1,798,687,080.02	-

Note 14

Grants & Contributions	2019 Cummulative Actuals	2019 Cummulative Final Budget	Variance	Actual 2018
ADEKUNLE AJASIN UNIVERSITY, AKUNGBA AKOKO	1,636,250,000.00	1,902,000,000.00	265,750,000.00	2,225,000,000.00
MINISTRY OF NATURAL RESOURCES	-	-	-	-
BOARD OF ADULT, TECHNICAL AND VOCATIONAL EDUCATION	-	-	-	-
NIGERIAN LEGION	2,310,000.00	3,000,000.00	690,000.00	3,150,000.00
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	1,278,200.00	2,000,000.00	721,800.00	1,626,800.00
ODSG STATEWIDE	-	-	-	-
OFFICE OF ESTABLISHMENTS	-	-	-	-
ONDO STATE AFORESTATION PROJECT	-	10,000,000.00	10,000,000.00	-
ONDO STATE AGENCY FOR ROAD MAINTENANCE AND CONSTRUCTION (OSAMCO)	25,664,100.00	50,000,000.00	24,335,900.00	34,996,500.00
ONDO STATE FOOTBALL ACEDEMY	-	60,000,000.00	60,000,000.00	-
ONDO STATE FOOTBALL DEVELOPMENT AGENCY	495,000,000.00	650,000,000.00	155,000,000.00	502,137,554.00
ONDO STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	-	-	-
ONDO STATE RADIOVISION CORPORATION	-	60,000,000.00	60,000,000.00	23,228,488.00
ONDO STATE UNIVERSITY OF MEDICAL SCIENCES	495,000,000.00	722,000,000.00	227,000,000.00	765,000,000.00
ONDO STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY, OKITIPUPA	462,000,000.00	800,000,000.00	338,000,000.00	695,000,000.00
OWENA PRESS	105,780,400.00	130,000,000.00	24,219,600.00	142,612,400.00
RUFUS GIWA POLYTECHNIC, OWO	2,194,643,000.00	2,700,000,000.00	505,357,000.00	3,160,146,471.00
SENIOR STAFF CLUB	1,925,000.00	2,500,000.00	575,000.00	2,275,000.00
ONDO STATE UNIVERSITY OF MEDICAL SCIENCES TEACHING HOSPITAL	759,322,796.49	950,000,000.00	190,677,203.51	
ONDO STATE INVESTMENT PROMOTION AGENCY (ONDIPA)	-	200,000,000.00	200,000,000.00	
TOTAL-GRANTS & CONTRIBUTION	6,179,173,496.49	8,241,500,000.00	2,992,468,694.84	7,555,173,213.00

Note 15

Subsidies	2019 Cummulative Actuals	2019 Cummulative Final Budget	Variance	Actual 2018
ACCELERATED POVERTY ALLEVIATION AGENCY(APAA)			-	-
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY			-	
ONDO STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION			-	
TOTAL	-	-	-	-

Note 16

Depreciation Charges	2019 Cummulative Actuals	2019 Cummulative Final Budget	Variance	Actual 2018
State wide	9,863,495,779.28			
CABINET AND SPECIAL SERVICES DEPT			-	-
LAND RECORD BUREAU			-	
OFFCE AUDITOR GENERAL LOCAL GOVERNMENT			-	
ONDO STATE UNIVERSITY OF MEDICAL SCIENCE			-	-
TOTAL	9,863,495,779.28	-	(9,863,495,779.28)	-

Note 18

AMORTIZATION CHARGES

	2019 Cummulative Actuals	2019 Cummulative Final Budget	Variance	Actual 2018
STATE WIDE DEDUCTIONS	9,188,697,481.04	8,504,891,720.06	(683,805,760.98)	7,646,981,622.61
TOTAL	9,188,697,481.04	8,504,891,720.06	(683,805,760.98)	7,646,981,622.61

Note 20

Public Debt Charges	2019 Cummulative Actuals	2019 Cummulative Final Budget	Variance	Actual 2018
JANUARY:		883,323,173.72	883,323,173.72	-
FEBRUARY		883,323,173.72	883,323,173.72	-
MARCH		883,323,173.72	883,323,173.72	
APRIL		883,323,173.72	883,323,173.72	
MAY		883,323,173.72	883,323,173.72	
JUNE		883,323,173.72	883,323,173.72	
JULY		883,323,173.72	883,323,173.72	
AUGUST		883,323,173.72	883,323,173.72	
SEPTEMBER		883,323,173.72	883,323,173.72	
OCTOBER		883,323,173.72	883,323,173.72	
NOVEMBER		883,323,173.72	883,323,173.72	
DECEMBER		883,323,173.72	883,323,173.72	
ONDO STATE WIDE	1,038,576,459.01			
TOTAL PUBLIC DEBT CHARGES	1,038,576,459.01	10,599,878,084.63	9,561,301,625.62	

Note 21

Transfer to Other Government Entit	2019 Cummulative Actuals	2019 Cummulative Final Budget	Variance	Actual 2018
% TO LOCAL GOVERNMENT	225,514,928.36	2,093,364,678.30	1,867,849,749.94	661,283,004.28
MINISTRY OF FINANCE-HQTRS	-	-	-	-
MINISTRY OF JUSTICE	-	-	-	-
OSOPADEC	-	6,214,636,800.00		
ODSG Statewide	-	8,308,001,478.30	8,308,001,478.30	-
TOTAL-Transfer to other Entities	225,514,928.36	16,616,002,956.60	10,175,851,228.24	661,283,004.28

Note 26

Cash and Cash Equivalents				
Cash Balances with Govt Pay Offices	2019 Cummulative Actuals	2019 Final Budget	Variance	Actual 2018
Bank/Cash Balances: CRF			-	16,473,013,752.92
BOND PROCEED -ACCESS BANK	14,800,000,000.00			6,805,022,939.39
sub total-Cash Balance Govt Pay Offices	14,800,000,000.00		(14,800,000,000.00)	23,278,036,692.31
Cash Balances: other MDA/ PSE			-	8,391,600,574.31
Housing loan				
Call Deposits	1,339,696,346.58			
Fixed/call deposits	1,592,201,889.28			
Other Current balances	1,008,724,224.46			
MDAs and Other balances: (current accounts)	2,596,475,156.52			
sub total	6,537,097,616.84			
Non- State Govt Business Entities: sub total	3,898,730,736.33			
TOTAL-Cash Balances -DETAILS ATTACHED	25,235,828,353.17		(25,235,828,353.17)	31,669,637,266.62

Note 27

Recievables				
Recievables	2019 Cummulative Actuals	2019 Cummulative Final Budget	Variance	Actual 2018
ARREARS OF REVENUE-BIR	10,150,115,157.89		(10,150,115,157.89)	-
HOUSING LOAN OUTSTANDIG	229,110,507.73		(229,110,507.73)	
CAR LOAN BENEFICIARIES (Ags OFFICE)	1,465,562,302.55		(1,465,562,302.55)	1,538,136,393.49
PERSONAL ADVANCES	134,400.00		(134,400.00)	
BOND PROCEED RECEIVABLE	-		-	
ADMIN ADVANCES	147,462,321.35		(147,462,321.35)	
IMPRESTS	9,603,165.00		(9,603,165.00)	
ACCRUED INTEREST ON FIXED/CALL DEPOSITS	180,536,562.49		(180,536,562.49)	
TOTAL-Recievables	12,001,987,854.52		(11,844,787,968.17)	1,538,136,393.49

Note 28

Prepayments				
Prepayments	2019 Cummulative Actuals	2018 Cummulative Final Budget	Variance	Actual 2018
ARREARS OF REVENUE	382,762,915.64	0	(382,762,915.64)	382,762,915.64
TOTAL- Prepayments	382,762,915.64	-	(382,762,915.64)	382,762,915.64

Note 29

Inventories				
	2019 Cummulative Actuals	2019 Cummulative Final Budget	Variance	Actual 2018
ENGINEERING STORES			-	
MEDICAL STORES	2,833,792,147.60		(2,833,792,147.60)	
INDUSTRIAL & CHEMICAL STORES	2,000,000.00		(2,000,000.00)	
FUEL & LUBRICANTS			-	
AGRICULTURAL INPUTS	7,777,740.00		(7,777,740.00)	
SCHOLASTIC MATERIALS	1,000,000.00		(1,000,000.00)	
STATIONERIES STORES	837,000.00		(837,000.00)	
PRINTED MATERIALS	2,469,750.00		(2,469,750.00)	
BUILDING MATERIALS	2,834,089,647.38		(2,834,089,647.38)	
STAMPS	-		-	
COMPUTER/INFORMATION TECHNOLOGY STORE	480,000.00		(480,000.00)	
PROVISIONAL STORE	58,873,580.00		(58,873,580.00)	
EQUIPMENT STORE	69,654,606.88		(69,654,606.88)	
GRAIN STORES	276,650.00		(276,650.00)	
CLASSWARE/APARATUS STORE	20,210,870.00		(20,210,870.00)	
MOTOR SPARE STORE	53,942,654.12		(53,942,654.12)	
FURNITURE STORE	35,682,280.00		(35,682,280.00)	34,940,280.00
PLANT/ EQUIPMENT STORE	18,223,109.99		(18,223,109.99)	
ANIMAL FEED STORE	-		-	
UNIFORM STORE	5,025,000.00		(5,025,000.00)	
OTHER STOCK	637,331,993.40		(637,331,993.40)	
WORK-IN-PROGRESS	134,459,099.91		(134,459,099.91)	
Total-Inventories	6,716,126,129.28	-	(6,716,126,129.28)	34,940,280.00

Note 31

Investments	2019 Cummulative Actuals	2019 Cummulative Final Budget	Variance	Actual 2018
LOCAL INVESTMENTS: QUOTED COMPANIES	2,226,678,480.27		(2,226,678,480.27)	2,169,361,569.22
LOCAL INVESTMENTS: NON QUOTED COMPANIES	-		-	-
FOREIGN INVESTMENTS NON QUOTED				
INVESTMENT IN DERIVIATIVES/SINKING FUND			-	6,805,022,939.39
TOTAL- Investments	2,226,678,480.27	-	(2,226,678,480.27)	8,974,384,508.61

Note 32

Property, Plant and Equipment				
Property, Plant and Equipment	2019 Cummulative Actuals	2019 Cummulative Final Budget	Variance	Actual 2018
ROADS & BRIDGES	138,009,315,559.89	164,055,715,278.35	26,046,399,718.46	128,704,334,063.73
SECURITY INSTALLATIONS/ EQUIPMENT	12,603,225.21	12,603,225.21	-	2,648,670.98
ELECTRICITY TRANSMISSION NETWORK	296,606,959.41	296,606,959.41	-	406,153,105.89
WATER DISTRIBUTION NETWORK	1,059,326,006.67	1,059,326,006.67	-	1,080,411,733.78
SEWAGE/ DRAINAGE NETWORK	163,370,265.67	163,370,265.67	-	277,952.98
DAMS	29,384,444.57	29,384,444.57	-	3,992,567.72
SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)	530,604.00	530,604.00	-	734,400.00
HERITAGE ASSETS	13,076,340.00	13,076,340.00	-	3,196,000.00
BOREHOLES & OTHER WATER FACILITIES	158,905,509.42	158,905,509.42	-	99,174,530.80
WASTE DISPOSAL EQUIPMENTS	6,931,710.00	6,931,710.00	-	2,370,000.00
EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	114,514,889.02	114,514,889.02	-	85,943,831.75
INDUSTRIAL EQUIPMENT	13,803,944,157.24	13,803,944,157.24	-	19,485,750.00
NAVIGATIONAL EQUIPMENT	13,669,138.43	13,669,138.43	-	7,474,911.36
POWER PLANTS	373,967,489.37	373,967,489.37	-	295,714,986.21
POWER GENERATING SETS	131,448,465.77	131,448,465.77	-	114,394,842.62
MOTOR VEHICLES	485,615,379.37	485,615,379.37	-	382,562,961.57
MOTOR CYCLES	19,921,852.95	19,921,852.95	-	12,918,886.13
COMPUTERS	60,459,158.74	60,459,158.74	-	135,746,518.52
PRINTERS	8,662,384.02	8,662,384.02	-	18,791,700.00
SCANNERS	21,609,658.03	21,609,658.03	-	2,548,670.00
PHOTOCOPIERS	16,820,939.96	16,820,939.96	-	11,728,000.00
SHREDDING MACHINES	269,590.01	269,590.01	-	44,000.00
PROJECTORS	706,563.47	706,563.47	-	766,450.00
BINDING EQUIPMENT	2,845,021.66	2,845,021.66	-	6,090,174.17
CHAIRS	46,927,899.63	46,927,899.63	-	63,666,530.00
TABLES	45,953,957.54	45,953,957.54	-	59,272,594.46
SAFES/ FILE CABINETS/ CUPBOARDS	26,507,261.90	26,507,261.90	-	18,662,840.00
TELEVISION SETS	41,142,538.24	41,142,538.24	-	5,519,000.00
RADIO SETS	15,310,905.59	15,310,905.59	-	3,496,600.00

AIR CONDITIONER	37,402,766.18	37,402,766.18	-	40,645,800.00
STOOLS	4,045,575.00	4,045,575.00	-	3,130,000.00
SHELVES	35,742,465.67	35,742,465.67	-	24,195,528.96
CEILING FANS	15,450,290.63	15,450,290.63	-	14,958,000.00
REFRIDGERATORS	15,508,592.72	15,508,592.72	-	9,414,000.00
WINDOW BLIND	-			
SERVICE CONCESSION ASSETS (PPP)	6,832,460.62	6,832,460.62	-	1,922,000.00
BIOLOGICAL ASSETS	1,368,648,188.44	1,368,648,188.44	-	1,420,547,167.47
LABORATORY/MEDICAL EQUIPMENTS	484,745,016.48	484,745,016.48	-	669,801,476.09
ASSETS-IN GOVERNMENT PARASTATA/OTHER AGENCIES	7,109,798,786.38	7,109,798,786.38	-	8,777,463,110.35
ASSETS-UNDER-CONSTRUCTION	73,709,869,954.51	73,709,869,954.51	-	29,878,033,508.95
LAND AND BUILDING OFFICE	54,275,598.72	54,275,598.72		
LAND AND BUILDING GENERAL	-	-		
LAND AND BUILDING RESIDENTIAL	313,453,643.86	313,453,643.86		
SILOS	1,280,921,653.26	1,280,921,653.26		
OTHER STORAGE FACILITIES	-	-		
MONUMENTS	816,441,321.21	816,441,321.21		
PLANT AND MACHINERIES -GENERAL	40,800,000.00	40,800,000.00		
HARBOURS/SEA BOATS/JETTIES	5,184,630.00	5,184,630.00		
OFFICE EQUIPMENT - GENERAL	2,425,526.00	2,425,526.00		
FAX MACHINE	339,460,725.01	339,460,725.01		
TYPE WRITERS	476,023.80			
Total-PPE	240,621,831,094.25	266,667,754,788.92	26,046,399,718.46	172,388,232,864.49

Note 33

Investment Property				
Investment Property	2019 Cummulative Actuals.	2019 Cummulative Final Budget	Variance	Actual 2018
INVESTMENT - LAND & BUILDINGS - OFFICE	69,997,495.39	0	(69,997,495.39)	69,997,495.39
INVESTMENT - LAND & BUILDINGS - RESIDENTIAL	16,094,100.00	0	(16,094,100.00)	16,094,100.00
INVESTMENT SILOS	103,628,256.00	0	(103,628,256.00)	-
TOTAL- investment property	189,719,851.39	-	(189,719,851.39)	86,091,595.39

Note 34

INTANGIBLE ASSETS				
Property, Plant and Equipment	2019 Cummulative Actuals	2019 Cummulative Final Budget	Variance	Actual 2018
RESEARCH & DEVELOPMENT- INTANGIBLE ASSETS	778,298,851.21	0	(778,298,851.21)	27,648,910.11
FRANCHISE INTANGIBLE ASSETS	8,224,000.00	0	(8,224,000.00)	-
PATENT RIGHT INTANGIBLE ASSETS	4,706,500.00	0	(4,706,500.00)	-
BROADCAST RIGHTS INTANGIBLE ASSETS	241,765,212.80	0	(241,765,212.80)	-
TOTAL-Intangible Assets	1,032,994,564.01	-	(1,032,994,564.01)	27,648,910.11

Note 35

Deposits							
	2019 Cummulative Actuals	2019 Cummulative Final Budget	Variance	Actual 2018			
OTHER DEPOSITS - CHRISTIAN WELFARE BOARD							-
- Muslim welfare Board	-						
TOTAL- Deposits			-	-	-		-

Note 36

Short Term Loans and Debts								
	RAT E (%)	LOAN AMOUNT	OUTSTANDING AS AT 01/01/2019	2019 CUMM ACTUAL NEW LOAN & DEBTS	2019 TOTAL LOAN & DEBTS	PRIN. REPAYMENT	interest	OUTSTANDING BAL AS AT 31/12/2019
UBEC/SUBEB(UNITY BANK) LOAN	0	3,901,878,378.38	1,625,782,657.60	-	1,625,782,657.60	1,300,626,126.06	-	325,156,531.54
SALARY & PENSION ARREARS		14,582,182,755.29	5,049,934,134.05	-	5,049,934,134.05	-	-	5,049,934,134.05
CONTRACTORS ARREARS		1,788,428,672.47	1,788,428,672.47	-	1,788,428,672.47	938,708,252.87	-	1,493,554,741.69
CAC/CBN(OSAEC)		2,000,000,000.00	2,000,000,000.00	-	2,000,000,000.00	661,029,431.76	133,265,289.46	1,338,970,568.24
Vehicle lease facilities by Sterling Bank	16	344,360,000.00	186,488,114.64	-	186,488,114.64	186,488,114.64	28,616,229.28	-
Conditional Grant Scheme by Wema Bank	0	250,000,000.00	166,666,666.68	-	166,666,666.68	166,666,666.68	-	-
Bank's contractors' Infra Dev Facility By Access bank (CRANEBURG)	20	3,497,212,832.80	-	3,000,000,000.00	3,000,000,000.00	1,745,163,503.72	359,973,894.09	1,254,845,888.20
sub- toal Short-term Loans and Debts		26,364,062,638.94	10,817,300,245.44	3,000,000,000.00	13,817,300,245.44	4,998,682,095.73	521,855,412.83	9,462,461,863.72

Note 37

Unremitted Deductions				
	2019 Cummulative Actuals	2019 Cummulative Final Budget	Variance	Actual 2018
UNREMITTED TAXES: PAYE		-	-	
UNREMITTED TAXES: WITHHOLDING TAX	-	-	-	-
UNREMITTED TAXES: VALUE ADDED TAX	-	-	-	-
UNION DUES	-	-	-	-
CO-OPERATIVE SOCEITY		-	-	
HOUSING FUND/others	-		-	-
TOTAL-Unremitted Deductions	-	-	-	-

Note 38

Payables				
	2019 Cummulative Actual:019	Cummulative Final Budget	Variance	Actual 2018
TREASURY OUT STANDING BILL (CAPITAL AND RECURF	5,933,011,975.80	-		-
CAR LOAN OVER DEDUCTIONS	8,093,973.80			
2017 UNPAID SALARY ARREARS	3,274,098,325.00			
TOTAL- Payables	9,215,204,274.60	-	-	-

Note 39

SHORT-TERM PROVISIONS				
	2019 Cummulative Actual:019	Cummulative Final Budget	Variance	Actual 2018
SHORT-TERM PROVISIONS	778,262,393.00		(778,262,393.00)	778,262,393.00
TOTAL- SHORT-TERM PROVISIONS	778,262,393.00	-	(778,262,393.00)	778,262,393.00

Note 41

Public Funds				
	2019 Cummulative Actuals	2019 Cummulative Final Budget	Variance	Actual 2018
CAR LOAN FUND	1,875,742,268.92	-	(1,875,742,268.92)	
DONOR/G COUNTERPART FUND	5,096,948,000.00	12,748,434,783.00	7,651,486,783.00	1,745,324,320.79
		-		
TOTAL -Public Funds	6,972,690,268.92	12,748,434,783.00	5,775,744,514.08	1,745,324,320.79

Note 42

Long Term Provisions				
	2019 Cummulative Actuals	2019 Cummulative Final Budget	Variance	Actual 2018
LONG-TERM EMPLOYEE BENEFITS	954,141,433.10		(954,141,433.10)	23,999,241.70
TOTAL-Long term Provisions	954,141,433.10	-	(954,141,433.10)	23,999,241.70

Note 43

Long Term Borrowings							
CREDIT FACILITY AVAILABLE/TYPE	LOAN AMOUNT (N:K)	OUTSTANDING AS AT 01/01/2019	2019 CUMM ACTUAL NEW LOAN & DEBTS	2019 TOTAL LOAN & DEBTS	PRINCIPAL REPAYMENTS	INTEREST	OUTSTANDING BAL AS AT 31/12/2019
BOND (27B RESTRUCTURED) CAPITAL MARKET	4,200,000,000.00	4,200,000,000.00	-	4,200,000,000.00	4,200,000,000.00	728,076,813.81	-
EXCESS CRUDE ACCOUNT (ZENITH BANK)	10,000,000,000.00	9,364,243,206.36		9,364,243,206.36	246,909,404.73	896,579,862.46	9,117,333,801.63
SALARY BAIL OUT (CBN)	14,686,558,819.29	12,299,993,011.04		12,299,993,011.04	734,327,941.00	802,580,202.33	11,565,665,070.04
CBN/RESTRUCTUREINF FGN BOND)	4,195,167,123.56	4,018,345,874.00		4,018,345,874.00	72,340,318.09	591,174,467.19	3,946,005,555.91
CBN/BUDGET SUPPORT FACILITY	17,569,000,000.00	17,569,000,000.00		17,569,000,000.00	38,820,602.72	796,689,884.67	17,530,179,397.28
MICRO CREDIT (CBN)	1,960,788,794.60	1,960,788,794.60		1,960,788,794.60	522,877,011.84	27,014,756.16	1,437,911,782.76
BOND(14.8B)	14,800,000,000.00	-	14,800,000,000.00	14,800,000,000.00	357,142,857.14	287,146,905.78	14,442,857,142.86
MULTI-LATERAL LOANS (361.5 PER USD)							29,935,930,987.28
TOTAL- Long term Borrowings	52,611,514,737.45	49,412,370,886.00	-	49,412,370,886.00	5,815,275,278.38	3,842,115,986.62	87,975,883,737.76

Note 44 /45

Capital Grant and Reserves				
	2019 Cummulative Actuals	2019 Cummulative Final Budget	Variance	Actual 2018
Capital Grant and Reserves	53,672,963,249.00	-	(53,672,963,249.00)	53,672,963,249.00
TOTAL-Capital	53,672,963,249.00	-	(53,672,963,249.00)	53,672,963,249.00

Note 46

Accummulated Surplus/(Deficits)				
	2019 Cummulative Actuals	2019 Cummulative Final Budget	Variance	Actual 2018
Accummulated Surplus	109,336,605,046.84		(109,336,605,046.84)	20,277,782,986.00
Accummulated Surplus (Deficits) (JAN -DEC)	10,039,716,975.59		(10,039,716,975.59)	89,058,822,060.84
TOTAL-Accummulated Surplus/(Deficits)	119,376,322,022.43	-	(119,376,322,022.43)	109,336,605,046.84