



# 2022 CITIZENS' BUDGET

Budget of Sustainable  
Development

**OSUN STATE GOVERNMENT**

# 2022 CITIZENS' BUDGET

The Executive Governor of Osun State, His Excellency, Alhaji Adegboyega Isiaka Oyetola presented the Y2022 Budget Proposal Tagged "**Budget of Sustainable Development**" before the State House of Assembly on Tuesday, 5th October, 2021 in line with the 1999 Constitution, section 121. The Bill was passed on Tuesday, 20th December 2021 and signed into Law (Appropriation Law) by Mr. Governor on Wednesday, 29<sup>th</sup> December 2021.

Fortunately, the 2022 proposed budget comes at a time when the national economy is gradually emerging from that deep and difficult pandemic that ravaged the entire globe.

The 2022 Budget tagged, "**Budget of Sustainable Development**", is to further cement and pursue the policy thrust of our Administration and to consolidate on various achievements so far recorded in each sector of the economy of our dear State.





## YEAR 2022 BUDGET SIZE



**₦129.76bn**

### CASH INFLOW

1. Opening Balance =		<b>17.53bn</b>
2. Recurrent Revenue:		
a. Government Share of FAAC	= 52.45bn	
b. Independent Revenue	= <u>35.47bn</u>	
Total Recurrent Revenue		<b>87.92bn</b>
3. Capital Receipts:		
a. Aids and Grants	= 19.80bn	
b. Other Capital Reciepts	= <u>4.51bn</u>	
Total Capital Receipts		<b>24.31bn</b>
		<b><u>129.76bn</u></b>

### CASH OUTFLOW

1. Recurrent Expenditure:		
a. Personnel Cost	= 36.39bn	
b. Other Recurrent Cost	= <u>17.51bn</u>	
Total Recurrent Expenditure		<b>53.90bn</b>
2. Capital Expenditure:		<b>75.86bn</b>
		<b><u>129.76bn</u></b>

**CASH INFLOW = CASH OUTFLOW = ₦129.76bn**

# THE STATE OF OSUN PLANNING FRAMEWORK

S/NO	PLANNING DOCUMENT	DESCRIPTION
1	STATE DEVELOPMENT PLAN (2019-2028)	LONG TERM POLICY AND PLANNING DOCUMENT
2	MEDIUM TERM SECTOR STRATEGIES (2021-2023)	A STRATEGIC DOCUMENT FOR ACHIEVING SDP
3	MEDIUM TERM EXPENDITURE FRAMEWORK (2021-2023)	RESOURCE ALLOCATION DOCUMENT
4	ANNUAL BUDGET	YEARLY SPENDING PLANS FOR MDAS
5	BUDGET IMPLEMENTATION, MONITORING, EVALUATION AND REPORTING	BUDGET OPERATIONAL GUIDELINES, QUARTERLY REVIEW, MONITORING, EVALUATION AND CONTROL

# STATE DEVELOPMENT PLAN (2019-2028)

In 2019, the State Government of Osun developed a 10-year State Development Plan (SDP). This was aimed at putting the State on the path of sustainable socio-economic growth and development. It was designed decisively to address the widespread unemployment, low productivity, infrastructure deficit and low agricultural productivity. The plan consists of thirteen (13) sectors into which the State economy was classified and mapped against four (4) development Pillars.

## The four Development Pillars are:

- Economic Development
- Infrastructure Development
- Human Capital Development and Security, and
- Environmental Sustainability

## The Thirteen Sectors are:

- Governance and Administration
- Agriculture and Food Security
- Economic Planning and Budget
- Commerce and Industry
- Education
- Environment
- Health
- Infrastructure
- Social Development and Welfare
- Security Law and Justice
- Information and Communication
- Water and Sanitation
- Finance and Revenue Mobilization



# VISION, MISSION & CORE VALUE OF THE PLAN

The plan also has Vision, Mission and Core Values. All these provide general direction and priority issues in which the appropriate strategies will be developed. This will help to monitor the core developmental pillars, their constituent sectors, goals, expected outcomes and Key Performance Indicators (KPIs)

## VISION

- ◆ To be a prosperous state in a secure and sustainable environment

## MISSION

- ◆ To promote sustainable development through pragmatic, transparent, accountable and inclusive governance that mobilizes human and material resources towards making the State a socio-economic and cultural hub for Nigeria.

## CORE VALUE

- ◆ Virtue, diligence, resilience, responsibility and hospitality.

# THE STATE BUDGET PROCESS

The budget process describes the budget cycle in a fiscal year. Its conception is informed by the MTEF process which has four (4) main components as follows:

- Medium Term Fiscal Framework (MTFF)
- Medium Term Budget Framework (MTBF)
- Medium Term Sector Strategies (MTSS)
- Medium Term Implementation Plan (MTIP)

It commences with the conception through preparation, execution, control, monitoring and evaluation and goes back to conception for the ensuing year's budget.

# KEY STAKEHOLDERS IN PREPARATION OF 2021 BUDGET

- State House of Assembly (SHoA)
- Executive Council (ExCo)
- Ministry of Economic Planning, Budget and Development
- Ministry of Finance
- Office of the Accountant General
- Ministry of Human Resources and Capacity Building
- Internal Revenue Services
- Debt Management Office
- Public Procurement Agency
- All Government Ministries, Departments and Agencies (MDAs)
- Civil Society Organizations (CSOs), Members of Traditional Council, Market Women & Men Associations, members of NURTW, Religious Leaders, Opinion Leaders, and other relevant stakeholders.





# ~~R~~129.76bn

## Where will the money come from?



## Foreign Aids and Grants (₦2.45bn)



# YEAR 2022 EXPENDITURE BUDGET SIZE



₦129.76bn



Where is the money going?



Personnel Cost

₦36.39bn



Other Recurrent Expenditure

₦17.51bn

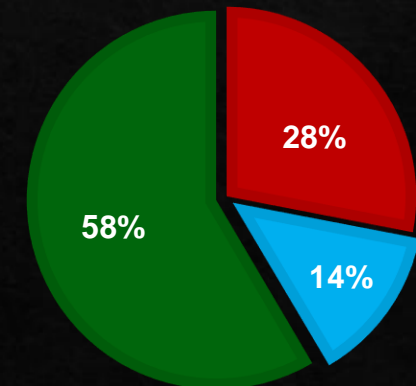


Capital Expenditure

₦75.86bn

## TOTAL BUDGET EXPENDITURE

■ Personnel Cost ■ Other Recurrent ■ Capital Expenditure







## YEAR 2022 CAPITAL RECEIPTS



**₦24.31bn**



**How does the Government intend to finance the deficit?**

### Domestic Aids and Grants (₦17.35bn)

Federal Government ₦4.00bn

Local Governments ₦4.90bn

Federal Government Owned  
Companies ₦1.02bn

TETFUND Intervention  
₦2.51bn

Federal Agricultural  
Development and  
Marketing Agency  
₦0.002bn

UBE Commission ₦0.72bn

Federal Government  
SDGs/CGs ₦1.27bn

Basic Health Care Provider Fund  
₦0.95bn

Global Fund ₦1.98bn

United Nations Development  
Programme (UNDP) ₦0.01bn

United Nations Children's  
Fund (UNICEF) ₦0.44bn

World Bank Trust Fund  
₦2.00bn

### Other Capital Receipts (₦4.51bn)

World Bank Trust Fund  
₦4.01bn

Islamic Development Bank  
₦0.50bn



## YEAR 2022 CAPITAL BUDGET SIZE



**₦75.86bn**



## Capital Budget Distribution by Sector

**₦75.86bn**

Governance and Administration	₦2.89bn
Agriculture	₦6.15bn
Economic Planning and Budget	₦0.24bn
Commerce and Industry	₦0.81bn
Education	₦11.81bn
Environment	₦0.59bn
Health	₦5.90bn
Infrastructure	₦18.78bn
Social Development and Welfare	₦0.94bn
Security Law and Justice	₦0.27bn
Information and Communication	₦0.34bn
Water and Sanitation	₦2.30bn
Finance and Revenue Mobilization	₦24.82bn



# REVENUE PERFORMANCE

BUDGET RESOURCE ENVELOPE (SOURCE OF FUNDS)		APPROVED 2022 BUDGET TARGET	APPROVED 2022 PERCENTAGE OF TOTAL SOURCES OF FUNDS	APPROVED 2021 PERCENTAGE OF TOTAL SOURCES OF FUNDS	APPROVED 2021 FINAL BUDGET PERCENTAGE OF TOTAL SOURCES OF FUNDS	APPROVED 2021 BUDGET TARGET	2021 SUPPLEMENTARY TARGET	APPROVED 2021 FINAL BUDGET	YEAR 2021 ACTUAL
Revenue	Internally Generated Revenue	35,473,692,250	27.3%	24.3%	22.4%	26,671,825,610.00		26,671,825,610.00	22,429,906,031.46
	Statutory Allocation	32,250,000,000	24.9%	29.9%	26.8%	32,843,474,170.00	- 900,000,000.00	31,943,474,170.00	31,553,984,546.62
	Value Added Tax	18,500,000,000	14.3%	14.5%	14.9%	15,888,091,850.00	1,900,000,000.00	17,788,091,850.00	20,753,187,721.03
	Other Statutory Revenue	1,700,000,000	1.3%	1.4%	1.3%	1,500,000,000.00		1,500,000,000.00	1,794,488,800.97
Grant	Domestic Grants	17,343,529,900	13.4%	17.5%	12.5%	19,270,065,010.00	- 4,330,856,700.00	14,939,208,310.00	7,638,756,128.69
	Foreign Grants	2,449,918,400	1.9%	5.3%	4.9%	5,869,095,000.00	-	5,869,095,000.00	2,860,500.00
	Other Capital Receipts	4,513,527,230	3.5%	7.1%	6.6%	7,812,500,000.00	-	7,812,500,000.00	898,431,215.29
Opening Balance	Opening Balance	17,525,783,010	13.51%	0.0%	10.6%		12,621,174,660.00	12,621,174,660.00	12,621,174,658.34
Total Revenue, Grant (including Opening Balance)		129,756,450,790	100.0%	100.0%	100.0%	109,855,051,640.00	9,290,317,960.00	119,145,369,600.00	97,692,789,602.40
Total Budget Revenue and Financing		129,756,450,790	100.0%	100.0%	100.0%	109,855,051,640.00	9,290,317,960.00	119,145,369,600.00	97,692,789,602.40

# EXPENDITURE PERFORMANCE

EXPENDITURE	APPROVED 2022 BUDGET TARGET	APPROVED 2022 PERCENTAGE OF TOTAL BUDGETED EXPENDITURE	APPROVED 2021 PERCENTAGE OF TOTAL BUDGETED EXPENDITURE	APPROVED 2021 PERCENTAGE OF FINAL BUDGETED EXPENDITURE	2021 APPROVED BUDGET	2021 SUPPLEMENTARY BUDGET	2021 FINAL BUDGET	2021 ACTUAL EXPENDITURE
RECURRENT EXPENDITURE								
PERSONNEL COST	36,384,933,170.00	28.0%	28.8%	35.7%	31,599,386,530.00	7,611,906,220.00	39,211,292,750.00	38,937,271,130.18
CONSOLIDATED REVENUE CHARGES		0.0%	1.9%	1.0%	2,059,927,660.00	- 1,000,000,000.00	1,059,927,660.00	
OTHER RECURRENT EXPENDITURE	17,508,694,820.00	13.5%	15.4%	19.4%	16,960,968,950.00	4,381,746,870.00	21,342,715,820.00	17,896,825,116.78
TOTAL RECURRENT EXPENDITURE	53,893,627,990.00	41.5%	46.1%	56.1%	50,620,283,140.00	10,993,653,090.00	61,613,936,230.00	56,834,096,246.96
TOTAL CAPITAL EXPENDITURE	75,862,822,800.00	58.5%	53.9%	43.9%	59,234,768,500.00	- 10,993,653,090.00	48,241,115,410.00	38,165,840,787.01
TOTAL EXPENDITURE	129,756,450,790.00	100.0%	100.0%	100.0%	109,855,051,640.00	-	109,855,051,640.00	94,999,937,033.97



# GENERAL FRAMEWORK

BUDGET LINE ITEM	2022 APPROVED BUDGET NAIRA	PREVIOUS YEAR ACTUAL	PREVIOUS YEAR BUDGET TARGET	PREVIOUS YEAR SUPPLEMENTARY	PREVIOUS YEAR FINAL BUDGET	BUDGET EXECUTION
TOTAL BUDGET EXPENDITURE	129,756,450,790.00	94,999,937,033.97	109,855,051,640.00	0.00	109,855,051,640.00	91.2%
TOTAL BUDGET REVENUE AND GRANTS	129,756,450,790.00	97,692,789,602.40	109,855,051,640.00	9,290,317,960.00	119,145,369,600.00	95.8%
BUDGET DEFICIT/SUPPLUS	0.0	2,692,852,568.43	0.00		9,290,317,960.0	149.8%

# SECTORAL ALLOCATIONS

	2022 BUDGET TARGET						2021 TARGET			2021 ACTUAL
TOP SECTOR/MINISTRY ALLOCATION	APPROVED PERSONNEL COST	APPROVED OVERHEADS AND OTHER RECURRENT	APPROVED RECURRENT EXPENDITURE	APPROVED CAPITAL EXPENDITURE	APPROVED TOTAL EXPENDITURE	PERCENTA GE OF APPROVE D TOTAL BUDGETE D EXPENDIT URE	2021 APPROVED BUDGET	2021 SUPPLIMENTAR Y BUDGET	2021 FINAL BUDGET	2021 ACTUAL EXPENDITURE
GOVERNANCE AND ADMINISTRATION SECTOR	7,975,936,570.00	7,274,149,600.00	15,250,086,170.00	2,894,273,820.00	18,144,359,990.00	14.0%	16,278,787,060.00	7,043,628,530.00	23,322,415,590.00	22,532,125,305.10
AGRICULTURE SECTOR	532,514,010.00	60,816,700.00	593,330,710.00	6,154,004,730.00	6,747,335,440.00	5.2%	3,865,187,510.00	-1,997,956,430.00	1,867,231,080.00	1,200,974,643.57
ECONOMIC PLANNING AND BUDGET SECTOR	184,090,860.00	313,640,000.00	497,730,860.00	239,650,000.00	737,380,860.00	0.6%	503,848,310.00	-78,351,510.00	425,496,800.00	327,116,090.23
COMMERCE AND INDUSTRY SECTOR	248,124,240.00	169,119,150.00	417,243,390.00	811,050,480.00	1,228,293,870.00	0.9%	1,458,521,760.00	-791,092,000.00	667,429,760.00	392,215,828.17
EDUCATION SECTOR	11,282,087,170.00	3,517,091,020.00	14,799,178,190.00	11,810,263,550.00	26,609,441,740.00	20.5%	23,339,312,220.00	-1,217,951,970.00	22,121,360,250.00	18,621,849,246.51
ENVIRONMENT SECTOR	326,525,030.00	153,530,650.00	480,055,680.00	594,211,370.00	1,074,267,050.00	0.8%	581,924,330.00	279,020,170.00	860,944,500.00	653,520,148.10
HEALTH SECTOR	8,731,081,710.00	1,626,869,610.00	10,357,951,320.00	5,895,444,980.00	16,253,396,300.00	12.5%	19,007,201,380.00	-4,253,259,810.00	14,753,941,570.00	10,382,795,019.88
INFRASTRUCTURE SECTOR	997,104,610.00	434,882,750.00	1,431,987,360.00	18,775,645,370.00	20,207,632,730.00	15.6%	5,106,243,140.00	3,764,713,120.00	8,870,956,260.00	6,907,390,125.71
SOCIAL DEVELOPMENT AND WELFARE SECTOR	2,023,646,770.00	513,000,000.00	2,536,646,770.00	944,194,720.00	3,480,841,490.00	2.7%	2,576,628,980.00	-282,371,280.00	2,294,257,700.00	2,094,122,118.85
SECURITY LAW AND JUSTICE SECTOR	1,673,768,230.00	613,535,080.00	2,287,303,310.00	273,813,000.00	2,561,116,310.00	2.0%	1,797,720,880.00	74,084,300.00	1,871,805,180.00	1,608,181,476.55
INFORMATION AND COMMUNICATION SECTOR	315,318,960.00	126,345,490.00	441,664,450.00	343,389,830.00	785,054,280.00	0.6%	532,491,620.00	34,673,890.00	567,165,510.00	501,469,824.35
WATER AND SANITATION SECTOR	619,033,590.00	147,000,000.00	766,033,590.00	2,302,016,360.00	3,068,049,950.00	2.4%	4,764,445,040.00	-717,264,910.00	4,047,180,130.00	3,615,315,419.21
FINANCE & REVENUE MOBILIZATION SECTOR	1,475,701,420.00	2,558,714,770.00	4,034,416,190.00	24,824,864,590.00	28,859,280,780.00	22.2%	30,042,739,410.00	-1,857,872,100.00	28,184,867,310.00	26,162,711,787.73
<b>Total</b>	<b>36,384,933,170.00</b>	<b>17,508,694,820.00</b>	<b>53,893,627,990.00</b>	<b>75,862,822,800.00</b>	<b>129,756,450,790.00</b>	<b>100.0%</b>	<b>109,855,051,640.00</b>	<b>-</b>	<b>109,855,051,640.00</b>	<b>94,999,787,033.97</b>
<b>Total Budgeted Expenditure</b>					<b>Total Budgeted Expenditure</b>	<b>129,756,450,790.00</b>	<b>100.0%</b>			

# TOP CAPITAL PROJECTS : 2022 BUDGET

PROJECT	LINE MINISTRY/AGENCY	LOCATION(S)	SECTOR	2022 APPROVED AMOUNT
Construction of Strategic roads across the State	MINISTRY OF WORKS	State Wide	INFRASTRUCTURE SECTOR	9,000,000,000
Construction of flyover (Bridge) at Olaiya, Osogbo	MINISTRY OF WORKS	OSOGBO	INFRASTRUCTURE	4,309,847,710
Home Grown School Feeding and Deworming Exercise for Pupils (O'MEAL) Local Government	MINISTRY OF EDUCATION	OSOGBO	EDUCATION SECTOR	2,125,552,410
Nigeria CARES (Agric. Infrastructure: Rural roads)	MINISTRY OF AGRICULTURE AND FOOD SECURITY	State Wide	AGRICULTURE SECTOR	1,530,666,640
provision of medical and laboratory equipment / upgrading of blood bank	MINISTRY OF HEALTH	OSOGBO	HEALTH SECTOR	1,162,653,840
Ilesa Water Supply and Sanitation Project	OSUN STATE WATER CORPORATION	ILESA EAST	WATER AND SANITATION SECTOR	1,000,000,000
Osun Food Support	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	State Wide	GOVERNANCE AND ADMINISTRATION SECTOR	986,124,000
GROUP INFRASTRUCTURAL PROJECTS	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	State Wide	INFRASTRUCTURE SECTOR	643,871,300
COMMUNITY INFRASTRUCTURAL PROJECTS	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	State Wide	INFRASTRUCTURE SECTOR	593,628,700
Nigeria CARES (Input Distribution)	MINISTRY OF AGRICULTURE AND FOOD SECURITY	State Wide	AGRICULTURE SECTOR	450,888,170
Empowerment Of Additional 150 Broiler Farmers with 2,000 DOC	MINISTRY OF AGRICULTURE AND FOOD SECURITY	State Wide	AGRICULTURE SECTOR	413,058,290
Nigeria CARES (Agric Assets)	MINISTRY OF AGRICULTURE AND FOOD SECURITY	State Wide	AGRICULTURE SECTOR	324,472,420
Rehabilitation of Inisa Township Road	MINISTRY OF WORKS	ODO OTIN	INFRASTRUCTURE SECTOR	295,554,880
RURAL ELECTRIFICATION PROJECTS ACROSS NINE(9) FEDERAL CONSTITUENCY	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	State Wide	INFRASTRUCTURE SECTOR	274,290,000
Rehabilitation of Ilesa -Iperindo-Ipetu-Ijesa Road(3.6km) outstanding work	MINISTRY OF WORKS	ATAKUMOSA EAST	INFRASTRUCTURE SECTOR	269,709,850
Labour Intensive Public Workfare	MINISTRY OF YOUTHS AND SPORTS	State Wide	SOCIAL DEVELOPMENT AND WELFARE SECTOR	235,000,000
Rehabilitation of Adedapo Adegoke-All Soul Anglican Church with spur to Oyebamiji street, Oroki Estate, Osogbo)	MINISTRY OF WORKS	EGBEDORE	INFRASTRUCTURE SECTOR	232,577,290
Rehabilitation of Ejigbo-IfeOdan-Owu Ile	MINISTRY OF WORKS	EJIGBO	INFRASTRUCTURE SECTOR	223,083,360
Empowerment of 275 broiler farmers with 750,000 day Old Chicks (OBOPS III)	MINISTRY OF AGRICULTURE AND FOOD SECURITY	State Wide	AGRICULTURE SECTOR	200,000,000
Establishment of Green House Cities.	MINISTRY OF AGRICULTURE AND FOOD SECURITY	State Wide	AGRICULTURE SECTOR	179,000,000
Establishment of School Farms.	MINISTRY OF AGRICULTURE AND FOOD SECURITY	State Wide	AGRICULTURE SECTOR	148,000,000
Expansion of F3 (Ile-Ife) Farm Settlement	MINISTRY OF AGRICULTURE AND FOOD SECURITY	IFE SOUTH	AGRICULTURE SECTOR	134,993,330
Empowerment of 1,000 Youths on Tree Crops Development (500,000 Oil Palm Seedlings)	MINISTRY OF AGRICULTURE AND FOOD SECURITY	State Wide	AGRICULTURE SECTOR	109,300,000
Smarts School Project - Digital Literacy	MINISTRY OF EDUCATION	OSOGBO	EDUCATION SECTOR	109,000,000
Establishment of 2 Agro-Processing Centre at Ilesa	MINISTRY OF AGRICULTURE AND FOOD SECURITY	ILESA EAST	AGRICULTURE SECTOR	99,000,000
Establishment of Agro-Processing Centre at Free Trade Zone	MINISTRY OF AGRICULTURE AND FOOD SECURITY	EDE NORTH	AGRICULTURE SECTOR	99,000,000
Exploration on State Mineral Titles	OFFICE OF NATURAL AND MINERAL RESOURCES	State Wide	ENVIRONMENT SECTOR	80,000,000
Empowerment of 1,000 Youths on Tree Crops Development (1,000,000 Cocoa Seedlings)	MINISTRY OF AGRICULTURE AND FOOD SECURITY	State Wide	AGRICULTURE SECTOR	74,750,000
Empowerment of 10,000 Participants on Raising of 1,500,000 Oil Palm Seedlings	MINISTRY OF AGRICULTURE AND FOOD SECURITY	State Wide	AGRICULTURE SECTOR	53,900,000
Furnishing/Equipping of the Veterinary Farm Centre at Awosuru, Osogbo	MINISTRY OF AGRICULTURE AND FOOD SECURITY	OSOGBO	AGRICULTURE SECTOR	44,260,000
Skills Upgrade and Entrepreneurship Development Programme	MINISTRY OF INDUSTRY, COMMERCE AND COOPERATIVES	State Wide	COMMERCE AND INDUSTRY SECTOR	24,594,000
Business Support Service Credit Scheme to Artisans Across the State	MINISTRY OF INDUSTRY, COMMERCE AND COOPERATIVES	State Wide	COMMERCE AND INDUSTRY SECTOR	18,446,000
Agric Produce Pest Control Services	MINISTRY OF AGRICULTURE AND FOOD SECURITY	State Wide	AGRICULTURE SECTOR	10,000,000
Empowerment of 1,00 Youths on Tree Crops Development (40,000 Cashew Seedlings)	MINISTRY OF AGRICULTURE AND FOOD SECURITY	State Wide	AGRICULTURE SECTOR	6,000,000
<b>TOTAL TOP CAPITAL PROJECTS 2022</b>				<b>16,461,222,190</b>
<b>TOTAL CAPITAL PROJECTS 2022</b>				<b>59,234,768,500</b>
<b>% SHARE OF TOTAL TOP CAPITAL PROJECTS VS. CAPITAL PROJECTS FOR 2022</b>				<b>27.79%</b>
<b>TOTAL BUDGET 2022</b>				<b>109,855,051,640</b>
<b>% SHARE OF TOTAL TOP CAPITAL PROJECTS VS. TOTAL BUDGET FOR 2022</b>				<b>14.98%</b>





## OSUN STATE GOVERNMENT





# STATE OF OSUN 2022 CITIZENS' BUDGET

## BUDGET OF SUSTAINABLE DEVELOPMENT

CONTACT US:

[info.budget@osun.gov.ng](mailto:info.budget@osun.gov.ng)  
[economicplanning@osun.gov.ng](mailto:economicplanning@osun.gov.ng)  
[sifmis-dirbudgetapp@osunstate.gov.ng](mailto:sifmis-dirbudgetapp@osunstate.gov.ng)

MINISTRY OF ECONOMIC PLANNING, BUDGET, AND DEVELOPMENT  
STATE OF OSUN SECRETARIAT, ABERE.