

OSUN STATE GOVERNMENT



MINISTRY OF ECONOMIC PLANNING BUDGET AND DEVELOPMENT

NOVEMBER 2024

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MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT

Osun State, Nigeria.

Your Ref. NO.: _____

All communications should be addressed
to the Permanent Secretary, quoting:

Our Ref. NO.: **EST.1/1/2025 /06**

P.M.B. 4335, Osogbo,
Osun State, Nigeria.

Tel: _____

Date: **5th** September, 2025

CIRCULAR TO:

The Secretary to the State Government,
The Chief of Staff to the Governor,
The Head of Service,
The Hon. Commissioners & Special Advisers,
All Chairman of Commissions and Boards,
Permanent Secretaries & Head of Non-Ministerial Agencies,
The Vice-Chancellor, Osun State University, Osogbo.
The Vice-Chancellor, University of Ilesa,
The Chief Medical Director, UNIOSUN Teaching Hospital, Osogbo,
Director General, Executive Secretaries and General Managers,
Heads of the State's Tertiary Institutions.

CALL CIRCULAR FOR 2025 ADVANCE PROPOSALS AND DRAFT ESTIMATES

1.0 Introduction:

- 1.1 In adherence to the Principles of Transparency and Accountability in Governance, which is the cardinal objective of the Public Financial Management (PFM) Reform process, as well as in compliance with the Section 26 Sub-section (bi) of the Public Financial Management Law (2020) of Osun State that empowers the Ministry of Economic Planning, Budget and Development to issue appropriate guidelines, directions and instructions to Ministries, Departments and Agencies (MDAs) on Budget preparation and submission. I have the pleasure to issue call circular containing detailed requirements and expectations on the preparation of the year 2025 Budget process.

1.2 As enshrined in section 121 (1) of the constitution of the Federal Republic of Nigeria **“each State of the Federation should prepare an annual Budget and place same before the State House of Assembly for appropriation, for a given financial year”**. This Budget call circular provides guidance and clarity on the criteria for the estimation of Revenue as well as the admission of Personnel, Overhead and Capital Expenditures into the year 2025 Estimates. Thus, all Accounting Officers and other Officers responsible for the budget preparation are advised to read this Budget call circular carefully and adhere to the guidelines and instructions outlined in the succeeding paragraphs of this document.

2.0 Policy Trust and Priorities for 2025 Budget

- 2.1 All MDAs should take into consideration the policies/Strategies contained in the Revised Osun State Development Plan (SDP) (2023-2050), and the fiscal forecast as contained in the 2025-2027 Economic and Fiscal Update-Fiscal Strategy Paper-Budget Policy Statement (EFU-FSP-BPS), which set the limits for the projections of the recurrent and development priorities of the State in the 2025 budget preparation. Furthermore, it is expedient for all Accounting Officers to carefully scrutinize the proposal of their Agencies as they will be required to justify the projects and programmes for which resources are to be allocated. In this regard, the overall State Policy objective that would inform both the Medium Term Sector Strategy (MTSS) and the Annual Budget remained to be the pursuit of sustainable improvements in the Social and Economic wellbeing of the people of Osun State.
- 2.2 Every spending MDAs are advised to ensure that all activities that are urgent and important in the 2025 fiscal year in accordance with the administration’s five (5) points Developmental Agenda as contained in the SDP are included in their proposal by way of strategic sector priorities.
- 2.3 The Strategic objectives of the 2025 Osun State Budget are as follows:
- (i) to ensure that the 2025 revenue forecast and expenditure proposal are realistic and achievable, specifically targeting at actual total budget expenditure performance deviation of less than 15% as set in the State fiscal Transparency Accountability and

Sustainability (SFTAS) and Open Governance Reform on full implementation of Budget;

- (ii) diversify the internal revenue base and also reviewing revenue projections to reflect current realities;
- (iii) to build greater transparency, accountability, and comprehensiveness into the budget process by deeping citizens' engagement and adopting reforms;
- (iv) to use the budget to further the goals of job creation through agri-business, resuscitate the education sector and enhance access, poverty reduction, induce agricultural growth and respond to economic meltdown occasioned by insecurity and removal of petroleum subsidy, and revitalize economic activities in the State;
- (v) create efficiencies in personnel and overhead expenditure to allow greater resource allocation for capital development;
- (vi) to ensure that the 2025 Budget is in line with the policy thrust and development goals articulated in the State Development Plan (SDP);
- (vii) to ensure timely completion of all on-going developmental projects through equitable and effective distribution and allocation of available resources;
- (viii) to strengthen the security architecture of the State for safety of lives and property in the various cities and farmstead, and ensure unhindered access to justice;
- (ix) to cushion the effect of petrol subsidy removal through strategic and well-coordinated empowerment programmes and social investment programmes;
- (x) to guarantee food security and support agro-allied industries by encouraging farming and deepening agricultural value chain through a combination of policies, programmes and direct investments;
- (xi) to further widen the base and create employment opportunities through the exploration and exploitation of mineral resources available in the State;
- (xii) to further develop human capital index by expanding access to free and compulsory qualitative education, and providing affordable and good healthcare service;

- (xiii) to provide veritable platform for youths and women empowerment, skills acquisition and entrepreneurial development;
- (xiv) to further strengthen and build relationship with existing development partners, and attract new ones to the State for developmental collaborations;
- (xv) to further promote good governance through budget discipline, probity and accountability in the allocation and utilization of public funds;
- (xvi) to improve the capacity of Public Servants and provide enabling environment for them for effective service delivery;
- (xvii) to promote arts, culture and tourism in the State by developing the tourism hubs and showcasing them in the global space as a veritable source of revenue to the State; and
- (xviii) to encourage the patronage of businesses in Osun State to boost local content and stimulate economic activities.

3.0 Year 2024 Budget Performance (January – June)

3.1 Table I

Osun State Government 2024 Q2 Budget Performance Report - Summary			
Item	2024 Original Budget	2024 Performance January - June	% Performance Year to Date against 2024 Original Budget
Opening Balance	15,584,657,700.00	26,925,323,423.40	172.8%
Recurrent Revenue	203,867,575,610.00	73,386,363,564.98	36.0%
11 - GOVERNMENT SHARE OF FAAC	99,097,049,480.00	53,005,483,745.15	53.5%
12 - INDEPENDENT REVENUE	104,770,526,130.00	20,380,879,819.83	19.5%
Recurrent Expenditure	164,060,976,700.00	53,277,543,266.55	32.5%
Other Receipts	54,456,764,100.00	4,980,069,570.17	9.1%
Capital Expenditure	109,848,020,710.00	38,770,611,146.11	35.3%
32 - FIXED ASSETS	109,848,020,710.00	38,770,611,146.11	35.3%
Total Revenue (including OB)	273,908,997,410.00	105,291,756,558.55	38.4%
Total Expenditure	273,908,997,410.00	92,048,154,412.66	33.6%
Closing Balance	-	13,243,602,145.89	

4.0 Strategic Priorities

- 4.1 Every MDAs are advised to ensure that all activities that are urgent and important in the 2025 fiscal year in accordance with the 5-Point Development Agenda of this Administration as embedded in the State Development Plan (SDP) and Medium Term Sector Strategy (2025 – 2027) are included in the proposal, by way of strategic sector priorities within the allocated envelop.

5.0 Fiscal Framework 2025 – 2027

5.1 Key Assumptions:-

The assumption is in accordance with the fiscal forecast for 2025 – 2027 as provided in table II below:

Table II – Indices for 2025 fiscal forecast

S/N	Description	2025	2026	2027
1.	Crude Oil Price (US\$/barrel)	80.00	79.00	73.00
2.	Cruide Oil Production (mbpd)	1.5000	1.7200	1.8100
3.	Inflation Rate (%)	22.97	16.02	15.38
4.	Exchange Rate (₦/\$)	1788	1962	2067
5.	GDP Growth Rate (%)	3.00	3.60	3.80
6.	Mineral Ratio (%)	27	27	27

Source: Ministry of Economic Planning, Budget & Development Draft MTEF, 2025 - 2027

6.0 Guidelines for Budget preparation

- 6.1 As noted earlier, Accounting Officers are personally responsible for the preparation of the proposed estimates for their respective MDAs. In discharging this responsibility, Accounting Officers are advised to be mindful of their duty to ensure transparency and accountability in the mobilization and utilization of public resources. Accordingly, every Accounting Officer is requested to personally scrutinize and sign the budget proposal before submission to the relevant Office in the Departments of Budget and Planning (Ministry of Economic Planning, Budget and Development).
- 6.2 Measures Guiding the Budget Preparation:-
- (i) All budget proposal for 2025 must be on the prescribed Budget preparation Templates and shall reflect the budget classification codes contained in the revised domesticated Chart of Accounts.

- (ii) The budget preparation must be in line with the Administrative, Economic, Functional, Programme, Fund, and Location (Geo-code) Segments of the Revised Domesticated Charts of Accounts.
- (iii) MDAs are advised to note citizen's needs for projects and programmes, and reflect such inputs in the budget proposal. In this regard, the Budget Technical Committee should not hesitate to clarify any issue raised by the Citizens or Civil Society Organization (CSOs) and should be open to discussion with the CSOs at the preparation phase.

6.3 Revenue – requirement for revenue estimates:-

- (i) All revenue generating MDAs are advised to fully capture all revenue sources and make realistic projections.
- (ii) Revenue proposals must be supported with underlining assumptions justifying the estimates.
- (iii) MDAs should liaise with Chairman Osun Internal Revenue Service (OIRS) for technical support and to clear their proposals. To ensure realistic revenue estimates, the Chairman, OIRS is advised to set up a Technical Support Desk to facilitate the 2025 revenue projection timely.
- (vi) Where challenges are anticipated to undermine realization of revenue estimates, MDAs are advised to support their projections with explanatory details of strategies to overcome such challenges.
- (v) Tertiary Institutions and other entities enjoying grants/interventions are enjoined to ensure that their revenue are wholly captured, clearly showing grants as well as conditions attached to them, if any. This is to ensure full accountability for aggregate resources injected into the development of the State.
- (vi) Considering the high premium placed on openness, transparency and accountability towards the management of fiscal resources, all Tertiary Institutions are expected to *explicitly state all their revenue sources/heads for year 2025, and the actual revenue as at August 31, 2024.* Put differently, they are required to state their students' enrolment and tuition fees to support their returns. All Tertiary Institutions should note

that continued funding from the State Treasury in 2025 fiscal year shall be guaranteed by the full disclosure of all internal revenue sources to the Institutions.

6.4 Personnel Cost Estimates

- (i) All MDAs are reminded of the subsisting conditions for new employment, and must restrict their personnel cost proposals to the existing Staff Nominal Roll.
- (ii) Ensure that the personnel cost proposals cover the cost of annual increment and staff promotion.
- (iii) All MDAs that have recruited Staff in 2024 or planning to do so in 2025 must support their proposals for new establishments with copies of Executive approval to the effect.
- (iv) The practice of making adequate-budgetary provision for prompt payment of salaries and other emoluments shall be sustained, while adequate provision shall also be made for further settlement of outstanding salary arrears and other liabilities of the State Government.

6.5 Overhead Cost

- (i) It is important that all MDAs ensure that budget provisions for Overhead and Consolidated Revenue Fund Charges (CRFC) are in tune with the prevailing situation on ground. This is a result of the current economic reality, noticeable trends and fiscal space contained in the 2025-2027 Medium Term Expenditure Framework (MTEF).
- (ii) Accordingly, all MDAs are advised to note that Government is mindful of any increase in overhead cost expenditure as this affects the quantum of surplus funds to finance capital expenditure. Thus, Overhead cost estimates should be restricted to essential services and imperative overhead cost i.e. those necessitated by the implementation of capital.
- (iii) All MDAs are advised to critically study their overhead cost performance, based on 2024 budget and further eliminate non-essential provision with a view to creating more savings to accommodate capital project proposals.

6.6 Capital Expenditure Proposal:-

- (i) In line with the Zero-Based Budgeting (ZBB) Principle, each MDA is required to do a review of its existing project portfolios, utilizing the approved lists of projects and programmes from the sectoral review of the MTSS 2025-2027, to update all on-going/New projects and programmes. MDAs are therefore enjoined to accord priority to ongoing projects, especially those nearing completion that fit into government's current priorities, in allocating capital budget resources.
- (ii) All capital projects must therefore be linked to the five (5) Points Development Agenda of Mr. Governor, as well as the reviewed State Development Plan (SDP), and should be presented in the format that will clearly state the current status of projects, especially level of completion and implementation timeline.

7.0 Impact Assessment of Public Expenditure.

7.1 Aid, Grants and Counterpart funding:-

- (i) All MDAs are advised to note that Aid, Grant and Loans are part of the State resources, and constitute a public fund for which the Government is accountable to the citizens. These resources must be captured in the State budget.
- (ii) All MDAs supported with any form of Aid or Grant are advised to disclose full details of the nature of the Aid/Grant, the projects funded duration, etc. A schedule of all such aid/grant (in cash and kind) and loan must be submitted separately to the Department of Economic Planning of this Ministry for authentication before the MDAs budget is finalized.
- (iii) MDAs with counterpart funded projects are advised to reflect such funding requirements and funding duration in their proposal. This should be supported with explanatory details of the project's impact.
- (iv) Going by the fact that the global economy is facing serious challenge, MDAs are enjoined to continue seeking for more aid and grant to compliment their regular projects and programmes directly funded from the Central Treasury.

7.2 Stakeholders Consultation in the Budget Process

- (i) In line with Fiscal Sustainability Plan, Public Financial Management (PFM) reform and International Best Practices which stipulate inclusiveness in the budget process, Political Heads and Accounting Officers of MDAs are implored to ensure sector-wide consultations and stakeholders participation/involvement in the budget preparation process to harvest their inputs into the Budget proposals.

7.3 Defence of Budget Proposals

7.3.1 All budget proposals must be prepared on the prescribed Budget Templates using Microsoft Excel; as they would be reviewed for compliance with this circular, as well as other relevant guidelines. Subsequently, Pre-treasury Board defence will be scheduled for MDAs to hold between Monday, 30th September and Monday 8th October, 2024.

7.3.2 All Accounting Officers are enjoined to ensure that the proposals are submitted within the stipulated deadline, as this would give the Budget Committee ample opportunity for proper scrutiny and consideration of the budget proposals.

7.4 Submission of Budget Proposal

7.4.1 All MDAs are requested to submit the copies of 2025 budget proposals in landscape form on legal paper and on Microsoft Excel package, and to be submitted in both Hard and Soft copies **not later than Friday, 20th September, 2024** as follows:

- (i) Thirty (30) copies to the Office of the Director of Budget, Ministry of Economic Planning, Budget and Development;
- (ii) Five (5) copies to the Permanent Secretary, Bureau of Human Resources and Capacity Building.

7.4.2 In order to do away with avoidable technical bottlenecks that are usually associated with the submission/acceptance of draft Estimates at the ICT unit of the Budget Department of this Ministry; all MDAs are requested to clear:

- (i) the Personnel Components of the draft budget with the Bureau of Human Resources and Capacity Building;

- (ii) the Capital Components with the Department of Economic Planning of this Ministry and;
- (iii) the Soft Copies of the draft 2025 budget with the Information and Communication Technology (ICT) Unit of Budget Department of this Ministry before producing any copy for submission.

7.4.3 All MDAs should constantly relate with the Ministry of Economic Planning, Budget and Development to clear any area of doubt until the draft Budget is taken to the State House of Assembly.

8.0 Contribution to Governor's Budget Speech

8.1 All Ministries, Departments and Agencies (MDAs) are expected to prepare and forward their contributions to Mr. Governor's Budget Speech to the Ministry of Economic Planning, Budget and Development for collation, (in both hard and soft copies).

8.2 The Speech is expected to address the following:-

- (i) the importance of your Sector/Agency to the development of the State in line with this Administration's Agenda;
- (ii) the achievement so far since the beginning of year 2024 (project/programme) including the expected achievement for the rest of the year.
- (iii) the Programmes and Projects to undertake in 2025 and specific impact on the Citizens of the State.

8.3 Therefore, Political Heads and Accounting Officers are implored to kindly monitor and ensure that the contribution both in hard and soft copies reach the Office of the Director Budget, Ministry of Economic Planning, Budget and Development not later than **Friday, 27th September, 2024**.

9.0 Conclusion

9.1 All Political Heads and Accounting Officers of MDAs, including Tertiary Institutions, are requested to note that the Pre-Treasury Board as well as Treasury Board Defence will hold as usual to consider the nitty-gritty of their draft budgets. Consequently, you

are enjoined to ensure **thoroughness and transparency** in the budget preparation efforts in order to achieve the desired result. MDAs/Sectors are to be led to the *Pre-Treasury Board meetings by their Accounting Officers, while the Political Heads will lead their MDAs/Sectors to the Treasury Board Meetings.*

9.2 Finally, Political Office Holders and Accounting Officers are to give this Circular the urgency and important consideration it deserves.

9.3 I thank you.


'Yetunde Esan,
Permanent Secretary

Osun State Government 2025 Draft Budget (Pre-Treasury) Summary

Item	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
Opening Balance	15,584,657,700.00	26,925,323,420.00	26,925,323,423.40	
Recurrent Revenue	203,867,575,610.00	216,613,118,130.00	181,839,370,894.14	180,864,035,510.00
11 - GOVERNMENT SHARE OF FAAC	99,097,049,480.00	154,359,665,960.00	152,978,050,193.78	108,314,975,180.00
12 - INDEPENDENT REVENUE	104,770,526,130.00	62,253,452,170.00	28,861,320,700.36	72,549,060,330.00
Recurrent Expenditure	164,060,976,700.00	154,680,788,930.00	87,614,312,047.16	254,318,617,080.00
21 - PERSONNEL COST	82,361,903,000.00	62,949,452,140.00	39,186,813,898.50	106,963,528,640.00
22 - OTHER RECURRENT COSTS, of which:	81,699,073,700.00	91,731,336,790.00	48,427,498,148.66	147,355,088,440.00
<i>Other Non Debt Recurrent</i>	<i>54,020,730,880.00</i>	<i>68,052,993,970.00</i>	<i>33,535,343,278.14</i>	<i>118,354,576,210.00</i>
<i>Debt Service</i>	<i>27,678,342,820.00</i>	<i>23,678,342,820.00</i>	<i>14,892,154,870.52</i>	<i>29,000,512,230.00</i>
Transfer to Capital Account	55,391,256,610.00	88,857,652,620.00	121,150,382,270.38	(73,454,581,570.00)
Other Receipts	54,456,764,100.00	30,370,555,860.00	9,747,374,331.87	51,901,325,180.00
13 - AID AND GRANTS	42,089,755,860.00	23,306,512,900.00	9,078,113,386.52	47,501,325,180.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	12,367,008,240.00	7,064,042,960.00	669,260,945.35	4,400,000,000.00
23 - Capital Expenditure (Capital Expenditure)	109,848,020,710.00	119,228,208,480.00	68,121,088,864.02	98,772,512,190.00
Total Revenue (including OB)	273,908,997,410.00	273,908,997,410.00	218,512,068,649.41	232,765,360,690.00
Total Expenditure	273,908,997,410.00	273,908,997,410.00	155,735,400,911.18	353,091,129,270.00

Osun State Government 2025 Draft Budget (Pre-Treasury) - Revenue by MDA (not including Opening Balance)

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
	Total Revenue	108,314,975,180.00	72,549,060,330.00	180,864,035,510.00	47,501,325,180.00	4,400,000,000.00	51,901,325,180.00	232,765,360,690.00
010000000000	Administration Sector	-	1,263,978,000.00	1,263,978,000.00	547,755,030.00	-	547,755,030.00	1,811,733,030.00
011100000000	Bureau of General Services	-	271,328,000.00	271,328,000.00	7,755,030.00	-	7,755,030.00	279,083,030.00
011100100100	OFFICE OF THE GOVERNOR	-	91,328,000.00	91,328,000.00	-	-	-	91,328,000.00
011101000100	PUBLIC PROCUREMENT AGENCY	-	100,000,000.00	100,000,000.00	-	-	-	100,000,000.00
011103300100	OSUN STATE AGENCY FOR CONTROL OF AIDS	-	-	-	7,755,030.00	-	7,755,030.00	7,755,030.00
011118300100	MINISTRY OF FEDERAL AFFAIRS	-	80,000,000.00	80,000,000.00	-	-	-	80,000,000.00
011200000000	OSUN STATE HOUSE OF ASSEMBLY	-	2,850,000.00	2,850,000.00	-	-	-	2,850,000.00
011200100100	OSUN STATE HOUSE OF ASSEMBLY	-	2,200,000.00	2,200,000.00	-	-	-	2,200,000.00
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	-	650,000.00	650,000.00	-	-	-	650,000.00
012300000000	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	-	10,000,000.00	10,000,000.00	-	-	-	10,000,000.00
012300100100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	-	10,000,000.00	10,000,000.00	-	-	-	10,000,000.00
012400000000	MINISTRY OF HOME AFFAIRS	-	501,920,000.00	501,920,000.00	-	-	-	501,920,000.00
012400100100	MINISTRY OF HOME AFFAIRS	-	501,920,000.00	501,920,000.00	-	-	-	501,920,000.00
012500000000	OFFICE OF THE HEAD OF SERVICE	-	25,800,000.00	25,800,000.00	-	-	-	25,800,000.00
012500100100	OFFICE OF THE HEAD OF SERVICE	-	800,000.00	800,000.00	-	-	-	800,000.00
012500300100	BUREAU OF PUBLIC SERVICE PENSION	-	10,000,000.00	10,000,000.00	-	-	-	10,000,000.00
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	-	15,000,000.00	15,000,000.00	-	-	-	15,000,000.00
014000000000	OFFICE OF THE AUDITOR GENERAL	-	402,560,000.00	402,560,000.00	-	-	-	402,560,000.00
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	-	2,100,000.00	2,100,000.00	-	-	-	2,100,000.00
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	-	400,460,000.00	400,460,000.00	-	-	-	400,460,000.00
014700000000	CIVIL SERVICE COMMISSION	-	32,000,000.00	32,000,000.00	-	-	-	32,000,000.00
014700100100	CIVIL SERVICE COMMISSION	-	32,000,000.00	32,000,000.00	-	-	-	32,000,000.00
014900000000	LOCAL GOVERNMENTS SERVICE COMMISSION	-	17,520,000.00	17,520,000.00	540,000,000.00	-	540,000,000.00	557,520,000.00
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	-	17,520,000.00	17,520,000.00	540,000,000.00	-	540,000,000.00	557,520,000.00
020000000000	Economic Sector	108,314,975,180.00	45,851,843,360.00	154,166,818,540.00	4,070,000,000.00	4,200,000,000.00	8,270,000,000.00	162,436,818,540.00
021500000000	MINISTRY OF AGRICULTURE AND FOOD SECURITY	-	731,150,000.00	731,150,000.00	20,000,000.00	-	20,000,000.00	751,150,000.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	-	687,400,000.00	687,400,000.00	-	-	-	687,400,000.00
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	-	13,750,000.00	13,750,000.00	20,000,000.00	-	20,000,000.00	33,750,000.00
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	-	30,000,000.00	30,000,000.00	-	-	-	30,000,000.00
022000000000	MINISTRY OF FINANCE	108,314,975,180.00	25,410,330,000.00	133,725,305,180.00	-	-	-	133,725,305,180.00
022000100100	MINISTRY OF FINANCE	-	1,500,000.00	1,500,000.00	-	-	-	1,500,000.00
022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	108,314,975,180.00	170,095,000.00	108,485,070,180.00	-	-	-	108,485,070,180.00
022000800100	OSUN STATE INTERNAL REVENUE SERVICE	-	25,238,735,000.00	25,238,735,000.00	-	-	-	25,238,735,000.00
022200000000	MINISTRY OF COMMERCE AND INDUSTRY	-	780,855,010.00	780,855,010.00	-	-	-	780,855,010.00
022205200100	OSUN MICRO CREDIT AGENCY	-	45,375,010.00	45,375,010.00	-	-	-	45,375,010.00
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	-	93,000,000.00	93,000,000.00	-	-	-	93,000,000.00
022200200100	MINISTRY OF COMMERCE AND INDUSTRY	-	642,480,000.00	642,480,000.00	-	-	-	642,480,000.00
022300000000	MINISTRY OF COOPERATIVES AND EMPOWERMENT	-	70,250,000.00	70,250,000.00	-	-	-	70,250,000.00
022300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	-	70,250,000.00	70,250,000.00	-	-	-	70,250,000.00
022800000000	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL	-	15,500,000.00	15,500,000.00	-	-	-	15,500,000.00
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL	-	15,500,000.00	15,500,000.00	-	-	-	15,500,000.00
022900000000	MINISTRY OF TRANSPORTATION	-	3,000,000,000.00	3,000,000,000.00	-	-	-	3,000,000,000.00
022900100100	MINISTRY OF TRANSPORTATION	-	3,000,000,000.00	3,000,000,000.00	-	-	-	3,000,000,000.00
023300000000	OFFICE OF NATURAL & MINERAL RESOURCES	-	7,000,000,000.00	7,000,000,000.00	-	-	-	7,000,000,000.00
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	-	7,000,000,000.00	7,000,000,000.00	-	-	-	7,000,000,000.00
023400000000	MINISTRY OF WORKS	-	1,128,825,000.00	1,128,825,000.00	-	-	-	1,128,825,000.00
023400100100	MINISTRY OF WORKS	-	1,000,000,000.00	1,000,000,000.00	-	-	-	1,000,000,000.00
023400400100	OSUN ROAD MAINTENANCE AGENCY	-	3,950,000.00	3,950,000.00	-	-	-	3,950,000.00
023400500100	OSUN ASSETS MANAGEMENT AGENCY	-	124,875,000.00	124,875,000.00	-	-	-	124,875,000.00

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
023600000000	MINISTRY OF CULTURE AND TOURISM	-	182,125,000.00	182,125,000.00	-	-	-	182,125,000.00
023600100100	MINISTRY OF CULTURE AND TOURISM	-	5,000,000.00	5,000,000.00	-	-	-	5,000,000.00
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	-	26,825,000.00	26,825,000.00	-	-	-	26,825,000.00
023600500100	OSUN STATE TOURISM BOARD	-	150,300,000.00	150,300,000.00	-	-	-	150,300,000.00
023800000000	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	-	200,000.00	200,000.00	1,550,000,000.00	200,000,000.00	1,750,000,000.00	1,750,200,000.00
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	-	-	-	1,550,000,000.00	200,000,000.00	1,750,000,000.00	1,750,000,000.00
023800400100	STATE BUREAU OF STATISTICS	-	200,000.00	200,000.00	-	-	-	200,000.00
025200000000	MINISTRY OF WATER RESOURCES AND ENERGY	-	576,470,000.00	576,470,000.00	2,500,000,000.00	-	2,500,000,000.00	3,076,470,000.00
025200200100	MINISTRY OF WATER RESOURCES	-	2,000,000.00	2,000,000.00	-	-	-	2,000,000.00
025201200100	OSUN WATER REGULATORY COMMISSION	-	350,470,000.00	350,470,000.00	-	-	-	350,470,000.00
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	-	37,000,000.00	37,000,000.00	-	-	-	37,000,000.00
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	-	37,000,000.00	37,000,000.00	-	-	-	37,000,000.00
025210200100	OSUN STATE WATER CORPORATION	-	150,000,000.00	150,000,000.00	2,500,000,000.00	-	2,500,000,000.00	2,650,000,000.00
023100000000	MINISTRY OF ENERGY	-	126,000,000.00	126,000,000.00	-	-	-	126,000,000.00
023100100100	MINISTRY OF ENERGY	-	126,000,000.00	126,000,000.00	-	-	-	126,000,000.00
026000000000	MINISTRY OF LANDS AND PHYSICAL PLANNING	-	6,828,638,350.00	6,828,638,350.00	-	-	-	6,828,638,350.00
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	-	6,000,000,000.00	6,000,000,000.00	-	-	-	6,000,000,000.00
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	-	283,540,000.00	283,540,000.00	-	-	-	283,540,000.00
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	-	345,098,350.00	345,098,350.00	-	-	-	345,098,350.00
026000500100	OFFICE OF THE SURVEYOR - GENERAL	-	200,000,000.00	200,000,000.00	-	-	-	200,000,000.00
026400000000	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	-	1,500,000.00	1,500,000.00	-	4,000,000,000.00	4,000,000,000.00	4,001,500,000.00
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	-	1,500,000.00	1,500,000.00	-	4,000,000,000.00	4,000,000,000.00	4,001,500,000.00
030000000000	Law and Justice Sector	-	412,000,000.00	412,000,000.00	-	-	-	412,000,000.00
031800000000	JUDICIAL SERVICE COMMISSION	-	159,000,000.00	159,000,000.00	-	-	-	159,000,000.00
031801100100	JUDICIAL SERVICE COMMISSION	-	3,000,000.00	3,000,000.00	-	-	-	3,000,000.00
031805100100	HIGH COURT OF JUSTICE	-	120,000,000.00	120,000,000.00	-	-	-	120,000,000.00
031805200100	CUSTOMARY COURT OF APPEAL	-	36,000,000.00	36,000,000.00	-	-	-	36,000,000.00
032600000000	MINISTRY OF JUSTICE	-	253,000,000.00	253,000,000.00	-	-	-	253,000,000.00
032600100100	MINISTRY OF JUSTICE	-	253,000,000.00	253,000,000.00	-	-	-	253,000,000.00
050000000000	Social Sector	-	25,021,238,970.00	25,021,238,970.00	42,883,570,150.00	200,000,000.00	43,083,570,150.00	68,104,809,120.00
051300000000	MINISTRY OF YOUTHS AFFAIRS	-	1,150,000.00	1,150,000.00	-	100,000,000.00	100,000,000.00	101,150,000.00
051305100100	MINISTRY OF YOUTHS AFFAIRS	-	1,150,000.00	1,150,000.00	-	100,000,000.00	100,000,000.00	101,150,000.00
051400000000	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	-	5,240,000.00	5,240,000.00	-	-	-	5,240,000.00
051400100100	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	-	5,240,000.00	5,240,000.00	-	-	-	5,240,000.00
051700000000	MINISTRY OF EDUCATION	-	14,908,037,470.00	14,908,037,470.00	18,674,930,170.00	-	18,674,930,170.00	33,582,967,640.00
051700100100	MINISTRY OF EDUCATION	-	600,525,000.00	600,525,000.00	2,125,552,410.00	-	2,125,552,410.00	2,726,077,410.00
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	-	58,000,000.00	58,000,000.00	7,707,357,730.00	-	7,707,357,730.00	7,765,357,730.00
051700400100	OSUN STATE SENIOR SECONDARY EDUCATION BOARD	-	11,800,000.00	11,800,000.00	-	-	-	11,800,000.00
051700800100	OSUN STATE LIBRARY BOARD	-	250,000.00	250,000.00	-	-	-	250,000.00
051700900100	OSUN STATE EXAMINATION BOARD	-	1,242,854,500.00	1,242,854,500.00	-	-	-	1,242,854,500.00
051701000100	OSUN STATE MASS EDUCATION AGENCY	-	12,650,000.00	12,650,000.00	-	-	-	12,650,000.00
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	-	1,388,159,500.00	1,388,159,500.00	750,000,000.00	-	750,000,000.00	2,138,159,500.00
051701900100	OSUN STATE POLYTECHNIC, IREE	-	2,379,383,500.00	2,379,383,500.00	940,355,000.00	-	940,355,000.00	3,319,738,500.00
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	-	636,835,750.00	636,835,750.00	2,119,158,180.00	-	2,119,158,180.00	2,755,993,930.00
051702200100	OSUN STATE UNIVERSITY, OSOGBO	-	6,375,535,500.00	6,375,535,500.00	1,284,080,570.00	-	1,284,080,570.00	7,659,616,070.00
051702300100	UNIVERSITY OF ILESA	-	2,086,173,720.00	2,086,173,720.00	3,748,426,280.00	-	3,748,426,280.00	5,834,600,000.00
051702600100	OSUN CENTRAL EDUCATION DISTRICT ILA ORANGUN (DISTRICT OFFICE)	-	31,500,000.00	31,500,000.00	-	-	-	31,500,000.00
051702700100	OSUN EAST EDUCATION DISTRICT OFFICE, ILE - IFE (DISTRICT OFFICE)	-	20,200,000.00	20,200,000.00	-	-	-	20,200,000.00
051702800100	OSUN WEST EDUCATION DISTRICT OFFICE, IKIRE (DISTRICT OFFICE)	-	30,550,000.00	30,550,000.00	-	-	-	30,550,000.00
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	-	30,000,000.00	30,000,000.00	-	-	-	30,000,000.00
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	-	3,620,000.00	3,620,000.00	-	-	-	3,620,000.00

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
052100000000	MINISTRY OF HEALTH	-	8,269,126,500.00	8,269,126,500.00	14,405,885,480.00	-	14,405,885,480.00	22,675,011,980.00
052100100100	MINISTRY OF HEALTH	-	105,040,000.00	105,040,000.00	11,218,485,480.00	-	11,218,485,480.00	11,323,525,480.00
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	-	4,864,460,000.00	4,864,460,000.00	962,400,000.00	-	962,400,000.00	5,826,860,000.00
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	-	27,100,000.00	27,100,000.00	1,375,000,000.00	-	1,375,000,000.00	1,402,100,000.00
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	-	2,500,000,000.00	2,500,000,000.00	-	-	-	2,500,000,000.00
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	-	96,800,000.00	96,800,000.00	-	-	-	96,800,000.00
052110600100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESÀ	-	675,726,500.00	675,726,500.00	850,000,000.00	-	850,000,000.00	1,525,726,500.00
053500000000	MINISTRY OF ENVIRONMENT AND SANITATION	-	1,785,000,000.00	1,785,000,000.00	9,802,754,500.00	-	9,802,754,500.00	11,587,754,500.00
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	-	1,630,000,000.00	1,630,000,000.00	9,802,754,500.00	-	9,802,754,500.00	11,432,754,500.00
053500200100	OSUN PARKS AND GARDENS MANAGEMENT AGENCY	-	5,000,000.00	5,000,000.00	-	-	-	5,000,000.00
053505300100	OSUN STATE WASTE MANAGEMENT AGENCY	-	150,000,000.00	150,000,000.00	-	-	-	150,000,000.00
053900000000	MINISTRY OF SPORTS AND SPECIAL NEEDS	-	13,685,000.00	13,685,000.00	-	100,000,000.00	100,000,000.00	113,685,000.00
053900300100	MINISTRY OF SPORTS AND SPECIAL NEEDS	-	685,000.00	685,000.00	-	100,000,000.00	100,000,000.00	100,685,000.00
053905100100	OSUN STATE SPORTS COUNCIL	-	13,000,000.00	13,000,000.00	-	-	-	13,000,000.00
055100000000	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	-	39,000,000.00	39,000,000.00	-	-	-	39,000,000.00
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	-	39,000,000.00	39,000,000.00	-	-	-	39,000,000.00

Osun State Government 2025 Draft Budget (Pre-Treasury) - Expenditure by MDA

Code	Adminstrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	106,963,528,640.00	147,355,088,440.00	254,318,617,080.00	98,772,512,190.00	353,091,129,270.00
010000000000	Administration Sector	47,368,972,080.00	46,834,187,180.00	94,203,159,260.00	6,732,802,990.00	100,935,962,250.00
011100000000	Bureau of General Services	3,440,546,660.00	28,097,297,180.00	31,537,843,840.00	2,713,698,060.00	34,251,541,900.00
011100100100	OFFICE OF THE GOVERNOR	3,129,925,620.00	24,500,000,000.00	27,629,925,620.00	2,000,000,000.00	29,629,925,620.00
011100800100	OSUN EMERGENCY MANAGEMENT AGENCY	30,514,350.00	880,000,000.00	910,514,350.00	127,254,460.00	1,037,768,810.00
011101000100	PUBLIC PROCUREMENT AGENCY	24,944,500.00	134,650,000.00	159,594,500.00	81,684,000.00	241,278,500.00
011101100100	OSUN STATE SECURITY NETWORK AND AMOTEKUN AGENCY	195,562,050.00	944,200,000.00	1,139,762,050.00	385,630,000.00	1,525,392,050.00
011103300100	OSUN STATE AGENCY FOR CONTROL OF AIDS	-	832,547,180.00	832,547,180.00	7,499,600.00	840,046,780.00
011118300100	MINISTRY OF FEDERAL AFFAIRS	59,600,140.00	805,900,000.00	865,500,140.00	111,630,000.00	977,130,140.00
011200000000	OSUN STATE HOUSE OF ASSEMBLY	600,768,230.00	3,658,700,000.00	4,259,468,230.00	534,999,200.00	4,794,467,430.00
011200100100	OSUN STATE HOUSE OF ASSEMBLY	528,438,420.00	3,447,900,000.00	3,976,338,420.00	500,700,000.00	4,477,038,420.00
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	72,329,810.00	210,800,000.00	283,129,810.00	34,299,200.00	317,429,010.00
012300000000	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	673,603,370.00	705,000,000.00	1,378,603,370.00	686,619,460.00	2,065,222,830.00
012300100100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	93,821,940.00	555,000,000.00	648,821,940.00	174,000,000.00	822,821,940.00
012300300100	OSUN STATE BROADCASTING CORPORATION	579,781,430.00	150,000,000.00	729,781,430.00	512,619,460.00	1,242,400,890.00
012400000000	MINISTRY OF HOME AFFAIRS	331,022,390.00	1,846,500,000.00	2,177,522,390.00	1,612,000,000.00	3,789,522,390.00
012400100100	MINISTRY OF HOME AFFAIRS	331,022,390.00	1,846,500,000.00	2,177,522,390.00	1,612,000,000.00	3,789,522,390.00
012500000000	OFFICE OF THE HEAD OF SERVICE	41,711,110,330.00	2,745,800,000.00	44,456,910,330.00	627,245,370.00	45,084,155,700.00
012500100100	OFFICE OF THE HEAD OF SERVICE	50,887,910.00	1,344,000,000.00	1,394,887,910.00	340,885,370.00	1,735,773,280.00
012500300100	BUREAU OF PUBLIC SERVICE PENSION	41,596,027,420.00	153,000,000.00	41,749,027,420.00	150,000,000.00	41,899,027,420.00
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	64,195,000.00	1,248,800,000.00	1,312,995,000.00	136,360,000.00	1,449,355,000.00
014000000000	OFFICE OF THE AUDITOR GENERAL	253,236,150.00	216,300,000.00	469,536,150.00	158,314,110.00	627,850,260.00
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	145,760,570.00	118,700,000.00	264,460,570.00	85,000,000.00	349,460,570.00
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	107,475,580.00	97,600,000.00	205,075,580.00	73,314,110.00	278,389,690.00
014700000000	CIVIL SERVICE COMMISSION	100,301,950.00	72,250,000.00	172,551,950.00	42,318,290.00	214,870,240.00
014700100100	CIVIL SERVICE COMMISSION	100,301,950.00	72,250,000.00	172,551,950.00	42,318,290.00	214,870,240.00
014800000000	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	81,308,990.00	3,485,240,000.00	3,566,548,990.00	45,000,000.00	3,611,548,990.00
014800100100	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	81,308,990.00	3,485,240,000.00	3,566,548,990.00	45,000,000.00	3,611,548,990.00
014900000000	LOCAL GOVERNMENTS SERVICE COMMISSION	76,953,410.00	660,100,000.00	737,053,410.00	102,608,500.00	839,661,910.00
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	76,953,410.00	660,100,000.00	737,053,410.00	102,608,500.00	839,661,910.00
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	-	4,270,000,000.00	4,270,000,000.00	180,000,000.00	4,450,000,000.00
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	-	4,270,000,000.00	4,270,000,000.00	180,000,000.00	4,450,000,000.00
016200000000	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS	100,120,600.00	1,077,000,000.00	1,177,120,600.00	30,000,000.00	1,207,120,600.00
016200100100	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS	100,120,600.00	1,077,000,000.00	1,177,120,600.00	30,000,000.00	1,207,120,600.00
020000000000	Economic Sector	14,487,466,930.00	69,197,720,800.00	83,685,187,730.00	44,116,848,480.00	127,802,036,210.00
021500000000	MINISTRY OF AGRICULTURE AND FOOD SECURITY	576,675,350.00	628,218,000.00	1,204,893,350.00	3,957,991,350.00	5,162,884,700.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	342,682,400.00	536,668,000.00	879,350,400.00	3,660,717,250.00	4,540,067,650.00
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	80,749,380.00	66,550,000.00	147,299,380.00	100,000,000.00	247,299,380.00
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	153,243,570.00	25,000,000.00	178,243,570.00	197,274,100.00	375,517,670.00
022000000000	MINISTRY OF FINANCE	10,977,713,470.00	43,703,662,230.00	54,681,375,700.00	1,595,689,370.00	56,277,065,070.00
022000100100	MINISTRY OF FINANCE	10,582,841,410.00	13,289,500,000.00	23,872,341,410.00	806,200,000.00	24,678,541,410.00
022000200100	DEBT MANAGEMENT OFFICE	4,117,980.00	29,000,512,230.00	29,004,630,210.00	-	29,004,630,210.00
022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	190,119,880.00	559,900,000.00	750,019,880.00	609,500,000.00	1,359,519,880.00
022000800100	OSUN STATE INTERNAL REVENUE SERVICE	200,634,200.00	853,750,000.00	1,054,384,200.00	179,989,370.00	1,234,373,570.00
022200000000	MINISTRY OF COMMERCE AND INDUSTRY	106,597,730.00	2,018,300,080.00	2,124,897,810.00	854,038,370.00	2,978,936,180.00

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
022205200100	OSUN MICRO CREDIT AGENCY	-	865,300,080.00	865,300,080.00	228,000,000.00	1,093,300,080.00
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	9,600,000.00	100,000,000.00	109,600,000.00	125,613,200.00	235,213,200.00
022205400100	OSUN STATE INVESTMENT PROMOTION AGENCY	-	195,500,000.00	195,500,000.00	100,107,040.00	295,607,040.00
022200200100	MINISTRY OF COMMERCE AND INDUSTRY	96,997,730.00	857,500,000.00	954,497,730.00	400,318,130.00	1,354,815,860.00
022300000000	MINISTRY OF COOPERATIVES AND EMPOWERMENT	145,118,150.00	2,444,696,380.00	2,589,814,530.00	280,348,500.00	2,870,163,030.00
022300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	145,118,150.00	2,444,696,380.00	2,589,814,530.00	280,348,500.00	2,870,163,030.00
022800000000	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	155,246,860.00	1,430,430,000.00	1,585,676,860.00	245,000,000.00	1,830,676,860.00
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	155,246,860.00	1,430,430,000.00	1,585,676,860.00	245,000,000.00	1,830,676,860.00
022900000000	MINISTRY OF TRANSPORTATION	379,485,890.00	492,500,000.00	871,985,890.00	334,938,750.00	1,206,924,640.00
022900100100	MINISTRY OF TRANSPORTATION	379,485,890.00	492,500,000.00	871,985,890.00	334,938,750.00	1,206,924,640.00
023300000000	OFFICE OF NATURAL & MINERAL RESOURCES	63,086,180.00	11,879,635,000.00	11,942,721,180.00	342,619,450.00	12,285,340,630.00
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	63,086,180.00	11,879,635,000.00	11,942,721,180.00	342,619,450.00	12,285,340,630.00
023400000000	MINISTRY OF WORKS	310,651,900.00	572,550,000.00	883,201,900.00	20,787,204,810.00	21,670,406,710.00
023400100100	MINISTRY OF WORKS	251,456,860.00	442,000,000.00	693,456,860.00	20,114,512,260.00	20,807,969,120.00
023400400100	OSUN ROAD MAINTENANCE AGENCY	59,195,040.00	46,000,000.00	105,195,040.00	577,099,400.00	682,294,440.00
023400500100	OSUN ASSETS MANAGEMENT AGENCY	-	84,550,000.00	84,550,000.00	95,593,150.00	180,143,150.00
023600000000	MINISTRY OF CULTURE AND TOURISM	241,950,400.00	856,699,110.00	1,098,649,510.00	1,033,814,140.00	2,132,463,650.00
023600100100	MINISTRY OF CULTURE AND TOURISM	68,310,670.00	461,149,110.00	529,459,780.00	230,374,140.00	759,833,920.00
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	106,416,740.00	176,550,000.00	282,966,740.00	104,440,000.00	387,406,740.00
023600500100	OSUN STATE TOURISM BOARD	67,222,990.00	219,000,000.00	286,222,990.00	699,000,000.00	985,222,990.00
023800000000	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	179,138,540.00	3,044,480,000.00	3,223,618,540.00	854,328,600.00	4,077,947,140.00
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	122,446,470.00	2,707,980,000.00	2,830,426,470.00	605,465,600.00	3,435,892,070.00
023800400100	STATE BUREAU OF STATISTICS	56,692,070.00	336,500,000.00	393,192,070.00	248,863,000.00	642,055,070.00
025200000000	MINISTRY OF WATER RESOURCES AND ENERGY	934,760,580.00	1,472,250,000.00	2,407,010,580.00	1,721,235,110.00	4,128,245,690.00
025200200100	MINISTRY OF WATER RESOURCES	38,308,910.00	305,200,000.00	343,508,910.00	301,499,280.00	645,008,190.00
025201200100	OSUN WATER REGULATORY COMMISSION	116,159,590.00	400,000,000.00	516,159,590.00	87,937,290.00	604,096,880.00
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	159,475,130.00	86,600,000.00	246,075,130.00	728,800,000.00	974,875,130.00
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	141,837,060.00	85,000,000.00	226,837,060.00	226,124,460.00	452,961,520.00
025210200100	OSUN STATE WATER CORPORATION	478,979,890.00	595,450,000.00	1,074,429,890.00	376,874,080.00	1,451,303,970.00
023100000000	MINISTRY OF ENERGY	49,197,750.00	293,000,000.00	342,197,750.00	724,874,990.00	1,067,072,740.00
023100100100	MINISTRY OF ENERGY	49,197,750.00	293,000,000.00	342,197,750.00	724,874,990.00	1,067,072,740.00
026000000000	MINISTRY OF LANDS AND PHYSICAL PLANNING	265,212,470.00	215,300,000.00	480,512,470.00	6,557,109,290.00	7,037,621,760.00
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	121,769,110.00	100,000,000.00	221,769,110.00	5,984,500,000.00	6,206,269,110.00
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	47,606,290.00	80,300,000.00	127,906,290.00	334,992,560.00	462,898,850.00
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	39,033,060.00	25,000,000.00	64,033,060.00	75,909,530.00	139,942,590.00
026000500100	OFFICE OF THE SURVEYOR - GENERAL	56,804,010.00	10,000,000.00	66,804,010.00	161,707,200.00	228,511,210.00
026400000000	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	102,631,660.00	146,000,000.00	248,631,660.00	4,827,655,750.00	5,076,287,410.00
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	102,631,660.00	146,000,000.00	248,631,660.00	4,827,655,750.00	5,076,287,410.00
030000000000	Law and Justice Sector	2,465,774,440.00	3,216,150,000.00	5,681,924,440.00	729,867,860.00	6,411,792,300.00
031800000000	JUDICIAL SERVICE COMMISSION	2,072,440,510.00	2,474,650,000.00	4,547,090,510.00	495,867,860.00	5,042,958,370.00
031801100100	JUDICIAL SERVICE COMMISSION	144,785,980.00	374,800,000.00	519,585,980.00	104,913,810.00	624,499,790.00
031805100100	HIGH COURT OF JUSTICE	1,000,353,700.00	1,715,000,000.00	2,715,353,700.00	230,000,000.00	2,945,353,700.00
031805200100	CUSTOMARY COURT OF APPEAL	927,300,830.00	384,850,000.00	1,312,150,830.00	160,954,050.00	1,473,104,880.00
032600000000	MINISTRY OF JUSTICE	393,333,930.00	741,500,000.00	1,134,833,930.00	234,000,000.00	1,368,833,930.00
032600100100	MINISTRY OF JUSTICE	393,333,930.00	741,500,000.00	1,134,833,930.00	234,000,000.00	1,368,833,930.00
040000000000	Regional Sector	70,513,710.00	3,122,350,000.00	3,192,863,710.00	148,645,000.00	3,341,508,710.00
046300000000	MINISTRY OF REGIONAL INTEGRATION	70,513,710.00	3,122,350,000.00	3,192,863,710.00	148,645,000.00	3,341,508,710.00

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
046300100100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	70,513,710.00	3,122,350,000.00	3,192,863,710.00	148,645,000.00	3,341,508,710.00
050000000000	Social Sector	42,570,801,480.00	24,984,680,460.00	67,555,481,940.00	47,044,347,860.00	114,599,829,800.00
051300000000	MINISTRY OF YOUTHS AFFAIRS	2,472,440,310.00	1,068,500,000.00	3,540,940,310.00	478,000,000.00	4,018,940,310.00
051305100100	MINISTRY OF YOUTHS AFFAIRS	2,472,440,310.00	1,068,500,000.00	3,540,940,310.00	478,000,000.00	4,018,940,310.00
051400000000	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	126,190,660.00	2,392,843,000.00	2,519,033,660.00	340,079,400.00	2,859,113,060.00
051400100100	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	126,190,660.00	2,392,843,000.00	2,519,033,660.00	340,079,400.00	2,859,113,060.00
051700000000	MINISTRY OF EDUCATION	19,827,184,700.00	10,835,819,420.00	30,663,004,120.00	25,175,740,210.00	55,838,744,330.00
051700100100	MINISTRY OF EDUCATION	674,106,540.00	1,215,750,000.00	1,889,856,540.00	3,336,378,610.00	5,226,235,150.00
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	129,872,200.00	1,368,672,570.00	1,498,544,770.00	10,671,507,410.00	12,170,052,180.00
051700400100	OSUN STATE SENIOR SECONDARY EDUCATION BOARD	102,368,430.00	423,800,000.00	526,168,430.00	98,634,920.00	624,803,350.00
051700800100	OSUN STATE LIBRARY BOARD	23,314,970.00	14,000,000.00	37,314,970.00	152,251,000.00	189,565,970.00
051700900100	OSUN STATE EXAMINATION BOARD	46,783,970.00	970,900,000.00	1,017,683,970.00	185,848,640.00	1,203,532,610.00
051701000100	OSUN STATE MASS EDUCATION AGENCY	-	12,000,000.00	12,000,000.00	18,251,700.00	30,251,700.00
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	1,108,428,790.00	1,206,976,700.00	2,315,405,490.00	931,182,800.00	3,246,588,290.00
051701900100	OSUN STATE POLYTECHNIC, IREE	1,960,370,710.00	1,950,923,450.00	3,911,294,160.00	1,372,951,540.00	5,284,245,700.00
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	1,497,940,160.00	329,627,000.00	1,827,567,160.00	2,197,278,180.00	4,024,845,340.00
051702200100	OSUN STATE UNIVERSITY, OSOGBO	4,432,957,670.00	1,183,210,200.00	5,616,167,870.00	1,631,354,000.00	7,247,521,870.00
051702300100	UNIVERSITY OF ILESA	2,897,655,090.00	1,459,600,000.00	4,357,255,090.00	4,175,612,360.00	8,532,867,450.00
051702600100	OSUN CENTRAL EDUCATION DISTRICT ILA ORANGUN (DISTRICT)	2,544,589,990.00	85,025,000.00	2,629,614,990.00	-	2,629,614,990.00
051702700100	OSUN EAST EDUCATION DISTRICT OFFICE, ILE - IFE (DISTRICT)	1,998,902,800.00	59,900,000.00	2,058,802,800.00	-	2,058,802,800.00
051702800100	OSUN WEST EDUCATION DISTRICT OFFICE, IKIRE (DISTRICT)	1,970,049,100.00	69,834,500.00	2,039,883,600.00	-	2,039,883,600.00
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	350,040,030.00	100,000,000.00	450,040,030.00	280,000,000.00	730,040,030.00
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	89,804,250.00	385,600,000.00	475,404,250.00	124,489,050.00	599,893,300.00
052100000000	MINISTRY OF HEALTH	19,048,984,930.00	8,252,734,000.00	27,301,718,930.00	7,858,139,840.00	35,159,858,770.00
052100100100	MINISTRY OF HEALTH	865,326,440.00	402,300,000.00	1,267,626,440.00	3,401,800,000.00	4,669,426,440.00
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	187,985,770.00	3,761,134,000.00	3,949,119,770.00	1,460,435,840.00	5,409,555,610.00
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	195,841,980.00	1,405,000,000.00	1,600,841,980.00	309,036,000.00	1,909,877,980.00
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	9,076,240,540.00	1,400,000,000.00	10,476,240,540.00	1,270,000,000.00	11,746,240,540.00
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	8,483,342,940.00	836,500,000.00	9,319,842,940.00	282,063,000.00	9,601,905,940.00
052110600100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	240,247,260.00	447,800,000.00	688,047,260.00	1,134,805,000.00	1,822,852,260.00
053500000000	MINISTRY OF ENVIRONMENT AND SANITATION	543,335,750.00	1,076,764,040.00	1,620,099,790.00	12,389,772,950.00	14,009,872,740.00
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	311,286,420.00	650,000,000.00	961,286,420.00	11,698,546,500.00	12,659,832,920.00
053500200100	OSUN PARKS AND GARDENS MANAGEMENT AGENCY	-	80,000,000.00	80,000,000.00	132,376,450.00	212,376,450.00
053505300100	OSUN STATE WASTE MANAGEMENT AGENCY	232,049,330.00	346,764,040.00	578,813,370.00	558,850,000.00	1,137,663,370.00
053900000000	MINISTRY OF SPORTS AND SPECIAL NEEDS	455,206,640.00	1,282,210,000.00	1,737,416,640.00	715,120,000.00	2,452,536,640.00
053900300100	MINISTRY OF SPORTS AND SPECIAL NEEDS	82,795,870.00	567,460,000.00	650,255,870.00	618,000,000.00	1,268,255,870.00
053905100100	OSUN STATE SPORTS COUNCIL	372,410,770.00	714,750,000.00	1,087,160,770.00	97,120,000.00	1,184,280,770.00
055100000000	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY	97,458,490.00	75,810,000.00	173,268,490.00	87,495,460.00	260,763,950.00
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	97,458,490.00	75,810,000.00	173,268,490.00	87,495,460.00	260,763,950.00

Osun State Government 2025 Draft Budget (Pre-Treasury) - Total Revenue (including Capital Receipts) by Administrative Classification

Code	Administrative Unit	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
	Total Revenue	258,324,339,710.00	246,983,673,990.00	191,586,745,226.01	232,765,360,690.00
010000000000	Administration Sector	1,928,743,000.00	1,237,985,960.00	725,492,852.75	1,811,733,030.00
011100000000	Bureau of General Services	215,128,000.00	604,370,960.00	453,444,289.23	279,083,030.00
011100100100	OFFICE OF THE GOVERNOR	90,128,000.00	419,370,960.00	270,881,958.00	91,328,000.00
011101000100	PUBLIC PROCUREMENT AGENCY	75,000,000.00	135,000,000.00	142,970,000.00	100,000,000.00
011103300100	OSUN STATE AGENCY FOR CONTROL OF AIDS	-	-	-	7,755,030.00
011118300100	MINISTRY OF FEDERAL AFFAIRS	50,000,000.00	50,000,000.00	39,592,331.23	80,000,000.00
011200000000	OSUN STATE HOUSE OF ASSEMBLY	2,750,000.00	2,750,000.00	393,500.00	2,850,000.00
011200100100	OSUN STATE HOUSE OF ASSEMBLY	2,200,000.00	2,200,000.00	93,500.00	2,200,000.00
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	550,000.00	550,000.00	300,000.00	650,000.00
012300000000	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	317,300,000.00	317,300,000.00	165,488,278.52	10,000,000.00
012300100100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	10,000,000.00	10,000,000.00	1,723,000.00	10,000,000.00
012300300100	OSUN STATE BROADCASTING CORPORATION	307,300,000.00	307,300,000.00	163,765,278.52	-
012400000000	MINISTRY OF HOME AFFAIRS	502,160,000.00	202,160,000.00	60,068,620.00	501,920,000.00
012400100100	MINISTRY OF HOME AFFAIRS	502,160,000.00	202,160,000.00	60,068,620.00	501,920,000.00
012500000000	OFFICE OF THE HEAD OF SERVICE	23,125,000.00	23,125,000.00	9,476,100.00	25,800,000.00
012500100100	OFFICE OF THE HEAD OF SERVICE	625,000.00	625,000.00	135,000.00	800,000.00
012500300100	BUREAU OF PUBLIC SERVICE PENSION	10,000,000.00	10,000,000.00	7,967,700.00	10,000,000.00
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	12,500,000.00	12,500,000.00	1,373,400.00	15,000,000.00
014000000000	OFFICE OF THE AUDITOR GENERAL	352,510,000.00	52,510,000.00	14,785,000.00	402,560,000.00
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	2,100,000.00	2,100,000.00	1,022,000.00	2,100,000.00
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	350,410,000.00	50,410,000.00	13,763,000.00	400,460,000.00
014700000000	CIVIL SERVICE COMMISSION	20,000,000.00	20,000,000.00	14,606,065.00	32,000,000.00
014700100100	CIVIL SERVICE COMMISSION	20,000,000.00	20,000,000.00	14,606,065.00	32,000,000.00
014900000000	LOCAL GOVERNMENTS SERVICE COMMISSION	495,770,000.00	15,770,000.00	7,231,000.00	557,520,000.00
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	495,770,000.00	15,770,000.00	7,231,000.00	557,520,000.00
020000000000	Economic Sector	208,517,322,950.00	207,705,931,340.00	169,163,620,386.72	162,436,818,540.00
021500000000	MINISTRY OF AGRICULTURE AND FOOD SECURITY	546,840,000.00	793,149,450.00	237,447,518.67	751,150,000.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	492,090,000.00	492,090,000.00	174,020,050.00	687,400,000.00
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	24,750,000.00	4,750,000.00	50,457,727.17	33,750,000.00
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	30,000,000.00	296,309,450.00	12,969,741.50	30,000,000.00
022000000000	MINISTRY OF FINANCE	144,754,464,350.00	186,107,971,530.00	164,576,990,741.35	133,725,305,180.00
022000100100	MINISTRY OF FINANCE	14,001,500,000.00	111,500,000.00	425,000.00	1,500,000.00
022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	99,236,340,390.00	154,535,847,570.00	152,978,050,193.78	108,485,070,180.00
022000800100	OSUN STATE INTERNAL REVENUE SERVICE	31,516,623,960.00	31,460,623,960.00	11,598,515,547.57	25,238,735,000.00
022200000000	MINISTRY OF COMMERCE AND INDUSTRY	645,375,010.00	270,375,010.00	84,876,957.74	780,855,010.00
022205200100	OSUN MICRO CREDIT AGENCY	45,375,010.00	45,375,010.00	8,288,241.74	45,375,010.00
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	100,000,000.00	100,000,000.00	36,755,095.00	93,000,000.00
022200200100	MINISTRY OF COMMERCE AND INDUSTRY	500,000,000.00	125,000,000.00	39,833,621.00	642,480,000.00
022300000000	MINISTRY OF COOPERATIVES AND EMPOWERMENT	70,250,000.00	70,250,000.00	10,365,200.00	70,250,000.00
022300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	70,250,000.00	70,250,000.00	10,365,200.00	70,250,000.00

Code	Administrative Unit	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
022800000000	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	2,000,000.00	2,000,000.00	385,000.00	15,500,000.00
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	2,000,000.00	2,000,000.00	385,000.00	15,500,000.00
022900000000	MINISTRY OF TRANSPORTATION	5,000,000,000.00	1,314,000,000.00	700,390,311.00	3,000,000,000.00
022900100100	MINISTRY OF TRANSPORTATION	5,000,000,000.00	1,314,000,000.00	700,390,311.00	3,000,000,000.00
023300000000	OFFICE OF NATURAL & MINERAL RESOURCES	15,530,000,000.00	3,450,000,000.00	36,875,544.00	7,000,000,000.00
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	15,530,000,000.00	3,450,000,000.00	36,875,544.00	7,000,000,000.00
023400000000	MINISTRY OF WORKS	19,714,450,000.00	1,324,450,000.00	147,762,013.50	1,128,825,000.00
023400100100	MINISTRY OF WORKS	19,000,000,000.00	1,000,000,000.00	52,606,173.50	1,000,000,000.00
023400400100	OSUN ROAD MAINTENANCE AGENCY	3,950,000.00	3,950,000.00	270,000.00	3,950,000.00
023400500100	OSUN ASSETS MANAGEMENT AGENCY	710,500,000.00	320,500,000.00	94,885,840.00	124,875,000.00
023600000000	MINISTRY OF CULTURE AND TOURISM	531,825,000.00	41,825,000.00	1,356,900.00	182,125,000.00
023600100100	MINISTRY OF CULTURE AND TOURISM	5,000,000.00	5,000,000.00	-	5,000,000.00
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	26,825,000.00	26,825,000.00	491,900.00	26,825,000.00
023600500100	OSUN STATE TOURISM BOARD	500,000,000.00	10,000,000.00	865,000.00	150,300,000.00
023800000000	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	810,200,000.00	2,100,200,000.00	150,138,248.94	1,750,200,000.00
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	810,000,000.00	2,100,000,000.00	150,110,248.94	1,750,000,000.00
023800400100	STATE BUREAU OF STATISTICS	200,000.00	200,000.00	28,000.00	200,000.00
025200000000	MINISTRY OF WATER RESOURCES AND ENERGY	5,818,358,240.00	2,366,150,000.00	103,021,625.96	3,076,470,000.00
025200200100	MINISTRY OF WATER RESOURCES	1,000,000.00	1,000,000.00	300,000.00	2,000,000.00
025201200100	OSUN WATER REGULATORY COMMISSION	151,150,000.00	33,150,000.00	7,330,000.00	350,470,000.00
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	37,000,000.00	15,000,000.00	340,000.00	37,000,000.00
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	37,000,000.00	17,000,000.00	8,077,346.40	37,000,000.00
025210200100	OSUN STATE WATER CORPORATION	5,592,208,240.00	2,300,000,000.00	86,974,279.56	2,650,000,000.00
023100000000	MINISTRY OF ENERGY	126,000,000.00	6,000,000.00	869,000.00	126,000,000.00
023100100100	MINISTRY OF ENERGY	126,000,000.00	6,000,000.00	869,000.00	126,000,000.00
026000000000	MINISTRY OF LANDS AND PHYSICAL PLANNING	9,941,760,350.00	4,833,760,350.00	2,857,884,838.21	6,828,638,350.00
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	6,821,500,000.00	3,813,500,000.00	2,679,915,883.13	6,000,000,000.00
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	276,830,000.00	276,830,000.00	78,175,148.00	283,540,000.00
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	343,430,350.00	343,430,350.00	22,398,823.81	345,098,350.00
026000500100	OFFICE OF THE SURVEYOR - GENERAL	2,500,000,000.00	400,000,000.00	77,394,983.27	200,000,000.00
026400000000	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	5,025,800,000.00	5,025,800,000.00	255,256,487.35	4,001,500,000.00
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	5,025,800,000.00	5,025,800,000.00	255,256,487.35	4,001,500,000.00
030000000000	Law and Justice Sector	308,000,000.00	308,000,000.00	235,822,087.67	412,000,000.00
031800000000	JUDICIAL SERVICE COMMISSION	158,000,000.00	158,000,000.00	100,738,196.27	159,000,000.00
031801100100	JUDICIAL SERVICE COMMISSION	3,000,000.00	3,000,000.00	735,000.00	3,000,000.00
031805100100	HIGH COURT OF JUSTICE	120,000,000.00	120,000,000.00	84,955,736.27	120,000,000.00
031805200100	CUSTOMARY COURT OF APPEAL	35,000,000.00	35,000,000.00	15,047,460.00	36,000,000.00
032600000000	MINISTRY OF JUSTICE	150,000,000.00	150,000,000.00	135,083,891.40	253,000,000.00
032600100100	MINISTRY OF JUSTICE	150,000,000.00	150,000,000.00	135,083,891.40	253,000,000.00
050000000000	Social Sector	47,570,273,760.00	37,731,756,690.00	21,461,809,898.87	68,104,809,120.00
051300000000	MINISTRY OF YOUTHS AFFAIRS	401,350,000.00	1,350,000.00	225,000.00	101,150,000.00
051305100100	MINISTRY OF YOUTHS AFFAIRS	401,350,000.00	1,350,000.00	225,000.00	101,150,000.00
051400000000	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	5,240,000.00	461,240,000.00	173,878,200.00	5,240,000.00
051400100100	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	5,240,000.00	461,240,000.00	173,878,200.00	5,240,000.00

Code	Administrative Unit	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
051700000000	MINISTRY OF EDUCATION	26,600,501,410.00	24,926,345,000.00	17,067,581,977.86	33,582,967,640.00
051700100100	MINISTRY OF EDUCATION	2,729,452,410.00	256,900,000.00	131,382,638.65	2,726,077,410.00
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	5,243,474,640.00	1,192,396,000.00	602,782,811.77	7,765,357,730.00
051700400100	OSUN STATE SENIOR SECONDARY EDUCATION BOARD	702,000,000.00	1,010,592,650.00	1,445,582,570.77	11,800,000.00
051700800100	OSUN STATE LIBRARY BOARD	1,000,000.00	1,000,000.00	93,000.00	250,000.00
051700900100	OSUN STATE EXAMINATION BOARD	826,000,000.00	826,000,000.00	1,032,607,015.40	1,242,854,500.00
051701000100	OSUN STATE MASS EDUCATION AGENCY	12,165,000.00	12,165,000.00	3,455,000.00	12,650,000.00
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	2,250,448,000.00	2,027,548,000.00	1,054,953,326.00	2,138,159,500.00
051701900100	OSUN STATE POLYTECHNIC, IREE	2,613,784,000.00	2,357,199,170.00	1,180,533,282.00	3,319,738,500.00
051702000100	OSUN STATE COLLEGE OF EDUCATION, ILESA	-	750,000,000.00	291,093,600.00	-
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	1,246,643,570.00	6,031,010,390.00	5,386,642,329.60	2,755,993,930.00
051702200100	OSUN STATE UNIVERSITY, OSOGBO	6,621,058,500.00	8,421,058,500.00	4,749,512,383.94	7,659,616,070.00
051702300100	UNIVERSITY OF ILESA	4,204,061,000.00	1,890,061,000.00	1,108,636,108.73	5,834,600,000.00
051702600100	OSUN CENTRAL EDUCATION DISTRICT ILA ORANGUN (DISTRICT)	31,500,000.00	31,500,000.00	16,821,500.00	31,500,000.00
051702700100	OSUN EAST EDUCATION DISTRICT OFFICE, ILE - IFE (DISTRICT)	20,200,000.00	20,200,000.00	13,501,000.00	20,200,000.00
051702800100	OSUN WEST EDUCATION DISTRICT OFFICE, IKIRE (DISTRICT)	30,550,000.00	30,550,000.00	12,272,800.00	30,550,000.00
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	61,164,290.00	61,164,290.00	2,994,000.00	30,000,000.00
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	7,000,000.00	7,000,000.00	34,718,611.00	3,620,000.00
052100000000	MINISTRY OF HEALTH	12,028,322,350.00	9,807,961,690.00	3,768,178,301.01	22,675,011,980.00
052100100100	MINISTRY OF HEALTH	3,812,838,990.00	813,140,000.00	44,301,047.70	11,323,525,480.00
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	2,239,035,360.00	1,767,609,360.00	1,921,718,816.71	5,826,860,000.00
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	2,055,696,000.00	4,228,424,990.00	202,285,566.00	1,402,100,000.00
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	2,500,000,000.00	1,328,035,340.00	1,053,106,291.98	2,500,000,000.00
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	62,900,000.00	62,900,000.00	60,588,322.00	96,800,000.00
052110600100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	1,357,852,000.00	1,607,852,000.00	486,178,256.62	1,525,726,500.00
053500000000	MINISTRY OF ENVIRONMENT AND SANITATION	8,096,175,000.00	2,096,175,000.00	239,331,330.00	11,587,754,500.00
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	7,441,175,000.00	1,441,175,000.00	190,007,980.00	11,432,754,500.00
053500200100	OSUN PARKS AND GARDENS MANAGEMENT AGENCY	5,000,000.00	5,000,000.00	1,283,000.00	5,000,000.00
053505300100	OSUN STATE WASTE MANAGEMENT AGENCY	650,000,000.00	650,000,000.00	48,040,350.00	150,000,000.00
053900000000	MINISTRY OF SPORTS AND SPECIAL NEEDS	413,685,000.00	413,685,000.00	170,669,090.00	113,685,000.00
053900300100	MINISTRY OF SPORTS AND SPECIAL NEEDS	400,685,000.00	400,685,000.00	170,000,000.00	100,685,000.00
053905100100	OSUN STATE SPORTS COUNCIL	13,000,000.00	13,000,000.00	669,090.00	13,000,000.00
055100000000	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY	25,000,000.00	25,000,000.00	41,946,000.00	39,000,000.00
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIR	25,000,000.00	25,000,000.00	41,946,000.00	39,000,000.00

Osun State Government 2025 Draft Budget (Pre-Treasury) - Recurrent Revenue by Administrative Classification

Code	Administrative Unit	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
	Total Recurrent Revenue	203,867,575,610.00	216,613,118,130.00	181,839,370,894.14	180,864,035,510.00
010000000000	Administration Sector	1,448,743,000.00	878,743,000.00	479,650,894.75	1,263,978,000.00
011100000000	Bureau of General Services	215,128,000.00	245,128,000.00	207,602,331.23	271,328,000.00
011100100100	OFFICE OF THE GOVERNOR	90,128,000.00	60,128,000.00	25,040,000.00	91,328,000.00
011101000100	PUBLIC PROCUREMENT AGENCY	75,000,000.00	135,000,000.00	142,970,000.00	100,000,000.00
011118300100	MINISTRY OF FEDERAL AFFAIRS	50,000,000.00	50,000,000.00	39,592,331.23	80,000,000.00
011200000000	OSUN STATE HOUSE OF ASSEMBLY	2,750,000.00	2,750,000.00	393,500.00	2,850,000.00
011200100100	OSUN STATE HOUSE OF ASSEMBLY	2,200,000.00	2,200,000.00	93,500.00	2,200,000.00
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	550,000.00	550,000.00	300,000.00	650,000.00
012300000000	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	317,300,000.00	317,300,000.00	165,488,278.52	10,000,000.00
012300100100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	10,000,000.00	10,000,000.00	1,723,000.00	10,000,000.00
012300300100	OSUN STATE BROADCASTING CORPORATION	307,300,000.00	307,300,000.00	163,765,278.52	-
012400000000	MINISTRY OF HOME AFFAIRS	502,160,000.00	202,160,000.00	60,068,620.00	501,920,000.00
012400100100	MINISTRY OF HOME AFFAIRS	502,160,000.00	202,160,000.00	60,068,620.00	501,920,000.00
012500000000	OFFICE OF THE HEAD OF SERVICE	23,125,000.00	23,125,000.00	9,476,100.00	25,800,000.00
012500100100	OFFICE OF THE HEAD OF SERVICE	625,000.00	625,000.00	135,000.00	800,000.00
012500300100	BUREAU OF PUBLIC SERVICE PENSION	10,000,000.00	10,000,000.00	7,967,700.00	10,000,000.00
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	12,500,000.00	12,500,000.00	1,373,400.00	15,000,000.00
014000000000	OFFICE OF THE AUDITOR GENERAL	352,510,000.00	52,510,000.00	14,785,000.00	402,560,000.00
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	2,100,000.00	2,100,000.00	1,022,000.00	2,100,000.00
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	350,410,000.00	50,410,000.00	13,763,000.00	400,460,000.00
014700000000	CIVIL SERVICE COMMISSION	20,000,000.00	20,000,000.00	14,606,065.00	32,000,000.00
014700100100	CIVIL SERVICE COMMISSION	20,000,000.00	20,000,000.00	14,606,065.00	32,000,000.00
014900000000	LOCAL GOVERNMENTS SERVICE COMMISSION	15,770,000.00	15,770,000.00	7,231,000.00	17,520,000.00
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	15,770,000.00	15,770,000.00	7,231,000.00	17,520,000.00
020000000000	Economic Sector	177,220,314,710.00	198,054,821,890.00	168,760,091,150.43	154,166,818,540.00
021500000000	MINISTRY OF AGRICULTURE AND FOOD SECURITY	526,840,000.00	526,840,000.00	237,447,518.67	731,150,000.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	492,090,000.00	492,090,000.00	174,020,050.00	687,400,000.00
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	4,750,000.00	4,750,000.00	50,457,727.17	13,750,000.00
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	30,000,000.00	30,000,000.00	12,969,741.50	30,000,000.00
022000000000	MINISTRY OF FINANCE	142,754,464,350.00	185,997,971,530.00	164,576,990,741.35	133,725,305,180.00
022000100100	MINISTRY OF FINANCE	12,001,500,000.00	1,500,000.00	425,000.00	1,500,000.00
022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	99,236,340,390.00	154,535,847,570.00	152,978,050,193.78	108,485,070,180.00
022000800100	OSUN STATE INTERNAL REVENUE SERVICE	31,516,623,960.00	31,460,623,960.00	11,598,515,547.57	25,238,735,000.00
022200000000	MINISTRY OF COMMERCE AND INDUSTRY	645,375,010.00	270,375,010.00	84,876,957.74	780,855,010.00
022205200100	OSUN MICRO CREDIT AGENCY	45,375,010.00	45,375,010.00	8,288,241.74	45,375,010.00
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	100,000,000.00	100,000,000.00	36,755,095.00	93,000,000.00
022200200100	MINISTRY OF COMMERCE AND INDUSTRY	500,000,000.00	125,000,000.00	39,833,621.00	642,480,000.00
022300000000	MINISTRY OF COOPERATIVES AND EMPOWERMENT	70,250,000.00	70,250,000.00	10,365,200.00	70,250,000.00
022300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	70,250,000.00	70,250,000.00	10,365,200.00	70,250,000.00

Code	Administrative Unit	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
022800000000	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	2,000,000.00	2,000,000.00	385,000.00	15,500,000.00
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	2,000,000.00	2,000,000.00	385,000.00	15,500,000.00
022900000000	MINISTRY OF TRANSPORTATION	5,000,000,000.00	1,314,000,000.00	700,390,311.00	3,000,000,000.00
022900100100	MINISTRY OF TRANSPORTATION	5,000,000,000.00	1,314,000,000.00	700,390,311.00	3,000,000,000.00
023300000000	OFFICE OF NATURAL & MINERAL RESOURCES	15,530,000,000.00	3,450,000,000.00	36,875,544.00	7,000,000,000.00
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	15,530,000,000.00	3,450,000,000.00	36,875,544.00	7,000,000,000.00
023400000000	MINISTRY OF WORKS	1,714,450,000.00	1,324,450,000.00	147,762,013.50	1,128,825,000.00
023400100100	MINISTRY OF WORKS	1,000,000,000.00	1,000,000,000.00	52,606,173.50	1,000,000,000.00
023400400100	OSUN ROAD MAINTENANCE AGENCY	3,950,000.00	3,950,000.00	270,000.00	3,950,000.00
023400500100	OSUN ASSETS MANAGEMENT AGENCY	710,500,000.00	320,500,000.00	94,885,840.00	124,875,000.00
023600000000	MINISTRY OF CULTURE AND TOURISM	531,825,000.00	41,825,000.00	1,356,900.00	182,125,000.00
023600100100	MINISTRY OF CULTURE AND TOURISM	5,000,000.00	5,000,000.00	-	5,000,000.00
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	26,825,000.00	26,825,000.00	491,900.00	26,825,000.00
023600500100	OSUN STATE TOURISM BOARD	500,000,000.00	10,000,000.00	865,000.00	150,300,000.00
023800000000	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	200,000.00	200,000.00	28,000.00	200,000.00
023800400100	STATE BUREAU OF STATISTICS	200,000.00	200,000.00	28,000.00	200,000.00
025200000000	MINISTRY OF WATER RESOURCES AND ENERGY	376,150,000.00	216,150,000.00	103,021,625.96	576,470,000.00
025200200100	MINISTRY OF WATER RESOURCES	1,000,000.00	1,000,000.00	300,000.00	2,000,000.00
025201200100	OSUN WATER REGULATORY COMMISSION	151,150,000.00	33,150,000.00	7,330,000.00	350,470,000.00
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	37,000,000.00	15,000,000.00	340,000.00	37,000,000.00
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	37,000,000.00	17,000,000.00	8,077,346.40	37,000,000.00
025210200100	OSUN STATE WATER CORPORATION	150,000,000.00	150,000,000.00	86,974,279.56	150,000,000.00
023100000000	MINISTRY OF ENERGY	126,000,000.00	6,000,000.00	869,000.00	126,000,000.00
023100100100	MINISTRY OF ENERGY	126,000,000.00	6,000,000.00	869,000.00	126,000,000.00
026000000000	MINISTRY OF LANDS AND PHYSICAL PLANNING	9,941,760,350.00	4,833,760,350.00	2,857,884,838.21	6,828,638,350.00
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	6,821,500,000.00	3,813,500,000.00	2,679,915,883.13	6,000,000,000.00
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	276,830,000.00	276,830,000.00	78,175,148.00	283,540,000.00
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	343,430,350.00	343,430,350.00	22,398,823.81	345,098,350.00
026000500100	OFFICE OF THE SURVEYOR - GENERAL	2,500,000,000.00	400,000,000.00	77,394,983.27	200,000,000.00
026400000000	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	1,000,000.00	1,000,000.00	1,837,500.00	1,500,000.00
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	1,000,000.00	1,000,000.00	1,837,500.00	1,500,000.00
030000000000	Law and Justice Sector	308,000,000.00	308,000,000.00	235,822,087.67	412,000,000.00
031800000000	JUDICIAL SERVICE COMMISSION	158,000,000.00	158,000,000.00	100,738,196.27	159,000,000.00
031801100100	JUDICIAL SERVICE COMMISSION	3,000,000.00	3,000,000.00	735,000.00	3,000,000.00
031805100100	HIGH COURT OF JUSTICE	120,000,000.00	120,000,000.00	84,955,736.27	120,000,000.00
031805200100	CUSTOMARY COURT OF APPEAL	35,000,000.00	35,000,000.00	15,047,460.00	36,000,000.00
032600000000	MINISTRY OF JUSTICE	150,000,000.00	150,000,000.00	135,083,891.40	253,000,000.00
032600100100	MINISTRY OF JUSTICE	150,000,000.00	150,000,000.00	135,083,891.40	253,000,000.00
050000000000	Social Sector	24,890,517,900.00	17,371,553,240.00	12,363,806,761.29	25,021,238,970.00
051300000000	MINISTRY OF YOUTHS AFFAIRS	1,350,000.00	1,350,000.00	225,000.00	1,150,000.00
051305100100	MINISTRY OF YOUTHS AFFAIRS	1,350,000.00	1,350,000.00	225,000.00	1,150,000.00

Code	Administrative Unit	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
051400000000	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	5,240,000.00	5,240,000.00	3,878,200.00	5,240,000.00
051400100100	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	5,240,000.00	5,240,000.00	3,878,200.00	5,240,000.00
051700000000	MINISTRY OF EDUCATION	11,614,266,540.00	11,267,266,540.00	8,634,039,406.28	14,908,037,470.00
051700100100	MINISTRY OF EDUCATION	603,900,000.00	256,900,000.00	131,382,638.65	600,525,000.00
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	43,000,000.00	43,000,000.00	39,900,400.00	58,000,000.00
051700400100	OSUN STATE SENIOR SECONDARY EDUCATION BOARD	2,000,000.00	2,000,000.00	-	11,800,000.00
051700800100	OSUN STATE LIBRARY BOARD	1,000,000.00	1,000,000.00	93,000.00	250,000.00
051700900100	OSUN STATE EXAMINATION BOARD	826,000,000.00	826,000,000.00	1,032,607,015.40	1,242,854,500.00
051701000100	OSUN STATE MASS EDUCATION AGENCY	12,165,000.00	12,165,000.00	3,455,000.00	12,650,000.00
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	1,200,448,000.00	1,200,448,000.00	855,641,230.00	1,388,159,500.00
051701900100	OSUN STATE POLYTECHNIC, IREE	1,619,684,000.00	1,619,684,000.00	1,180,533,282.00	2,379,383,500.00
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	630,535,750.00	630,535,750.00	279,983,610.00	636,835,750.00
051702200100	OSUN STATE UNIVERSITY, OSOGBO	5,521,058,500.00	5,521,058,500.00	4,133,428,698.94	6,375,535,500.00
051702300100	UNIVERSITY OF ILESA	1,004,061,000.00	1,004,061,000.00	896,706,620.29	2,086,173,720.00
051702600100	OSUN CENTRAL EDUCATION DISTRICT ILA ORANGUN (DISTRICT OFFICE)	31,500,000.00	31,500,000.00	16,821,500.00	31,500,000.00
051702700100	OSUN EAST EDUCATION DISTRICT OFFICE, ILE - IFE (DISTRICT OFFICE)	20,200,000.00	20,200,000.00	13,501,000.00	20,200,000.00
051702800100	OSUN WEST EDUCATION DISTRICT OFFICE, IKIRE (DISTRICT OFFICE)	30,550,000.00	30,550,000.00	12,272,800.00	30,550,000.00
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	61,164,290.00	61,164,290.00	2,994,000.00	30,000,000.00
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	7,000,000.00	7,000,000.00	34,718,611.00	3,620,000.00
052100000000	MINISTRY OF HEALTH	5,134,801,360.00	3,962,836,700.00	3,443,717,735.01	8,269,126,500.00
052100100100	MINISTRY OF HEALTH	113,140,000.00	113,140,000.00	44,301,047.70	105,040,000.00
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	1,730,609,360.00	1,730,609,360.00	1,921,718,816.71	4,864,460,000.00
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	20,300,000.00	20,300,000.00	16,080,000.00	27,100,000.00
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	2,500,000,000.00	1,328,035,340.00	1,053,106,291.98	2,500,000,000.00
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	62,900,000.00	62,900,000.00	60,588,322.00	96,800,000.00
052110600100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	707,852,000.00	707,852,000.00	347,923,256.62	675,726,500.00
053500000000	MINISTRY OF ENVIRONMENT AND SANITATION	8,096,175,000.00	2,096,175,000.00	239,331,330.00	1,785,000,000.00
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	7,441,175,000.00	1,441,175,000.00	190,007,980.00	1,630,000,000.00
053500200100	OSUN PARKS AND GARDENS MANAGEMENT AGENCY	5,000,000.00	5,000,000.00	1,283,000.00	5,000,000.00
053505300100	OSUN STATE WASTE MANAGEMENT AGENCY	650,000,000.00	650,000,000.00	48,040,350.00	150,000,000.00
053900000000	MINISTRY OF SPORTS AND SPECIAL NEEDS	13,685,000.00	13,685,000.00	669,090.00	13,685,000.00
053900300100	MINISTRY OF SPORTS AND SPECIAL NEEDS	685,000.00	685,000.00	-	685,000.00
053905100100	OSUN STATE SPORTS COUNCIL	13,000,000.00	13,000,000.00	669,090.00	13,000,000.00
055100000000	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	25,000,000.00	25,000,000.00	41,946,000.00	39,000,000.00
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	25,000,000.00	25,000,000.00	41,946,000.00	39,000,000.00

Osun State Government 2025 Draft Budget (Pre-Treasury) - Capital Receipts by Administrative Classification

Code	Administrative Unit	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
	Total Capital Receipts	54,456,764,100.00	30,370,555,860.00	9,747,374,331.87	51,901,325,180.00
010000000000	Administration Sector	480,000,000.00	359,242,960.00	245,841,958.00	547,755,030.00
011100000000	Bureau of General Services	-	359,242,960.00	245,841,958.00	7,755,030.00
011100100100	OFFICE OF THE GOVERNOR	-	359,242,960.00	245,841,958.00	-
011103300100	OSUN STATE AGENCY FOR CONTROL OF AIDS	-	-	-	7,755,030.00
014900000000	LOCAL GOVERNMENTS SERVICE COMMISSION	480,000,000.00	-	-	540,000,000.00
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	480,000,000.00	-	-	540,000,000.00
020000000000	Economic Sector	31,297,008,240.00	9,651,109,450.00	403,529,236.29	8,270,000,000.00
021500000000	MINISTRY OF AGRICULTURE AND FOOD SECURITY	20,000,000.00	266,309,450.00	-	20,000,000.00
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	20,000,000.00	-	-	20,000,000.00
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	-	266,309,450.00	-	-
022000000000	MINISTRY OF FINANCE	2,000,000,000.00	110,000,000.00	-	-
022000100100	MINISTRY OF FINANCE	2,000,000,000.00	110,000,000.00	-	-
023400000000	MINISTRY OF WORKS	18,000,000,000.00	-	-	-
023400100100	MINISTRY OF WORKS	18,000,000,000.00	-	-	-
023800000000	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	810,000,000.00	2,100,000,000.00	150,110,248.94	1,750,000,000.00
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	810,000,000.00	2,100,000,000.00	150,110,248.94	1,750,000,000.00
025200000000	MINISTRY OF WATER RESOURCES AND ENERGY	5,442,208,240.00	2,150,000,000.00	-	2,500,000,000.00
025210200100	OSUN STATE WATER CORPORATION	5,442,208,240.00	2,150,000,000.00	-	2,500,000,000.00
026400000000	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	5,024,800,000.00	5,024,800,000.00	253,418,987.35	4,000,000,000.00
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	5,024,800,000.00	5,024,800,000.00	253,418,987.35	4,000,000,000.00
050000000000	Social Sector	22,679,755,860.00	20,360,203,450.00	9,098,003,137.58	43,083,570,150.00
051300000000	MINISTRY OF YOUTHS AFFAIRS	400,000,000.00	-	-	100,000,000.00
051305100100	MINISTRY OF YOUTHS AFFAIRS	400,000,000.00	-	-	100,000,000.00
051400000000	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	-	456,000,000.00	170,000,000.00	-
051400100100	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	-	456,000,000.00	170,000,000.00	-
051700000000	MINISTRY OF EDUCATION	14,986,234,870.00	13,659,078,460.00	8,433,542,571.58	18,674,930,170.00
051700100100	MINISTRY OF EDUCATION	2,125,552,410.00	-	-	2,125,552,410.00
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	5,200,474,640.00	1,149,396,000.00	562,882,411.77	7,707,357,730.00
051700400100	OSUN STATE SENIOR SECONDARY EDUCATION BOARD	700,000,000.00	1,008,592,650.00	1,445,582,570.77	-
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	1,050,000,000.00	827,100,000.00	199,312,096.00	750,000,000.00
051701900100	OSUN STATE POLYTECHNIC, IREE	994,100,000.00	737,515,170.00	-	940,355,000.00
051702000100	OSUN STATE COLLEGE OF EDUCATION, ILESA	-	750,000,000.00	291,093,600.00	-
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	616,107,820.00	5,400,474,640.00	5,106,658,719.60	2,119,158,180.00
051702200100	OSUN STATE UNIVERSITY, OSOGBO	1,100,000,000.00	2,900,000,000.00	616,083,685.00	1,284,080,570.00
051702300100	UNIVERSITY OF ILESA	3,200,000,000.00	886,000,000.00	211,929,488.44	3,748,426,280.00
052100000000	MINISTRY OF HEALTH	6,893,520,990.00	5,845,124,990.00	324,460,566.00	14,405,885,480.00
052100100100	MINISTRY OF HEALTH	3,699,698,990.00	700,000,000.00	-	11,218,485,480.00
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	508,426,000.00	37,000,000.00	-	962,400,000.00
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	2,035,396,000.00	4,208,124,990.00	186,205,566.00	1,375,000,000.00
052110600100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	650,000,000.00	900,000,000.00	138,255,000.00	850,000,000.00
053500000000	MINISTRY OF ENVIRONMENT AND SANITATION	-	-	-	9,802,754,500.00
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	-	-	-	9,802,754,500.00
053900000000	MINISTRY OF SPORTS AND SPECIAL NEEDS	400,000,000.00	400,000,000.00	170,000,000.00	100,000,000.00
053900300100	MINISTRY OF SPORTS AND SPECIAL NEEDS	400,000,000.00	400,000,000.00	170,000,000.00	100,000,000.00

Osun State Government 2025 Draft Budget (Pre-Treasury) - Revenue by Economic Classification

Code	Economic	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
1	REVENUE	258,324,339,710.00	246,983,673,990.00	191,586,745,226.01	232,765,360,690.00
11	GOVERNMENT SHARE OF FAAC	99,097,049,480.00	154,359,665,960.00	152,978,050,193.78	108,314,975,180.00
1101	GOVERNMENT SHARE OF FAAC	99,097,049,480.00	154,359,665,960.00	152,978,050,193.78	108,314,975,180.00
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUE	29,500,000,000.00	14,500,000,000.00	10,514,176,040.78	16,100,000,000.00
11010101	Statutory Allocation	29,500,000,000.00	14,500,000,000.00	10,514,176,040.78	16,100,000,000.00
110102	STATE GOVERNMENT SHARE OF VAT	45,355,577,980.00	50,711,154,980.00	47,394,307,591.94	63,100,000,000.00
11010201	Share of VAT	45,355,577,980.00	50,711,154,980.00	47,394,307,591.94	63,100,000,000.00
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUE	24,241,471,500.00	89,148,510,980.00	95,069,566,561.06	29,114,975,180.00
11010302	Exchange Rate Gain	12,783,138,540.00	27,114,973,740.00	21,836,531,384.21	29,114,975,180.00
11010309	Ecological Fund	8,384,127,890.00	1,999,997,890.00	897,366,369.26	-
11010310	Electronic Money Transfer Levy	2,292,471,200.00	2,292,471,200.00	1,914,172,245.36	-
11010311	Other Revenue from FAAC	781,733,870.00	57,741,068,150.00	70,421,496,562.23	-
12	INDEPENDENT REVENUE	104,770,526,130.00	62,253,452,170.00	28,861,320,700.36	72,549,060,330.00
1201	TAX REVENUE	33,296,723,960.00	31,925,723,960.00	12,377,617,647.70	27,032,475,500.00
120101	PERSONAL TAXES	27,551,662,680.00	27,495,662,680.00	8,584,383,203.74	18,900,000,000.00
12010101	Personal Taxes (Pay As You Earn)	18,576,272,410.00	18,576,272,410.00	8,205,658,997.18	14,500,000,000.00
12010111	Direct Assessment - Informal Sector	1,189,299,140.00	1,189,299,140.00	378,724,206.56	900,000,000.00
12010113	Personal Taxes Arrears	7,786,091,130.00	7,730,091,130.00	-	3,500,000,000.00
120103	OTHER TAXES	5,745,061,280.00	4,430,061,280.00	3,793,234,443.96	8,132,475,500.00
12010302	Produce Sales Tax	66,000,000.00	66,000,000.00	34,954,350.00	113,750,000.00
12010303	Education Levy	48,000,000.00	48,000,000.00	28,627,500.00	155,740,500.00
12010304	Stamp Duty	29,744,600.00	29,744,600.00	15,622,990.45	30,044,500.00
12010305	Pool Betting Tax	151,584,000.00	151,584,000.00	67,124,600.00	175,104,000.00
12010306	Capital Project Developmental Taxes/Levy	62,103,150.00	62,103,150.00	29,901,875.22	1,764,000,000.00
12010307	Capital Gain Tax	15,455,200.00	15,455,200.00	15,226,730.73	16,000,000.00
12010308	Livestock Tax	7,000,000.00	7,000,000.00	1,634,000.00	14,200,000.00
12010313	WHT-Withholding Tax - Others	980,277,810.00	980,277,810.00	215,446,894.72	1,000,277,900.00
12010314	Lottery Tax	83,100,000.00	83,100,000.00	34,361,326.67	132,000,000.00
12010316	WHT on Dividend	211,859,860.00	211,859,860.00	231,720,762.59	300,000,000.00
12010317	WHT on Contract	217,252,810.00	217,252,810.00	378,007,092.68	500,000,000.00
12010318	WHT on Bank Interest	777,397,320.00	777,397,320.00	1,450,482,504.48	2,500,000,000.00
12010319	WHT on Director Fees	4,672,820.00	4,672,820.00	5,140,221.52	10,271,800.00
12010320	WHT on Commission	248,493,160.00	248,493,160.00	205,067,674.51	400,490,300.00
12010321	WHT on Consultancy & Professional Services	136,546,550.00	136,546,550.00	64,284,952.45	150,546,500.00
12010322	Tax Audit/Back Duty	855,290,500.00	855,290,500.00	235,904,210.85	500,050,000.00
12010323	Hotel Occupancy & Restaurant Consumption (HORC) Tax	772,500.00	772,500.00	-	250,000,000.00
12010324	Development Taxes	1,849,511,000.00	534,511,000.00	779,726,757.09	120,000,000.00

Code	Economic	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre- Treasury)
1202	NON-TAX REVENUE	71,473,802,170.00	30,327,728,210.00	16,483,703,052.66	45,516,584,830.00
120201	LICENCES - GENERAL	2,814,272,870.00	1,607,272,870.00	411,677,820.76	2,074,192,420.00
12020101	Learners Permit	50,000,000.00	97,000,000.00	1,737,450.00	35,500,000.00
12020102	Issuance of Veterinary Certificates/Movement Permit	30,000,000.00	30,000,000.00	13,846,700.00	20,000,000.00
12020103	Reg./Renewal of Feedmills & Feed Vendors	-	-	-	2,000,000.00
12020104	Reg./Renewal of Livestock Farms/Hatcheries	250,000.00	250,000.00	988,000.00	250,000.00
12020108	Registration Of Voluntary Organisations	57,445,000.00	62,445,000.00	17,498,880.00	57,035,000.00
12020115	Cattle Dealer Licenses	3,000,000.00	3,000,000.00	286,900.00	3,000,000.00
12020119	Fishing Licences/Permits	250,000.00	250,000.00	-	800,000.00
12020122	Produce Buying Licenses	4,800,000.00	4,800,000.00	9,605,000.00	6,750,000.00
12020126	Tractor Hiring Services	13,520,000.00	13,520,000.00	217,000.00	16,950,000.00
12020127	Borehole Drilling Licenses	2,450,000.00	3,450,000.00	3,020,000.00	1,950,000.00
12020128	Pool Betting & Casino Licences/Gaming	17,750,000.00	17,750,000.00	1,000,000.00	5,000,000.00
12020131	Motor Vehicle Licenses	613,051,970.00	163,051,970.00	138,804,110.00	434,006,670.00
12020132	Drivers' Licenses	254,363,775.00	104,363,775.00	59,817,395.00	180,959,940.00
12020133	Patent Medicine & Drug Stores Licenses	3,000,000.00	3,000,000.00	3,942,537.70	3,000,000.00
12020134	Private Schools Licenses	227,225,000.00	127,225,000.00	48,198,000.00	220,750,000.00
12020136	Health Facilities Licenses	40,670,000.00	40,670,000.00	16,915,200.00	38,650,000.00
12020137	Trade Permit Licenses	1,077,200,400.00	817,200,400.00	65,558,648.06	752,133,510.00
12020139	Forestry/Timber License	26,000,000.00	26,000,000.00	18,575,000.00	12,500,000.00
12020140	Lottery Casino Licences/Permit	6,000,000.00	6,000,000.00	1,042,000.00	5,000,000.00
12020145	Renewal of Licences	387,296,725.00	87,296,725.00	10,625,000.00	277,957,300.00
120204	FEES - GENERAL	26,799,543,881.00	16,607,543,881.00	10,194,092,537.51	21,404,378,275.00
12020401	Court Fees (Probate, etc)	112,650,000.00	112,650,000.00	55,670,578.75	112,900,000.00
12020404	Trade Union Fees	500,000.00	500,000.00	60,000.00	-
12020412	Research Testing Fees	4,650,000.00	2,650,000.00	352,000.00	4,660,000.00
12020417	Registration/ Renewal of Contractors/ Consultants	370,705,000.00	252,705,000.00	142,957,493.38	336,175,000.00
12020418	Marriage/ Divorce Fees	4,440,000.00	4,440,000.00	2,284,000.00	4,590,000.00
12020420	Pilgrims Welfare Fees	20,010,000.00	20,010,000.00	15,600,000.00	20,010,000.00
12020424	Accreditation Fees	1,800,000.00	1,800,000.00	-	1,800,000.00
12020426	Court Summon Fees	15,000,000.00	15,000,000.00	5,982,880.00	15,500,000.00
12020427	Tender Fees	168,775,000.00	208,775,000.00	80,083,000.00	194,037,500.00
12020428	Fire Safety Certificate Fees	465,000,000.00	165,000,000.00	34,158,620.00	465,000,000.00
12020430	Professional Registration/Renewal Fees	8,700,000.00	8,700,000.00	1,790,000.00	11,600,000.00
12020431	Environmental Impact Assessment Fees	515,000,000.00	515,000,000.00	32,859,650.00	50,000,000.00
12020436	Bill Board/ Mobile Advertisement/ Sign Fees	105,000,000.00	105,000,000.00	46,900,097.00	91,000,000.00
12020437	Deeds Registration Fees	51,700,000.00	51,700,000.00	13,001,501.00	51,700,000.00
12020438	Survey/ Planning/ Building Fees and othe Transactions on La	2,302,040,350.00	802,040,350.00	109,723,864.93	863,208,350.00

Code	Economic	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre- Treasury)
12020439	Agency Fees	12,900,000.00	12,900,000.00	1,926,720.00	35,350,000.00
12020441	Laboratory Fees	146,225,000.00	91,225,000.00	59,250,000.00	378,978,000.00
12020442	Association Fees	1,325,000.00	1,325,000.00	-	1,325,000.00
12020443	Birth and Death Registration Fees	1,000,000.00	1,000,000.00	1,972,325.00	1,500,000.00
12020445	Change Of Ownership/ Title Transfer Fees	634,200,000.00	474,200,000.00	338,196,667.51	415,784,900.00
12020446	Agricultural/Vetinary Services Fees	6,000,000.00	6,000,000.00	4,122,400.00	8,600,000.00
12020447	Land Use Fees	593,750,000.00	593,750,000.00	67,868,556.72	700,450,000.00
12020449	Business/Trade Operating Fees	7,049,210,308.00	769,210,308.00	144,381,232.00	1,392,575,000.00
12020450	Inspection Fees	850,322,148.00	276,322,148.00	121,729,296.08	442,170,000.00
12020451	Timber and Forest Fees	325,250,000.00	325,250,000.00	58,641,701.00	196,250,000.00
12020452	School Tuition/Registration/Examination Fees-Undergraduate	7,413,979,250.00	7,413,979,250.00	5,823,476,512.51	8,794,534,520.00
12020453	Applications and Registration Fees	240,427,175.00	240,427,175.00	179,641,009.64	225,207,175.00
12020454	Parking Fees	150,400,000.00	2,400,000.00	274,000.00	45,431,080.00
12020455	School Tuition/Registration/Examination Fees-Post Graduate	224,702,500.00	224,702,500.00	237,101,481.38	243,027,500.00
12020456	School Tuition/Registration/Examination Fees-Others	2,798,210,000.00	2,598,210,000.00	1,746,318,768.41	3,859,289,450.00
12020457	Affiliation Charges	698,239,000.00	698,239,000.00	616,903,422.95	1,320,030,000.00
12020458	Certificate Of Occupancy Fees and Associated Charges	635,340,000.00	235,340,000.00	36,212,447.32	405,630,000.00
12020460	Service Transfers (Inter and Intra)	970,000.00	970,000.00	960,000.00	520,000.00
12020461	Waste Management Fees	-	-	-	20,000,000.00
12020463	Confirmation of Teaching Services	100,000.00	100,000.00	154,000.00	100,000.00
12020464	Clearance Fees	1,000,000.00	1,000,000.00	878,000.00	24,550,000.00
12020465	Legal Fees	97,475,000.00	97,475,000.00	113,499,052.65	200,300,000.00
12020466	Caution/Withdrawal of Caution	9,000,000.00	9,000,000.00	275,000.00	-
12020467	Premium on Land	75,000,000.00	75,000,000.00	-	75,000,000.00
12020468	Street Naming Approval Fees	20,500,000.00	20,500,000.00	400,457.05	-
12020469	Re-Certification of C of O	1,300,000.00	1,300,000.00	80,000.00	-
12020471	Petition, Appeal & Complaint Fee on Community Development	2,000,000.00	2,000,000.00	182,500.00	-
12020472	Renovation/Redevelopment of Land Uses	6,000,000.00	6,000,000.00	225,000.00	-
12020477	Registration Private Driving Schools	40,648,000.00	5,648,000.00	4,720,821.00	23,894,700.00
12020478	Registration of Motor Vehicle	340,100,150.00	40,100,150.00	25,715,550.00	81,000,000.00
12020479	Commercial Vehicles Permit	178,000,000.00	28,000,000.00	2,929,600.00	60,700,100.00
12020480	Right of Way Fees (Access Permit Fees)	-	-	-	100,000,000.00
12020483	Certificate Fees (Indigenship, Certified True Copy, etc)	100,000,000.00	90,000,000.00	64,632,331.23	130,000,000.00
120205	FINES - GENERAL	509,380,400.00	259,380,400.00	47,681,899.00	322,040,800.00
12020501	Fines/Penalties	274,340,000.00	174,340,000.00	31,785,000.00	232,190,000.00
12020502	Court Fines	6,000,000.00	6,000,000.00	10,277,022.00	7,250,000.00
12020503	Dislodging Of Effluent/Pollution Fine	7,000,000.00	7,000,000.00	5,564,877.00	12,000,000.00
12020504	Road Traffic Fines	172,040,400.00	22,040,400.00	5,000.00	70,600,800.00

Code	Economic	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre- Treasury)
12020506	Damage to Road Furniture Fine	50,000,000.00	50,000,000.00	50,000.00	-
120206	SALES - GENERAL	2,531,663,000.00	1,394,663,000.00	552,894,033.39	1,708,292,000.00
12020601	Sales Of Journal & Publications	17,880,000.00	17,880,000.00	852,900.00	18,140,000.00
12020602	Sales Of Books	1,283,000.00	1,283,000.00	1,657,200.00	3,733,000.00
12020603	Sales Of Id Cards including Bio-data forms	15,498,000.00	15,498,000.00	17,231,100.00	25,352,000.00
12020604	Sales Of Stores/Scraps/Unservicable Items	434,500,000.00	234,500,000.00	69,341,780.00	97,000,000.00
12020606	Sales Of Bills Of Entries/Application Forms	184,065,000.00	187,065,000.00	118,495,209.50	186,070,000.00
12020607	Sales Of Consultancy Registration Forms	100,000.00	100,000.00	-	150,000.00
12020608	Sales Of Improved Seeds/Chemical	20,700,000.00	20,700,000.00	83,000.00	9,000,000.00
12020609	Proceeds From Sales Of Agricultural Produce	15,000,000.00	15,000,000.00	17,887,853.00	17,020,000.00
12020610	Proceeds From Sales Of Goods By Public Auctions	5,000,000.00	5,000,000.00	-	12,000,000.00
12020612	Proceeds From Sales Of Drugs And Medications	760,000,000.00	560,000,000.00	210,885,875.89	855,000,000.00
12020614	Proceeds From Sales Of Govt. Buildings	45,000,000.00	45,000,000.00	683,100.00	45,000,000.00
12020615	Sales Of Uniforms	2,405,000.00	2,405,000.00	835,420.00	2,045,000.00
12020616	Sales Of Pension Forms	9,545,000.00	9,545,000.00	4,045,000.00	9,545,000.00
12020617	Sales Of Plan Photostat Print/Map	650,000,000.00	50,000,000.00	5,805,000.00	15,000,000.00
12020620	Sales Of Other Government Property	218,000,000.00	78,000,000.00	9,605,900.00	213,000,000.00
12020623	Sales of Replacement of Authority Paper	20,000.00	20,000.00	28,000.00	20,000.00
12020624	Sales of Appointment Forms	25,650,000.00	25,650,000.00	36,629,085.00	32,600,000.00
12020625	Sales of Application Forms (Individuals, Institutions and Corp	64,047,000.00	64,047,000.00	7,746,720.00	52,122,000.00
12020627	Sales of Transfer Forms (Staff Cadre/Inter-Tier)	3,080,000.00	3,080,000.00	3,034,530.00	10,850,000.00
12020628	Sales of Conversion Forms (From Sub-Officer Cadre To Office	10,700,000.00	10,700,000.00	12,049,400.00	6,950,000.00
12020629	Application Form for Processing of Retirement	300,000.00	300,000.00	1,046,000.00	600,000.00
12020630	Sales of Clearance Forms	30,000.00	30,000.00	639,660.00	-
12020631	Sales of Admission Forms	46,950,000.00	46,950,000.00	25,558,000.00	74,175,000.00
12020632	Sales of Forms on Adoption of Children	510,000.00	510,000.00	2,588,300.00	510,000.00
12020633	Sales of Recruitment Forms	-	-	5,375,000.00	20,000,000.00
12020634	Sales of Application for Release and Moral Sponsorship for In	400,000.00	400,000.00	790,000.00	1,400,000.00
12020635	Sale of Community Development Association Form	1,000,000.00	1,000,000.00	-	1,000,000.00
12020638	Sales of Fire Reports	-	-	-	10,000.00
120207	EARNINGS -GENERAL	22,659,700,274.00	7,602,735,614.00	3,398,852,382.14	15,942,870,500.00
12020701	Earnings From Consultancy/ Professional Services	121,978,790.00	121,978,790.00	59,501,027.77	89,864,500.00
12020702	Earnings From Laboratory Services	804,000,000.00	632,035,340.00	254,087,477.00	829,000,000.00
12020703	Earnings From Hire Of Plants & Equipment	27,250,000.00	27,250,000.00	5,851,500.00	35,850,000.00
12020704	Earnings From The Use Of Govt. Vehicles	5,425,000.00	5,425,000.00	7,950,230.00	6,100,000.00
12020705	Earnings From The Use Of Govt. Halls	7,650,000.00	7,650,000.00	1,800,000.00	8,050,000.00
12020707	Earnings From Medical Services	2,879,249,360.00	2,079,249,360.00	2,551,552,363.11	5,921,210,000.00
12020708	Earnings From Agricultural Produce	7,965,000.00	7,965,000.00	3,080,000.00	7,965,000.00

Code	Economic	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre- Treasury)
12020709	Earnings From Tourism/Culture/Arts Centres	376,100,000.00	16,100,000.00	460,000.00	12,400,000.00
12020710	Earnings From Guest Houses	620,000.00	620,000.00	516,000.00	620,000.00
12020711	Earnings From Commercial Activities	16,435,960,000.00	4,230,960,000.00	228,326,794.08	7,588,700,000.00
12020713	Earnings From ICT Services	36,400,000.00	36,400,000.00	14,697,600.00	9,485,000.00
12020715	Earnings from Sports/ Recreational Centres	35,986,000.00	35,986,000.00	20,527,310.18	76,160,000.00
12020716	Earnings from Number Plates	780,016,124.00	330,016,124.00	209,554,580.00	542,766,000.00
12020719	Earnings from Parks	1,119,400,000.00	49,400,000.00	36,961,000.00	800,000,000.00
12020720	Earnings from Cultural and other related Activities	10,000,000.00	10,000,000.00	356,900.00	3,000,000.00
12020721	Earnings from Use of School Premises	3,400,000.00	3,400,000.00	1,760,000.00	3,400,000.00
12020723	Earnings from Academic gowns	8,300,000.00	8,300,000.00	1,869,600.00	8,300,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	367,530,000.00	217,530,000.00	13,259,360.00	222,165,000.00
12020801	Rent On Govt.Quarters	35,412,000.00	35,412,000.00	8,255,460.00	23,292,000.00
12020802	Rent On Govt.Offices	50,000.00	50,000.00	50,000.00	50,000.00
12020803	Rent On Govt Buildings	328,558,000.00	178,558,000.00	3,642,500.00	194,783,000.00
12020804	Rent On Conference Centres and Halls	3,510,000.00	3,510,000.00	1,311,400.00	4,040,000.00
120209	RENT ON LAND & OTHERS - GENERAL	3,035,710,000.00	2,145,710,000.00	1,795,640,861.98	2,917,540,000.00
12020901	Rent On Govt. Land	1,139,480,000.00	249,480,000.00	166,489,316.53	461,170,000.00
12020903	Rents & Premium On The Allocation Of Land	1,786,000,000.00	1,786,000,000.00	1,621,675,795.45	2,201,000,000.00
12020905	Lease Rental	24,000,000.00	24,000,000.00	489,000.00	24,000,000.00
12020906	Rents On Govt. Properties	86,230,000.00	86,230,000.00	6,986,750.00	231,370,000.00
120210	REPAYMENTS - GENERAL	12,022,684,690.00	22,684,690.00	9,210,741.50	20,000,000.00
12021006	Refunds	12,002,684,690.00	2,684,690.00	-	-
12021007	Agric Loan (Principal)	20,000,000.00	20,000,000.00	9,210,741.50	20,000,000.00
120211	INVESTMENT INCOME	358,311,220.00	384,201,920.00	43,822,004.95	469,000,000.00
12021101	Operating Surplus	200,000,000.00	200,000,000.00	-	285,000,000.00
12021102	Dividend Received	143,311,220.00	169,201,920.00	156,500.00	162,000,000.00
12021103	Other Investment Income	15,000,000.00	15,000,000.00	43,665,504.95	22,000,000.00
120212	INTEREST EARNED	24,205,835.00	35,205,835.00	6,036,411.43	35,305,835.00
12021209	Interest On Debenture Loans	11,705,835.00	11,705,835.00	4,888,001.74	11,705,835.00
12021210	Bank Interest	12,100,000.00	23,100,000.00	1,148,409.69	22,000,000.00
12021212	Interest on Agric Loans	400,000.00	400,000.00	-	1,600,000.00
120213	RE-IMBURSEMENT GENERAL	350,800,000.00	50,800,000.00	10,535,000.00	400,800,000.00
12021302	Audit Fees	350,800,000.00	50,800,000.00	10,535,000.00	400,800,000.00

Code	Economic	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre- Treasury)
13	AID AND GRANTS	42,089,755,860.00	23,306,512,900.00	9,078,113,386.52	47,501,325,180.00
1301	AID	2,300,000,000.00	1,239,148,000.00	381,929,488.44	11,051,180,780.00
130101	DOMESTIC AID	2,300,000,000.00	1,239,148,000.00	381,929,488.44	1,248,426,280.00
13010102	CAPITAL DOMESTIC AID	2,300,000,000.00	1,239,148,000.00	381,929,488.44	1,248,426,280.00
130102	FOREIGN AID	-	-	-	9,802,754,500.00
13010202	CAPITAL FOREIGN AID	-	-	-	9,802,754,500.00
1302	GRANTS	39,789,755,860.00	22,067,364,900.00	8,696,183,898.08	36,450,144,400.00
130201	DOMESTIC GRANTS	38,909,755,860.00	20,858,938,900.00	8,509,978,332.08	35,972,389,370.00
13020101	CURRENT GRANTS FROM FGN	2,911,822,000.00	1,372,620,650.00	1,445,582,570.77	3,247,755,000.00
13020102	CAPITAL GRANTS FROM FGN	15,158,690,900.00	15,650,070,250.00	6,649,606,269.73	24,570,748,830.00
13020103	CURRENT GRANTS FROM LGAS	1,380,000,000.00	1,749,396,000.00	414,789,491.58	790,000,000.00
13020104	CAPITAL GRANTS FROM LGAS	19,359,242,960.00	86,852,000.00	-	4,813,885,540.00
13020105	CURRENT GRANTS FROM OTHER SOURCES	17,000,000.00	-	-	1,500,000,000.00
13020106	CAPITAL GRANTS FROM OTHER SOURCES	83,000,000.00	2,000,000,000.00	-	1,050,000,000.00
130202	FOREIGN GRANTS	880,000,000.00	1,208,426,000.00	186,205,566.00	477,755,030.00
13020201	CURRENT FOREIGN GRANTS	860,000,000.00	508,426,000.00	186,205,566.00	457,755,030.00
13020202	CAPITAL FOREIGN GRANTS	20,000,000.00	700,000,000.00	-	20,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	12,367,008,240.00	7,064,042,960.00	669,260,945.35	4,400,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	12,367,008,240.00	7,064,042,960.00	669,260,945.35	4,400,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	12,367,008,240.00	7,064,042,960.00	669,260,945.35	4,400,000,000.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL I	12,367,008,240.00	7,064,042,960.00	669,260,945.35	4,400,000,000.00

Osun State Government 2025 Draft Budget (Pre-Treasury) - Total Expenditure by Administrative Classification

Code	Administrative Unit	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
	Total Expenditure	273,908,997,410.00	273,908,997,410.00	155,735,400,911.18	353,091,129,270.00
010000000000	Administration Sector	66,623,060,800.00	70,569,344,110.00	38,354,106,807.69	100,935,962,250.00
011100000000	Bureau of General Services	15,383,648,330.00	32,733,051,990.00	20,098,271,841.79	34,251,541,900.00
011100100100	OFFICE OF THE GOVERNOR	13,048,326,180.00	30,091,960,300.00	19,391,554,154.62	29,629,925,620.00
011100800100	OSUN EMERGENCY MANAGEMENT AGENCY	182,189,700.00	264,332,580.00	129,758,713.62	1,037,768,810.00
011101000100	PUBLIC PROCUREMENT AGENCY	178,770,500.00	178,770,500.00	35,693,162.32	241,278,500.00
011101100100	OSUN STATE SECURITY NETWORK AND AMOTEKUN AGENCY	1,365,172,000.00	1,565,172,000.00	319,435,000.00	1,525,392,050.00
011103300100	OSUN STATE AGENCY FOR CONTROL OF AIDS	77,237,700.00	100,864,360.00	38,077,043.34	840,046,780.00
011118300100	MINISTRY OF FEDERAL AFFAIRS	531,952,250.00	531,952,250.00	183,753,767.89	977,130,140.00
011200000000	OSUN STATE HOUSE OF ASSEMBLY	4,127,501,610.00	4,885,611,610.00	2,433,219,494.47	4,794,467,430.00
011200100100	OSUN STATE HOUSE OF ASSEMBLY	3,845,364,380.00	4,524,264,380.00	2,330,854,962.25	4,477,038,420.00
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	282,137,230.00	361,347,230.00	102,364,532.22	317,429,010.00
012300000000	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	1,648,987,610.00	1,656,987,610.00	459,511,489.37	2,065,222,830.00
012300100100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	392,163,020.00	392,163,020.00	167,347,486.52	822,821,940.00
012300300100	OSUN STATE BROADCASTING CORPORATION	1,256,824,590.00	1,264,824,590.00	292,164,002.85	1,242,400,890.00
012400000000	MINISTRY OF HOME AFFAIRS	1,906,473,390.00	2,091,473,390.00	1,617,661,372.16	3,789,522,390.00
012400100100	MINISTRY OF HOME AFFAIRS	1,906,473,390.00	2,091,473,390.00	1,617,661,372.16	3,789,522,390.00
012500000000	OFFICE OF THE HEAD OF SERVICE	38,692,383,950.00	23,525,583,950.00	12,348,027,385.43	45,084,155,700.00
012500100100	OFFICE OF THE HEAD OF SERVICE	1,086,488,950.00	1,136,488,950.00	697,398,286.40	1,735,773,280.00
012500300100	BUREAU OF PUBLIC SERVICE PENSION	36,717,402,250.00	21,220,602,250.00	11,301,053,685.08	41,899,027,420.00
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	888,492,750.00	1,168,492,750.00	349,575,413.95	1,449,355,000.00
014000000000	OFFICE OF THE AUDITOR GENERAL	398,624,360.00	410,124,360.00	256,706,720.55	627,850,260.00
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	236,953,890.00	236,953,890.00	148,864,751.24	349,460,570.00
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	161,670,470.00	173,170,470.00	107,841,969.31	278,389,690.00
014700000000	CIVIL SERVICE COMMISSION	196,760,650.00	196,760,650.00	92,103,898.06	214,870,240.00
014700100100	CIVIL SERVICE COMMISSION	196,760,650.00	196,760,650.00	92,103,898.06	214,870,240.00
014800000000	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	118,664,480.00	1,079,634,130.00	123,299,301.13	3,611,548,990.00
014800100100	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	118,664,480.00	1,079,634,130.00	123,299,301.13	3,611,548,990.00
014900000000	LOCAL GOVERNMENTS SERVICE COMMISSION	675,844,320.00	515,944,320.00	180,950,698.98	839,661,910.00
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	675,844,320.00	515,944,320.00	180,950,698.98	839,661,910.00
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	2,816,000,000.00	2,816,000,000.00	613,466,010.00	4,450,000,000.00
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	2,816,000,000.00	2,816,000,000.00	613,466,010.00	4,450,000,000.00
016200000000	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS	658,172,100.00	658,172,100.00	130,888,595.74	1,207,120,600.00
016200100100	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS	658,172,100.00	658,172,100.00	130,888,595.74	1,207,120,600.00

Code	Administrative Unit	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
020000000000	Economic Sector	128,517,383,020.00	127,262,913,160.00	79,257,323,486.08	127,802,036,210.00
021500000000	MINISTRY OF AGRICULTURE AND FOOD SECURITY	3,796,823,480.00	5,565,422,730.00	3,481,287,086.94	5,162,884,700.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	2,684,692,210.00	5,359,692,210.00	3,359,076,727.36	4,540,067,650.00
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	612,068,640.00	102,222,890.00	62,648,420.52	247,299,380.00
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	500,062,630.00	103,507,630.00	59,561,939.06	375,517,670.00
022000000000	MINISTRY OF FINANCE	50,432,961,300.00	42,698,261,300.00	26,940,383,897.32	56,277,065,070.00
022000100100	MINISTRY OF FINANCE	20,865,795,360.00	17,110,795,360.00	11,201,822,278.79	24,678,541,410.00
022000200100	DEBT MANAGEMENT OFFICE	27,678,342,820.00	23,678,342,820.00	14,892,154,870.52	29,004,630,210.00
022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	995,116,060.00	995,116,060.00	467,040,885.14	1,359,519,880.00
022000800100	OSUN STATE INTERNAL REVENUE SERVICE	893,707,060.00	914,007,060.00	379,365,862.87	1,234,373,570.00
022200000000	MINISTRY OF COMMERCE AND INDUSTRY	2,176,493,680.00	1,826,493,680.00	404,808,617.15	2,978,936,180.00
022205200100	OSUN MICRO CREDIT AGENCY	712,650,040.00	712,650,040.00	68,579,679.71	1,093,300,080.00
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	152,715,000.00	152,715,000.00	2,250,000.00	235,213,200.00
022205400100	OSUN STATE INVESTMENT PROMOTION AGENCY	-	-	-	295,607,040.00
022200200100	MINISTRY OF COMMERCE AND INDUSTRY	1,311,128,640.00	961,128,640.00	333,978,937.44	1,354,815,860.00
022300000000	MINISTRY OF COOPERATIVES AND EMPOWERMENT	820,699,010.00	2,391,529,010.00	1,485,774,003.93	2,870,163,030.00
022300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	820,699,010.00	2,391,529,010.00	1,485,774,003.93	2,870,163,030.00
022800000000	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY	1,024,627,550.00	1,044,627,550.00	374,044,365.75	1,830,676,860.00
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND D	1,024,627,550.00	1,044,627,550.00	374,044,365.75	1,830,676,860.00
022900000000	MINISTRY OF TRANSPORTATION	1,009,584,310.00	1,081,584,310.00	444,574,539.76	1,206,924,640.00
022900100100	MINISTRY OF TRANSPORTATION	1,009,584,310.00	1,081,584,310.00	444,574,539.76	1,206,924,640.00
023300000000	OFFICE OF NATURAL & MINERAL RESOURCES	2,566,541,560.00	1,129,490,930.00	119,053,220.75	12,285,340,630.00
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	2,566,541,560.00	1,129,490,930.00	119,053,220.75	12,285,340,630.00
023400000000	MINISTRY OF WORKS	44,493,184,250.00	54,848,593,510.00	38,992,016,825.31	21,670,406,710.00
023400100100	MINISTRY OF WORKS	43,097,284,760.00	53,682,694,020.00	38,621,007,682.55	20,807,969,120.00
023400400100	OSUN ROAD MAINTENANCE AGENCY	1,178,579,490.00	948,579,490.00	355,609,142.76	682,294,440.00
023400500100	OSUN ASSETS MANAGEMENT AGENCY	217,320,000.00	217,320,000.00	15,400,000.00	180,143,150.00
023600000000	MINISTRY OF CULTURE AND TOURISM	1,081,694,360.00	1,230,124,360.00	411,921,949.10	2,132,463,650.00
023600100100	MINISTRY OF CULTURE AND TOURISM	483,429,030.00	503,429,030.00	209,178,261.92	759,833,920.00
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	231,012,970.00	261,012,970.00	72,900,574.23	387,406,740.00
023600500100	OSUN STATE TOURISM BOARD	367,252,360.00	465,682,360.00	129,843,112.95	985,222,990.00
023800000000	MINISTRY OF ECONOMIC PLANNING, BUDGET AND D	1,291,631,600.00	1,348,131,600.00	437,419,534.21	4,077,947,140.00
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELO	813,232,040.00	793,232,040.00	360,691,003.35	3,435,892,070.00
023800400100	STATE BUREAU OF STATISTICS	478,399,560.00	554,899,560.00	76,728,530.86	642,055,070.00
025200000000	MINISTRY OF WATER RESOURCES AND ENERGY	8,114,152,400.00	4,318,801,450.00	2,018,954,125.90	4,128,245,690.00
025200200100	MINISTRY OF WATER RESOURCES	783,536,110.00	299,182,900.00	96,193,547.40	645,008,190.00
025201200100	OSUN WATER REGULATORY COMMISSION	183,545,540.00	183,545,540.00	63,651,476.03	604,096,880.00
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	774,296,180.00	774,296,180.00	123,758,108.71	974,875,130.00

Code	Administrative Unit	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	673,916,340.00	1,805,126,840.00	1,319,231,562.41	452,961,520.00
025210200100	OSUN STATE WATER CORPORATION	5,698,858,230.00	1,256,649,990.00	416,119,431.36	1,451,303,970.00
023100000000	MINISTRY OF ENERGY	1,239,097,580.00	484,860,790.00	117,678,000.00	1,067,072,740.00
023100100100	MINISTRY OF ENERGY	1,239,097,580.00	484,860,790.00	117,678,000.00	1,067,072,740.00
026000000000	MINISTRY OF LANDS AND PHYSICAL PLANNING	2,958,762,570.00	2,083,862,570.00	647,098,320.92	7,037,621,760.00
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	2,557,553,730.00	1,671,253,730.00	457,985,006.35	6,206,269,110.00
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	180,931,350.00	180,931,350.00	125,142,618.56	462,898,850.00
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	93,424,300.00	93,424,300.00	27,077,772.30	139,942,590.00
026000500100	OFFICE OF THE SURVEYOR - GENERAL	126,853,190.00	138,253,190.00	36,892,923.71	228,511,210.00
026400000000	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	7,511,129,370.00	7,211,129,370.00	3,382,308,999.04	5,076,287,410.00
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	7,511,129,370.00	7,211,129,370.00	3,382,308,999.04	5,076,287,410.00
030000000000	Law and Justice Sector	5,122,535,460.00	4,552,535,460.00	1,946,454,435.69	6,411,792,300.00
031800000000	JUDICIAL SERVICE COMMISSION	3,456,041,650.00	3,456,041,650.00	1,548,201,009.36	5,042,958,370.00
031801100100	JUDICIAL SERVICE COMMISSION	325,867,920.00	325,867,920.00	89,740,161.75	624,499,790.00
031805100100	HIGH COURT OF JUSTICE	1,851,076,440.00	1,851,076,440.00	943,350,399.56	2,945,353,700.00
031805200100	CUSTOMARY COURT OF APPEAL	1,279,097,290.00	1,279,097,290.00	515,110,448.05	1,473,104,880.00
032600000000	MINISTRY OF JUSTICE	1,666,493,810.00	1,096,493,810.00	398,253,426.33	1,368,833,930.00
032600100100	MINISTRY OF JUSTICE	1,666,493,810.00	1,096,493,810.00	398,253,426.33	1,368,833,930.00
040000000000	Regional Sector	542,206,900.00	775,206,900.00	261,666,783.10	3,341,508,710.00
046300000000	MINISTRY OF REGIONAL INTEGRATION	542,206,900.00	775,206,900.00	261,666,783.10	3,341,508,710.00
046300100100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	542,206,900.00	775,206,900.00	261,666,783.10	3,341,508,710.00
050000000000	Social Sector	73,103,811,230.00	70,748,997,780.00	35,915,849,398.62	114,599,829,800.00
051300000000	MINISTRY OF YOUTHS AFFAIRS	4,300,965,430.00	1,600,965,430.00	353,113,467.36	4,018,940,310.00
051305100100	MINISTRY OF YOUTHS AFFAIRS	4,300,965,430.00	1,600,965,430.00	353,113,467.36	4,018,940,310.00
051400000000	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	2,460,660,220.00	1,335,660,220.00	176,965,014.02	2,859,113,060.00
051400100100	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	2,460,660,220.00	1,335,660,220.00	176,965,014.02	2,859,113,060.00
051700000000	MINISTRY OF EDUCATION	37,614,185,160.00	35,252,135,160.00	19,343,846,766.78	55,838,744,330.00
051700100100	MINISTRY OF EDUCATION	4,525,388,620.00	3,864,438,620.00	1,616,762,922.01	5,226,235,150.00
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	4,531,687,120.00	4,531,687,120.00	2,757,647,673.61	12,170,052,180.00
051700400100	OSUN STATE SENIOR SECONDARY EDUCATION BOARD	806,000,000.00	456,000,000.00	17,560,000.00	624,803,350.00
051700800100	OSUN STATE LIBRARY BOARD	139,232,950.00	139,232,950.00	38,970,566.20	189,565,970.00
051700900100	OSUN STATE EXAMINATION BOARD	935,189,920.00	1,050,089,920.00	680,931,215.69	1,203,532,610.00
051701000100	OSUN STATE MASS EDUCATION AGENCY	27,489,000.00	27,489,000.00	-	30,251,700.00
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	2,976,877,860.00	2,976,877,860.00	1,607,187,759.15	3,246,588,290.00
051701900100	OSUN STATE POLYTECHNIC, IREE	4,015,167,130.00	4,015,167,130.00	2,223,220,739.65	5,284,245,700.00
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	2,170,790,250.00	2,170,790,250.00	1,315,905,914.61	4,024,845,340.00
051702200100	OSUN STATE UNIVERSITY, OSOGBO	5,773,241,360.00	5,073,241,360.00	3,679,219,491.49	7,247,521,870.00
051702300100	UNIVERSITY OF ILESIA	5,257,500,270.00	5,257,500,270.00	1,920,654,148.76	8,532,867,450.00

Code	Administrative Unit	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
051702600100	OSUN CENTRAL EDUCATION DISTRICT ILA ORANGUN (DIST	2,237,147,730.00	1,837,147,730.00	1,222,556,962.30	2,629,614,990.00
051702700100	OSUN EAST EDUCATION DISTRICT OFFICE, ILE - IFE (DISTR	1,537,800,220.00	1,546,800,220.00	1,031,680,392.65	2,058,802,800.00
051702800100	OSUN WEST EDUCATION DISTRICT OFFICE, IKIRE (DISTRIC	1,559,212,580.00	1,559,212,580.00	994,225,482.57	2,039,883,600.00
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	922,081,840.00	522,081,840.00	156,927,527.17	730,040,030.00
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	199,378,310.00	224,378,310.00	80,395,970.91	599,893,300.00
052100000000	MINISTRY OF HEALTH	24,572,409,790.00	25,007,472,440.00	13,816,333,644.99	35,159,858,770.00
052100100100	MINISTRY OF HEALTH	3,190,804,330.00	5,640,804,330.00	3,708,866,935.66	4,669,426,440.00
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	3,042,058,630.00	3,206,121,280.00	1,797,092,876.08	5,409,555,610.00
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	1,608,515,820.00	1,608,515,820.00	388,274,760.42	1,909,877,980.00
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	9,374,351,010.00	9,074,351,010.00	5,217,759,505.13	11,746,240,540.00
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	5,856,938,760.00	3,977,938,760.00	2,311,909,704.99	9,601,905,940.00
052110600100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	1,499,741,240.00	1,499,741,240.00	392,429,862.71	1,822,852,260.00
053500000000	MINISTRY OF ENVIRONMENT AND SANITATION	1,906,207,160.00	5,227,350,420.00	1,344,205,147.88	14,009,872,740.00
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	1,232,565,220.00	4,476,022,220.00	1,103,051,257.14	12,659,832,920.00
053500200100	OSUN PARKS AND GARDENS MANAGEMENT AGENCY	80,125,300.00	80,825,300.00	1,500,000.00	212,376,450.00
053505300100	OSUN STATE WASTE MANAGEMENT AGENCY	593,516,640.00	670,502,900.00	239,653,890.74	1,137,663,370.00
053900000000	MINISTRY OF SPORTS AND SPECIAL NEEDS	2,071,592,550.00	2,138,773,190.00	755,129,763.55	2,452,536,640.00
053900300100	MINISTRY OF SPORTS AND SPECIAL NEEDS	1,113,938,880.00	1,181,119,520.00	415,482,870.29	1,268,255,870.00
053905100100	OSUN STATE SPORTS COUNCIL	957,653,670.00	957,653,670.00	339,646,893.26	1,184,280,770.00
055100000000	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAIN	177,790,920.00	186,640,920.00	126,255,594.04	260,763,950.00
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFF	177,790,920.00	186,640,920.00	126,255,594.04	260,763,950.00

Osun State Government 2025 Draft Budget (Pre-Treasury) - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
	Total Personnel Expenditure	82,361,903,000.00	62,949,452,140.00	39,186,813,898.50	106,963,528,640.00
010000000000	Administration Sector	39,941,186,590.00	25,828,782,900.00	14,177,250,343.59	47,368,972,080.00
011100000000	Bureau of General Services	1,651,791,330.00	2,985,417,990.00	1,717,872,241.40	3,440,546,660.00
011100100100	OFFICE OF THE GOVERNOR	972,401,180.00	2,282,401,180.00	1,490,288,505.46	3,129,925,620.00
011100800100	OSUN EMERGENCY MANAGEMENT AGENCY	13,737,700.00	13,737,700.00	6,233,063.62	30,514,350.00
011101000100	PUBLIC PROCUREMENT AGENCY	22,730,500.00	22,730,500.00	16,913,162.32	24,944,500.00
011101100100	OSUN STATE SECURITY NETWORK AND AMOTEKUN AGENCY	560,772,000.00	560,772,000.00	137,735,000.00	195,562,050.00
011103300100	OSUN STATE AGENCY FOR CONTROL OF AIDS	23,317,700.00	46,944,360.00	27,193,843.34	-
011118300100	MINISTRY OF FEDERAL AFFAIRS	58,832,250.00	58,832,250.00	39,508,666.66	59,600,140.00
011200000000	OSUN STATE HOUSE OF ASSEMBLY	573,487,110.00	573,487,110.00	383,213,338.61	600,768,230.00
011200100100	OSUN STATE HOUSE OF ASSEMBLY	487,864,380.00	487,864,380.00	333,808,606.39	528,438,420.00
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	85,622,730.00	85,622,730.00	49,404,732.22	72,329,810.00
012300000000	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	303,257,360.00	303,257,360.00	215,574,054.92	673,603,370.00
012300100100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	88,758,020.00	88,758,020.00	61,847,986.52	93,821,940.00
012300300100	OSUN STATE BROADCASTING CORPORATION	214,499,340.00	214,499,340.00	153,726,068.40	579,781,430.00
012400000000	MINISTRY OF HOME AFFAIRS	259,473,390.00	259,473,390.00	175,556,752.76	331,022,390.00
012400100100	MINISTRY OF HOME AFFAIRS	259,473,390.00	259,473,390.00	175,556,752.76	331,022,390.00
012500000000	OFFICE OF THE HEAD OF SERVICE	36,685,045,950.00	21,185,045,950.00	11,338,639,391.43	41,711,110,330.00
012500100100	OFFICE OF THE HEAD OF SERVICE	41,838,950.00	41,838,950.00	31,602,292.40	50,887,910.00
012500300100	BUREAU OF PUBLIC SERVICE PENSION	36,584,514,250.00	21,084,514,250.00	11,265,937,685.08	41,596,027,420.00
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	58,692,750.00	58,692,750.00	41,099,413.95	64,195,000.00
014000000000	OFFICE OF THE AUDITOR GENERAL	244,505,900.00	244,505,900.00	162,218,070.55	253,236,150.00
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	137,865,430.00	137,865,430.00	89,156,951.24	145,760,570.00
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	106,640,470.00	106,640,470.00	73,061,119.31	107,475,580.00
014700000000	CIVIL SERVICE COMMISSION	87,049,650.00	87,049,650.00	63,203,898.06	100,301,950.00
014700100100	CIVIL SERVICE COMMISSION	87,049,650.00	87,049,650.00	63,203,898.06	100,301,950.00
014800000000	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	19,214,480.00	73,184,130.00	53,199,301.13	81,308,990.00
014800100100	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	19,214,480.00	73,184,130.00	53,199,301.13	81,308,990.00
014900000000	LOCAL GOVERNMENTS SERVICE COMMISSION	62,669,320.00	62,669,320.00	28,052,698.98	76,953,410.00
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	62,669,320.00	62,669,320.00	28,052,698.98	76,953,410.00
016200000000	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENT	54,692,100.00	54,692,100.00	39,720,595.74	100,120,600.00
016200100100	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELA	54,692,100.00	54,692,100.00	39,720,595.74	100,120,600.00
020000000000	Economic Sector	10,370,478,880.00	10,508,758,250.00	7,061,622,216.99	14,487,466,930.00
021500000000	MINISTRY OF AGRICULTURE AND FOOD SECURITY	553,053,620.00	553,053,620.00	409,706,281.99	576,675,350.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	383,523,100.00	383,523,100.00	298,664,113.36	342,682,400.00
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	91,022,890.00	91,022,890.00	60,648,420.52	80,749,380.00
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	78,507,630.00	78,507,630.00	50,393,748.11	153,243,570.00
022000000000	MINISTRY OF FINANCE	7,724,289,000.00	7,744,589,000.00	5,086,438,418.34	10,977,713,470.00
022000100100	MINISTRY OF FINANCE	7,527,095,360.00	7,527,095,360.00	4,925,685,066.38	10,582,841,410.00
022000200100	DEBT MANAGEMENT OFFICE	-	-	-	4,117,980.00

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022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	149,066,060.00	149,066,060.00	110,547,466.86	190,119,880.00
022000800100	OSUN STATE INTERNAL REVENUE SERVICE	48,127,580.00	68,427,580.00	50,205,885.10	200,634,200.00
022200000000	MINISTRY OF COMMERCE AND INDUSTRY	96,751,170.00	96,751,170.00	56,449,314.44	106,597,730.00
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	9,600,000.00	9,600,000.00	-	9,600,000.00
022200200100	MINISTRY OF COMMERCE AND INDUSTRY	87,151,170.00	87,151,170.00	56,449,314.44	96,997,730.00
022300000000	MINISTRY OF COOPERATIVES AND EMPOWERMENT	113,042,160.00	113,042,160.00	76,734,930.69	145,118,150.00
022300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	113,042,160.00	113,042,160.00	76,734,930.69	145,118,150.00
022800000000	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	127,147,550.00	127,147,550.00	84,411,167.75	155,246,860.00
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	127,147,550.00	127,147,550.00	84,411,167.75	155,246,860.00
022900000000	MINISTRY OF TRANSPORTATION	257,026,490.00	257,026,490.00	198,182,940.38	379,485,890.00
022900100100	MINISTRY OF TRANSPORTATION	257,026,490.00	257,026,490.00	198,182,940.38	379,485,890.00
023300000000	OFFICE OF NATURAL & MINERAL RESOURCES	15,541,560.00	18,490,930.00	14,192,245.75	63,086,180.00
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	15,541,560.00	18,490,930.00	14,192,245.75	63,086,180.00
023400000000	MINISTRY OF WORKS	268,610,710.00	268,610,710.00	200,041,823.43	310,651,900.00
023400100100	MINISTRY OF WORKS	210,031,220.00	210,031,220.00	158,811,988.37	251,456,860.00
023400400100	OSUN ROAD MAINTENANCE AGENCY	58,579,490.00	58,579,490.00	41,229,835.06	59,195,040.00
023600000000	MINISTRY OF CULTURE AND TOURISM	163,237,750.00	176,667,750.00	123,270,037.10	241,950,400.00
023600100100	MINISTRY OF CULTURE AND TOURISM	48,212,420.00	48,212,420.00	38,917,261.92	68,310,670.00
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	75,022,970.00	75,022,970.00	44,309,662.23	106,416,740.00
023600500100	OSUN STATE TOURISM BOARD	40,002,360.00	53,432,360.00	40,043,112.95	67,222,990.00
023800000000	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	135,755,450.00	212,255,450.00	115,768,340.99	179,138,540.00
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	99,903,890.00	99,903,890.00	82,159,810.13	122,446,470.00
023800400100	STATE BUREAU OF STATISTICS	35,851,560.00	112,351,560.00	33,608,530.86	56,692,070.00
025200000000	MINISTRY OF WATER RESOURCES AND ENERGY	618,791,650.00	637,238,440.00	487,233,303.20	934,760,580.00
025200200100	MINISTRY OF WATER RESOURCES	32,497,560.00	50,944,350.00	38,073,247.40	38,308,910.00
025201200100	OSUN WATER REGULATORY COMMISSION	22,925,310.00	22,925,310.00	17,020,566.03	116,159,590.00
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	128,231,180.00	128,231,180.00	87,928,108.71	159,475,130.00
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	108,476,000.00	108,476,000.00	86,546,662.68	141,837,060.00
025210200100	OSUN STATE WATER CORPORATION	326,661,600.00	326,661,600.00	257,664,718.39	478,979,890.00
023100000000	MINISTRY OF ENERGY	30,807,570.00	12,360,780.00	-	49,197,750.00
023100100100	MINISTRY OF ENERGY	30,807,570.00	12,360,780.00	-	49,197,750.00
026000000000	MINISTRY OF LANDS AND PHYSICAL PLANNING	199,294,830.00	224,394,830.00	159,305,446.27	265,212,470.00
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	96,506,580.00	110,206,580.00	80,433,206.35	121,769,110.00
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	41,731,350.00	41,731,350.00	29,876,543.91	47,606,290.00
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	24,660,200.00	24,660,200.00	13,902,772.30	39,033,060.00
026000500100	OFFICE OF THE SURVEYOR - GENERAL	36,396,700.00	47,796,700.00	35,092,923.71	56,804,010.00
026400000000	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	67,129,370.00	67,129,370.00	49,887,966.66	102,631,660.00
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	67,129,370.00	67,129,370.00	49,887,966.66	102,631,660.00
030000000000	Law and Justice Sector	2,377,718,440.00	2,077,718,440.00	1,118,153,260.95	2,465,774,440.00
031800000000	JUDICIAL SERVICE COMMISSION	1,656,805,650.00	1,656,805,650.00	916,284,834.62	2,072,440,510.00
031801100100	JUDICIAL SERVICE COMMISSION	91,642,920.00	91,642,920.00	68,390,161.75	144,785,980.00
031805100100	HIGH COURT OF JUSTICE	795,308,440.00	795,308,440.00	455,519,224.82	1,000,353,700.00

Code	Administrative Unit	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
031805200100	CUSTOMARY COURT OF APPEAL	769,854,290.00	769,854,290.00	392,375,448.05	927,300,830.00
032600000000	MINISTRY OF JUSTICE	720,912,790.00	420,912,790.00	201,868,426.33	393,333,930.00
032600100100	MINISTRY OF JUSTICE	720,912,790.00	420,912,790.00	201,868,426.33	393,333,930.00
040000000000	Regional Sector	54,224,900.00	54,224,900.00	37,114,283.10	70,513,710.00
046300000000	MINISTRY OF REGIONAL INTEGRATION	54,224,900.00	54,224,900.00	37,114,283.10	70,513,710.00
046300100100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	54,224,900.00	54,224,900.00	37,114,283.10	70,513,710.00

Code	Administrative Unit	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
050000000000	Social Sector	29,618,294,190.00	24,479,967,650.00	16,792,673,793.87	42,570,801,480.00
051300000000	MINISTRY OF YOUTHS AFFAIRS	3,046,965,430.00	346,965,430.00	40,611,828.67	2,472,440,310.00
051305100100	MINISTRY OF YOUTHS AFFAIRS	3,046,965,430.00	346,965,430.00	40,611,828.67	2,472,440,310.00
051400000000	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	87,851,610.00	87,851,610.00	62,859,814.02	126,190,660.00
051400100100	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	87,851,610.00	87,851,610.00	62,859,814.02	126,190,660.00
051700000000	MINISTRY OF EDUCATION	14,055,630,550.00	12,980,630,550.00	9,175,461,214.40	19,827,184,700.00
051700100100	MINISTRY OF EDUCATION	511,565,840.00	511,565,840.00	350,913,494.65	674,106,540.00
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	94,793,310.00	94,793,310.00	67,223,317.27	129,872,200.00
051700400100	OSUN STATE SENIOR SECONDARY EDUCATION BOARD	-	-	-	102,368,430.00
051700800100	OSUN STATE LIBRARY BOARD	11,480,950.00	11,480,950.00	8,992,066.20	23,314,970.00
051700900100	OSUN STATE EXAMINATION BOARD	33,839,580.00	33,839,580.00	22,938,255.69	46,783,970.00
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	1,078,378,060.00	1,078,378,060.00	780,970,384.43	1,108,428,790.00
051701900100	OSUN STATE POLYTECHNIC, IREE	1,402,472,460.00	1,402,472,460.00	1,063,364,968.61	1,960,370,710.00
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	1,200,975,930.00	1,200,975,930.00	791,286,542.54	1,497,940,160.00
051702200100	OSUN STATE UNIVERSITY, OSOGBO	3,262,932,600.00	2,562,932,600.00	1,876,934,125.19	4,432,957,670.00
051702300100	UNIVERSITY OF ILESA	1,057,130,870.00	1,057,130,870.00	814,768,474.21	2,897,655,090.00
051702600100	OSUN CENTRAL EDUCATION DISTRICT ILA ORANGUN (DISTRICT OFFICE)	2,159,869,780.00	1,759,869,780.00	1,222,556,962.30	2,544,589,990.00
051702700100	OSUN EAST EDUCATION DISTRICT OFFICE, ILE - IFE (DISTRICT OFFICE)	1,498,521,320.00	1,498,521,320.00	1,009,935,792.65	1,998,902,800.00
051702800100	OSUN WEST EDUCATION DISTRICT OFFICE, IKIRE (DISTRICT OFFICE)	1,489,557,580.00	1,489,557,580.00	970,301,582.57	1,970,049,100.00
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	201,118,960.00	201,118,960.00	140,556,777.17	350,040,030.00
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	52,993,310.00	77,993,310.00	54,718,470.91	89,804,250.00
052100000000	MINISTRY OF HEALTH	11,665,107,360.00	10,290,600,180.00	6,980,439,572.48	19,048,984,930.00
052100100100	MINISTRY OF HEALTH	586,154,330.00	586,154,330.00	427,959,207.66	865,326,440.00
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	133,812,460.00	138,305,280.00	93,268,644.66	187,985,770.00
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	150,628,240.00	150,628,240.00	88,341,260.42	195,841,980.00
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	6,474,351,010.00	6,174,351,010.00	4,201,977,664.09	9,076,240,540.00
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	4,030,548,630.00	2,951,548,630.00	2,100,561,594.99	8,483,342,940.00
052110600100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	289,612,690.00	289,612,690.00	68,331,200.66	240,247,260.00
053500000000	MINISTRY OF ENVIRONMENT AND SANITATION	431,155,930.00	431,155,930.00	279,632,015.45	543,335,750.00
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	260,494,330.00	260,494,330.00	182,433,184.05	311,286,420.00
053505300100	OSUN STATE WASTE MANAGEMENT AGENCY	170,661,600.00	170,661,600.00	97,198,831.40	232,049,330.00
053900000000	MINISTRY OF SPORTS AND SPECIAL NEEDS	249,153,390.00	260,334,030.00	192,263,754.81	455,206,640.00
053900300100	MINISTRY OF SPORTS AND SPECIAL NEEDS	29,749,720.00	40,930,360.00	31,046,861.55	82,795,870.00
053905100100	OSUN STATE SPORTS COUNCIL	219,403,670.00	219,403,670.00	161,216,893.26	372,410,770.00
055100000000	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	82,429,920.00	82,429,920.00	61,405,594.04	97,458,490.00
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	82,429,920.00	82,429,920.00	61,405,594.04	97,458,490.00

Osun State Government 2025 Draft Budget (Pre-Treasury) - Other Non-Debt Recurrent Expenditure by Fund Source

Code	Administrative Unit	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
	Total Other Non-Debt Recurrent Expenditure	54,020,730,880.00	68,052,993,970.00	33,535,343,278.14	118,354,576,210.00
010000000000	Administration Sector	18,796,961,000.00	30,271,438,000.00	14,431,811,407.19	46,834,187,180.00
011100000000	Bureau of General Services	9,697,350,000.00	19,187,127,000.00	9,817,784,630.44	28,097,297,180.00
011100100100	OFFICE OF THE GOVERNOR	8,354,150,000.00	17,561,784,120.00	9,384,920,679.21	24,500,000,000.00
011100800100	OSUN EMERGENCY MANAGEMENT AGENCY	115,000,000.00	197,142,880.00	123,525,650.00	880,000,000.00
011101000100	PUBLIC PROCUREMENT AGENCY	71,460,000.00	71,460,000.00	18,780,000.00	134,650,000.00
011101100100	OSUN STATE SECURITY NETWORK AND AMOTEKUN AGENCY	704,400,000.00	904,400,000.00	142,700,000.00	944,200,000.00
011103300100	OSUN STATE AGENCY FOR CONTROL OF AIDS	26,440,000.00	26,440,000.00	3,613,200.00	832,547,180.00
011118300100	MINISTRY OF FEDERAL AFFAIRS	425,900,000.00	425,900,000.00	144,245,101.23	805,900,000.00
011200000000	OSUN STATE HOUSE OF ASSEMBLY	2,816,800,000.00	3,546,700,000.00	1,990,659,155.86	3,658,700,000.00
011200100100	OSUN STATE HOUSE OF ASSEMBLY	2,671,000,000.00	3,349,900,000.00	1,937,699,355.86	3,447,900,000.00
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	145,800,000.00	196,800,000.00	52,959,800.00	210,800,000.00
012300000000	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	226,280,000.00	234,280,000.00	206,203,335.49	705,000,000.00
012300100100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	81,280,000.00	81,280,000.00	73,992,500.00	555,000,000.00
012300300100	OSUN STATE BROADCASTING CORPORATION	145,000,000.00	153,000,000.00	132,210,835.49	150,000,000.00
012400000000	MINISTRY OF HOME AFFAIRS	542,000,000.00	577,000,000.00	485,280,431.40	1,846,500,000.00
012400100100	MINISTRY OF HOME AFFAIRS	542,000,000.00	577,000,000.00	485,280,431.40	1,846,500,000.00
012500000000	OFFICE OF THE HEAD OF SERVICE	1,576,400,000.00	2,029,600,000.00	992,466,994.00	2,745,800,000.00
012500100100	OFFICE OF THE HEAD OF SERVICE	896,800,000.00	946,800,000.00	665,795,994.00	1,344,000,000.00
012500300100	BUREAU OF PUBLIC SERVICE PENSION	38,800,000.00	42,000,000.00	22,715,000.00	153,000,000.00
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	640,800,000.00	1,040,800,000.00	303,956,000.00	1,248,800,000.00
014000000000	OFFICE OF THE AUDITOR GENERAL	87,631,000.00	99,131,000.00	58,214,850.00	216,300,000.00
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	61,101,000.00	61,101,000.00	28,172,000.00	118,700,000.00
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	26,530,000.00	38,030,000.00	30,042,850.00	97,600,000.00
014700000000	CIVIL SERVICE COMMISSION	38,000,000.00	38,000,000.00	26,070,000.00	72,250,000.00
014700100100	CIVIL SERVICE COMMISSION	38,000,000.00	38,000,000.00	26,070,000.00	72,250,000.00
014800000000	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	40,000,000.00	947,000,000.00	22,100,000.00	3,485,240,000.00
014800100100	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	40,000,000.00	947,000,000.00	22,100,000.00	3,485,240,000.00
014900000000	LOCAL GOVERNMENTS SERVICE COMMISSION	480,000,000.00	320,100,000.00	128,398,000.00	660,100,000.00
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	480,000,000.00	320,100,000.00	128,398,000.00	660,100,000.00
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	2,722,500,000.00	2,722,500,000.00	613,466,010.00	4,270,000,000.00
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	2,722,500,000.00	2,722,500,000.00	613,466,010.00	4,270,000,000.00
016200000000	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS	570,000,000.00	570,000,000.00	91,168,000.00	1,077,000,000.00
016200100100	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS	570,000,000.00	570,000,000.00	91,168,000.00	1,077,000,000.00
020000000000	Economic Sector	14,565,432,140.00	17,280,162,140.00	9,537,027,376.98	40,197,208,570.00
021500000000	MINISTRY OF AGRICULTURE AND FOOD SECURITY	129,916,110.00	129,916,110.00	46,349,690.95	628,218,000.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	93,716,110.00	93,716,110.00	35,181,500.00	536,668,000.00
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	11,200,000.00	11,200,000.00	2,000,000.00	66,550,000.00
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	25,000,000.00	25,000,000.00	9,168,190.95	25,000,000.00
022000000000	MINISTRY OF FINANCE	9,327,038,980.00	10,422,038,980.00	6,693,402,608.46	14,703,150,000.00

Code	Administrative Unit	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
022000100100	MINISTRY OF FINANCE	8,249,500,000.00	9,344,500,000.00	6,229,137,212.41	13,289,500,000.00
022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	433,900,000.00	433,900,000.00	160,105,418.28	559,900,000.00
022000800100	OSUN STATE INTERNAL REVENUE SERVICE	643,638,980.00	643,638,980.00	304,159,977.77	853,750,000.00
022200000000	MINISTRY OF COMMERCE AND INDUSTRY	815,250,040.00	715,250,040.00	232,830,942.71	2,018,300,080.00
022205200100	OSUN MICRO CREDIT AGENCY	234,150,040.00	234,150,040.00	68,579,679.71	865,300,080.00
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	49,100,000.00	49,100,000.00	2,250,000.00	100,000,000.00
022205400100	OSUN STATE INVESTMENT PROMOTION AGENCY	-	-	-	195,500,000.00
022200200100	MINISTRY OF COMMERCE AND INDUSTRY	532,000,000.00	432,000,000.00	162,001,263.00	857,500,000.00
022300000000	MINISTRY OF COOPERATIVES AND EMPOWERMENT	425,396,380.00	2,069,226,380.00	1,212,640,000.00	2,444,696,380.00
022300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	425,396,380.00	2,069,226,380.00	1,212,640,000.00	2,444,696,380.00
022800000000	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL	579,325,000.00	579,325,000.00	221,011,998.00	1,430,430,000.00
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL	579,325,000.00	579,325,000.00	221,011,998.00	1,430,430,000.00
022900000000	MINISTRY OF TRANSPORTATION	252,558,900.00	324,558,900.00	201,391,599.38	492,500,000.00
022900100100	MINISTRY OF TRANSPORTATION	252,558,900.00	324,558,900.00	201,391,599.38	492,500,000.00
023300000000	OFFICE OF NATURAL & MINERAL RESOURCES	551,000,000.00	551,000,000.00	43,453,000.00	11,879,635,000.00
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	551,000,000.00	551,000,000.00	43,453,000.00	11,879,635,000.00
023400000000	MINISTRY OF WORKS	605,320,000.00	605,320,000.00	258,979,050.00	572,550,000.00
023400100100	MINISTRY OF WORKS	318,000,000.00	318,000,000.00	191,039,050.00	442,000,000.00
023400400100	OSUN ROAD MAINTENANCE AGENCY	120,000,000.00	120,000,000.00	52,540,000.00	46,000,000.00
023400500100	OSUN ASSETS MANAGEMENT AGENCY	167,320,000.00	167,320,000.00	15,400,000.00	84,550,000.00
023600000000	MINISTRY OF CULTURE AND TOURISM	340,339,110.00	405,339,110.00	107,621,000.00	856,699,110.00
023600100100	MINISTRY OF CULTURE AND TOURISM	96,569,110.00	96,569,110.00	35,301,000.00	461,149,110.00
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	79,770,000.00	109,770,000.00	17,520,000.00	176,550,000.00
023600500100	OSUN STATE TOURISM BOARD	164,000,000.00	199,000,000.00	54,800,000.00	219,000,000.00
023800000000	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	612,950,000.00	592,950,000.00	170,757,649.75	3,044,480,000.00
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	431,150,000.00	411,150,000.00	164,937,649.75	2,707,980,000.00
023800400100	STATE BUREAU OF STATISTICS	181,800,000.00	181,800,000.00	5,820,000.00	336,500,000.00
025200000000	MINISTRY OF WATER RESOURCES AND ENERGY	430,773,860.00	459,673,860.00	195,272,918.96	1,472,250,000.00
025200200100	MINISTRY OF WATER RESOURCES	139,573,860.00	146,773,860.00	57,420,300.00	305,200,000.00
025201200100	OSUN WATER REGULATORY COMMISSION	100,000,000.00	100,000,000.00	21,540,000.00	400,000,000.00
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	60,000,000.00	60,000,000.00	26,830,000.00	86,600,000.00
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	50,000,000.00	71,700,000.00	53,830,000.00	85,000,000.00
025210200100	OSUN STATE WATER CORPORATION	81,200,000.00	81,200,000.00	35,652,618.96	595,450,000.00
023100000000	MINISTRY OF ENERGY	215,500,030.00	145,500,030.00	40,678,000.00	293,000,000.00
023100100100	MINISTRY OF ENERGY	215,500,030.00	145,500,030.00	40,678,000.00	293,000,000.00
026000000000	MINISTRY OF LANDS AND PHYSICAL PLANNING	240,063,730.00	240,063,730.00	90,457,918.77	215,300,000.00
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	165,863,730.00	165,863,730.00	41,521,300.00	100,000,000.00
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	39,200,000.00	39,200,000.00	33,961,618.77	80,300,000.00
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	30,000,000.00	30,000,000.00	13,175,000.00	25,000,000.00
026000500100	OFFICE OF THE SURVEYOR - GENERAL	5,000,000.00	5,000,000.00	1,800,000.00	10,000,000.00

Code	Administrative Unit	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
026400000000	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	40,000,000.00	40,000,000.00	22,181,000.00	146,000,000.00
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	40,000,000.00	40,000,000.00	22,181,000.00	146,000,000.00
030000000000	Law and Justice Sector	1,938,214,000.00	1,968,214,000.00	808,301,174.74	3,216,150,000.00
031800000000	JUDICIAL SERVICE COMMISSION	1,475,214,000.00	1,475,214,000.00	631,916,174.74	2,474,650,000.00
031801100100	JUDICIAL SERVICE COMMISSION	127,300,000.00	127,300,000.00	21,350,000.00	374,800,000.00
031805100100	HIGH COURT OF JUSTICE	925,000,000.00	925,000,000.00	487,831,174.74	1,715,000,000.00
031805200100	CUSTOMARY COURT OF APPEAL	422,914,000.00	422,914,000.00	122,735,000.00	384,850,000.00
032600000000	MINISTRY OF JUSTICE	463,000,000.00	493,000,000.00	176,385,000.00	741,500,000.00
032600100100	MINISTRY OF JUSTICE	463,000,000.00	493,000,000.00	176,385,000.00	741,500,000.00
040000000000	Regional Sector	475,000,000.00	708,000,000.00	217,922,500.00	3,122,350,000.00
046300000000	MINISTRY OF REGIONAL INTEGRATION	475,000,000.00	708,000,000.00	217,922,500.00	3,122,350,000.00
046300100100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	475,000,000.00	708,000,000.00	217,922,500.00	3,122,350,000.00
050000000000	Social Sector	18,245,123,740.00	17,825,179,830.00	8,540,280,819.23	24,984,680,460.00
051300000000	MINISTRY OF YOUTHS AFFAIRS	1,025,843,150.00	1,025,843,150.00	298,524,638.69	1,068,500,000.00
051305100100	MINISTRY OF YOUTHS AFFAIRS	1,025,843,150.00	1,025,843,150.00	298,524,638.69	1,068,500,000.00
051400000000	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	1,966,843,000.00	991,843,000.00	114,105,200.00	2,392,843,000.00
051400100100	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	1,966,843,000.00	991,843,000.00	114,105,200.00	2,392,843,000.00
051700000000	MINISTRY OF EDUCATION	6,774,607,020.00	6,987,557,020.00	4,271,424,635.24	10,835,819,420.00
051700100100	MINISTRY OF EDUCATION	676,480,000.00	765,530,000.00	239,584,799.99	1,215,750,000.00
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	713,292,000.00	713,292,000.00	490,963,255.49	1,368,672,570.00
051700400100	OSUN STATE SENIOR SECONDARY EDUCATION BOARD	112,000,000.00	112,000,000.00	17,560,000.00	423,800,000.00
051700800100	OSUN STATE LIBRARY BOARD	7,000,000.00	7,000,000.00	1,978,500.00	14,000,000.00
051700900100	OSUN STATE EXAMINATION BOARD	771,900,000.00	886,800,000.00	640,138,960.00	970,900,000.00
051701000100	OSUN STATE MASS EDUCATION AGENCY	7,500,000.00	7,500,000.00	-	12,000,000.00
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	1,032,000,000.00	1,032,000,000.00	809,892,162.77	1,206,976,700.00
051701900100	OSUN STATE POLYTECHNIC, IREE	1,295,716,620.00	1,295,716,620.00	835,194,226.09	1,950,923,450.00
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	299,627,000.00	299,627,000.00	95,301,262.73	329,627,000.00
051702200100	OSUN STATE UNIVERSITY, OSOGBO	942,300,000.00	942,300,000.00	726,723,503.96	1,183,210,200.00
051702300100	UNIVERSITY OF ILESA	608,541,400.00	608,541,400.00	346,121,214.21	1,459,600,000.00
051702600100	OSUN CENTRAL EDUCATION DISTRICT ILA ORANGUN (DISTRICT OFFICE)	42,000,000.00	42,000,000.00	-	85,025,000.00
051702700100	OSUN EAST EDUCATION DISTRICT OFFICE, ILE - IFE (DISTRICT OFFICE)	22,500,000.00	31,500,000.00	21,744,600.00	59,900,000.00
051702800100	OSUN WEST EDUCATION DISTRICT OFFICE, IKIRE (DISTRICT OFFICE)	52,000,000.00	52,000,000.00	23,923,900.00	69,834,500.00
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	122,250,000.00	122,250,000.00	16,370,750.00	100,000,000.00
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	69,500,000.00	69,500,000.00	5,927,500.00	385,600,000.00
052100000000	MINISTRY OF HEALTH	6,617,225,530.00	6,776,795,360.00	3,164,840,504.13	8,252,734,000.00
052100100100	MINISTRY OF HEALTH	280,500,000.00	280,500,000.00	180,148,585.00	402,300,000.00
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	2,831,786,170.00	2,991,356,000.00	1,703,824,231.42	3,761,134,000.00
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	763,789,360.00	763,789,360.00	100,235,500.00	1,405,000,000.00
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	1,500,000,000.00	1,500,000,000.00	718,515,315.66	1,400,000,000.00
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	826,000,000.00	826,000,000.00	165,743,110.00	836,500,000.00
052110600100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	415,150,000.00	415,150,000.00	296,373,762.05	447,800,000.00
053500000000	MINISTRY OF ENVIRONMENT AND SANITATION	584,855,040.00	702,541,300.00	268,369,832.43	1,076,764,040.00

Code	Administrative Unit	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	290,000,000.00	330,000,000.00	124,864,773.09	650,000,000.00
053500200100	OSUN PARKS AND GARDENS MANAGEMENT AGENCY	31,000,000.00	31,700,000.00	1,050,000.00	80,000,000.00
053505300100	OSUN STATE WASTE MANAGEMENT AGENCY	263,855,040.00	340,841,300.00	142,455,059.34	346,764,040.00
053900000000	MINISTRY OF SPORTS AND SPECIAL NEEDS	1,250,750,000.00	1,306,750,000.00	408,166,008.74	1,282,210,000.00
053900300100	MINISTRY OF SPORTS AND SPECIAL NEEDS	536,000,000.00	592,000,000.00	229,736,008.74	567,460,000.00
053905100100	OSUN STATE SPORTS COUNCIL	714,750,000.00	714,750,000.00	178,430,000.00	714,750,000.00
055100000000	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	25,000,000.00	33,850,000.00	14,850,000.00	75,810,000.00
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	25,000,000.00	33,850,000.00	14,850,000.00	75,810,000.00

Osun State Government 2025 Draft Budget (Pre-Treasury) - Debt Service Expenditure by Administrative Classification

Code	Administrative Unit	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
	<i>Total Debt Service Expenditure</i>	<i>27,678,342,820.00</i>	<i>23,678,342,820.00</i>	<i>14,892,154,870.52</i>	<i>29,000,512,230.00</i>
020000000000	Economic Sector	27,678,342,820.00	23,678,342,820.00	14,892,154,870.52	29,000,512,230.00
022000000000	MINISTRY OF FINANCE	27,678,342,820.00	23,678,342,820.00	14,892,154,870.52	29,000,512,230.00
022000200100	DEBT MANAGEMENT OFFICE	27,678,342,820.00	23,678,342,820.00	14,892,154,870.52	29,000,512,230.00

Osun State Government 2025 Draft Budget (Pre-Treasury) - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
	Total Capital Expenditure	109,848,020,710.00	119,228,208,480.00	68,121,088,864.02	98,772,512,190.00
010000000000	Administration Sector	7,884,913,210.00	14,469,123,210.00	9,745,045,056.91	6,732,802,990.00
011100000000	Bureau of General Services	4,034,507,000.00	10,560,507,000.00	8,562,614,969.95	2,713,698,060.00
011100100100	OFFICE OF THE GOVERNOR	3,721,775,000.00	10,247,775,000.00	8,516,344,969.95	2,000,000,000.00
011100800100	OSUN EMERGENCY MANAGEMENT AGENCY	53,452,000.00	53,452,000.00	-	127,254,460.00
011101000100	PUBLIC PROCUREMENT AGENCY	84,580,000.00	84,580,000.00	-	81,684,000.00
011101100100	OSUN STATE SECURITY NETWORK AND AMOTEKUN AGENCY	100,000,000.00	100,000,000.00	39,000,000.00	385,630,000.00
011103300100	OSUN STATE AGENCY FOR CONTROL OF AIDS	27,480,000.00	27,480,000.00	7,270,000.00	7,499,600.00
011118300100	MINISTRY OF FEDERAL AFFAIRS	47,220,000.00	47,220,000.00	-	111,630,000.00
011200000000	OSUN STATE HOUSE OF ASSEMBLY	737,214,500.00	765,424,500.00	59,347,000.00	534,999,200.00
011200100100	OSUN STATE HOUSE OF ASSEMBLY	686,500,000.00	686,500,000.00	59,347,000.00	500,700,000.00
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	50,714,500.00	78,924,500.00	-	34,299,200.00
012300000000	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	1,119,450,250.00	1,119,450,250.00	37,734,098.96	686,619,460.00
012300100100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	222,125,000.00	222,125,000.00	31,507,000.00	174,000,000.00
012300300100	OSUN STATE BROADCASTING CORPORATION	897,325,250.00	897,325,250.00	6,227,098.96	512,619,460.00
012400000000	MINISTRY OF HOME AFFAIRS	1,105,000,000.00	1,255,000,000.00	956,824,188.00	1,612,000,000.00
012400100100	MINISTRY OF HOME AFFAIRS	1,105,000,000.00	1,255,000,000.00	956,824,188.00	1,612,000,000.00
012500000000	OFFICE OF THE HEAD OF SERVICE	430,938,000.00	310,938,000.00	16,921,000.00	627,245,370.00
012500100100	OFFICE OF THE HEAD OF SERVICE	147,850,000.00	147,850,000.00	-	340,885,370.00
012500300100	BUREAU OF PUBLIC SERVICE PENSION	94,088,000.00	94,088,000.00	12,401,000.00	150,000,000.00
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	189,000,000.00	69,000,000.00	4,520,000.00	136,360,000.00
014000000000	OFFICE OF THE AUDITOR GENERAL	66,487,460.00	66,487,460.00	36,273,800.00	158,314,110.00
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	37,987,460.00	37,987,460.00	31,535,800.00	85,000,000.00
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	28,500,000.00	28,500,000.00	4,738,000.00	73,314,110.00
014700000000	CIVIL SERVICE COMMISSION	71,711,000.00	71,711,000.00	2,830,000.00	42,318,290.00
014700100100	CIVIL SERVICE COMMISSION	71,711,000.00	71,711,000.00	2,830,000.00	42,318,290.00
014800000000	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	59,450,000.00	59,450,000.00	48,000,000.00	45,000,000.00
014800100100	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	59,450,000.00	59,450,000.00	48,000,000.00	45,000,000.00
014900000000	LOCAL GOVERNMENTS SERVICE COMMISSION	133,175,000.00	133,175,000.00	24,500,000.00	102,608,500.00
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	133,175,000.00	133,175,000.00	24,500,000.00	102,608,500.00
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	93,500,000.00	93,500,000.00	-	180,000,000.00
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	93,500,000.00	93,500,000.00	-	180,000,000.00
016200000000	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS	33,480,000.00	33,480,000.00	-	30,000,000.00
016200100100	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS	33,480,000.00	33,480,000.00	-	30,000,000.00
020000000000	Economic Sector	75,903,129,180.00	75,795,649,950.00	47,766,519,021.59	44,116,848,480.00
021500000000	MINISTRY OF AGRICULTURE AND FOOD SECURITY	3,113,853,750.00	4,882,453,000.00	3,025,231,114.00	3,957,991,350.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	2,207,453,000.00	4,882,453,000.00	3,025,231,114.00	3,660,717,250.00
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	509,845,750.00	-	-	100,000,000.00
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	396,555,000.00	-	-	197,274,100.00

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022000000000	MINISTRY OF FINANCE	5,703,290,500.00	853,290,500.00	268,388,000.00	1,595,689,370.00
022000100100	MINISTRY OF FINANCE	5,089,200,000.00	239,200,000.00	47,000,000.00	806,200,000.00
022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	412,150,000.00	412,150,000.00	196,388,000.00	609,500,000.00
022000800100	OSUN STATE INTERNAL REVENUE SERVICE	201,940,500.00	201,940,500.00	25,000,000.00	179,989,370.00
022200000000	MINISTRY OF COMMERCE AND INDUSTRY	1,264,492,470.00	1,014,492,470.00	115,528,360.00	854,038,370.00
022205200100	OSUN MICRO CREDIT AGENCY	478,500,000.00	478,500,000.00	-	228,000,000.00
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	94,015,000.00	94,015,000.00	-	125,613,200.00
022205400100	OSUN STATE INVESTMENT PROMOTION AGENCY	-	-	-	100,107,040.00
022200200100	MINISTRY OF COMMERCE AND INDUSTRY	691,977,470.00	441,977,470.00	115,528,360.00	400,318,130.00
022300000000	MINISTRY OF COOPERATIVES AND EMPOWERMENT	282,260,470.00	209,260,470.00	196,399,073.24	280,348,500.00
022300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	282,260,470.00	209,260,470.00	196,399,073.24	280,348,500.00
022800000000	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL	318,155,000.00	338,155,000.00	68,621,200.00	245,000,000.00
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL	318,155,000.00	338,155,000.00	68,621,200.00	245,000,000.00
022900000000	MINISTRY OF TRANSPORTATION	499,998,920.00	499,998,920.00	45,000,000.00	334,938,750.00
022900100100	MINISTRY OF TRANSPORTATION	499,998,920.00	499,998,920.00	45,000,000.00	334,938,750.00
023300000000	OFFICE OF NATURAL & MINERAL RESOURCES	2,000,000,000.00	560,000,000.00	61,407,975.00	342,619,450.00
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	2,000,000,000.00	560,000,000.00	61,407,975.00	342,619,450.00
023400000000	MINISTRY OF WORKS	43,619,253,540.00	53,974,662,800.00	38,532,995,951.88	20,787,204,810.00
023400100100	MINISTRY OF WORKS	42,569,253,540.00	53,154,662,800.00	38,271,156,644.18	20,114,512,260.00
023400400100	OSUN ROAD MAINTENANCE AGENCY	1,000,000,000.00	770,000,000.00	261,839,307.70	577,099,400.00
023400500100	OSUN ASSETS MANAGEMENT AGENCY	50,000,000.00	50,000,000.00	-	95,593,150.00
023600000000	MINISTRY OF CULTURE AND TOURISM	578,117,500.00	648,117,500.00	181,030,912.00	1,033,814,140.00
023600100100	MINISTRY OF CULTURE AND TOURISM	338,647,500.00	358,647,500.00	134,960,000.00	230,374,140.00
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	76,220,000.00	76,220,000.00	11,070,912.00	104,440,000.00
023600500100	OSUN STATE TOURISM BOARD	163,250,000.00	213,250,000.00	35,000,000.00	699,000,000.00
023800000000	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	542,926,150.00	542,926,150.00	150,893,543.47	854,328,600.00
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	282,178,150.00	282,178,150.00	113,593,543.47	605,465,600.00
023800400100	STATE BUREAU OF STATISTICS	260,748,000.00	260,748,000.00	37,300,000.00	248,863,000.00
025200000000	MINISTRY OF WATER RESOURCES AND ENERGY	7,064,586,890.00	3,221,889,150.00	1,336,447,903.74	1,721,235,110.00
025200200100	MINISTRY OF WATER RESOURCES	611,464,690.00	101,464,690.00	700,000.00	301,499,280.00
025201200100	OSUN WATER REGULATORY COMMISSION	60,620,230.00	60,620,230.00	25,090,910.00	87,937,290.00
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	586,065,000.00	586,065,000.00	9,000,000.00	728,800,000.00
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	515,440,340.00	1,624,950,840.00	1,178,854,899.73	226,124,460.00
025210200100	OSUN STATE WATER CORPORATION	5,290,996,630.00	848,788,390.00	122,802,094.01	376,874,080.00
023100000000	MINISTRY OF ENERGY	992,789,980.00	326,999,980.00	77,000,000.00	724,874,990.00
023100100100	MINISTRY OF ENERGY	992,789,980.00	326,999,980.00	77,000,000.00	724,874,990.00
026000000000	MINISTRY OF LANDS AND PHYSICAL PLANNING	2,519,404,010.00	1,619,404,010.00	397,334,955.88	6,557,109,290.00
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	2,295,183,420.00	1,395,183,420.00	336,030,500.00	5,984,500,000.00
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	100,000,000.00	100,000,000.00	61,304,455.88	334,992,560.00
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	38,764,100.00	38,764,100.00	-	75,909,530.00
026000500100	OFFICE OF THE SURVEYOR - GENERAL	85,456,490.00	85,456,490.00	-	161,707,200.00

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026400000000	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	7,404,000,000.00	7,104,000,000.00	3,310,240,032.38	4,827,655,750.00
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	7,404,000,000.00	7,104,000,000.00	3,310,240,032.38	4,827,655,750.00
030000000000	Law and Justice Sector	806,603,020.00	506,603,020.00	20,000,000.00	729,867,860.00
031800000000	JUDICIAL SERVICE COMMISSION	324,022,000.00	324,022,000.00	-	495,867,860.00
031801100100	JUDICIAL SERVICE COMMISSION	106,925,000.00	106,925,000.00	-	104,913,810.00
031805100100	HIGH COURT OF JUSTICE	130,768,000.00	130,768,000.00	-	230,000,000.00
031805200100	CUSTOMARY COURT OF APPEAL	86,329,000.00	86,329,000.00	-	160,954,050.00
032600000000	MINISTRY OF JUSTICE	482,581,020.00	182,581,020.00	20,000,000.00	234,000,000.00
032600100100	MINISTRY OF JUSTICE	482,581,020.00	182,581,020.00	20,000,000.00	234,000,000.00
040000000000	Regional Sector	12,982,000.00	12,982,000.00	6,630,000.00	148,645,000.00
046300000000	MINISTRY OF REGIONAL INTEGRATION	12,982,000.00	12,982,000.00	6,630,000.00	148,645,000.00
046300100100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	12,982,000.00	12,982,000.00	6,630,000.00	148,645,000.00
050000000000	Social Sector	25,240,393,300.00	28,443,850,300.00	10,582,894,785.52	47,044,347,860.00
051300000000	MINISTRY OF YOUTHS AFFAIRS	228,156,850.00	228,156,850.00	13,977,000.00	478,000,000.00
051305100100	MINISTRY OF YOUTHS AFFAIRS	228,156,850.00	228,156,850.00	13,977,000.00	478,000,000.00
051400000000	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	405,965,610.00	255,965,610.00	-	340,079,400.00
051400100100	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	405,965,610.00	255,965,610.00	-	340,079,400.00
051700000000	MINISTRY OF EDUCATION	16,783,947,590.00	15,283,947,590.00	5,896,960,917.14	25,175,740,210.00
051700100100	MINISTRY OF EDUCATION	3,337,342,780.00	2,587,342,780.00	1,026,264,627.37	3,336,378,610.00
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	3,723,601,810.00	3,723,601,810.00	2,199,461,100.85	10,671,507,410.00
051700400100	OSUN STATE SENIOR SECONDARY EDUCATION BOARD	694,000,000.00	344,000,000.00	-	98,634,920.00
051700800100	OSUN STATE LIBRARY BOARD	120,752,000.00	120,752,000.00	28,000,000.00	152,251,000.00
051700900100	OSUN STATE EXAMINATION BOARD	129,450,340.00	129,450,340.00	17,854,000.00	185,848,640.00
051701000100	OSUN STATE MASS EDUCATION AGENCY	19,989,000.00	19,989,000.00	-	18,251,700.00
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	866,499,800.00	866,499,800.00	16,325,211.95	931,182,800.00
051701900100	OSUN STATE POLYTECHNIC, IREE	1,316,978,050.00	1,316,978,050.00	324,661,544.95	1,372,951,540.00
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	670,187,320.00	670,187,320.00	429,318,109.34	2,197,278,180.00
051702200100	OSUN STATE UNIVERSITY, OSOGBO	1,568,008,760.00	1,568,008,760.00	1,075,561,862.34	1,631,354,000.00
051702300100	UNIVERSITY OF ILESA	3,591,828,000.00	3,591,828,000.00	759,764,460.34	4,175,612,360.00
051702600100	OSUN CENTRAL EDUCATION DISTRICT ILA ORANGUN (DISTRICT OFFICE)	35,277,950.00	35,277,950.00	-	-
051702700100	OSUN EAST EDUCATION DISTRICT OFFICE, ILE - IFE (DISTRICT OFFICE)	16,778,900.00	16,778,900.00	-	-
051702800100	OSUN WEST EDUCATION DISTRICT OFFICE, IKIRE (DISTRICT OFFICE)	17,655,000.00	17,655,000.00	-	-
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	598,712,880.00	198,712,880.00	-	280,000,000.00
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	76,885,000.00	76,885,000.00	19,750,000.00	124,489,050.00
052100000000	MINISTRY OF HEALTH	6,290,076,900.00	7,940,076,900.00	3,671,053,568.38	7,858,139,840.00
052100100100	MINISTRY OF HEALTH	2,324,150,000.00	4,774,150,000.00	3,100,759,143.00	3,401,800,000.00
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	76,460,000.00	76,460,000.00	-	1,460,435,840.00
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	694,098,220.00	694,098,220.00	199,698,000.00	309,036,000.00
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	1,400,000,000.00	1,400,000,000.00	297,266,525.38	1,270,000,000.00
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	1,000,390,130.00	200,390,130.00	45,605,000.00	282,063,000.00
052110600100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	794,978,550.00	794,978,550.00	27,724,900.00	1,134,805,000.00

Code	Administrative Unit	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
053500000000	MINISTRY OF ENVIRONMENT AND SANITATION	890,196,190.00	4,093,653,190.00	796,203,300.00	12,389,772,950.00
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	682,070,890.00	3,885,527,890.00	795,753,300.00	11,698,546,500.00
053500200100	OSUN PARKS AND GARDENS MANAGEMENT AGENCY	49,125,300.00	49,125,300.00	450,000.00	132,376,450.00
053505300100	OSUN STATE WASTE MANAGEMENT AGENCY	159,000,000.00	159,000,000.00	-	558,850,000.00
053900000000	MINISTRY OF SPORTS AND SPECIAL NEEDS	571,689,160.00	571,689,160.00	154,700,000.00	715,120,000.00
053900300100	MINISTRY OF SPORTS AND SPECIAL NEEDS	548,189,160.00	548,189,160.00	154,700,000.00	618,000,000.00
053905100100	OSUN STATE SPORTS COUNCIL	23,500,000.00	23,500,000.00	-	97,120,000.00
055100000000	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	70,361,000.00	70,361,000.00	50,000,000.00	87,495,460.00
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	70,361,000.00	70,361,000.00	50,000,000.00	87,495,460.00

Osun State Government 2025 Draft Budget (Pre-Treasury) - Expenditure by Economic Classification

Code	Economic	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
	Total Expenditure	273,908,997,410.00	273,908,997,410.00	155,735,400,911.18	353,091,129,270.00
2	EXPENDITURES	273,908,997,410.00	273,908,997,410.00	155,735,400,911.18	353,091,129,270.00
21	PERSONNEL COST	82,361,903,000.00	62,949,452,140.00	39,186,813,898.50	106,963,528,640.00
2101	SALARY	42,687,131,500.00	38,747,761,820.00	26,493,247,783.03	57,557,288,550.00
210101	SALARIES AND WAGES	42,687,131,500.00	38,747,761,820.00	26,493,247,783.03	57,557,288,550.00
21010101	SALARY	34,275,648,530.00	30,282,309,200.00	20,824,802,195.07	50,640,096,230.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	2,411,482,970.00	2,465,452,620.00	1,467,330,413.30	503,539,700.00
21010105	SALARY ARREARS	6,000,000,000.00	6,000,000,000.00	4,201,115,174.66	6,413,652,620.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,130,093,780.00	14,157,012,600.00	7,797,690,511.83	27,861,562,370.00
210201	ALLOWANCES	1,670,093,780.00	1,697,012,600.00	781,388,402.24	3,351,562,370.00
21020101	NON REGULAR ALLOWANCES	1,670,093,780.00	1,697,012,600.00	781,388,402.24	3,351,562,370.00
210202	SOCIAL CONTRIBUTIONS	17,460,000,000.00	12,460,000,000.00	7,016,302,109.59	24,510,000,000.00
21020201	NHIS CONTRIBUTION	460,000,000.00	460,000,000.00	356,418,257.08	760,000,000.00
21020202	CONTRIBUTION PENSION	5,000,000,000.00	3,000,000,000.00	1,326,877,130.15	7,000,000,000.00
21020203	GROUP LIFE INSURANCE	1,000,000,000.00	1,000,000,000.00	318,198,032.79	3,750,000,000.00
21020204	EMPLOYEES COMPENSATION FUND	6,000,000,000.00	5,000,000,000.00	3,394,902,992.99	7,000,000,000.00
21020206	REDEMPTION FUND	5,000,000,000.00	3,000,000,000.00	1,619,905,696.58	6,000,000,000.00
2103	SOCIAL BENEFITS	20,544,677,720.00	10,044,677,720.00	4,895,875,603.65	21,544,677,720.00
210301	SOCIAL BENEFITS	20,544,677,720.00	10,044,677,720.00	4,895,875,603.65	21,544,677,720.00
21030101	GRATUITY	3,500,000,000.00	2,000,000,000.00	800,000,000.00	4,500,000,000.00
21030102	PENSION	5,500,000,000.00	5,500,000,000.00	4,095,875,603.65	5,500,000,000.00
21030104	GRATUITY ARREARS	6,065,571,880.00	1,065,571,880.00	-	6,065,571,880.00
21030105	PENSION ARREARS	5,479,105,840.00	1,479,105,840.00	-	5,479,105,840.00
22	OTHER RECURRENT COSTS	81,699,073,700.00	91,731,336,790.00	48,427,498,148.66	147,355,088,440.00
2202	OVERHEAD COST	46,394,162,940.00	59,498,812,030.00	28,720,797,708.61	105,347,862,710.00
220201	TRAVEL & TRANSPORT - GENERAL	5,217,471,750.00	7,237,686,040.00	4,423,757,734.87	11,419,284,110.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,248,277,660.00	1,246,477,660.00	461,828,072.70	2,698,805,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,020,694,090.00	2,771,708,380.00	1,262,414,341.52	4,366,479,110.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	685,000,000.00	1,549,000,000.00	1,104,233,921.12	1,217,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,263,500,000.00	1,670,500,000.00	1,595,281,399.53	3,137,000,000.00
220202	UTILITIES - GENERAL	1,413,899,000.00	1,414,570,430.00	966,163,495.52	2,362,652,000.00
22020201	ELECTRICITY CHARGES	777,435,000.00	775,935,000.00	608,226,115.86	1,336,700,000.00
22020202	TELEPHONE CHARGES	172,350,000.00	185,021,430.00	103,364,933.42	271,492,000.00
22020203	INTERNET ACCESS CHARGES	231,050,000.00	225,050,000.00	150,577,626.24	307,110,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	17,814,000.00	13,314,000.00	3,188,970.00	21,250,000.00
22020205	WATER RATES	1,150,000.00	1,150,000.00	138,000.00	2,400,000.00

Code	Economic	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
22020206	SEWAGE CHARGES	6,000,000.00	6,000,000.00	2,312,200.00	7,000,000.00
22020209	INTERACTIVE LEARNING NETWORK	92,350,000.00	92,350,000.00	13,600,000.00	206,000,000.00
22020210	SOFTWARE CHARGES/ LICENSE RENEWAL	111,750,000.00	111,750,000.00	84,755,650.00	138,000,000.00
22020211	DATABASE CENTRALIZATION & DIGITALIZATION OF MDA	4,000,000.00	4,000,000.00	-	72,700,000.00
220203	MATERIALS & SUPPLIES - GENERAL	3,473,238,740.00	3,729,069,430.00	1,679,753,497.57	5,713,112,130.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	860,297,360.00	865,930,650.00	339,906,660.10	1,224,643,250.00
22020302	BOOKS	34,700,000.00	36,200,000.00	22,706,781.88	67,100,000.00
22020303	NEWSPAPERS	32,056,380.00	34,756,380.00	16,118,240.00	44,666,380.00
22020304	MAGAZINES & PERIODICALS	31,900,000.00	33,400,000.00	6,970,680.00	42,450,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	347,095,000.00	391,523,570.00	184,750,617.50	684,298,220.00
22020306	PRINTING OF SECURITY DOCUMENTS	59,340,000.00	138,799,000.00	31,879,704.96	89,870,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,280,250,000.00	1,345,259,830.00	622,122,860.98	2,076,351,430.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	77,200,000.00	77,200,000.00	598,500.00	73,982,850.00
22020309	UNIFORMS & OTHER CLOTHING	262,050,000.00	317,650,000.00	145,086,725.65	586,050,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	261,050,000.00	261,050,000.00	186,527,014.00	564,700,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	85,300,000.00	85,300,000.00	65,491,270.00	100,000,000.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANN	132,500,000.00	132,500,000.00	54,094,442.50	139,500,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMM	9,500,000.00	9,500,000.00	3,500,000.00	19,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	4,769,974,320.00	6,465,463,080.00	2,984,930,108.80	11,071,777,350.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	914,600,460.00	976,171,890.00	475,554,143.96	1,502,388,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	366,042,210.00	320,470,780.00	127,868,533.50	627,699,850.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTR	1,480,300,000.00	1,738,745,900.00	782,337,290.92	3,548,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	392,701,650.00	598,715,940.00	186,501,424.35	1,030,534,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	227,350,000.00	236,521,430.00	73,225,275.00	379,435,000.00
22020406	OTHER MAINTENANCE SERVICES	1,244,000,000.00	2,459,357,140.00	1,282,849,991.07	3,879,540,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	11,000,000.00	11,500,000.00	650,000.00	9,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	11,480,000.00	11,480,000.00	7,013,850.00	72,680,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	10,000,000.00	10,000,000.00	-	8,000,000.00
22020413	MINOR ROAD MAINTENANCE	112,500,000.00	102,500,000.00	48,929,600.00	14,000,000.00
220205	TRAINING - GENERAL	5,063,244,030.00	6,374,615,460.00	2,937,092,136.41	7,842,297,070.00
22020501	LOCAL TRAINING	4,144,864,030.00	4,206,235,460.00	1,598,385,586.41	7,115,886,870.00
22020502	INTERNATIONAL TRAINING	918,380,000.00	2,168,380,000.00	1,338,706,550.00	726,410,200.00
220206	OTHER SERVICES - GENERAL	2,899,080,800.00	4,933,486,300.00	2,035,578,359.07	7,062,976,400.00
22020601	SECURITY SERVICES	1,102,614,900.00	3,546,064,900.00	1,156,362,037.77	4,307,279,000.00
22020602	OFFICE RENT	233,100,000.00	158,100,000.00	39,546,500.00	248,700,000.00
22020603	RESIDENTIAL RENT	189,700,000.00	142,200,000.00	59,292,929.00	385,900,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,003,840,000.00	703,840,000.00	684,490,000.00	1,008,240,000.00
22020605	CLEANING & FUMIGATION SERVICES	268,675,900.00	294,852,830.00	92,596,267.30	818,607,400.00
22020607	RESCUE SERVICES	101,150,000.00	88,428,570.00	3,290,625.00	294,250,000.00

Code	Economic	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,627,400,030.00	6,606,400,030.00	4,513,017,522.63	7,796,900,700.00
22020701	FINANCIAL CONSULTING	3,326,700,000.00	5,391,700,000.00	4,163,448,416.99	5,713,300,700.00
22020702	INFORMATION TECHNOLOGY CONSULTING	46,585,000.00	47,585,000.00	15,014,050.00	206,500,000.00
22020703	LEGAL SERVICES	359,845,000.00	349,845,000.00	76,918,450.00	517,100,000.00
22020704	ENGINEERING SERVICES	140,600,030.00	60,600,030.00	-	62,200,000.00
22020705	ARCHITECTURAL SERVICES	5,200,000.00	5,200,000.00	4,873,125.00	18,200,000.00
22020706	SURVEYING SERVICES	109,970,000.00	109,970,000.00	3,043,250.00	206,200,000.00
22020707	AGRICULTURAL CONSULTING	2,000,000.00	2,000,000.00	-	208,000,000.00
22020708	MEDICAL CONSULTING	556,400,000.00	556,400,000.00	212,001,630.64	760,000,000.00
22020709	AUDITING OF ACCOUNTS	80,100,000.00	83,100,000.00	37,718,600.00	105,400,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,762,043,290.00	2,822,500,990.00	1,068,096,104.53	3,161,265,040.00
22020801	MOTOR VEHICLE FUEL COST	927,006,400.00	1,860,120,690.00	512,460,877.30	1,942,850,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	248,376,890.00	364,363,150.00	159,605,859.00	339,969,040.00
22020803	PLANT / GENERATOR FUEL COST	579,660,000.00	591,017,150.00	392,406,568.23	868,446,000.00
22020806	COOKING GAS/FUEL COST	7,000,000.00	7,000,000.00	3,622,800.00	10,000,000.00
220209	FINANCIAL CHARGES - GENERAL	735,770,040.00	800,770,040.00	135,243,464.12	1,804,790,080.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	61,270,040.00	61,270,040.00	17,973,840.11	75,790,080.00
22020902	INSURANCE PREMIUM	669,000,000.00	734,000,000.00	117,269,624.01	1,727,000,000.00
22020904	OTHER CRF BANK CHARGES	5,500,000.00	5,500,000.00	-	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	16,432,040,940.00	19,114,250,230.00	7,977,165,285.09	47,112,807,830.00
22021001	REFRESHMENT & MEALS	1,334,645,000.00	1,890,245,000.00	527,027,761.96	2,612,200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,056,336,940.00	1,361,111,210.00	764,334,267.04	1,785,397,150.00
22021003	PUBLICITY & ADVERTISEMENTS	1,529,267,890.00	2,522,793,780.00	1,608,920,752.95	2,812,438,000.00
22021004	MEDICAL EXPENSES/SUPPORT	543,800,000.00	693,665,700.00	38,916,599.00	646,950,000.00
22021006	POSTAGES & COURIER SERVICES	26,310,000.00	27,381,430.00	12,490,187.86	35,200,000.00
22021007	WELFARE PACKAGES	8,876,011,110.00	9,110,161,110.00	3,190,652,378.05	15,621,797,680.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	265,880,000.00	266,880,000.00	86,168,727.43	11,948,985,000.00
22021009	SPORTING ACTIVITIES	840,250,000.00	820,750,000.00	196,992,120.00	971,250,000.00
22021010	DIRECT TEACHING & LABORATORY COST	279,500,000.00	279,500,000.00	189,628,070.80	430,550,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	168,840,000.00	188,840,000.00	24,115,710.00	824,050,000.00
22021020	ELECTION-LOGISTICS SUPPORT	1,000,000.00	432,722,000.00	-	3,214,500,000.00
22021037	MARGIN FOR INCREASE IN COSTS - RECURRENT	-	-	-	5,000,000.00
22021044	NON-PROFESSIONAL BODIES SUBSCRIPTION	200,000.00	200,000.00	-	2,000,000.00
22021045	LEASE RENTAL FEES	10,000,000.00	20,000,000.00	-	4,650,000.00
22021046	FOOD AND NUTRITION ACTIVITIES	-	-	-	2,697,840,000.00
22021099	CONTINGENCY	1,500,000,000.00	1,500,000,000.00	1,337,918,710.00	3,500,000,000.00
2203	LOANS AND ADVANCES	60,000,000.00	60,000,000.00	18,215,010.00	140,000,000.00
220301	STAFF LOANS & ADVANCES	60,000,000.00	60,000,000.00	18,215,010.00	140,000,000.00
22030106	MOTOR VEHICLE ADVANCES	20,000,000.00	20,000,000.00	18,215,010.00	40,000,000.00

Code	Economic	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
22030108	HOUSING LOAN	40,000,000.00	40,000,000.00	-	100,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,811,388,620.00	4,548,968,620.00	2,278,092,890.71	6,709,464,500.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,811,388,620.00	4,548,968,620.00	2,278,092,890.71	6,709,464,500.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	-	-	-	20,200,000.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRE	161,938,620.00	161,938,620.00	480,000.00	280,355,000.00
22040109	GRANTS TO COMMUNITIES/NGOS	3,226,250,000.00	2,251,250,000.00	1,102,540,000.00	3,359,750,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	201,850,000.00	220,600,000.00	48,644,250.00	627,009,500.00
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	1,000,000.00	1,000,000.00	445,000.00	2,000,000.00
22040116	LOAN TO INDIVIDUALS / ORGANISATIONS	220,350,000.00	1,914,180,000.00	1,125,983,640.71	2,420,150,000.00
2205	SUBSIDIES GENERAL	1,387,250,000.00	1,502,150,000.00	1,097,579,568.62	2,446,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	1,387,250,000.00	1,502,150,000.00	1,097,579,568.62	2,446,000,000.00
22050105	EDUCATION SUBSIDY	916,650,000.00	1,031,550,000.00	716,237,960.00	1,167,500,000.00
22050106	AGRICULTURAL INPUTS SUBSIDY	22,100,000.00	22,100,000.00	10,768,390.00	-
22050107	HEALTH SUBSIDY	98,500,000.00	98,500,000.00	21,057,018.62	98,500,000.00
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	350,000,000.00	350,000,000.00	349,516,200.00	1,180,000,000.00
2206	PUBLIC DEBT CHARGES	27,678,342,820.00	23,678,342,820.00	14,892,154,870.52	29,000,512,230.00
220601	FOREIGN INTEREST / DISCOUNT	630,000,000.00	630,000,000.00	508,856,729.23	2,400,000,000.00
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWI	630,000,000.00	630,000,000.00	508,856,729.23	2,400,000,000.00
220602	DOMESTIC INTEREST / DISCOUNT	17,526,160,910.00	13,526,160,910.00	6,441,485,530.76	11,966,984,110.00
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROV	17,526,160,910.00	13,526,160,910.00	6,441,485,530.76	11,966,984,110.00
220603	FOREIGN PRINCIPAL	3,570,000,000.00	3,570,000,000.00	2,883,521,465.65	9,600,000,000.00
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	3,570,000,000.00	3,570,000,000.00	2,883,521,465.65	9,600,000,000.00
220604	DOMESTIC PRINCIPAL	5,952,181,910.00	5,952,181,910.00	5,058,291,144.88	5,033,528,120.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	5,952,181,910.00	5,952,181,910.00	5,058,291,144.88	5,033,528,120.00
2207	TRANSFERS-PAYMENT	1,582,086,170.00	1,608,220,170.00	1,033,199,423.07	2,099,134,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PA	1,582,086,170.00	1,608,220,170.00	1,033,199,423.07	2,099,134,000.00
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPEND	649,386,170.00	675,520,170.00	593,142,070.45	648,134,000.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXP	932,700,000.00	932,700,000.00	440,057,352.62	1,451,000,000.00
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	785,843,150.00	834,843,150.00	387,458,677.13	1,612,115,000.00
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	785,843,150.00	834,843,150.00	387,458,677.13	1,612,115,000.00
22080101	TRANSFER-PAYMENT TO UNEMPLOYED	385,843,150.00	385,843,150.00	205,965,625.00	52,115,000.00
22080102	TRANSFER-PAYMENT TO AGED/VULNERABLE GROUP	400,000,000.00	449,000,000.00	181,493,052.13	1,560,000,000.00

Code	Economic	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
23	Capital Expenditure	109,848,020,710.00	119,228,208,480.00	68,121,088,864.02	98,772,512,190.00
2301	Fixed Assets Purchased	15,718,079,110.00	23,147,244,110.00	13,591,183,686.68	18,590,383,270.00
230101	Purchase Of Fixed Assets - General	15,718,079,110.00	23,147,244,110.00	13,591,183,686.68	18,590,383,270.00
23010101	Purchase / Acquisition Of Land	-	-	-	113,300,000.00
23010102	Purchase Of Office Buildings	-	-	-	47,788,000.00
23010104	Purchase Motor Cycles	49,025,000.00	49,025,000.00	-	479,380,000.00
23010105	Purchase Of Motor Vehicles	5,456,181,450.00	11,421,450,460.00	8,092,397,339.95	4,481,856,410.00
23010107	Purchase Of Trucks	630,000,000.00	630,000,000.00	471,818,250.00	1,340,100,000.00
23010108	Purchase Of Buses	-	-	-	117,642,500.00
23010112	Purchase Of Office Furniture And Fittings	1,621,954,290.00	1,660,332,280.00	724,008,054.13	1,172,963,060.00
23010113	Purchase Of Computers	1,157,271,020.00	1,184,521,020.00	255,624,127.76	1,084,454,100.00
23010114	Purchase of Printers	90,458,510.00	92,008,510.00	36,647,625.00	141,737,530.00
23010115	Purchase Of Photocopying Machines	56,529,900.00	60,429,900.00	12,114,700.00	104,329,140.00
23010117	Purchase Of Shredding Machines	900,000.00	1,100,000.00	-	935,000.00
23010118	Purchase Of Scanners	11,875,000.00	12,130,000.00	2,850,000.00	70,100,000.00
23010119	Purchase Of Power Generating Set	467,860,260.00	467,860,260.00	212,525,900.00	133,055,150.00
23010122	Purchase Of Health / Medical Equipment	796,450,000.00	1,906,450,000.00	1,593,939,543.00	2,193,550,000.00
23010123	Purchase Of Fire Fighting Equipment	-	-	-	100,776,400.00
23010124	Purchase Of Teaching / Learning Aid Equipment	1,033,378,780.00	1,033,378,780.00	405,365,861.75	422,672,692.00
23010125	Purchase Of Library Books & Equipment	-	-	-	235,791,200.00
23010126	Purchase Of Sporting / Gaming Equipment	-	-	-	80,000,000.00
23010127	Purchase Of Agricultural Equipment	73,960,000.00	73,960,000.00	73,000,000.00	964,336,700.00
23010128	Purchase Of Security Communication Equipment	373,604,000.00	523,604,000.00	349,950,000.00	87,380,000.00
23010129	Purchase Of Industrial Equipment	73,942,330.00	73,942,330.00	450,000.00	115,545,000.00
23010132	Purchase Of Security Equipment	52,579,500.00	52,579,500.00	-	219,300,200.00
23010133	Purchases Of Surveying Equipment	93,862,890.00	93,862,890.00	-	186,697,200.00
23010135	Purchase Of Tv Transmitting Equipment	-	-	-	293,390,000.00
23010140	Purchase of Information / Communication Equipment	79,345,000.00	79,345,000.00	-	88,994,550.00
23010141	Purchase / Provision Of Kits / Uniforms	-	-	-	5,278,000.00
23010142	Purchase of Laboratory Equipment	1,224,832,220.00	1,624,832,220.00	914,255,346.13	1,269,236,360.00
23010143	Purchase Of Other Equipment	1,349,152,670.00	1,444,152,670.00	167,899,598.96	1,563,258,628.00
23010144	Purchase of Heavy Plants and Equipment	784,740,940.00	388,185,940.00	214,000,000.00	10,820,000.00
23010146	Purchase of other ICT equipment	117,195,000.00	137,195,000.00	26,079,200.00	465,380,000.00
23010147	Purchase of Office Equipment	25,576,650.00	27,681,650.00	2,694,000.00	214,925,340.00
23010149	Purchase of Electronic Equipment and Fittings	97,403,700.00	109,216,700.00	35,564,140.00	309,115,000.00
23010152	Purchase of Funmigration Equipment	-	-	-	11,295,110.00
23010155	Purchase of Water Supply Equipment	-	-	-	465,000,000.00

Code	Economic	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
2302	Construction / Provision	76,916,346,188.37	73,634,247,208.37	43,779,702,463.80	46,912,601,640.00
230201	Construction / Provision Of Fixed Assets - General	76,916,346,188.37	73,634,247,208.37	43,779,702,463.80	46,912,601,640.00
23020101	Construction / Provision Of Office Buildings	9,641,126,180.00	7,083,126,180.00	1,417,267,120.82	7,962,259,050.00
23020102	Construction / Provision Of Residential Buildings	5,168,300,600.00	518,300,600.00	35,625,255.88	2,404,700,000.00
23020103	Construction / Provision Of Electricity / Solar Power	5,530,346,150.00	5,064,556,150.00	829,320,172.63	2,077,895,090.00
23020105	Construction / Provision Of Water Facilities	6,295,330,250.00	1,343,122,010.00	176,616,202.44	509,795,890.00
23020106	Construction / Provision Of Hospitals / Health Centres	1,565,000,000.00	1,565,000,000.00	701,116,850.00	565,000,000.00
23020107	Construction / Provision Of Public Schools	4,783,438,775.00	4,433,438,775.00	2,031,935,608.34	7,108,201,830.00
23020112	Construction / Provision Of Sporting Facilities	-	-	-	15,000,000.00
23020113	Construction / Provision Of Agricultural Facilities	1,044,977,000.00	2,144,977,000.00	1,049,688,200.00	111,238,650.00
23020114	Construction / Provision Of Roads	41,740,412,283.37	50,304,311,543.37	37,421,512,926.59	24,291,137,950.00
23020117	Construction / Provision Of Air-Port / Aerodromes	600,000,000.00	600,000,000.00	-	-
23020119	Construction / Provision Of Recreational Facilities	320,847,800.00	350,847,800.00	67,000,000.00	997,974,140.00
23020122	Construction Of Boundary Pillars/ Right Of Ways	-	-	-	38,460,000.00
23020123	Construction Of Traffic /Street Lights	-	-	-	38,767,750.00
23020124	Construction Of Markets/Parks	-	-	-	287,632,290.00
23020125	Construction Of Power Generating Plants	57,508,000.00	57,508,000.00	11,760,669.25	31,254,000.00
23020127	Construction Of Ict Infrastructures	-	-	-	217,200,000.00
23020129	Construction / Provision Of Bill Boards	66,559,150.00	66,559,150.00	-	100,885,000.00
23020130	Construction / Provision Of Medical Waste Facilities	22,500,000.00	22,500,000.00	15,000,000.00	-
23020131	Construction / Provision Of Sewage or Drainage Network	80,000,000.00	80,000,000.00	22,859,457.85	155,200,000.00
2303	Rehabilitation / Repairs	8,816,413,831.63	9,707,924,331.63	4,789,089,638.79	15,501,829,580.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	8,816,413,831.63	9,707,924,331.63	4,789,089,638.79	15,501,829,580.00
23030101	Rehabilitation / Repairs Of Residential Building	339,190,000.00	339,190,000.00	40,000,000.00	716,561,120.00
23030102	Rehabilitation / Repairs - Electricity	-	-	-	596,627,000.00
23030103	Rehabilitation / Repairs - Housing	-	-	-	94,779,400.00
23030104	Rehabilitation / Repairs - Water Facilities	712,438,120.00	1,821,948,620.00	1,183,658,324.73	666,438,540.00
23030105	Rehabilitation / Repairs - Hospital / Health Centres	631,150,000.00	1,031,150,000.00	369,667,421.78	234,450,000.00
23030106	Rehabilitation / Repairs - Public Schools	3,236,297,175.00	3,116,297,175.00	1,735,534,539.58	7,209,810,780.00
23030110	Rehabilitation / Repairs - Libraries	-	-	-	5,000,000.00
23030111	Rehabilitation / Repairs - Sporting Facilities	-	-	-	510,000,000.00
23030113	Rehabilitation / Repairs - Roads	1,979,913,616.63	1,249,913,616.63	467,839,307.70	2,946,698,870.00
23030118	Rehabilitation / Repairs - Recreational Facilities	-	-	-	128,000,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	1,917,424,920.00	2,149,424,920.00	992,390,045.00	2,243,488,870.00
23030124	Rehabilitation/Repairs- Markets/Parks	-	-	-	72,900,000.00
23030128	Rehabilitation Of Existing Non Fuctional Boreholes And Dri	-	-	-	1,500,000.00
23030131	Rehabilitation/Repairs Of Sewage or Drainage Network	-	-	-	75,575,000.00

Code	Economic	2024 Approved Budget	2024 Revised Budget	2024 Performance January to September	2025 Draft Budget (Pre-Treasury)
2304	Preservation Of The Environment	771,961,960.00	3,625,418,960.00	658,285,400.00	11,430,949,300.00
230401	Preservation Of The Environment - General	771,961,960.00	3,625,418,960.00	658,285,400.00	11,430,949,300.00
23040101	Tree Planting	-	-	-	9,846,066,250.00
23040102	Erosion & Flood Control	752,763,390.00	3,606,220,390.00	658,285,400.00	1,412,576,090.00
23040104	Industrial Pollution Prevention & Control	-	-	-	127,900,000.00
23040105	Water Pollution Prevention & Control	19,198,570.00	19,198,570.00	-	44,406,960.00
2305	Other Capital Projects	7,625,219,620.00	9,113,373,870.00	5,302,827,674.75	6,336,748,400.00
230501	Acquisition Of Non Tangible Assets	7,625,219,620.00	9,113,373,870.00	5,302,827,674.75	6,336,748,400.00
23050101	Research And Development	4,881,752,640.00	7,089,906,890.00	4,266,458,117.38	690,390,640.00
23050102	Computer Software Acquisition	298,769,400.00	238,769,400.00	21,364,430.00	384,512,310.00
23050103	Monitoring And Evaluation	5,550,000.00	5,550,000.00	-	200,842,450.00
23050104	Anniversaries/Celebrations	206,700,000.00	296,700,000.00	127,960,000.00	-
23050106	Disaster Management and control	-	-	-	1,030,000.00
23050110	Household Nutrition And Food Security / Horticulure	2,232,447,580.00	1,482,447,580.00	887,045,127.37	4,840,087,400.00
23050133	Printing And Publication	-	-	-	219,885,600.00