

OSUN STATE GOVERNMENT

YEAR 2026 DRAFT BUDGET



BUDGET OF ECONOMIC TRANSFORMATION

MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT

NOVEMBER, 2025

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**2026 BUDGET SPEECH DELIVERED BY THE GOVERNOR OF OSUN STATE
SENATOR NURUDEEN ADEMOLA JACKSON ADELEKE AT THE OSUN
STATE HOUSE OF ASSEMBLY ON WEDNESDAY, 12TH NOVEMBER, 2025.**

It gives me great pleasure to be here again to perform one of our constitutional duties, of presenting the draft 2026 budget proposals for your kind consideration. Let me put on record that this honourable Assembly has been a very strong and progressive partner in our drive to lay solid foundation for our dear State, as a liveable and prosperous smart mega city. History will indeed be kind to this 8th Assembly for your commitment, hard work and productivity.

2. This budget, aptly named the **Budget of Economic Transformation** is more than a financial document - it is a visionary roadmap for our collective future, a blueprint for sustainable growth, and a bold declaration of our unwavering commitment to improving the lives of every citizen in our beloved State.

3. As a responsive and responsible government, our vision for prosperity is rooted in building a robust and diversified economy capable of navigating contemporary challenges. By leveraging our diverse economic potential, we are creating a dynamic system that adapts, evolves and withstands emerging shock. This budget is our commitment to fostering sustainable growth, promoting equity, and strengthening resilience through pragmatic and inclusive policies.

4. Mr. Speaker, distinguished Honourable Members, it has been our determination from inception of this administration to take this State to an enviable height through infrastructural and human capital development. In our resolve at the very beginning to lay a solid foundation to achieve these laudable goals, was derived from the Osun State Development Plans, 2023 – 2050. It is important to state that our major focus is to complete all on-going projects across the State, and embark on new ones where critically essential.

5. I am happy to inform this Honourable House that our Administration has attained a remarkable milestone in implementing the 2025 Budget. It is therefore with high sense of duty, I present the appropriation bill for the year 2026 fiscal year; and to acknowledge the maturity, discipline and patriotism behind your individual and collective conducts in your bid to uphold the democratic governance tenets.

6. The total Revenue consists of Recurrent Revenue, where Government Share of FAAC is **Two Hundred and Twenty-One Billion, Six Hundred and Eighty Million Naira (₦221,680,000,000.00)** and Independent Revenue is **One Hundred and Ninety-Nine Billion, Five Hundred and Seventy-Three Million, Two Hundred and Twenty-Nine Thousand, three Hundred and Twenty Naira (₦199,573,229,320.00)** While, other Receipts is **Two Hundred and Sixty-Eight Billion, Three Hundred and Forty-Eight Million, Five Hundred and Eighteen Thousand, Eight Hundred and Sixty Naira (₦268,348,518,860.00)**.

The Expenditure comprises of Recurrent Expenditure of **Three Hundred and Seventeen Billion, Four Hundred and Fourteen Million, Three Hundred and Fifty-Three Thousand, Three Hundred and Fifty Naira (₦317,414,353,350.00)**, which is **45%** of the total budget.

Recurrent Expenditure is divided into Personnel Cost of **₦135,005,722,430.00**. and Overhead Cost of **₦182,408,630,920.00** made up of Salaries and Allowances as well as Pensions and Gratuities. While the Capital Expenditure is the total sum of **₦ 388,379,695,320.00**, which is **55%** of the total budget.

7. Mr. Speaker distinguished Honourable Members, the 2026 Budget Proposal is prepared on the projection of the 2026 – 2028 Medium – Term Expenditure Framework (MTEF) as required by the Osun State Fiscal Responsibility Law 2012.

8. You will agree with me that the gap in the State Infrastructure development has been on the decline before the inception of our Administration. However, this has changed since we came on board, as we are committed to development in every nooks and crannies of the State. With the Construction of over 300Km length of roads spread across the three senatorial districts, aside flyovers constructed to enhance smooth movement of vehicles and decongestion of bottleneck road junctions. By the grace of God we have delivered over 75% of the road infrastructure embarked upon by this administration and we will not leave any project uncompleted.

9. It must be stated that our administration will continue to ensure prompt payment of full salaries and pensions to Osun workers and Pensioners which we have been committed to since assuming office in year 2022.

10. We are embarking on a new path to build partnerships with stakeholders and business to invest in our bankable infrastructure projects as we intend to put Osun on the Aviation line with the construction of Osun State International Airport.

11. We had embarked on **Imole Medical and surgical** outreach to provide succor for people in the six (6) Federal Constituencies across the State between January and February this year,2025, this is a continuation of what we started from December 2024.

12. We inaugurated Ten Thousand (10,000) Youth into Imole Youth Corps Scheme, to reduce the menace of unemployment, poverty and youth restiveness. The beneficiaries have since been deployed to various sectors such as Imole Environmental Corp, Imole Teachers Corps and Imole Medical Corps.

13. On our Secondary Health Care facilities, I am delighted to tell this Honourable House that Mrs Folorunso Alakija Medical Research and Training Hospital, which she built, to Osun State. I want to sincerely appreciate the family for this good gesture. Moreover, the UNIOSUN Teaching Hospital has witnessed infrastructural renewal, digital innovation, and genuine commitment to staff welfare and patient care.

14. Mr. Speaker, Honorable Members, Your Excellencies, Kabiyesis, our Elders, Gentlemen of the Press, Ladies and Gentlemen, I wish to appreciate our versatile Lawmakers for their unwavering support for our Administration in the last three years.

15. It is my pleasure and honour to present to this Honourable House, the Osun State 2026 Appropriation Bill of **₦705.794 Billion** christened **BUDGET OF ECONOMIC TRANSFORMATION** for consideration and approval.

God bless Osun State !

God bless Nigeria !

Osun State Government 2026 Executive Budget Proposal Summary

Item	2025 Approved Budget	2026 Draft Budget
Opening Balance	30,001,125,120.00	16,192,300,490.00
Recurrent Revenue	361,541,100,820.00	421,253,229,320.00
11 - GOVERNMENT SHARE OF FAAC	251,670,167,990.00	221,680,000,000.00
12 - INDEPENDENT REVENUE	109,870,932,830.00	199,573,229,320.00
Recurrent Expenditure	236,197,782,900.00	317,414,353,350.00
21 - PERSONNEL COST	102,895,821,010.00	135,005,722,430.00
22 - OTHER RECURRENT COSTS, of which:	133,301,961,890.00	182,408,630,920.00
<i>Other Non Debt Recurrent</i>	<i>104,301,449,660.00</i>	<i>154,916,646,840.00</i>
<i>Debt Service</i>	<i>29,000,512,230.00</i>	<i>27,491,984,080.00</i>
Transfer to Capital Account	155,344,443,040.00	120,031,176,460.00
Other Receipts	36,204,699,230.00	268,348,518,860.00
13 - AID AND GRANTS	30,694,699,230.00	247,842,518,860.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	5,510,000,000.00	20,506,000,000.00
23 - Capital Expenditure (Capital Expenditure)	191,549,142,270.00	388,379,695,320.00
Total Revenue (including OB)	427,746,925,170.00	705,794,048,670.00
Total Expenditure	427,746,925,170.00	705,794,048,670.00

REVENUE

Osun State Government 2026 Executive Budget Proposal - Total Revenue (including Capital Receipts) by Administrative Classification

Code	Administrative Unit	2025 Approved Budget	2026 Draft Budget
	Total Revenue	397,745,800,050.00	689,601,748,180.00
01000000000	Administration Sector	2,561,733,230.00	3,224,873,030.00
01110000000	GOVERNMENT HOUSE	329,083,030.00	659,083,030.00
011100100100	BUREAU OF GENERAL SERVICES	71,328,000.00	101,328,000.00
011100800100	OSUN EMERGENCY MANAGEMENT AGENCY	-	100,000,000.00
011101000100	PUBLIC PROCUREMENT AGENCY	250,000,000.00	450,000,000.00
011103300100	OSUN STATE AGENCY FOR CONTROL OF AIDS	7,755,030.00	7,755,030.00
01120000000	OSUN STATE HOUSE OF ASSEMBLY	2,850,000.00	2,900,000.00
011200100100	OSUN STATE HOUSE OF ASSEMBLY	2,200,000.00	2,200,000.00
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	650,000.00	700,000.00
01230000000	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	710,000,200.00	710,000,000.00
012300100100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	10,000,000.00	10,000,000.00
012300300100	OSUN STATE BROADCASTING CORPORATION	700,000,200.00	700,000,000.00
01240000000	MINISTRY OF HOME AFFAIRS	501,920,000.00	502,010,000.00
012400100100	MINISTRY OF HOME AFFAIRS	501,920,000.00	502,010,000.00
01250000000	OFFICE OF THE HEAD OF SERVICE	25,800,000.00	27,300,000.00
012500100100	OFFICE OF THE HEAD OF SERVICE	800,000.00	800,000.00
012500300100	BUREAU OF PUBLIC SERVICE PENSION	10,000,000.00	10,000,000.00
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	15,000,000.00	16,500,000.00
012500500100	BUREAU FOR PEOPLE WITH DISABILITIES	-	-
01400000000	OFFICE OF THE AUDITOR GENERAL	402,560,000.00	753,010,000.00
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	2,100,000.00	2,500,000.00
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	400,460,000.00	750,510,000.00
01470000000	CIVIL SERVICE COMMISSION	32,000,000.00	10,000,000.00
014700100100	CIVIL SERVICE COMMISSION	32,000,000.00	10,000,000.00
01490000000	LOCAL GOVERNMENTS SERVICE COMMISSION	557,520,000.00	560,570,000.00
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	557,520,000.00	560,570,000.00
02000000000	Economic Sector	342,138,933,650.00	607,880,666,670.00
02150000000	MINISTRY OF AGRICULTURE AND FOOD SECURITY	2,172,150,000.00	4,802,000,000.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	1,762,400,000.00	4,300,500,000.00
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	33,750,000.00	125,500,000.00
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	376,000,000.00	376,000,000.00
02200000000	MINISTRY OF FINANCE	306,843,420,290.00	454,852,529,200.00
022000100100	MINISTRY OF FINANCE	1,500,000.00	101,503,300,000.00
022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	252,240,262,990.00	225,001,457,400.00
022000800100	OSUN STATE INTERNAL REVENUE SERVICE	54,601,657,300.00	128,347,771,800.00
02220000000	MINISTRY OF COMMERCE AND INDUSTRY	742,480,000.00	1,895,980,000.00
022200100100	MINISTRY OF COMMERCE AND INDUSTRY	642,480,000.00	1,760,980,000.00
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	100,000,000.00	135,000,000.00
02730000000	MINISTRY OF COOPERATIVES AND EMPOWERMENT	115,625,010.00	126,350,000.00
027300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	70,250,000.00	71,750,000.00
027300200100	OSUN MICRO CREDIT AGENCY	45,375,010.00	54,600,000.00
02280000000	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECON	15,500,000.00	16,090,000.00
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	15,500,000.00	16,090,000.00
02290000000	MINISTRY OF TRANSPORTATION	3,000,000,000.00	4,500,000,000.00
022900100100	MINISTRY OF TRANSPORTATION	3,000,000,000.00	4,500,000,000.00
02330000000	OFFICE OF NATURAL & MINERAL RESOURCES	7,000,000,000.00	5,000,000,000.00
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	7,000,000,000.00	5,000,000,000.00
02340000000	MINISTRY OF WORKS AND INFRASTRUCTURE	1,128,825,000.00	1,044,025,000.00
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	1,000,000,000.00	1,000,000,000.00
023400400100	OSUN ROAD MAINTENANCE AGENCY	3,950,000.00	3,950,000.00
023400500100	OSUN ASSETS MANAGEMENT AGENCY	124,875,000.00	40,075,000.00
02360000000	MINISTRY OF CULTURE AND TOURISM	5,432,125,000.00	182,125,000.00
023600100100	MINISTRY OF CULTURE AND TOURISM	5,000,000.00	5,000,000.00
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	26,825,000.00	26,825,000.00
023600500100	OSUN STATE TOURISM BOARD	5,400,300,000.00	150,300,000.00
02380000000	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	1,750,200,000.00	101,159,190,250.00
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	1,750,000,000.00	101,159,090,250.00
023800400100	STATE BUREAU OF STATISTICS	200,000.00	100,000.00
02520000000	MINISTRY OF WATER RESOURCES	3,078,470,000.00	556,180,000.00
025200100100	MINISTRY OF WATER RESOURCES	2,000,000.00	2,000,000.00
025201200100	OSUN WATER REGULATORY COMMISSION	350,470,000.00	166,930,000.00
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	37,000,000.00	200,250,000.00
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	37,000,000.00	37,000,000.00
025210200100	OSUN STATE WATER CORPORATION	2,652,000,000.00	150,000,000.00
02310000000	MINISTRY OF ENERGY	30,000,000.00	15,000,000.00
023100100100	MINISTRY OF ENERGY	30,000,000.00	15,000,000.00
02600000000	MINISTRY OF LANDS AND PHYSICAL PLANNING	6,828,638,350.00	17,277,697,220.00
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	6,000,000,000.00	16,000,000,000.00
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	283,540,000.00	284,490,000.00

Code	Administrative Unit	2025 Approved Budget	2026 Draft Budget
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	345,098,350.00	793,207,220.00
026000500100	OFFICE OF THE SURVEYOR - GENERAL	200,000,000.00	200,000,000.00
026400000000	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	4,001,500,000.00	16,453,500,000.00
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	4,001,500,000.00	16,453,500,000.00
030000000000	Law and Justice Sector	412,000,000.00	856,000,000.00
031800000000	JUDICIAL SERVICE COMMISSION	159,000,000.00	156,000,000.00
031801100100	JUDICIAL SERVICE COMMISSION	3,000,000.00	-
031805100100	HIGH COURT OF JUSTICE	120,000,000.00	120,000,000.00
031805200100	CUSTOMARY COURT OF APPEAL	36,000,000.00	36,000,000.00
032600000000	MINISTRY OF JUSTICE	253,000,000.00	700,000,000.00
032600100100	MINISTRY OF JUSTICE	253,000,000.00	700,000,000.00
050000000000	Social Sector	52,633,133,170.00	77,640,208,480.00
051300000000	MINISTRY OF YOUTHS AFFAIRS	101,150,000.00	81,170,000.00
051300100100	MINISTRY OF YOUTHS AFFAIRS	101,150,000.00	81,170,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS, CHILDREN AND SOCIAL WELFARE	5,240,000.00	5,240,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS, CHILDREN AND SOCIAL WELFARE	5,240,000.00	5,240,000.00
051700000000	MINISTRY OF EDUCATION	33,610,887,070.00	44,299,723,900.00
051700100100	MINISTRY OF EDUCATION	2,726,077,410.00	1,500,095,960.00
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	7,765,357,730.00	14,546,168,800.00
051700400100	OSUN STATE SENIOR SECONDARY EDUCATION BOARD	11,800,000.00	-
051700800100	OSUN STATE LIBRARY BOARD	250,000.00	500,000.00
051700900100	OSUN STATE EXAMINATION BOARD	1,242,854,500.00	1,328,023,500.00
051701000100	OSUN STATE MASS EDUCATION AGENCY	12,650,000.00	13,440,000.00
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	2,138,159,500.00	1,735,319,000.00
051701900100	OSUN STATE POLYTECHNIC, IREE	3,319,738,500.00	3,938,683,870.00
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	2,755,993,930.00	3,225,832,300.00
051702200100	OSUN STATE UNIVERSITY, OSOGBO	7,675,535,500.00	11,012,297,000.00
051702300100	UNIVERSITY OF ILESA	5,834,600,000.00	6,959,363,470.00
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	30,000,000.00	30,000,000.00
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	97,870,000.00	10,000,000.00
052100000000	MINISTRY OF HEALTH	16,087,721,100.00	30,949,244,580.00
052100100100	MINISTRY OF HEALTH	4,706,090,000.00	15,204,855,580.00
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	5,826,860,000.00	5,340,560,000.00
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	1,432,244,600.00	3,358,700,500.00
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	2,500,000,000.00	5,500,000,000.00
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	96,800,000.00	160,000,000.00
052110400100	OSUN STATE DRUGS AND MEDICAL SUPPLIES MANAGEMENT AGENCY	-	2,500,000.00
052110600100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	1,525,726,500.00	1,382,628,500.00
053500000000	MINISTRY OF ENVIRONMENT AND SANITATION	2,655,000,000.00	2,049,500,000.00
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	2,500,000,000.00	1,894,500,000.00
053500200100	OSUN PARKS AND GARDENS MANAGEMENT AGENCY	5,000,000.00	5,000,000.00
053505300100	OSUN STATE WASTE MANAGEMENT AGENCY	150,000,000.00	150,000,000.00
053900000000	MINISTRY OF SPORTS AND SPECIAL NEEDS	113,135,000.00	225,330,000.00
053900100100	MINISTRY OF SPORTS AND SPECIAL NEEDS	100,135,000.00	80,135,000.00
053905100100	OSUN STATE SPORTS COUNCIL	13,000,000.00	145,195,000.00
055100000000	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	60,000,000.00	30,000,000.00
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	60,000,000.00	30,000,000.00

Osun State Government 2026 Executive Budget Proposal - Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2026 Draft Budget
1	REVENUE	<u>397,745,800,050.00</u>	<u>689,601,748,180.00</u>
11	GOVERNMENT SHARE OF FAAC	<u>251,670,167,990.00</u>	<u>221,680,000,000.00</u>
1101	GOVERNMENT SHARE OF FAAC	<u>251,670,167,990.00</u>	<u>221,680,000,000.00</u>
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	85,991,192,810.00	96,280,000,000.00
11010101	Statutory Allocation	85,991,192,810.00	96,280,000,000.00
110102	STATE GOVERNMENT SHARE OF VAT	78,100,000,000.00	60,000,000,000.00
11010201	Share of VAT	78,100,000,000.00	60,000,000,000.00
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	87,578,975,180.00	65,400,000,000.00
11010303	Exchange Rate Gain	44,114,975,180.00	6,100,000,000.00
11010304	Ecological Fund	964,000,000.00	4,500,000,000.00
11010305	Electronic Money Transfer Levy	2,500,000,000.00	4,500,000,000.00
11010306	Forex (Foreign Exchange) Equalisation Mineral	-	50,000,000.00
11010308	Solid Mineral	-	600,000,000.00
11010311	NLNG Dividend	-	5,000,000,000.00
11010399	Other Revenue from FAAC	40,000,000,000.00	44,650,000,000.00
12	INDEPENDENT REVENUE	<u>109,870,932,830.00</u>	<u>199,573,229,320.00</u>
1201	TAX REVENUE	<u>60,387,397,800.00</u>	<u>131,085,712,300.00</u>
120101	PERSONAL TAXES	28,967,500,000.00	84,142,500,000.00
12010101	Personal Taxes (Pay As You Earn)	19,567,500,000.00	41,440,500,000.00
12010111	Direct Assessment - Informal Sector	5,900,000,000.00	17,402,000,000.00
12010113	Personal Taxes Arrears	3,500,000,000.00	25,300,000,000.00
120103	OTHER TAXES	31,419,897,800.00	46,943,212,300.00
12010302	Produce Sales Tax	113,750,000.00	113,750,000.00
12010303	Education Levy	197,740,500.00	107,740,500.00
12010304	Stamp Duty	30,044,500.00	500,000,000.00
12010305	Pool Betting Tax	175,104,000.00	20,000,000.00
12010306	Capital Project Developmental Taxes/Levy	1,864,000,000.00	3,500,200,000.00
12010307	Capital Gain Tax	16,000,000.00	395,000,000.00
12010308	Livestock Tax	14,200,000.00	6,200,000.00
12010313	WHT-Withholding Tax - Others	3,245,700,200.00	1,600,000,000.00
12010314	Lottery Tax	132,000,000.00	100,000,000.00
12010316	WHT on Dividend	300,000,000.00	850,000,000.00
12010317	WHT on Contract	5,500,000,000.00	15,500,000,000.00
12010318	WHT on Bank Interest	2,500,000,000.00	8,000,000,000.00
12010319	WHT on Director Fees	10,271,800.00	20,271,800.00
12010320	WHT on Commission	400,490,300.00	810,000,000.00
12010321	WHT on Consultancy & Professional Services	5,150,546,500.00	15,100,000,000.00
12010322	Tax Audit/Back Duty	500,050,000.00	250,050,000.00
12010323	Hotel Occupancy & Restaurant Consumption (HORC) Tax	5,250,000,000.00	-
12010324	Development Taxes	6,020,000,000.00	70,000,000.00
1202	NON-TAX REVENUE	<u>49,483,535,030.00</u>	<u>68,487,517,020.00</u>
120201	LICENCES - GENERAL	2,500,422,420.00	5,219,262,420.00
12020101	Learners Permit	35,500,000.00	44,470,000.00
12020102	Issuance of Veterinary Certificates/Movement Permit	20,000,000.00	20,000,000.00
12020103	Reg./Renewal of Feedmills & Feed Vendors	2,000,000.00	5,000,000.00
12020104	Reg./Renewal of Livestock Farms/Hatcheries	250,000.00	2,000,000.00
12020108	Registration Of Voluntary Organisations	57,035,000.00	50,895,000.00
12020115	Cattle Dealer Licenses	3,000,000.00	3,000,000.00
12020119	Fishing Licences/Permits	800,000.00	800,000.00
12020122	Produce Buying Licenses	6,750,000.00	12,000,000.00
12020126	Tractor Hiring Services	340,000,000.00	345,000,000.00
12020127	Borehole Drilling Licenses	3,680,000.00	2,510,000.00
12020128	Pool Betting & Casino Licenses/Gaming	5,000,000.00	5,000,000.00
12020131	Motor Vehicle Licenses	434,006,670.00	1,934,006,670.00
12020132	Drivers' Licenses	180,959,940.00	180,959,940.00
12020133	Patent Medicine & Drug Stores Licenses	3,000,000.00	2,000,000.00
12020134	Private Schools Licenses	220,750,000.00	219,850,000.00
12020136	Health Facilities Licenses	38,650,000.00	36,000,000.00
12020137	Trade Permit Licenses	853,583,510.00	924,313,510.00

Code	Economic	2025 Approved Budget	2026 Draft Budget
12020139	Forestry/Timber License	12,500,000.00	10,000,000.00
12020140	Lottery Casino Licences/Permit	5,000,000.00	1,125,000,000.00
12020145	Renewal of Licences	277,957,300.00	296,457,300.00
120204	FEES - GENERAL	23,506,898,275.00	28,284,567,900.00
12020401	Court Fees (Probate, etc)	112,900,000.00	757,905,000.00
12020412	Research Testing Fees	4,660,000.00	4,660,000.00
12020417	Registration/ Renewal of Contarctors/ Consultants	280,175,000.00	427,275,000.00
12020418	Marriage/ Divorce Fees	6,590,000.00	4,650,000.00
12020420	Pilgrims Welfare Fees	20,010,000.00	23,000,000.00
12020424	Accreditation Fees	1,800,000.00	300,000.00
12020426	Court Summon Fees	15,500,000.00	16,750,000.00
12020427	Tender Fees	244,037,500.00	470,137,500.00
12020428	Fire Safety Certificate Fees	465,000,000.00	465,000,000.00
12020430	Professional Registration/Renewal Fees	9,240,000.00	112,850,000.00
12020431	Environmental Impact Assessment Fees	56,000,000.00	38,000,000.00
12020436	Bill Board/ Mobile Advertisement/ Sign Fees	105,000,000.00	120,000,000.00
12020437	Deeds Registration Fees	51,700,000.00	51,700,000.00
12020438	Survey/ Planning/ Building Fees and other Transactions on Land	863,208,350.00	1,018,567,220.00
12020439	Agency Fees	40,350,000.00	35,350,000.00
12020441	Laboratory Fees	287,058,000.00	164,785,000.00
12020442	Association Fees	1,325,000.00	1,325,000.00
12020443	Birth and Death Registration Fees	1,500,000.00	2,000,000.00
12020445	Change Of Ownership/ Title Transfer Fees	434,784,900.00	434,224,900.00
12020446	Agricultural/Vetinary Services Fees	22,800,000.00	22,000,000.00
12020447	Land Use Fees	2,000,000,000.00	500,000,000.00
12020449	Business/Trade Operating Fees	2,327,575,000.00	1,966,075,000.00
12020450	Inspection Fees	446,770,000.00	452,170,000.00
12020451	Timber and Forest Fees	200,250,000.00	116,000,000.00
12020452	School Tuition/Registration/Examination Fees-Undergraduate	8,794,534,520.00	13,040,240,900.00
12020453	Applications and Registration Fees	224,207,175.00	834,085,000.00
12020454	Parking Fees	45,431,080.00	45,481,080.00
12020455	School Tuition/Registration/Examination Fees-Post Graduate	243,027,500.00	262,130,000.00
12020456	School Tuition/Registration/Examination Fees-Others	3,835,289,450.00	4,493,501,500.00
12020457	Affiliation Charges	1,320,030,000.00	1,119,550,000.00
12020458	Certificate Of Occupancy Fees and Associated Charges	405,630,000.00	560,500,000.00
12020460	Service Transfers (Inter and Intra)	320,000.00	1,160,000.00
12020461	Waste Management Fees	20,000,000.00	30,000,000.00
12020463	Confirmation of Teaching Services	100,000.00	100,000.00
12020464	Clearance Fees	29,200,000.00	14,500,000.00
12020465	Legal Fees	200,300,000.00	-
12020467	Premium on Land	75,000,000.00	295,000,000.00
12020477	Registration Private Driving Schools	23,894,700.00	10,894,700.00
12020478	Registration of Motor Vehicle	81,000,000.00	101,000,000.00
12020479	Commercial Vehicles Permit	60,700,100.00	116,700,100.00
12020480	Right of Way Fees (Access Permit Fees)	100,000,000.00	75,000,000.00
12020483	Certificate Fees (Indigenship, Certified True Copy, etc)	50,000,000.00	80,000,000.00
120205	FINES - GENERAL	337,340,800.00	291,340,800.00
12020501	Fines/Penalties	245,490,000.00	223,690,000.00
12020502	Court Fines	7,250,000.00	7,050,000.00
12020503	Dislodging Of Effluent/Pollution Fine	14,000,000.00	10,000,000.00
12020504	Road Traffic Fines	70,600,800.00	50,600,800.00
120206	SALES - GENERAL	2,156,492,000.00	1,530,158,000.00
12020601	Sales Of Journal & Publications	18,140,000.00	15,990,000.00
12020602	Sales Of Books	3,733,000.00	14,336,000.00
12020603	Sales Of Id Cards including Bio-data forms	25,352,000.00	23,057,000.00
12020604	Sales Of Stores/Scraps/Unservicable Items	97,000,000.00	35,500,000.00
12020606	Sales Of Bills Of Entries/Application Forms	185,570,000.00	149,450,000.00
12020607	Sales Of Consultancy Registration Forms	150,000.00	200,000.00
12020608	Sales Of Improved Seeds/Chemical	9,000,000.00	65,000,000.00
12020609	Proceeds From Sales Of Agricultural Produce	17,020,000.00	18,520,000.00

Code	Economic	2025 Approved Budget	2026 Draft Budget
12020610	Proceeds From Sales Of Goods By Public Auctions	12,000,000.00	5,000,000.00
12020612	Proceeds From Sales Of Drugs And Medications	1,287,500,000.00	850,000,000.00
12020614	Proceeds From Sales Of Govt. Buildings	45,000,000.00	2,000,000.00
12020615	Sales Of Uniforms	2,045,000.00	26,910,000.00
12020616	Sales Of Pension Forms	9,545,000.00	9,545,000.00
12020617	Sales Of Plan Photostat Print/Map	15,000,000.00	15,000,000.00
12020620	Sales Of Other Government Property	228,000,000.00	63,000,000.00
12020622	Sales of Public Service Rules	-	1,500,000.00
12020623	Sales of Replacement of Authority Paper	20,000.00	20,000.00
12020624	Sales of Appointment Forms	32,600,000.00	14,150,000.00
12020625	Sales of Application Forms (Individuals, Institutions and Corpora	53,122,000.00	95,145,000.00
12020627	Sales of Transfer Forms (Staff Cadre/Inter-Tier)	11,050,000.00	1,700,000.00
12020628	Sales of Conversion Forms (From Sub-Officer Cadre To Officers C	6,950,000.00	14,950,000.00
12020629	Application Form for Processing of Retirement	600,000.00	600,000.00
12020631	Sales of Admission Forms	74,175,000.00	83,865,000.00
12020632	Sales of Forms on Adoption of Children	510,000.00	510,000.00
12020633	Sales of Recruitment Forms	20,000,000.00	20,000,000.00
12020634	Sales of Application for Release and Moral Sponsorship for In Se	1,400,000.00	2,000,000.00
12020635	Sale of Community Development Association Form	1,000,000.00	1,000,000.00
12020637	Sales of Ornamentals, Wreath and Propagated Seedlings on Nur	-	1,200,000.00
12020638	Sales of Fire Reports	10,000.00	10,000.00
120207	EARNINGS -GENERAL	16,555,720,700.00	16,110,605,500.00
12020701	Earnings From Consultancy/ Professional Services	129,864,500.00	155,364,500.00
12020702	Earnings From Laboratory Services	829,000,000.00	1,194,000,000.00
12020703	Earnings From Hire Of Plants & Equipment	42,250,000.00	152,250,000.00
12020704	Earnings From The Use Of Govt. Vehicles	6,100,000.00	30,600,000.00
12020705	Earnings From The Use Of Govt. Halls	8,050,000.00	19,055,000.00
12020707	Earnings From Medical Services	5,921,210,000.00	6,134,710,000.00
12020708	Earnings From Agricultural Produce	7,965,000.00	10,000,000.00
12020709	Earnings From Tourism/Culture/Arts Centres	12,400,000.00	12,400,000.00
12020710	Earnings From Guest Houses	620,000.00	620,000.00
12020711	Earnings From Commercial Activities	8,154,700,200.00	6,990,500,000.00
12020713	Earnings From ICT Services	9,485,000.00	148,500,000.00
12020715	Earnings from Sports/ Recreational Centres	76,160,000.00	77,900,000.00
12020716	Earnings from Number Plates	542,766,000.00	692,766,000.00
12020718	Earnings from Markets	-	20,000,000.00
12020719	Earnings from Parks	800,000,000.00	450,000,000.00
12020720	Earnings from Cultural and other related Activities	3,000,000.00	10,000,000.00
12020721	Earnings from Use of School Premises	3,850,000.00	6,140,000.00
12020723	Earnings from Academic gowns	8,300,000.00	5,800,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	222,165,000.00	221,450,000.00
12020801	Rent On Govt. Quarters	23,292,000.00	21,492,000.00
12020802	Rent On Govt. Offices	50,000.00	120,000.00
12020803	Rent On Govt Buildings	194,783,000.00	194,798,000.00
12020804	Rent On Conference Centres and Halls	4,040,000.00	5,040,000.00
120209	RENT ON LAND & OTHERS - GENERAL	2,916,990,000.00	10,901,570,000.00
12020901	Rent On Govt. Land	460,620,000.00	4,426,190,000.00
12020903	Rents & Premium On The Allocation Of Land	2,201,000,000.00	6,196,280,000.00
12020905	Lease Rental	24,000,000.00	28,000,000.00
12020906	Rents On Govt. Properties	231,370,000.00	251,100,000.00
120210	REPAYMENTS - GENERAL	400,000,000.00	1,500,000,000.00
12021006	Other Refunds	400,000,000.00	1,500,000,000.00
120211	INVESTMENT INCOME	429,000,000.00	3,609,000,000.00
12021101	Operating Surplus	245,000,000.00	245,000,000.00
12021102	Dividend Received	162,000,000.00	3,308,800,000.00
12021103	Other Investment Income	22,000,000.00	55,200,000.00
120212	INTEREST EARNED	57,705,835.00	68,562,400.00
12021209	Interest On Debenture Loans	11,705,835.00	20,000,000.00
12021210	Bank Interest	22,000,000.00	24,562,400.00
12021212	Interest on Agric Loans	24,000,000.00	24,000,000.00

Code	Economic	2025 Approved Budget	2026 Draft Budget
120213	RE-IMBURSEMENT GENERAL	400,800,000.00	751,000,000.00
12021302	Audit Fees	400,800,000.00	751,000,000.00
13	AID AND GRANTS	<u>30,694,699,230.00</u>	<u>247,842,518,860.00</u>
1301	AID	-	20,379,425,670.00
130101	DOMESTIC AID	-	7,965,460,090.00
13010101	CURRENT DOMESTIC AID	-	3,360,000,000.00
13010102	CAPITAL DOMESTIC AID	-	4,605,460,090.00
130102	FOREIGN AID	-	12,413,965,580.00
13010201	CURRENT FOREIGN AID	-	150,000,000.00
13010202	CAPITAL FOREIGN AID	-	12,263,965,580.00
1302	GRANTS	<u>30,694,699,230.00</u>	<u>227,463,093,190.00</u>
130201	DOMESTIC GRANTS	27,968,394,200.00	25,857,597,410.00
13020101	CURRENT GRANTS FROM FGN	5,627,382,370.00	5,563,542,960.00
13020102	CAPITAL GRANTS FROM FGN	16,387,126,290.00	19,254,054,450.00
13020103	CURRENT GRANTS FROM LGAS	1,140,000,000.00	1,040,000,000.00
13020104	CAPITAL GRANTS FROM LGAS	4,813,885,540.00	-
130202	FOREIGN GRANTS	2,726,305,030.00	201,605,495,780.00
13020201	CURRENT FOREIGN GRANTS	2,726,305,030.00	1,532,509,540.00
13020202	CAPITAL FOREIGN GRANTS	-	200,072,986,240.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	<u>5,510,000,000.00</u>	<u>20,506,000,000.00</u>
1403	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	<u>5,510,000,000.00</u>	<u>20,506,000,000.00</u>
140302	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	5,510,000,000.00	20,506,000,000.00
14030201	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	5,510,000,000.00	20,506,000,000.00

Osun State Government 2026 Executive Budget Proposal - Revenue Details

011100100100 BUREAU OF GENERAL SERVICES			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>71,328,000.00</u>	<u>101,328,000.00</u>
12	INDEPENDENT REVENUE	71,328,000.00	101,328,000.00
1202	NON-TAX REVENUE	71,328,000.00	101,328,000.00
120204	FEES - GENERAL	50,000,000.00	80,000,000.00
12020483	Certificate Fees (Indigenship, Certified True Copy, etc)	50,000,000.00	80,000,000.00
120205	FINES - GENERAL	1,200,000.00	1,200,000.00
12020501	Fines/Penalties	1,200,000.00	1,200,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	20,128,000.00	20,128,000.00
12020801	Rent On Govt. Quarters	19,200,000.00	19,200,000.00
12020803	Rent On Govt Buildings	928,000.00	928,000.00

011100800100 OSUN EMERGENCY MANAGEMENT AGENCY			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>0.00</u>	<u>100,000,000.00</u>
13	AID AND GRANTS	0.00	100,000,000.00
1301	AID	0.00	100,000,000.00
130101	DOMESTIC AID	0.00	100,000,000.00
13010101	CURRENT DOMESTIC AID	0.00	100,000,000.00

011101000100 PUBLIC PROCUREMENT AGENCY			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>250,000,000.00</u>	<u>450,000,000.00</u>
12	INDEPENDENT REVENUE	250,000,000.00	450,000,000.00
1202	NON-TAX REVENUE	250,000,000.00	450,000,000.00
120204	FEES - GENERAL	204,500,000.00	411,000,000.00
12020417	Registration/ Renewal of Contarctors/ Consultants	75,500,000.00	111,000,000.00
12020427	Tender Fees	129,000,000.00	300,000,000.00
120207	EARNINGS -GENERAL	45,500,000.00	39,000,000.00
12020701	Earnings From Consultancy/ Professional Services	45,500,000.00	39,000,000.00

011103300100 OSUN STATE AGENCY FOR CONTROL OF AIDS			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>7,755,030.00</u>	<u>7,755,030.00</u>
13	AID AND GRANTS	7,755,030.00	7,755,030.00
1302	GRANTS	7,755,030.00	7,755,030.00
130202	FOREIGN GRANTS	7,755,030.00	7,755,030.00
13020201	CURRENT FOREIGN GRANTS	7,755,030.00	7,755,030.00

011200100100 OSUN STATE HOUSE OF ASSEMBLY			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>2,200,000.00</u>	<u>2,200,000.00</u>
12	INDEPENDENT REVENUE	2,200,000.00	2,200,000.00
1202	NON-TAX REVENUE	2,200,000.00	2,200,000.00
120204	FEES - GENERAL	200,000.00	200,000.00
12020427	Tender Fees	200,000.00	200,000.00
120206	SALES - GENERAL	1,500,000.00	1,500,000.00
12020601	Sales Of Journal & Publications	1,500,000.00	1,500,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	500,000.00	500,000.00

12020803	Rent On Govt Buildings	500,000.00	500,000.00
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011200400100 OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	REVENUE	650,000.00	700,000.00
12	INDEPENDENT REVENUE	650,000.00	700,000.00
1202	NON-TAX REVENUE	650,000.00	700,000.00
120206	SALES - GENERAL	650,000.00	700,000.00
12020624	Sales of Appointment Forms	100,000.00	140,000.00
12020627	Sales of Transfer Forms (Staff Cadre/Inter-Tier)	50,000.00	60,000.00
12020628	Sales of Conversion Forms (From Sub-Officer Cadre To Officers)	500,000.00	500,000.00

012300100100 MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	REVENUE	10,000,000.00	10,000,000.00
12	INDEPENDENT REVENUE	10,000,000.00	10,000,000.00
1202	NON-TAX REVENUE	10,000,000.00	10,000,000.00
120201	LICENCES - GENERAL	200,000.00	200,000.00
12020108	Registration Of Voluntary Organisations	200,000.00	200,000.00
120207	EARNINGS -GENERAL	9,800,000.00	9,800,000.00
12020703	Earnings From Hire Of Plants & Equipment	300,000.00	300,000.00
12020705	Earnings From The Use Of Govt. Halls	500,000.00	500,000.00
12020711	Earnings From Commercial Activities	9,000,000.00	9,000,000.00

012300300100 OSUN STATE BROADCASTING CORPORATION			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	REVENUE	700,000,200.00	700,000,000.00
12	INDEPENDENT REVENUE	700,000,200.00	700,000,000.00
1202	NON-TAX REVENUE	700,000,200.00	700,000,000.00
120204	FEES - GENERAL	141,000,000.00	241,000,000.00
12020449	Business/Trade Operating Fees	135,000,000.00	235,000,000.00
12020456	School Tuition/Registration/Examination Fees-Others	6,000,000.00	6,000,000.00
120207	EARNINGS -GENERAL	559,000,200.00	459,000,000.00
12020711	Earnings From Commercial Activities	559,000,200.00	459,000,000.00

012400100100 MINISTRY OF HOME AFFAIRS			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	REVENUE	501,920,000.00	502,010,000.00
12	INDEPENDENT REVENUE	501,920,000.00	502,010,000.00
1202	NON-TAX REVENUE	501,920,000.00	502,010,000.00
120204	FEES - GENERAL	501,610,000.00	500,500,000.00
12020418	Marriage/ Divorce Fees	200,000.00	1,000,000.00
12020420	Pilgrims Welfare Fees	20,010,000.00	23,000,000.00
12020427	Tender Fees	400,000.00	500,000.00
12020428	Fire Safety Certificate Fees	465,000,000.00	465,000,000.00
12020445	Change Of Ownership/ Title Transfer Fees	1,000,000.00	1,000,000.00
12020450	Inspection Fees	15,000,000.00	10,000,000.00
120206	SALES - GENERAL	10,000.00	10,000.00
12020638	Sales of Fire Reports	10,000.00	10,000.00
120207	EARNINGS -GENERAL	100,000.00	100,000.00
12020701	Earnings From Consultancy/ Professional Services	100,000.00	100,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	200,000.00	1,400,000.00
12020803	Rent On Govt Buildings	200,000.00	1,400,000.00

012500100100 OFFICE OF THE HEAD OF SERVICE			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>800,000.00</u>	<u>800,000.00</u>
12	INDEPENDENT REVENUE	800,000.00	800,000.00
1202	NON-TAX REVENUE	800,000.00	800,000.00
120207	EARNINGS -GENERAL	800,000.00	800,000.00
12020704	Earnings From The Use Of Govt. Vehicles	800,000.00	800,000.00

012500300100 BUREAU OF PUBLIC SERVICE PENSION			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>10,000,000.00</u>	<u>10,000,000.00</u>
12	INDEPENDENT REVENUE	10,000,000.00	10,000,000.00
1202	NON-TAX REVENUE	10,000,000.00	10,000,000.00
120206	SALES - GENERAL	10,000,000.00	10,000,000.00
12020602	Sales Of Books	8,000.00	8,000.00
12020603	Sales Of Id Cards including Bio-data forms	427,000.00	427,000.00
12020616	Sales Of Pension Forms	9,545,000.00	9,545,000.00
12020623	Sales of Replacement of Authority Paper	20,000.00	20,000.00

012500400100 BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>15,000,000.00</u>	<u>16,500,000.00</u>
12	INDEPENDENT REVENUE	15,000,000.00	16,500,000.00
1202	NON-TAX REVENUE	15,000,000.00	16,500,000.00
120204	FEES - GENERAL	12,000,000.00	12,000,000.00
12020452	School Tuition/Registration/Examination Fees-Undergraduate	10,000,000.00	10,000,000.00
12020453	Applications and Registration Fees	2,000,000.00	2,000,000.00
120206	SALES - GENERAL	1,000,000.00	1,500,000.00
12020601	Sales Of Journal & Publications	1,000,000.00	0.00
12020622	Sales of Public Service Rules	0.00	1,500,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	2,000,000.00	3,000,000.00
12020804	Rent On Conference Centres and Halls	2,000,000.00	3,000,000.00

014000100100 OFFICE OF THE AUDITOR GENERAL (STATE)			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>2,100,000.00</u>	<u>2,500,000.00</u>
12	INDEPENDENT REVENUE	2,100,000.00	2,500,000.00
1202	NON-TAX REVENUE	2,100,000.00	2,500,000.00
120204	FEES - GENERAL	1,300,000.00	1,500,000.00
12020430	Professional Registration/Renewal Fees	600,000.00	700,000.00
12020453	Applications and Registration Fees	700,000.00	800,000.00
120213	RE-IMBURSEMENT GENERAL	800,000.00	1,000,000.00
12021302	Audit Fees	800,000.00	1,000,000.00

014000200100 OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)			
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	400,460,000.00	750,510,000.00
12	INDEPENDENT REVENUE	400,460,000.00	750,510,000.00
1201	TAX REVENUE	50,000.00	50,000.00
120103	OTHER TAXES	50,000.00	50,000.00
12010322	Tax Audit/Back Duty	50,000.00	50,000.00
1202	NON-TAX REVENUE	400,410,000.00	750,460,000.00
120205	FINES - GENERAL	10,000.00	10,000.00
12020501	Fines/Penalties	10,000.00	10,000.00
120206	SALES - GENERAL	150,000.00	200,000.00
12020607	Sales Of Consultancy Registration Forms	150,000.00	200,000.00
120207	EARNINGS -GENERAL	250,000.00	250,000.00
12020701	Earnings From Consultancy/ Professional Services	250,000.00	250,000.00
120213	RE-IMBURSEMENT GENERAL	400,000,000.00	750,000,000.00
12021302	Audit Fees	400,000,000.00	750,000,000.00

014700100100 CIVIL SERVICE COMMISSION			
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	32,000,000.00	10,000,000.00
12	INDEPENDENT REVENUE	32,000,000.00	10,000,000.00
1202	NON-TAX REVENUE	32,000,000.00	10,000,000.00
120206	SALES - GENERAL	32,000,000.00	10,000,000.00
12020624	Sales of Appointment Forms	20,000,000.00	1,500,000.00
12020627	Sales of Transfer Forms (Staff Cadre/Inter-Tier)	10,000,000.00	500,000.00
12020628	Sales of Conversion Forms (From Sub-Officer Cadre To Officers)	2,000,000.00	8,000,000.00

014900100100 LOCAL GOVERNMENTS SERVICE COMMISSION			
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	557,520,000.00	560,570,000.00
12	INDEPENDENT REVENUE	17,520,000.00	20,570,000.00
1202	NON-TAX REVENUE	17,520,000.00	20,570,000.00
120204	FEES - GENERAL	900,000.00	900,000.00
12020427	Tender Fees	450,000.00	450,000.00
12020439	Agency Fees	350,000.00	350,000.00
12020449	Business/Trade Operating Fees	100,000.00	100,000.00
120206	SALES - GENERAL	14,950,000.00	18,000,000.00
12020603	Sales Of Id Cards including Bio-data forms	200,000.00	500,000.00
12020624	Sales of Appointment Forms	10,000,000.00	10,000,000.00
12020627	Sales of Transfer Forms (Staff Cadre/Inter-Tier)	150,000.00	300,000.00
12020628	Sales of Conversion Forms (From Sub-Officer Cadre To Officers)	4,000,000.00	6,000,000.00
12020634	Sales of Application for Release and Moral Sponsorship for In S	600,000.00	1,200,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,670,000.00	1,670,000.00
12020802	Rent On Govt.Offices	50,000.00	120,000.00
12020803	Rent On Govt Buildings	120,000.00	50,000.00
12020804	Rent On Conference Centres and Halls	1,500,000.00	1,500,000.00
13	AID AND GRANTS	540,000,000.00	540,000,000.00
1302	GRANTS	540,000,000.00	540,000,000.00
130201	DOMESTIC GRANTS	540,000,000.00	540,000,000.00
13020103	CURRENT GRANTS FROM LGAS	540,000,000.00	540,000,000.00

021500100100 MINISTRY OF AGRICULTURE AND FOOD SECURITY			
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	1,762,400,000.00	4,300,500,000.00
12	INDEPENDENT REVENUE	652,400,000.00	738,100,000.00
1201	TAX REVENUE	127,950,000.00	119,950,000.00
120103	OTHER TAXES	127,950,000.00	119,950,000.00
12010302	Produce Sales Tax	113,750,000.00	113,750,000.00
12010308	Livestock Tax	14,200,000.00	6,200,000.00
1202	NON-TAX REVENUE	524,450,000.00	618,150,000.00
120201	LICENCES - GENERAL	47,800,000.00	62,800,000.00
12020102	Issuance of Veterinary Certificates/Movement Permit	20,000,000.00	20,000,000.00
12020103	Reg./Renewal of Feedmills & Feed Vendors	2,000,000.00	5,000,000.00
12020104	Reg./Renewal of Livestock Farms/Hatcheries	250,000.00	2,000,000.00
12020115	Cattle Dealer Licenses	3,000,000.00	3,000,000.00
12020119	Fishing Licences/Permits	800,000.00	800,000.00
12020122	Produce Buying Licenses	6,750,000.00	12,000,000.00
12020126	Tractor Hiring Services	15,000,000.00	20,000,000.00
120204	FEES - GENERAL	162,590,000.00	161,790,000.00
12020446	Agricultural/Vetinary Services Fees	7,800,000.00	7,000,000.00
12020449	Business/Trade Operating Fees	1,200,000.00	1,200,000.00
12020450	Inspection Fees	153,590,000.00	153,590,000.00
120205	FINES - GENERAL	1,000,000.00	1,500,000.00
12020501	Fines/Penalties	1,000,000.00	1,500,000.00
120206	SALES - GENERAL	7,000,000.00	63,500,000.00
12020608	Sales Of Improved Seeds/Chemical	5,000,000.00	60,000,000.00
12020609	Proceeds From Sales Of Agricultural Produce	2,000,000.00	3,500,000.00
120207	EARNINGS - GENERAL	10,000,000.00	7,500,000.00
12020711	Earnings From Commercial Activities	10,000,000.00	7,500,000.00
120209	RENT ON LAND & OTHERS - GENERAL	51,060,000.00	76,060,000.00
12020906	Rents On Govt. Properties	51,060,000.00	76,060,000.00
120211	INVESTMENT INCOME	245,000,000.00	245,000,000.00
12021101	Operating Surplus	245,000,000.00	245,000,000.00
13	AID AND GRANTS	0.00	163,400,000.00
1302	GRANTS	0.00	163,400,000.00
130202	FOREIGN GRANTS	0.00	163,400,000.00
13020201	CURRENT FOREIGN GRANTS	0.00	163,400,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,110,000,000.00	3,399,000,000.00
1403	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,110,000,000.00	3,399,000,000.00
140302	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,110,000,000.00	3,399,000,000.00
14030201	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,110,000,000.00	3,399,000,000.00

021510200100 OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME			
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	33,750,000.00	125,500,000.00
12	INDEPENDENT REVENUE	13,750,000.00	125,500,000.00
1202	NON-TAX REVENUE	13,750,000.00	125,500,000.00
120206	SALES - GENERAL	3,500,000.00	5,000,000.00
12020608	Sales Of Improved Seeds/Chemical	3,500,000.00	5,000,000.00
120207	EARNINGS - GENERAL	10,000,000.00	120,000,000.00
12020703	Earnings From Hire Of Plants & Equipment	10,000,000.00	120,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	250,000.00	500,000.00
12020901	Rent On Govt. Land	250,000.00	500,000.00
13	AID AND GRANTS	20,000,000.00	0.00
1302	GRANTS	20,000,000.00	0.00
130201	DOMESTIC GRANTS	20,000,000.00	0.00

13020101	CURRENT GRANTS FROM FGN	20,000,000.00	0.00
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021510300100 OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	REVENUE	376,000,000.00	376,000,000.00
12	INDEPENDENT REVENUE	376,000,000.00	376,000,000.00
1202	NON-TAX REVENUE	376,000,000.00	376,000,000.00
120201	LICENCES - GENERAL	325,000,000.00	325,000,000.00
12020126	Tractor Hiring Services	325,000,000.00	325,000,000.00
120204	FEES - GENERAL	15,700,000.00	16,000,000.00
12020446	Agricultural/Vetinary Services Fees	15,000,000.00	15,000,000.00
12020464	Clearance Fees	700,000.00	1,000,000.00
120205	FINES - GENERAL	300,000.00	300,000.00
12020501	Fines/Penalties	300,000.00	300,000.00
120206	SALES - GENERAL	1,000,000.00	700,000.00
12020625	Sales of Application Forms (Individuals, Institutions and Corpora	1,000,000.00	700,000.00
120207	EARNINGS -GENERAL	10,000,000.00	10,000,000.00
12020703	Earnings From Hire Of Plants & Equipment	10,000,000.00	10,000,000.00
120212	INTEREST EARNED	24,000,000.00	24,000,000.00
12021212	Interest on Agric Loans	24,000,000.00	24,000,000.00

022000100100 MINISTRY OF FINANCE			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	REVENUE	1,500,000.00	101,503,300,000.00
12	INDEPENDENT REVENUE	1,500,000.00	1,503,300,000.00
1202	NON-TAX REVENUE	1,500,000.00	1,503,300,000.00
120204	FEES - GENERAL	1,500,000.00	1,500,000.00
12020453	Applications and Registration Fees	1,500,000.00	1,500,000.00
120211	INVESTMENT INCOME	0.00	1,501,800,000.00
12021102	Dividend Received	0.00	1,501,800,000.00
13	AID AND GRANTS	0.00	100,000,000,000.00
1302	GRANTS	0.00	100,000,000,000.00
130202	FOREIGN GRANTS	0.00	100,000,000,000.00
13020202	CAPITAL FOREIGN GRANTS	0.00	100,000,000,000.00

022000700100 OFFICE OF THE ACCOUNTANT - GENERAL			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	REVENUE	252,240,262,990.00	225,001,457,400.00
11	GOVERNMENT SHARE OF FAAC	251,670,167,990.00	221,680,000,000.00
1101	GOVERNMENT SHARE OF FAAC	251,670,167,990.00	221,680,000,000.00
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	85,991,192,810.00	96,280,000,000.00
11010101	Statutory Allocation	85,991,192,810.00	96,280,000,000.00
110102	STATE GOVERNMENT SHARE OF VAT	78,100,000,000.00	60,000,000,000.00
11010201	Share of VAT	78,100,000,000.00	60,000,000,000.00
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	87,578,975,180.00	65,400,000,000.00
11010303	Exchange Rate Gain	44,114,975,180.00	6,100,000,000.00
11010304	Ecological Fund	964,000,000.00	4,500,000,000.00
11010305	Electronic Money Transfer Levy	2,500,000,000.00	4,500,000,000.00
11010306	Forex (Foreign Exchange) Equalisation Mineral	0.00	50,000,000.00
11010308	Solid Mineral	0.00	600,000,000.00
11010311	NLNG Dividend	0.00	5,000,000,000.00
11010399	Other Revenue from FAAC	40,000,000,000.00	44,650,000,000.00
12	INDEPENDENT REVENUE	570,095,000.00	3,321,457,400.00
1202	NON-TAX REVENUE	570,095,000.00	3,321,457,400.00

120204	FEES - GENERAL	275,000.00	275,000.00
12020427	Tender Fees	275,000.00	275,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,620,000.00	1,620,000.00
12020801	Rent On Govt. Quarters	1,620,000.00	1,620,000.00
120210	REPAYMENTS - GENERAL	400,000,000.00	1,500,000,000.00
12021006	Other Refunds	400,000,000.00	1,500,000,000.00
120211	INVESTMENT INCOME	150,000,000.00	1,800,000,000.00
12021102	Dividend Received	150,000,000.00	1,800,000,000.00
120212	INTEREST EARNED	18,200,000.00	19,562,400.00
12021210	Bank Interest	18,200,000.00	19,562,400.00

022000800100	OSUN STATE INTERNAL REVENUE SERVICE		
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	54,601,657,300.00	128,347,771,800.00
12	INDEPENDENT REVENUE	54,601,657,300.00	128,347,771,800.00
1201	TAX REVENUE	53,091,657,300.00	127,337,771,800.00
120101	PERSONAL TAXES	28,967,500,000.00	84,142,500,000.00
12010101	Personal Taxes (Pay As You Earn)	19,567,500,000.00	41,440,500,000.00
12010111	Direct Assessment - Informal Sector	5,900,000,000.00	17,402,000,000.00
12010113	Personal Taxes Arrears	3,500,000,000.00	25,300,000,000.00
120103	OTHER TAXES	24,124,157,300.00	43,195,271,800.00
12010304	Stamp Duty	30,044,500.00	500,000,000.00
12010305	Pool Betting Tax	175,104,000.00	20,000,000.00
12010306	Capital Project Developmental Taxes/Levy	164,000,000.00	0.00
12010307	Capital Gain Tax	16,000,000.00	395,000,000.00
12010313	WHT-Withholding Tax - Others	3,245,700,200.00	1,600,000,000.00
12010314	Lottery Tax	132,000,000.00	100,000,000.00
12010316	WHT on Dividend	300,000,000.00	850,000,000.00
12010317	WHT on Contract	5,500,000,000.00	15,500,000,000.00
12010318	WHT on Bank Interest	2,500,000,000.00	8,000,000,000.00
12010319	WHT on Director Fees	10,271,800.00	20,271,800.00
12010320	WHT on Commission	400,490,300.00	810,000,000.00
12010321	WHT on Consultancy & Professional Services	5,150,546,500.00	15,100,000,000.00
12010322	Tax Audit/Back Duty	500,000,000.00	250,000,000.00
12010324	Development Taxes	6,000,000,000.00	50,000,000.00
1202	NON-TAX REVENUE	1,510,000,000.00	1,010,000,000.00
120201	LICENCES - GENERAL	10,000,000.00	1,010,000,000.00
12020128	Pool Betting & Casino Licences/Gaming	5,000,000.00	5,000,000.00
12020140	Lottery Casino Licences/Permit	5,000,000.00	1,005,000,000.00
120204	FEES - GENERAL	1,500,000,000.00	0.00
12020447	Land Use Fees	1,500,000,000.00	0.00

022200100100	MINISTRY OF COMMERCE AND INDUSTRY		
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	642,480,000.00	1,760,980,000.00
12	INDEPENDENT REVENUE	642,480,000.00	1,760,980,000.00
1202	NON-TAX REVENUE	642,480,000.00	1,760,980,000.00
120201	LICENCES - GENERAL	5,000,000.00	125,000,000.00
12020108	Registration Of Voluntary Organisations	5,000,000.00	5,000,000.00
12020140	Lottery Casino Licences/Permit	0.00	120,000,000.00
120204	FEES - GENERAL	78,000,000.00	161,500,000.00
12020449	Business/Trade Operating Fees	78,000,000.00	161,500,000.00
120206	SALES - GENERAL	207,500,000.00	32,500,000.00
12020609	Proceeds From Sales Of Agricultural Produce	15,000,000.00	15,000,000.00
12020614	Proceeds From Sales Of Govt. Buildings	40,000,000.00	0.00

12020620	Sales Of Other Government Property	152,500,000.00	17,500,000.00
120207	EARNINGS -GENERAL	200,000,000.00	1,290,000,000.00
12020711	Earnings From Commercial Activities	200,000,000.00	1,270,000,000.00
12020718	Earnings from Markets	0.00	20,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	151,980,000.00	151,980,000.00
12020906	Rents On Govt. Properties	151,980,000.00	151,980,000.00

022205300100 OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	REVENUE	100,000,000.00	135,000,000.00
<u>12</u>	INDEPENDENT REVENUE	100,000,000.00	135,000,000.00
1202	NON-TAX REVENUE	100,000,000.00	135,000,000.00
120204	FEES - GENERAL	98,000,000.00	120,000,000.00
12020430	Professional Registration/Renewal Fees	5,000,000.00	10,000,000.00
12020436	Bill Board/ Mobile Advertisement/ Sign Fees	85,000,000.00	100,000,000.00
12020453	Applications and Registration Fees	8,000,000.00	10,000,000.00
120205	FINES - GENERAL	2,000,000.00	15,000,000.00
12020501	Fines/Penalties	2,000,000.00	15,000,000.00

027300100100 MINISTRY OF COOPERATIVES AND EMPOWERMENT			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	REVENUE	70,250,000.00	71,750,000.00
<u>12</u>	INDEPENDENT REVENUE	70,250,000.00	71,750,000.00
1202	NON-TAX REVENUE	70,250,000.00	71,750,000.00
120201	LICENCES - GENERAL	50,000,000.00	65,000,000.00
12020108	Registration Of Voluntary Organisations	50,000,000.00	44,000,000.00
12020145	Renewal of Licences	0.00	21,000,000.00
120204	FEES - GENERAL	20,000,000.00	5,000,000.00
12020449	Business/Trade Operating Fees	15,000,000.00	0.00
12020452	School Tuition/Registration/Examination Fees-Undergraduate	2,000,000.00	2,000,000.00
12020453	Applications and Registration Fees	3,000,000.00	3,000,000.00
120206	SALES - GENERAL	250,000.00	250,000.00
12020625	Sales of Application Forms (Individuals, Institutions and Corpora	250,000.00	250,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	1,500,000.00
12020803	Rent On Govt Buildings	0.00	1,500,000.00

027300200100 OSUN MICRO CREDIT AGENCY			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	REVENUE	45,375,010.00	54,600,000.00
<u>12</u>	INDEPENDENT REVENUE	45,375,010.00	54,600,000.00
1202	NON-TAX REVENUE	45,375,010.00	54,600,000.00
120204	FEES - GENERAL	4,872,175.00	6,000,000.00
12020453	Applications and Registration Fees	4,872,175.00	6,000,000.00
120206	SALES - GENERAL	13,797,000.00	13,600,000.00
12020625	Sales of Application Forms (Individuals, Institutions and Corpora	13,797,000.00	13,600,000.00
120207	EARNINGS -GENERAL	15,000,000.00	15,000,000.00
12020711	Earnings From Commercial Activities	15,000,000.00	15,000,000.00
120212	INTEREST EARNED	11,705,835.00	20,000,000.00
12021209	Interest On Debenture Loans	11,705,835.00	20,000,000.00

022800100100 MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGI			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	REVENUE	15,500,000.00	16,090,000.00

12	INDEPENDENT REVENUE	15,500,000.00	16,090,000.00
1202	NON-TAX REVENUE	15,500,000.00	16,090,000.00
120201	LICENCES - GENERAL	5,125,000.00	5,125,000.00
12020145	Renewal of Licences	5,125,000.00	5,125,000.00
120204	FEES - GENERAL	395,000.00	465,000.00
12020417	Registration/ Renewal of Contarctors/ Consultants	300,000.00	350,000.00
12020450	Inspection Fees	75,000.00	75,000.00
12020453	Applications and Registration Fees	20,000.00	40,000.00
120207	EARNINGS -GENERAL	9,980,000.00	10,500,000.00
12020701	Earnings From Consultancy/ Professional Services	2,000,000.00	2,000,000.00
12020713	Earnings From ICT Services	7,980,000.00	8,500,000.00

022900100100	MINISTRY OF TRANSPORTATION		
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	3,000,000,000.00	4,500,000,000.00
12	INDEPENDENT REVENUE	3,000,000,000.00	4,500,000,000.00
1202	NON-TAX REVENUE	3,000,000,000.00	4,500,000,000.00
120201	LICENCES - GENERAL	989,112,420.00	2,451,112,420.00
12020101	Learners Permit	35,500,000.00	25,500,000.00
12020131	Motor Vehicle Licenses	434,006,670.00	1,934,006,670.00
12020132	Drivers' Licenses	180,959,940.00	180,959,940.00
12020137	Trade Permit Licenses	70,063,510.00	45,063,510.00
12020145	Renewal of Licences	268,582,300.00	265,582,300.00
120204	FEES - GENERAL	516,620,780.00	774,620,780.00
12020445	Change Of Ownership/ Title Transfer Fees	110,634,900.00	135,634,900.00
12020449	Business/Trade Operating Fees	70,475,000.00	40,475,000.00
12020450	Inspection Fees	73,985,000.00	13,985,000.00
12020453	Applications and Registration Fees	50,500,000.00	310,500,000.00
12020454	Parking Fees	45,431,080.00	45,431,080.00
12020477	Registration Private Driving Schools	23,894,700.00	10,894,700.00
12020478	Registration of Motor Vehicle	81,000,000.00	101,000,000.00
12020479	Commercial Vehicles Permit	60,700,100.00	116,700,100.00
120205	FINES - GENERAL	151,500,800.00	111,500,800.00
12020501	Fines/Penalties	80,900,000.00	60,900,000.00
12020504	Road Traffic Fines	70,600,800.00	50,600,800.00
120207	EARNINGS -GENERAL	1,342,766,000.00	1,162,766,000.00
12020704	Earnings From The Use Of Govt. Vehicles	0.00	20,000,000.00
12020716	Earnings from Number Plates	542,766,000.00	692,766,000.00
12020719	Earnings from Parks	800,000,000.00	450,000,000.00

023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES		
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	7,000,000,000.00	5,000,000,000.00
12	INDEPENDENT REVENUE	7,000,000,000.00	5,000,000,000.00
1202	NON-TAX REVENUE	7,000,000,000.00	5,000,000,000.00
120201	LICENCES - GENERAL	60,000,000.00	200,000,000.00
12020137	Trade Permit Licenses	60,000,000.00	200,000,000.00
120204	FEES - GENERAL	20,000,000.00	150,000,000.00
12020417	Registration/ Renewal of Contarctors/ Consultants	20,000,000.00	150,000,000.00
120207	EARNINGS -GENERAL	6,920,000,000.00	4,650,000,000.00
12020711	Earnings From Commercial Activities	6,920,000,000.00	4,650,000,000.00

023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE		
Code	Description	2025 Approved Budget	2026 Draft Budget

<u>1</u>	<u>REVENUE</u>	<u>1,000,000,000.00</u>	<u>1,000,000,000.00</u>
12	INDEPENDENT REVENUE	1,000,000,000.00	1,000,000,000.00
1202	NON-TAX REVENUE	1,000,000,000.00	1,000,000,000.00
120204	FEES - GENERAL	746,000,000.00	746,000,000.00
12020417	Registration/ Renewal of Contarctors/ Consultants	130,000,000.00	130,000,000.00
12020427	Tender Fees	50,000,000.00	50,000,000.00
12020439	Agency Fees	20,000,000.00	20,000,000.00
12020447	Land Use Fees	500,000,000.00	500,000,000.00
12020450	Inspection Fees	26,000,000.00	26,000,000.00
12020453	Applications and Registration Fees	20,000,000.00	20,000,000.00
120205	FINES - GENERAL	50,000,000.00	50,000,000.00
12020501	Fines/Penalties	50,000,000.00	50,000,000.00
120207	EARNINGS -GENERAL	204,000,000.00	204,000,000.00
12020701	Earnings From Consultancy/ Professional Services	10,000,000.00	10,000,000.00
12020702	Earnings From Laboratory Services	174,000,000.00	174,000,000.00
12020703	Earnings From Hire Of Plants & Equipment	20,000,000.00	20,000,000.00

023400400100	OSUN ROAD MAINTENANCE AGENCY		
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>3,950,000.00</u>	<u>3,950,000.00</u>
12	INDEPENDENT REVENUE	3,950,000.00	3,950,000.00
1202	NON-TAX REVENUE	3,950,000.00	3,950,000.00
120204	FEES - GENERAL	1,500,000.00	1,500,000.00
12020417	Registration/ Renewal of Contarctors/ Consultants	1,500,000.00	1,500,000.00
120205	FINES - GENERAL	500,000.00	500,000.00
12020501	Fines/Penalties	500,000.00	500,000.00
120207	EARNINGS -GENERAL	1,950,000.00	1,950,000.00
12020703	Earnings From Hire Of Plants & Equipment	1,950,000.00	1,950,000.00

023400500100	OSUN ASSETS MANAGEMENT AGENCY		
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>124,875,000.00</u>	<u>40,075,000.00</u>
12	INDEPENDENT REVENUE	124,875,000.00	40,075,000.00
1202	NON-TAX REVENUE	124,875,000.00	40,075,000.00
120204	FEES - GENERAL	675,000.00	75,000.00
12020453	Applications and Registration Fees	675,000.00	75,000.00
120206	SALES - GENERAL	85,500,000.00	30,000,000.00
12020604	Sales Of Stores/Scraps/Unservicable Items	85,500,000.00	30,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	38,700,000.00	10,000,000.00
12020803	Rent On Govt Buildings	38,700,000.00	10,000,000.00

023600100100 MINISTRY OF CULTURE AND TOURISM			
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	5,000,000.00	5,000,000.00
12	INDEPENDENT REVENUE	5,000,000.00	5,000,000.00
1202	NON-TAX REVENUE	5,000,000.00	5,000,000.00
120204	FEES - GENERAL	500,000.00	500,000.00
12020427	Tender Fees	500,000.00	500,000.00
120207	EARNINGS -GENERAL	4,500,000.00	4,500,000.00
12020709	Earnings From Tourism/Culture/Arts Centres	4,500,000.00	4,500,000.00

023600400100 OSUN STATE COUNCIL FOR ARTS AND CULTURE			
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	26,825,000.00	26,825,000.00
12	INDEPENDENT REVENUE	26,825,000.00	26,825,000.00
1202	NON-TAX REVENUE	26,825,000.00	26,825,000.00
120204	FEES - GENERAL	1,325,000.00	1,325,000.00
12020442	Association Fees	1,325,000.00	1,325,000.00
120206	SALES - GENERAL	12,100,000.00	5,100,000.00
12020610	Proceeds From Sales Of Goods By Public Auctions	12,000,000.00	5,000,000.00
12020625	Sales of Application Forms (Individuals, Institutions and Corpora	100,000.00	100,000.00
120207	EARNINGS -GENERAL	13,400,000.00	20,400,000.00
12020705	Earnings From The Use Of Govt. Halls	1,500,000.00	1,500,000.00
12020709	Earnings From Tourism/Culture/Arts Centres	7,900,000.00	7,900,000.00
12020711	Earnings From Commercial Activities	1,000,000.00	1,000,000.00
12020720	Earnings from Cultural and other related Activities	3,000,000.00	10,000,000.00

023600500100 OSUN STATE TOURISM BOARD			
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	5,400,300,000.00	150,300,000.00
12	INDEPENDENT REVENUE	5,400,300,000.00	150,300,000.00
1201	TAX REVENUE	5,250,000,000.00	0.00
120103	OTHER TAXES	5,250,000,000.00	0.00
12010323	Hotel Occupancy & Restaurant Consumption (HORC) Tax	5,250,000,000.00	0.00
1202	NON-TAX REVENUE	150,300,000.00	150,300,000.00
120204	FEES - GENERAL	150,300,000.00	150,300,000.00
12020449	Business/Trade Operating Fees	150,300,000.00	150,300,000.00

023800100100 MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPM			
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	1,750,000,000.00	101,159,090,250.00
13	AID AND GRANTS	1,550,000,000.00	100,664,090,250.00
1302	GRANTS	1,550,000,000.00	100,664,090,250.00
130201	DOMESTIC GRANTS	1,550,000,000.00	200,000,000.00
13020101	CURRENT GRANTS FROM FGN	1,550,000,000.00	200,000,000.00
130202	FOREIGN GRANTS	0.00	100,464,090,250.00
13020201	CURRENT FOREIGN GRANTS	0.00	464,090,250.00
13020202	CAPITAL FOREIGN GRANTS	0.00	100,000,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	200,000,000.00	495,000,000.00
1403	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	200,000,000.00	495,000,000.00
140302	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	200,000,000.00	495,000,000.00
14030201	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	200,000,000.00	495,000,000.00

023800400100 STATE BUREAU OF STATISTICS			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	REVENUE	200,000.00	100,000.00
<u>12</u>	INDEPENDENT REVENUE	200,000.00	100,000.00
1202	NON-TAX REVENUE	200,000.00	100,000.00
120204	FEES - GENERAL	60,000.00	60,000.00
12020412	Research Testing Fees	60,000.00	60,000.00
120206	SALES - GENERAL	140,000.00	40,000.00
12020601	Sales Of Journal & Publications	140,000.00	40,000.00

025200100100 MINISTRY OF WATER RESOURCES			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	REVENUE	2,000,000.00	2,000,000.00
<u>12</u>	INDEPENDENT REVENUE	2,000,000.00	2,000,000.00
1202	NON-TAX REVENUE	2,000,000.00	2,000,000.00
120204	FEES - GENERAL	2,000,000.00	2,000,000.00
12020417	Registration/ Renewal of Contarctors/ Consultants	2,000,000.00	2,000,000.00

025201200100 OSUN WATER REGULATORY COMMISSION			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	REVENUE	350,470,000.00	166,930,000.00
<u>12</u>	INDEPENDENT REVENUE	350,470,000.00	166,930,000.00
1202	NON-TAX REVENUE	350,470,000.00	166,930,000.00
120201	LICENCES - GENERAL	130,630,000.00	73,760,000.00
12020127	Borehole Drilling Licenses	3,680,000.00	2,510,000.00
12020137	Trade Permit Licenses	126,950,000.00	71,250,000.00
120204	FEES - GENERAL	215,340,000.00	89,170,000.00
12020430	Professional Registration/Renewal Fees	640,000.00	0.00
12020439	Agency Fees	5,000,000.00	0.00
12020441	Laboratory Fees	204,100,000.00	88,170,000.00
12020450	Inspection Fees	5,600,000.00	1,000,000.00
120205	FINES - GENERAL	4,500,000.00	4,000,000.00
12020501	Fines/Penalties	500,000.00	4,000,000.00
12020503	Dislodging Of Effluent/Pollution Fine	4,000,000.00	0.00

025201300100 RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	REVENUE	37,000,000.00	200,250,000.00
<u>12</u>	INDEPENDENT REVENUE	37,000,000.00	62,000,000.00
1202	NON-TAX REVENUE	37,000,000.00	62,000,000.00
120204	FEES - GENERAL	12,000,000.00	12,000,000.00
12020412	Research Testing Fees	4,600,000.00	4,600,000.00
12020417	Registration/ Renewal of Contarctors/ Consultants	2,000,000.00	2,000,000.00
12020427	Tender Fees	5,400,000.00	5,400,000.00
120207	EARNINGS -GENERAL	25,000,000.00	50,000,000.00
12020711	Earnings From Commercial Activities	25,000,000.00	50,000,000.00
13	AID AND GRANTS	0.00	138,250,000.00
1302	GRANTS	0.00	138,250,000.00
130202	FOREIGN GRANTS	0.00	138,250,000.00
13020201	CURRENT FOREIGN GRANTS	0.00	65,263,760.00
13020202	CAPITAL FOREIGN GRANTS	0.00	72,986,240.00

025201400100 SMALL TOWN WATER SUPPLY AND SANITATION AGENCY			
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	37,000,000.00	37,000,000.00
12	INDEPENDENT REVENUE	37,000,000.00	37,000,000.00
1201	TAX REVENUE	20,000,000.00	20,000,000.00
120103	OTHER TAXES	20,000,000.00	20,000,000.00
12010324	Development Taxes	20,000,000.00	20,000,000.00
1202	NON-TAX REVENUE	17,000,000.00	17,000,000.00
120204	FEES - GENERAL	750,000.00	750,000.00
12020417	Registration/ Renewal of Contarctors/ Consultants	750,000.00	750,000.00
120206	SALES - GENERAL	5,500,000.00	5,500,000.00
12020620	Sales Of Other Government Property	5,500,000.00	5,500,000.00
120207	EARNINGS -GENERAL	10,750,000.00	10,750,000.00
12020711	Earnings From Commercial Activities	10,750,000.00	10,750,000.00

025210200100 OSUN STATE WATER CORPORATION			
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	2,652,000,000.00	150,000,000.00
12	INDEPENDENT REVENUE	152,000,000.00	150,000,000.00
1202	NON-TAX REVENUE	152,000,000.00	150,000,000.00
120207	EARNINGS -GENERAL	152,000,000.00	150,000,000.00
12020711	Earnings From Commercial Activities	152,000,000.00	150,000,000.00
13	AID AND GRANTS	2,500,000,000.00	0.00
1302	GRANTS	2,500,000,000.00	0.00
130201	DOMESTIC GRANTS	2,500,000,000.00	0.00
13020102	CAPITAL GRANTS FROM FGN	2,500,000,000.00	0.00

023100100100 MINISTRY OF ENERGY			
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	30,000,000.00	15,000,000.00
12	INDEPENDENT REVENUE	30,000,000.00	15,000,000.00
1202	NON-TAX REVENUE	30,000,000.00	15,000,000.00
120204	FEES - GENERAL	29,000,000.00	10,000,000.00
12020417	Registration/ Renewal of Contarctors/ Consultants	29,000,000.00	10,000,000.00
120207	EARNINGS -GENERAL	1,000,000.00	5,000,000.00
12020704	Earnings From The Use Of Govt. Vehicles	1,000,000.00	5,000,000.00

026000100100 MINISTRY OF LANDS AND PHYSICAL PLANNING			
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	6,000,000,000.00	16,000,000,000.00
12	INDEPENDENT REVENUE	6,000,000,000.00	16,000,000,000.00
1201	TAX REVENUE	1,700,000,000.00	3,500,200,000.00
120103	OTHER TAXES	1,700,000,000.00	3,500,200,000.00
12010306	Capital Project Developmental Taxes/Levy	1,700,000,000.00	3,500,200,000.00
1202	NON-TAX REVENUE	4,300,000,000.00	12,499,800,000.00
120201	LICENCES - GENERAL	524,570,000.00	568,970,000.00
12020101	Learners Permit	0.00	18,970,000.00
12020137	Trade Permit Licenses	524,570,000.00	550,000,000.00
120204	FEES - GENERAL	1,164,530,000.00	1,321,650,000.00
12020430	Professional Registration/Renewal Fees	900,000.00	1,150,000.00
12020436	Bill Board/ Mobile Advertisement/ Sign Fees	20,000,000.00	20,000,000.00
12020437	Deeds Registration Fees	50,000,000.00	50,000,000.00

12020438	Survey/ Planning/ Building Fees and other Transactions on Land	413,000,000.00	415,000,000.00
12020445	Change Of Ownership/ Title Transfer Fees	195,000,000.00	195,000,000.00
12020450	Inspection Fees	80,000,000.00	80,000,000.00
12020458	Certificate Of Occupancy Fees and Associated Charges	405,630,000.00	560,500,000.00
120205	FINES - GENERAL	3,900,000.00	3,900,000.00
12020501	Fines/Penalties	3,900,000.00	3,900,000.00
120206	SALES - GENERAL	12,000,000.00	12,000,000.00
12020606	Sales Of Bills Of Entries/Application Forms	12,000,000.00	12,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	2,595,000,000.00	10,593,280,000.00
12020901	Rent On Govt. Land	400,000,000.00	4,400,000,000.00
12020903	Rents & Premium On The Allocation Of Land	2,195,000,000.00	6,193,280,000.00

026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION		
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>283,540,000.00</u>	<u>284,490,000.00</u>
12	INDEPENDENT REVENUE	283,540,000.00	284,490,000.00
1202	NON-TAX REVENUE	283,540,000.00	284,490,000.00
120204	FEES - GENERAL	96,600,000.00	101,500,000.00
12020437	Deeds Registration Fees	1,700,000.00	1,700,000.00
12020438	Survey/ Planning/ Building Fees and other Transactions on Land	8,100,000.00	9,700,000.00
12020445	Change Of Ownership/ Title Transfer Fees	75,000,000.00	76,700,000.00
12020453	Applications and Registration Fees	11,800,000.00	13,400,000.00
120205	FINES - GENERAL	1,000,000.00	500,000.00
12020501	Fines/Penalties	1,000,000.00	500,000.00
120206	SALES - GENERAL	5,000,000.00	2,000,000.00
12020614	Proceeds From Sales Of Govt. Buildings	5,000,000.00	2,000,000.00
120207	EARNINGS - GENERAL	137,000,000.00	137,000,000.00
12020711	Earnings From Commercial Activities	137,000,000.00	137,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,620,000.00	1,620,000.00
12020803	Rent On Govt Buildings	1,620,000.00	1,620,000.00
120209	RENT ON LAND & OTHERS - GENERAL	42,320,000.00	41,870,000.00
12020901	Rent On Govt. Land	7,180,000.00	7,500,000.00
12020903	Rents & Premium On The Allocation Of Land	1,000,000.00	2,000,000.00
12020905	Lease Rental	24,000,000.00	28,000,000.00
12020906	Rents On Govt. Properties	10,140,000.00	4,370,000.00

026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY		
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>345,098,350.00</u>	<u>793,207,220.00</u>
12	INDEPENDENT REVENUE	345,098,350.00	793,207,220.00
1202	NON-TAX REVENUE	345,098,350.00	793,207,220.00
120204	FEES - GENERAL	341,108,350.00	788,867,220.00
12020438	Survey/ Planning/ Building Fees and other Transactions on Land	266,108,350.00	493,867,220.00
12020467	Premium on Land	75,000,000.00	295,000,000.00
120205	FINES - GENERAL	3,990,000.00	4,340,000.00
12020501	Fines/Penalties	3,990,000.00	4,340,000.00

026000500100	OFFICE OF THE SURVEYOR - GENERAL		
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>200,000,000.00</u>	<u>200,000,000.00</u>
12	INDEPENDENT REVENUE	200,000,000.00	200,000,000.00
1202	NON-TAX REVENUE	200,000,000.00	200,000,000.00
120204	FEES - GENERAL	185,000,000.00	185,000,000.00
12020438	Survey/ Planning/ Building Fees and other Transactions on Land	176,000,000.00	100,000,000.00

12020450	Inspection Fees	9,000,000.00	85,000,000.00
120206	SALES - GENERAL	15,000,000.00	15,000,000.00
12020617	Sales Of Plan Photostat Print/Map	15,000,000.00	15,000,000.00

026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAI		
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>4,001,500,000.00</u>	<u>16,453,500,000.00</u>
12	INDEPENDENT REVENUE	1,500,000.00	1,500,000.00
1202	NON-TAX REVENUE	1,500,000.00	1,500,000.00
120206	SALES - GENERAL	1,500,000.00	1,500,000.00
12020625	Sales of Application Forms (Individuals, Institutions and Corpora	1,500,000.00	1,500,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	4,000,000,000.00	16,452,000,000.00
1403	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	4,000,000,000.00	16,452,000,000.00
140302	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	4,000,000,000.00	16,452,000,000.00
14030201	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	4,000,000,000.00	16,452,000,000.00

031801100100	JUDICIAL SERVICE COMMISSION		
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>3,000,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	3,000,000.00	0.00
1202	NON-TAX REVENUE	3,000,000.00	0.00
120204	FEES - GENERAL	3,000,000.00	0.00
12020453	Applications and Registration Fees	3,000,000.00	0.00

031805100100	HIGH COURT OF JUSTICE		
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>120,000,000.00</u>	<u>120,000,000.00</u>
12	INDEPENDENT REVENUE	120,000,000.00	120,000,000.00
1202	NON-TAX REVENUE	120,000,000.00	120,000,000.00
120204	FEES - GENERAL	45,500,000.00	45,500,000.00
12020401	Court Fees (Probate, etc)	42,500,000.00	42,500,000.00
12020427	Tender Fees	3,000,000.00	3,000,000.00
120205	FINES - GENERAL	16,000,000.00	16,000,000.00
12020501	Fines/Penalties	10,000,000.00	10,000,000.00
12020502	Court Fines	6,000,000.00	6,000,000.00
120206	SALES - GENERAL	13,250,000.00	13,250,000.00
12020601	Sales Of Journal & Publications	13,250,000.00	13,250,000.00
120207	EARNINGS -GENERAL	45,250,000.00	45,250,000.00
12020701	Earnings From Consultancy/ Professional Services	45,250,000.00	45,250,000.00

031805200100	CUSTOMARY COURT OF APPEAL		
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>36,000,000.00</u>	<u>36,000,000.00</u>
12	INDEPENDENT REVENUE	36,000,000.00	36,000,000.00
1202	NON-TAX REVENUE	36,000,000.00	36,000,000.00
120204	FEES - GENERAL	34,500,000.00	34,750,000.00
12020401	Court Fees (Probate, etc)	19,000,000.00	18,000,000.00
12020426	Court Summon Fees	15,500,000.00	16,750,000.00
120205	FINES - GENERAL	1,250,000.00	1,050,000.00
12020502	Court Fines	1,250,000.00	1,050,000.00
120206	SALES - GENERAL	250,000.00	200,000.00
12020601	Sales Of Journal & Publications	250,000.00	200,000.00

032600100100		MINISTRY OF JUSTICE		
Code	Description	2025 Approved Budget	2026 Draft Budget	
<u>1</u>	<u>REVENUE</u>	<u>253,000,000.00</u>	<u>700,000,000.00</u>	
12	INDEPENDENT REVENUE	253,000,000.00	700,000,000.00	
1202	NON-TAX REVENUE	253,000,000.00	700,000,000.00	
120204	FEES - GENERAL	251,700,000.00	697,405,000.00	
12020401	Court Fees (Probate, etc)	51,400,000.00	697,405,000.00	
12020465	Legal Fees	200,300,000.00	0.00	
120206	SALES - GENERAL	1,300,000.00	2,595,000.00	
12020602	Sales Of Books	725,000.00	1,500,000.00	
12020625	Sales of Application Forms (Individuals, Institutions and Corpora	575,000.00	1,095,000.00	

051300100100		MINISTRY OF YOUTHS AFFAIRS		
Code	Description	2025 Approved Budget	2026 Draft Budget	
<u>1</u>	<u>REVENUE</u>	<u>101,150,000.00</u>	<u>81,170,000.00</u>	
12	INDEPENDENT REVENUE	1,150,000.00	1,170,000.00	
1202	NON-TAX REVENUE	1,150,000.00	1,170,000.00	
120201	LICENCES - GENERAL	1,150,000.00	1,170,000.00	
12020108	Registration Of Voluntary Organisations	800,000.00	820,000.00	
12020145	Renewal of Licences	350,000.00	350,000.00	
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	100,000,000.00	80,000,000.00	
1403	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	100,000,000.00	80,000,000.00	
140302	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	100,000,000.00	80,000,000.00	
14030201	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	100,000,000.00	80,000,000.00	

051400100100		MINISTRY OF WOMEN AFFAIRS, CHILDREN AND SOCIAL WELFARE		
Code	Description	2025 Approved Budget	2026 Draft Budget	
<u>1</u>	<u>REVENUE</u>	<u>5,240,000.00</u>	<u>5,240,000.00</u>	
12	INDEPENDENT REVENUE	5,240,000.00	5,240,000.00	
1202	NON-TAX REVENUE	5,240,000.00	5,240,000.00	
120201	LICENCES - GENERAL	800,000.00	800,000.00	
12020108	Registration Of Voluntary Organisations	500,000.00	500,000.00	
12020145	Renewal of Licences	300,000.00	300,000.00	
120204	FEES - GENERAL	2,450,000.00	2,450,000.00	
12020453	Applications and Registration Fees	2,450,000.00	2,450,000.00	
120206	SALES - GENERAL	1,510,000.00	1,510,000.00	
12020632	Sales of Forms on Adoption of Children	510,000.00	510,000.00	
12020635	Sale of Community Development Association Form	1,000,000.00	1,000,000.00	
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	480,000.00	480,000.00	
12020804	Rent On Conference Centres and Halls	480,000.00	480,000.00	

051700100100		MINISTRY OF EDUCATION		
Code	Description	2025 Approved Budget	2026 Draft Budget	
<u>1</u>	<u>REVENUE</u>	<u>2,726,077,410.00</u>	<u>1,500,095,960.00</u>	
12	INDEPENDENT REVENUE	600,525,000.00	640,853,000.00	
1201	TAX REVENUE	107,740,500.00	107,740,500.00	
120103	OTHER TAXES	107,740,500.00	107,740,500.00	
12010303	Education Levy	107,740,500.00	107,740,500.00	
1202	NON-TAX REVENUE	492,784,500.00	533,112,500.00	
120201	LICENCES - GENERAL	211,350,000.00	210,850,000.00	
12020134	Private Schools Licenses	211,350,000.00	210,850,000.00	
120204	FEES - GENERAL	253,184,500.00	266,684,500.00	
12020450	Inspection Fees	71,520,000.00	71,520,000.00	

12020456	School Tuition/Registration/Examination Fees-Others	181,664,500.00	195,164,500.00
120205	FINES - GENERAL	0.00	17,000,000.00
12020501	Fines/Penalties	0.00	17,000,000.00
120206	SALES - GENERAL	23,100,000.00	33,428,000.00
12020602	Sales Of Books	2,500,000.00	12,828,000.00
12020606	Sales Of Bills Of Entries/Application Forms	20,600,000.00	20,600,000.00
120209	RENT ON LAND & OTHERS - GENERAL	5,150,000.00	5,150,000.00
12020906	Rents On Govt. Properties	5,150,000.00	5,150,000.00
13	AID AND GRANTS	2,125,552,410.00	859,242,960.00
1302	GRANTS	2,125,552,410.00	859,242,960.00
130201	DOMESTIC GRANTS	2,125,552,410.00	859,242,960.00
13020101	CURRENT GRANTS FROM FGN	0.00	859,242,960.00
13020102	CAPITAL GRANTS FROM FGN	1,266,309,450.00	0.00
13020104	CAPITAL GRANTS FROM LGAS	859,242,960.00	0.00

051700300100 STATE UNIVERSAL BASIC EDUCATION BOARD			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	REVENUE	7,765,357,730.00	14,546,168,800.00
12	INDEPENDENT REVENUE	58,000,000.00	118,000,000.00
1202	NON-TAX REVENUE	58,000,000.00	118,000,000.00
120204	FEES - GENERAL	46,500,000.00	106,500,000.00
12020417	Registration/ Renewal of Contarctors/ Consultants	3,000,000.00	3,000,000.00
12020427	Tender Fees	40,000,000.00	100,000,000.00
12020449	Business/Trade Operating Fees	2,500,000.00	2,500,000.00
12020453	Applications and Registration Fees	1,000,000.00	1,000,000.00
120206	SALES - GENERAL	1,500,000.00	1,500,000.00
12020606	Sales Of Bills Of Entries/Application Forms	1,500,000.00	1,500,000.00
120209	RENT ON LAND & OTHERS - GENERAL	10,000,000.00	10,000,000.00
12020906	Rents On Govt. Properties	10,000,000.00	10,000,000.00
13	AID AND GRANTS	7,707,357,730.00	14,428,168,800.00
1302	GRANTS	7,707,357,730.00	14,428,168,800.00
130201	DOMESTIC GRANTS	7,707,357,730.00	14,428,168,800.00
13020101	CURRENT GRANTS FROM FGN	698,072,570.00	1,200,000,000.00
13020102	CAPITAL GRANTS FROM FGN	3,454,642,580.00	13,228,168,800.00
13020103	CURRENT GRANTS FROM LGAS	100,000,000.00	0.00
13020104	CAPITAL GRANTS FROM LGAS	3,454,642,580.00	0.00

051700400100 OSUN STATE SENIOR SECONDARY EDUCATION BOARD			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	REVENUE	11,800,000.00	0.00
12	INDEPENDENT REVENUE	11,800,000.00	0.00
1202	NON-TAX REVENUE	11,800,000.00	0.00
120204	FEES - GENERAL	11,800,000.00	0.00
12020417	Registration/ Renewal of Contarctors/ Consultants	2,500,000.00	0.00
12020453	Applications and Registration Fees	9,300,000.00	0.00

051700800100 OSUN STATE LIBRARY BOARD			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>250,000.00</u>	<u>500,000.00</u>
12	INDEPENDENT REVENUE	250,000.00	500,000.00
1202	NON-TAX REVENUE	250,000.00	500,000.00
120204	FEES - GENERAL	250,000.00	500,000.00
12020453	Applications and Registration Fees	250,000.00	500,000.00

051700900100 OSUN STATE EXAMINATION BOARD			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>1,242,854,500.00</u>	<u>1,328,023,500.00</u>
12	INDEPENDENT REVENUE	1,242,854,500.00	1,328,023,500.00
1202	NON-TAX REVENUE	1,242,854,500.00	1,328,023,500.00
120204	FEES - GENERAL	1,242,854,500.00	1,328,023,500.00
12020456	School Tuition/Registration/Examination Fees-Others	1,242,854,500.00	1,328,023,500.00

051701000100 OSUN STATE MASS EDUCATION AGENCY			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>12,650,000.00</u>	<u>13,440,000.00</u>
12	INDEPENDENT REVENUE	12,650,000.00	13,440,000.00
1202	NON-TAX REVENUE	12,650,000.00	13,440,000.00
120201	LICENCES - GENERAL	9,650,000.00	9,840,000.00
12020108	Registration Of Voluntary Organisations	150,000.00	240,000.00
12020134	Private Schools Licenses	8,900,000.00	9,000,000.00
12020145	Renewal of Licences	600,000.00	600,000.00
120206	SALES - GENERAL	3,000,000.00	3,600,000.00
12020606	Sales Of Bills Of Entries/Application Forms	3,000,000.00	3,600,000.00

051701800100 OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>2,138,159,500.00</u>	<u>1,735,319,000.00</u>
12	INDEPENDENT REVENUE	1,388,159,500.00	1,360,319,000.00
1202	NON-TAX REVENUE	1,388,159,500.00	1,360,319,000.00
120204	FEES - GENERAL	1,264,814,500.00	1,230,014,000.00
12020417	Registration/ Renewal of Contarctors/ Consultants	2,775,000.00	2,775,000.00
12020427	Tender Fees	2,312,500.00	2,312,500.00
12020441	Laboratory Fees	80,650,000.00	76,615,000.00
12020452	School Tuition/Registration/Examination Fees-Undergraduate	412,545,000.00	382,661,000.00
12020456	School Tuition/Registration/Examination Fees-Others	766,532,000.00	765,650,500.00
120205	FINES - GENERAL	15,650,000.00	15,650,000.00
12020501	Fines/Penalties	15,650,000.00	15,650,000.00
120206	SALES - GENERAL	101,115,000.00	108,075,000.00
12020603	Sales Of Id Cards including Bio-data forms	24,725,000.00	22,130,000.00
12020609	Proceeds From Sales Of Agricultural Produce	20,000.00	20,000.00
12020615	Sales Of Uniforms	2,045,000.00	1,910,000.00
12020625	Sales of Application Forms (Individuals, Institutions and Corpora	150,000.00	150,000.00
12020631	Sales of Admission Forms	74,175,000.00	83,865,000.00
120207	EARNINGS -GENERAL	1,850,000.00	1,850,000.00
12020704	Earnings From The Use Of Govt. Vehicles	300,000.00	300,000.00
12020705	Earnings From The Use Of Govt. Halls	550,000.00	550,000.00
12020707	Earnings From Medical Services	50,000.00	50,000.00
12020711	Earnings From Commercial Activities	250,000.00	250,000.00
12020721	Earnings from Use of School Premises	400,000.00	400,000.00

12020723	Earnings from Academic gowns	300,000.00	300,000.00
120209	RENT ON LAND & OTHERS - GENERAL	230,000.00	230,000.00
12020901	Rent On Govt. Land	190,000.00	190,000.00
12020906	Rents On Govt. Properties	40,000.00	40,000.00
120211	INVESTMENT INCOME	4,500,000.00	4,500,000.00
12021102	Dividend Received	4,500,000.00	4,500,000.00
13	AID AND GRANTS	750,000,000.00	375,000,000.00
1302	GRANTS	750,000,000.00	375,000,000.00
130201	DOMESTIC GRANTS	750,000,000.00	375,000,000.00
13020101	CURRENT GRANTS FROM FGN	150,000,000.00	100,000,000.00
13020102	CAPITAL GRANTS FROM FGN	600,000,000.00	275,000,000.00

051701900100 OSUN STATE POLYTECHNIC, IREE			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>3,319,738,500.00</u>	<u>3,938,683,870.00</u>
12	INDEPENDENT REVENUE	2,379,383,500.00	2,182,457,500.00
1202	NON-TAX REVENUE	2,379,383,500.00	2,182,457,500.00
120204	FEES - GENERAL	2,200,453,500.00	2,016,432,500.00
12020417	Registration/ Renewal of Contarctors/ Consultants	1,250,000.00	1,150,000.00
12020456	School Tuition/Registration/Examination Fees-Others	879,173,500.00	895,732,500.00
12020457	Affiliation Charges	1,320,030,000.00	1,119,550,000.00
120206	SALES - GENERAL	101,270,000.00	95,850,000.00
12020606	Sales Of Bills Of Entries/Application Forms	101,270,000.00	95,850,000.00
120207	EARNINGS -GENERAL	72,660,000.00	67,675,000.00
12020715	Earnings from Sports/ Recreational Centres	72,660,000.00	67,675,000.00
120211	INVESTMENT INCOME	5,000,000.00	2,500,000.00
12021102	Dividend Received	5,000,000.00	2,500,000.00
13	AID AND GRANTS	940,355,000.00	1,756,226,370.00
1301	AID	0.00	604,897,720.00
130101	DOMESTIC AID	0.00	604,897,720.00
13010102	CAPITAL DOMESTIC AID	0.00	604,897,720.00
1302	GRANTS	940,355,000.00	1,151,328,650.00
130201	DOMESTIC GRANTS	940,355,000.00	1,151,328,650.00
13020101	CURRENT GRANTS FROM FGN	310,355,000.00	191,900,000.00
13020102	CAPITAL GRANTS FROM FGN	630,000,000.00	959,428,650.00

051702100100 OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>2,755,993,930.00</u>	<u>3,225,832,300.00</u>
12	INDEPENDENT REVENUE	636,835,750.00	800,988,300.00
1202	NON-TAX REVENUE	636,835,750.00	800,988,300.00
120204	FEES - GENERAL	608,578,750.00	757,496,300.00
12020417	Registration/ Renewal of Contarctors/ Consultants	2,100,000.00	2,250,000.00
12020451	Timber and Forest Fees	250,000.00	1,000,000.00
12020452	School Tuition/Registration/Examination Fees-Undergraduate	606,228,750.00	754,246,300.00
120206	SALES - GENERAL	1,000,000.00	1,200,000.00
12020606	Sales Of Bills Of Entries/Application Forms	1,000,000.00	1,200,000.00
120207	EARNINGS -GENERAL	26,585,000.00	41,620,000.00
12020708	Earnings From Agricultural Produce	7,965,000.00	10,000,000.00
12020710	Earnings From Guest Houses	620,000.00	620,000.00
12020711	Earnings From Commercial Activities	13,000,000.00	26,000,000.00
12020723	Earnings from Academic gowns	5,000,000.00	5,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	672,000.00	672,000.00
12020801	Rent On Govt. Quarters	672,000.00	672,000.00
13	AID AND GRANTS	2,119,158,180.00	2,424,844,000.00

1302	GRANTS	2,119,158,180.00	2,424,844,000.00
130201	DOMESTIC GRANTS	2,119,158,180.00	2,424,844,000.00
13020102	CAPITAL GRANTS FROM FGN	2,119,158,180.00	2,424,844,000.00

051702200100 OSUN STATE UNIVERSITY, OSOGBO			
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	7,675,535,500.00	11,012,297,000.00
12	INDEPENDENT REVENUE	6,375,535,500.00	9,212,297,000.00
1202	NON-TAX REVENUE	6,375,535,500.00	9,212,297,000.00
120204	FEES - GENERAL	6,160,315,500.00	8,972,792,000.00
12020417	Registration/ Renewal of Contarctors/ Consultants	2,100,000.00	2,100,000.00
12020427	Tender Fees	1,500,000.00	1,500,000.00
12020452	School Tuition/Registration/Examination Fees-Undergraduate	5,693,423,000.00	7,758,552,000.00
12020453	Applications and Registration Fees	72,040,000.00	320,650,000.00
12020455	School Tuition/Registration/Examination Fees-Post Graduate	243,027,500.00	262,130,000.00
12020456	School Tuition/Registration/Examination Fees-Others	148,225,000.00	627,860,000.00
120206	SALES - GENERAL	35,000,000.00	0.00
12020625	Sales of Application Forms (Individuals, Institutions and Corpora	35,000,000.00	0.00
120207	EARNINGS -GENERAL	5,505,000.00	5,505,000.00
12020705	Earnings From The Use Of Govt. Halls	4,000,000.00	5,505,000.00
12020713	Earnings From ICT Services	1,505,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	152,715,000.00	178,800,000.00
12020803	Rent On Govt Buildings	152,715,000.00	178,800,000.00
120211	INVESTMENT INCOME	22,000,000.00	55,200,000.00
12021103	Other Investment Income	22,000,000.00	55,200,000.00
13	AID AND GRANTS	1,300,000,000.00	1,800,000,000.00
1302	GRANTS	1,300,000,000.00	1,800,000,000.00
130201	DOMESTIC GRANTS	1,300,000,000.00	1,800,000,000.00
13020101	CURRENT GRANTS FROM FGN	56,410,200.00	50,000,000.00
13020102	CAPITAL GRANTS FROM FGN	1,243,589,800.00	1,750,000,000.00

051702300100 UNIVERSITY OF ILESA			
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	5,834,600,000.00	6,959,363,470.00
12	INDEPENDENT REVENUE	2,086,173,720.00	4,398,801,100.00
1202	NON-TAX REVENUE	2,086,173,720.00	4,398,801,100.00
120201	LICENCES - GENERAL	250,000.00	0.00
12020108	Registration Of Voluntary Organisations	250,000.00	0.00
120204	FEES - GENERAL	2,040,723,720.00	4,209,301,100.00
12020417	Registration/ Renewal of Contarctors/ Consultants	1,000,000.00	1,000,000.00
12020427	Tender Fees	1,000,000.00	1,000,000.00
12020441	Laboratory Fees	2,308,000.00	0.00
12020452	School Tuition/Registration/Examination Fees-Undergraduate	1,922,062,270.00	3,982,301,100.00
12020453	Applications and Registration Fees	14,000,000.00	0.00
12020456	School Tuition/Registration/Examination Fees-Others	100,353,450.00	225,000,000.00
120206	SALES - GENERAL	4,000,000.00	25,500,000.00
12020601	Sales Of Journal & Publications	2,000,000.00	1,000,000.00
12020602	Sales Of Books	500,000.00	0.00
12020604	Sales Of Stores/Scraps/Unservicable Items	1,500,000.00	500,000.00
12020625	Sales of Application Forms (Individuals, Institutions and Corpora	0.00	24,000,000.00
120207	EARNINGS -GENERAL	33,700,000.00	159,000,000.00
12020704	Earnings From The Use Of Govt. Vehicles	3,000,000.00	2,500,000.00
12020705	Earnings From The Use Of Govt. Halls	1,500,000.00	1,000,000.00
12020711	Earnings From Commercial Activities	22,700,000.00	15,000,000.00
12020713	Earnings From ICT Services	0.00	140,000,000.00

12020715	Earnings from Sports/ Recreational Centres	3,500,000.00	0.00
12020723	Earnings from Academic gowns	3,000,000.00	500,000.00
120209	RENT ON LAND & OTHERS - GENERAL	5,000,000.00	0.00
12020903	Rents & Premium On The Allocation Of Land	5,000,000.00	0.00
120211	INVESTMENT INCOME	2,500,000.00	0.00
12021102	Dividend Received	2,500,000.00	0.00
120212	INTEREST EARNED	0.00	5,000,000.00
12021210	Bank Interest	0.00	5,000,000.00
13	AID AND GRANTS	3,748,426,280.00	2,560,562,370.00
1301	AID	0.00	2,560,562,370.00
130101	DOMESTIC AID	0.00	2,560,562,370.00
13010101	CURRENT DOMESTIC AID	0.00	560,000,000.00
13010102	CAPITAL DOMESTIC AID	0.00	2,000,562,370.00
1302	GRANTS	3,748,426,280.00	0.00
130201	DOMESTIC GRANTS	3,748,426,280.00	0.00
13020101	CURRENT GRANTS FROM FGN	1,000,000,000.00	0.00
13020102	CAPITAL GRANTS FROM FGN	2,248,426,280.00	0.00
13020104	CAPITAL GRANTS FROM LGAS	500,000,000.00	0.00

051705300100 BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	REVENUE	30,000,000.00	30,000,000.00
12	INDEPENDENT REVENUE	30,000,000.00	30,000,000.00
1202	NON-TAX REVENUE	30,000,000.00	30,000,000.00
120201	LICENCES - GENERAL	500,000.00	0.00
12020134	Private Schools Licenses	500,000.00	0.00
120204	FEES - GENERAL	2,535,500.00	2,535,500.00
12020430	Professional Registration/Renewal Fees	500,000.00	500,000.00
12020452	School Tuition/Registration/Examination Fees-Undergraduate	2,035,500.00	2,035,500.00
120206	SALES - GENERAL	2,200,000.00	2,200,000.00
12020606	Sales Of Bills Of Entries/Application Forms	2,200,000.00	2,200,000.00
120207	EARNINGS -GENERAL	21,764,500.00	21,764,500.00
12020701	Earnings From Consultancy/ Professional Services	21,764,500.00	21,764,500.00
120209	RENT ON LAND & OTHERS - GENERAL	3,000,000.00	3,500,000.00
12020906	Rents On Govt. Properties	3,000,000.00	3,500,000.00

051705400100 OSUN STATE TEACHING SERVICE COMMISSION			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	REVENUE	97,870,000.00	10,000,000.00
12	INDEPENDENT REVENUE	97,870,000.00	10,000,000.00
1201	TAX REVENUE	90,000,000.00	0.00
120103	OTHER TAXES	90,000,000.00	0.00
12010303	Education Levy	90,000,000.00	0.00
1202	NON-TAX REVENUE	7,870,000.00	10,000,000.00
120204	FEES - GENERAL	2,020,000.00	2,860,000.00
12020453	Applications and Registration Fees	1,100,000.00	1,100,000.00
12020460	Service Transfers (Inter and Intra)	320,000.00	1,160,000.00
12020463	Confirmation of Teaching Services	100,000.00	100,000.00
12020464	Clearance Fees	500,000.00	500,000.00
120206	SALES - GENERAL	2,400,000.00	2,400,000.00
12020624	Sales of Appointment Forms	500,000.00	500,000.00
12020627	Sales of Transfer Forms (Staff Cadre/Inter-Tier)	850,000.00	850,000.00
12020628	Sales of Conversion Forms (From Sub-Officer Cadre To Officers	450,000.00	450,000.00
12020629	Application Form for Processing of Retirement	600,000.00	600,000.00
120207	EARNINGS -GENERAL	3,450,000.00	4,740,000.00

12020721	Earnings from Use of School Premises	3,450,000.00	4,740,000.00
052100100100	MINISTRY OF HEALTH		
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	4,706,090,000.00	15,204,855,580.00
12	INDEPENDENT REVENUE	537,540,000.00	90,890,000.00
1202	NON-TAX REVENUE	537,540,000.00	90,890,000.00
120201	LICENCES - GENERAL	44,650,000.00	41,000,000.00
12020133	Patent Medicine & Drug Stores Licenses	3,000,000.00	2,000,000.00
12020136	Health Facilities Licenses	38,650,000.00	36,000,000.00
12020145	Renewal of Licences	3,000,000.00	3,000,000.00
120204	FEES - GENERAL	36,000,000.00	31,000,000.00
12020427	Tender Fees	10,000,000.00	0.00
12020450	Inspection Fees	12,000,000.00	11,000,000.00
12020452	School Tuition/Registration/Examination Fees-Undergraduate	6,000,000.00	12,500,000.00
12020453	Applications and Registration Fees	3,000,000.00	2,500,000.00
12020456	School Tuition/Registration/Examination Fees-Others	5,000,000.00	5,000,000.00
120205	FINES - GENERAL	9,640,000.00	5,640,000.00
12020501	Fines/Penalties	9,640,000.00	5,640,000.00
120206	SALES - GENERAL	447,250,000.00	13,250,000.00
12020606	Sales Of Bills Of Entries/Application Forms	14,000,000.00	12,500,000.00
12020612	Proceeds From Sales Of Drugs And Medications	432,500,000.00	0.00
12020625	Sales of Application Forms (Individuals, Institutions and Corpora	750,000.00	750,000.00
13	AID AND GRANTS	4,168,550,000.00	15,113,965,580.00
1301	AID	0.00	15,113,965,580.00
130101	DOMESTIC AID	0.00	2,700,000,000.00
13010101	CURRENT DOMESTIC AID	0.00	2,700,000,000.00
130102	FOREIGN AID	0.00	12,413,965,580.00
13010201	CURRENT FOREIGN AID	0.00	150,000,000.00
13010202	CAPITAL FOREIGN AID	0.00	12,263,965,580.00
1302	GRANTS	4,168,550,000.00	0.00
130201	DOMESTIC GRANTS	1,900,000,000.00	0.00
13020101	CURRENT GRANTS FROM FGN	500,000,000.00	0.00
13020102	CAPITAL GRANTS FROM FGN	1,400,000,000.00	0.00
130202	FOREIGN GRANTS	2,268,550,000.00	0.00
13020201	CURRENT FOREIGN GRANTS	2,268,550,000.00	0.00

052100200100	OSUN STATE HEALTH INSURANCE AGENCY		
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	6,199,870,000.00	5,340,560,000.00
12	INDEPENDENT REVENUE	5,237,470,000.00	4,378,160,000.00
1202	NON-TAX REVENUE	5,237,470,000.00	4,378,160,000.00
120204	FEES - GENERAL	18,000,000.00	16,500,000.00
12020439	Agency Fees	15,000,000.00	15,000,000.00
12020453	Applications and Registration Fees	3,000,000.00	1,500,000.00
120205	FINES - GENERAL	2,000,000.00	1,000,000.00
12020501	Fines/Penalties	2,000,000.00	1,000,000.00
120206	SALES - GENERAL	190,000,000.00	0.00
12020612	Proceeds From Sales Of Drugs And Medications	190,000,000.00	0.00
120207	EARNINGS -GENERAL	5,018,670,000.00	4,360,660,000.00
12020705	Earnings From The Use Of Govt. Halls	0.00	10,000,000.00
12020707	Earnings From Medical Services	5,018,670,000.00	4,350,660,000.00
120212	INTEREST EARNED	8,800,000.00	0.00
12021210	Bank Interest	8,800,000.00	0.00
13	AID AND GRANTS	962,400,000.00	962,400,000.00

1302	GRANTS	962,400,000.00	962,400,000.00
130201	DOMESTIC GRANTS	962,400,000.00	962,400,000.00
13020101	CURRENT GRANTS FROM FGN	962,400,000.00	962,400,000.00

052100300100 PRIMARY HEALTH CARE DEVELOPMENT BOARD			
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	1,436,244,600.00	3,358,700,500.00
12	INDEPENDENT REVENUE	31,100,000.00	26,700,000.00
1202	NON-TAX REVENUE	31,100,000.00	26,700,000.00
120204	FEES - GENERAL	9,650,000.00	5,900,000.00
12020417	Registration/ Renewal of Contarctors/ Consultants	6,000,000.00	5,000,000.00
12020424	Accreditation Fees	3,150,000.00	300,000.00
12020453	Applications and Registration Fees	500,000.00	600,000.00
120206	SALES - GENERAL	21,450,000.00	20,800,000.00
12020606	Sales Of Bills Of Entries/Application Forms	650,000.00	0.00
12020633	Sales of Recruitment Forms	20,000,000.00	20,000,000.00
12020634	Sales of Application for Release and Moral Sponsorship for In Se	800,000.00	800,000.00
13	AID AND GRANTS	1,405,144,600.00	3,332,000,500.00
1302	GRANTS	1,405,144,600.00	3,332,000,500.00
130201	DOMESTIC GRANTS	955,144,600.00	2,500,000,000.00
13020101	CURRENT GRANTS FROM FGN	380,144,600.00	2,000,000,000.00
13020102	CAPITAL GRANTS FROM FGN	75,000,000.00	0.00
13020103	CURRENT GRANTS FROM LGAS	500,000,000.00	500,000,000.00
130202	FOREIGN GRANTS	450,000,000.00	832,000,500.00
13020201	CURRENT FOREIGN GRANTS	450,000,000.00	832,000,500.00

052102600100 OSUN STATE UNIVERSITY TEACHING HOSPITAL, OSOGBO			
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	1,200,000,000.00	0.00
12	INDEPENDENT REVENUE	1,200,000,000.00	0.00
1202	NON-TAX REVENUE	1,200,000,000.00	0.00
120206	SALES - GENERAL	300,000,000.00	0.00
12020612	Proceeds From Sales Of Drugs And Medications	300,000,000.00	0.00
120207	EARNINGS -GENERAL	900,000,000.00	0.00
12020702	Earnings From Laboratory Services	259,000,000.00	0.00
12020707	Earnings From Medical Services	641,000,000.00	0.00

052102700100 UNIOSUN TEACHING HOSPITAL, OSOGBO			
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	2,500,000,000.00	5,500,000,000.00
12	INDEPENDENT REVENUE	2,500,000,000.00	3,500,000,000.00
1202	NON-TAX REVENUE	2,500,000,000.00	3,500,000,000.00
120206	SALES - GENERAL	665,000,000.00	850,000,000.00
12020612	Proceeds From Sales Of Drugs And Medications	665,000,000.00	850,000,000.00
120207	EARNINGS -GENERAL	1,835,000,000.00	2,650,000,000.00
12020702	Earnings From Laboratory Services	605,000,000.00	950,000,000.00
12020707	Earnings From Medical Services	1,230,000,000.00	1,700,000,000.00
13	AID AND GRANTS	0.00	2,000,000,000.00
1301	AID	0.00	2,000,000,000.00
130101	DOMESTIC AID	0.00	2,000,000,000.00
13010102	CAPITAL DOMESTIC AID	0.00	2,000,000,000.00

052110200100 OSUN STATE HOSPITALS MANAGEMENT BOARD			
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Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	158,060,000.00	160,000,000.00
12	INDEPENDENT REVENUE	158,060,000.00	160,000,000.00
1202	NON-TAX REVENUE	158,060,000.00	160,000,000.00
120204	FEES - GENERAL	2,500,000.00	2,000,000.00
12020443	Birth and Death Registration Fees	2,500,000.00	2,000,000.00
120206	SALES - GENERAL	4,000,000.00	2,000,000.00
12020624	Sales of Appointment Forms	4,000,000.00	2,000,000.00
120207	EARNINGS -GENERAL	148,500,000.00	156,000,000.00
12020702	Earnings From Laboratory Services	80,000,000.00	70,000,000.00
12020704	Earnings From The Use Of Govt. Vehicles	1,500,000.00	2,000,000.00
12020707	Earnings From Medical Services	67,000,000.00	84,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	3,060,000.00	0.00
12020801	Rent On Govt. Quarters	3,060,000.00	0.00

052110400100 OSUN STATE DRUGS AND MEDICAL SUPPLIES MANAGEMENT			
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	0.00	2,500,000.00
12	INDEPENDENT REVENUE	0.00	2,500,000.00
1202	NON-TAX REVENUE	0.00	2,500,000.00
120204	FEES - GENERAL	0.00	2,000,000.00
12020417	Registration/ Renewal of Contarctors/ Consultants	0.00	2,000,000.00
120206	SALES - GENERAL	0.00	500,000.00
12020625	Sales of Application Forms (Individuals, Institutions and Corpor	0.00	500,000.00

052110600100 OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA			
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	1,525,726,500.00	1,382,628,500.00
12	INDEPENDENT REVENUE	675,726,500.00	766,015,500.00
1202	NON-TAX REVENUE	675,726,500.00	766,015,500.00
120204	FEES - GENERAL	645,726,500.00	686,515,500.00
12020427	Tender Fees	0.00	5,000,000.00
12020430	Professional Registration/Renewal Fees	0.00	100,500,000.00
12020452	School Tuition/Registration/Examination Fees-Undergraduate	140,240,000.00	135,945,000.00
12020456	School Tuition/Registration/Examination Fees-Others	505,486,500.00	445,070,500.00
120206	SALES - GENERAL	30,000,000.00	77,500,000.00
12020606	Sales Of Bills Of Entries/Application Forms	30,000,000.00	0.00
12020615	Sales Of Uniforms	0.00	25,000,000.00
12020625	Sales of Application Forms (Individuals, Institutions and Corpor	0.00	52,500,000.00
120207	EARNINGS -GENERAL	0.00	1,000,000.00
12020721	Earnings from Use of School Premises	0.00	1,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	0.00	1,000,000.00
12020903	Rents & Premium On The Allocation Of Land	0.00	1,000,000.00
13	AID AND GRANTS	850,000,000.00	616,613,000.00
1302	GRANTS	850,000,000.00	616,613,000.00
130201	DOMESTIC GRANTS	850,000,000.00	616,613,000.00
13020102	CAPITAL GRANTS FROM FGN	850,000,000.00	616,613,000.00

053500100100 MINISTRY OF ENVIRONMENT AND SANITATION			
Code	Description	2025 Approved Budget	2026 Draft Budget
1	REVENUE	3,300,000,000.00	1,894,500,000.00
12	INDEPENDENT REVENUE	3,300,000,000.00	1,894,500,000.00
1201	TAX REVENUE	18,000,000.00	0.00

120103	OTHER TAXES	18,000,000.00	0.00
12010324	Development Taxes	18,000,000.00	0.00
1202	NON-TAX REVENUE	3,282,000,000.00	1,894,500,000.00
120201	LICENCES - GENERAL	88,500,000.00	35,000,000.00
12020137	Trade Permit Licenses	40,000,000.00	25,000,000.00
12020139	Forestry/Timber License	48,500,000.00	10,000,000.00
120204	FEES - GENERAL	2,745,500,000.00	1,630,500,000.00
12020431	Environmental Impact Assessment Fees	76,000,000.00	38,000,000.00
12020449	Business/Trade Operating Fees	1,965,000,000.00	1,375,000,000.00
12020451	Timber and Forest Fees	555,000,000.00	115,000,000.00
12020453	Applications and Registration Fees	21,500,000.00	14,500,000.00
12020464	Clearance Fees	28,000,000.00	13,000,000.00
12020480	Right of Way Fees (Access Permit Fees)	100,000,000.00	75,000,000.00
120205	FINES - GENERAL	101,000,000.00	22,000,000.00
12020501	Fines/Penalties	91,000,000.00	12,000,000.00
12020503	Dislodging Of Effluent/Pollution Fine	10,000,000.00	10,000,000.00
120206	SALES - GENERAL	140,000,000.00	35,000,000.00
12020604	Sales Of Stores/Scraps/Unservicable Items	40,000,000.00	5,000,000.00
12020620	Sales Of Other Government Property	100,000,000.00	30,000,000.00
120207	EARNINGS -GENERAL	207,000,000.00	172,000,000.00
12020701	Earnings From Consultancy/ Professional Services	7,000,000.00	2,000,000.00
12020711	Earnings From Commercial Activities	200,000,000.00	170,000,000.00

053500200100	OSUN PARKS AND GARDENS MANAGEMENT AGENCY		
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>7,000,000.00</u>	<u>5,000,000.00</u>
<u>12</u>	<u>INDEPENDENT REVENUE</u>	<u>7,000,000.00</u>	<u>5,000,000.00</u>
1202	NON-TAX REVENUE	7,000,000.00	5,000,000.00
120201	LICENCES - GENERAL	3,000,000.00	3,500,000.00
12020137	Trade Permit Licenses	3,000,000.00	3,000,000.00
12020145	Renewal of Licences	0.00	500,000.00
120204	FEES - GENERAL	1,800,000.00	50,000.00
12020430	Professional Registration/Renewal Fees	1,800,000.00	0.00
12020454	Parking Fees	0.00	50,000.00
120205	FINES - GENERAL	1,400,000.00	250,000.00
12020501	Fines/Penalties	1,400,000.00	250,000.00
120206	SALES - GENERAL	800,000.00	1,200,000.00
12020608	Sales Of Improved Seeds/Chemical	800,000.00	0.00
12020637	Sales of Ornamentals, Wreath and Propagated Seedlings on Nu	0.00	1,200,000.00

053505300100	OSUN STATE WASTE MANAGEMENT AGENCY		
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>225,250,000.00</u>	<u>150,000,000.00</u>
<u>12</u>	<u>INDEPENDENT REVENUE</u>	<u>225,250,000.00</u>	<u>150,000,000.00</u>
1202	NON-TAX REVENUE	225,250,000.00	150,000,000.00
120201	LICENCES - GENERAL	33,500,000.00	30,000,000.00
12020137	Trade Permit Licenses	33,500,000.00	30,000,000.00
120204	FEES - GENERAL	56,750,000.00	30,000,000.00
12020431	Environmental Impact Assessment Fees	36,750,000.00	0.00
12020461	Waste Management Fees	20,000,000.00	30,000,000.00
120205	FINES - GENERAL	30,000,000.00	20,000,000.00
12020501	Fines/Penalties	30,000,000.00	20,000,000.00
120206	SALES - GENERAL	23,750,000.00	10,000,000.00
12020620	Sales Of Other Government Property	23,750,000.00	10,000,000.00
120207	EARNINGS -GENERAL	41,000,000.00	55,000,000.00

12020701	Earnings From Consultancy/ Professional Services	3,000,000.00	35,000,000.00
12020711	Earnings From Commercial Activities	38,000,000.00	20,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	40,250,000.00	5,000,000.00
12020901	Rent On Govt. Land	40,250,000.00	5,000,000.00

053900100100 MINISTRY OF SPORTS AND SPECIAL NEEDS			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>100,135,000.00</u>	<u>80,135,000.00</u>
12	INDEPENDENT REVENUE	135,000.00	135,000.00
1202	NON-TAX REVENUE	135,000.00	135,000.00
120201	LICENCES - GENERAL	135,000.00	135,000.00
12020108	Registration Of Voluntary Organisations	135,000.00	135,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	100,000,000.00	80,000,000.00
1403	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	100,000,000.00	80,000,000.00
140302	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	100,000,000.00	80,000,000.00
14030201	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	100,000,000.00	80,000,000.00

053905100100 OSUN STATE SPORTS COUNCIL			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>13,000,000.00</u>	<u>145,195,000.00</u>
12	INDEPENDENT REVENUE	13,000,000.00	145,195,000.00
1202	NON-TAX REVENUE	13,000,000.00	145,195,000.00
120204	FEES - GENERAL	0.00	121,970,000.00
12020453	Applications and Registration Fees	0.00	121,970,000.00
120207	EARNINGS -GENERAL	0.00	10,225,000.00
12020715	Earnings from Sports/ Recreational Centres	0.00	10,225,000.00
120209	RENT ON LAND & OTHERS - GENERAL	13,000,000.00	13,000,000.00
12020901	Rent On Govt. Land	13,000,000.00	13,000,000.00

055100100100 MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAI			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>1</u>	<u>REVENUE</u>	<u>85,000,000.00</u>	<u>30,000,000.00</u>
12	INDEPENDENT REVENUE	85,000,000.00	30,000,000.00
1202	NON-TAX REVENUE	85,000,000.00	30,000,000.00
120204	FEES - GENERAL	84,880,000.00	29,940,000.00
12020417	Registration/ Renewal of Contarctors/ Consultants	800,000.00	400,000.00
12020418	Marriage/ Divorce Fees	15,130,000.00	3,650,000.00
12020445	Change Of Ownership/ Title Transfer Fees	68,950,000.00	25,890,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	120,000.00	60,000.00
12020804	Rent On Conference Centres and Halls	120,000.00	60,000.00

EXPENDITURE

Osun State Government 2026 Executive Budget Proposal - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Approved Budget	2026 Draft Budget
	Total Expenditure	427,746,925,170.00	705,794,048,670.00
010000000000	Administration Sector	109,655,235,150.00	148,624,716,150.00
011100000000	GOVERNMENT HOUSE	41,388,147,440.00	77,611,499,330.00
011100100100	BUREAU OF GENERAL SERVICES	38,885,567,560.00	71,176,470,610.00
011100800100	OSUN EMERGENCY MANAGEMENT AGENCY	629,060,000.00	528,398,030.00
011101000100	PUBLIC PROCUREMENT AGENCY	169,944,500.00	249,983,900.00
011101100100	OSUN STATE SECURITY NETWORK AGENCY	1,525,392,050.00	5,386,936,340.00
011103300100	OSUN STATE AGENCY FOR CONTROL OF AIDS	178,183,330.00	269,710,450.00
011200000000	OSUN STATE HOUSE OF ASSEMBLY	4,960,168,230.00	7,383,199,560.00
011200100100	OSUN STATE HOUSE OF ASSEMBLY	4,477,038,420.00	6,745,109,370.00
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	483,129,810.00	638,090,190.00
012300000000	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	2,802,903,370.00	6,283,128,120.00
012300100100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	1,671,821,940.00	3,953,643,590.00
012300300100	OSUN STATE BROADCASTING CORPORATION	1,131,081,430.00	2,329,484,530.00
012400000000	MINISTRY OF HOME AFFAIRS	3,777,221,080.00	3,282,734,580.00
012400100100	MINISTRY OF HOME AFFAIRS	3,777,221,080.00	3,282,734,580.00
012500000000	OFFICE OF THE HEAD OF SERVICE	44,826,725,570.00	43,581,430,960.00
012500100100	OFFICE OF THE HEAD OF SERVICE	1,735,773,280.00	1,815,388,980.00
012500300100	BUREAU OF PUBLIC SERVICE PENSION	41,890,397,290.00	39,726,557,650.00
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	1,200,555,000.00	1,443,926,830.00
012500500100	BUREAU FOR PEOPLE WITH DISABILITIES	-	595,557,500.00
014000000000	OFFICE OF THE AUDITOR GENERAL	627,850,260.00	1,208,354,940.00
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	349,460,570.00	649,331,280.00
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	278,389,690.00	559,023,660.00
014700000000	CIVIL SERVICE COMMISSION	244,451,940.00	367,146,040.00
014700100100	CIVIL SERVICE COMMISSION	244,451,940.00	367,146,040.00
014800000000	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	3,606,548,990.00	253,077,360.00
014800100100	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	3,606,548,990.00	253,077,360.00
014900000000	LOCAL GOVERNMENTS SERVICE COMMISSION	830,902,840.00	906,099,540.00
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	830,902,840.00	906,099,540.00
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	4,850,000,000.00	4,898,042,290.00
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	4,850,000,000.00	4,898,042,290.00
016200000000	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL	1,189,805,010.00	2,201,320,100.00
016200100100	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIO	1,189,805,010.00	2,201,320,100.00
016600000000	MINISTRY OF FEDERAL AFFAIRS	550,510,420.00	648,683,330.00
016600100100	MINISTRY OF FEDERAL AFFAIRS	550,510,420.00	648,683,330.00
020000000000	Economic Sector	199,594,861,130.00	367,172,382,100.00
021500000000	MINISTRY OF AGRICULTURE AND FOOD SECURITY	7,162,112,850.00	7,990,329,190.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	3,687,570,800.00	5,339,995,360.00
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	1,674,024,380.00	1,019,407,020.00
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	1,800,517,670.00	1,630,926,810.00
022000000000	MINISTRY OF FINANCE	56,260,196,530.00	61,255,375,970.00
022000100100	MINISTRY OF FINANCE	25,078,541,410.00	30,658,091,000.00
022000200100	DEBT MANAGEMENT OFFICE	29,004,630,210.00	27,497,837,190.00
022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	1,359,519,880.00	1,554,381,550.00
022000800100	OSUN STATE INTERNAL REVENUE SERVICE	817,505,030.00	1,545,066,230.00
022200000000	MINISTRY OF COMMERCE AND INDUSTRY	1,488,370,440.00	1,587,633,610.00
022200100100	MINISTRY OF COMMERCE AND INDUSTRY	1,086,997,730.00	1,264,494,070.00
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	217,213,200.00	185,418,110.00
022205400100	OSUN STATE INVESTMENT PROMOTION AGENCY	184,159,510.00	137,721,430.00
027300000000	MINISTRY OF COOPERATIVES AND EMPOWERMENT	3,547,746,110.00	3,972,584,860.00
027300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	2,828,110,760.00	3,251,447,240.00
027300200100	OSUN MICRO CREDIT AGENCY	719,635,350.00	721,137,620.00
022800000000	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGIT	1,385,071,280.00	1,302,952,660.00
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECON	1,385,071,280.00	1,302,952,660.00
022900000000	MINISTRY OF TRANSPORTATION	1,029,485,890.00	2,005,604,400.00
022900100100	MINISTRY OF TRANSPORTATION	1,029,485,890.00	2,005,604,400.00
023300000000	OFFICE OF NATURAL & MINERAL RESOURCES	5,702,456,970.00	4,712,370,730.00
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	5,702,456,970.00	4,712,370,730.00
023400000000	MINISTRY OF WORKS AND INFRASTRUCTURE	93,303,736,390.00	232,318,373,790.00
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	92,543,456,860.00	231,106,462,070.00
023400400100	OSUN ROAD MAINTENANCE AGENCY	595,729,530.00	1,003,124,220.00
023400500100	OSUN ASSETS MANAGEMENT AGENCY	164,550,000.00	208,787,500.00
023600000000	MINISTRY OF CULTURE AND TOURISM	2,478,749,450.00	1,679,916,390.00
023600100100	MINISTRY OF CULTURE AND TOURISM	1,252,886,850.00	867,862,960.00
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	411,860,470.00	380,033,040.00

023600500100	OSUN STATE TOURISM BOARD	814,002,130.00	432,020,390.00
023800000000	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	4,039,447,140.00	6,377,329,750.00
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	3,533,892,070.00	5,421,905,590.00
023800400100	STATE BUREAU OF STATISTICS	505,555,070.00	955,424,160.00
025200000000	MINISTRY OF WATER RESOURCES	8,517,063,580.00	11,337,348,230.00
025200100100	MINISTRY OF WATER RESOURCES	543,508,910.00	716,990,170.00
025201200100	OSUN WATER REGULATORY COMMISSION	604,096,880.00	378,035,840.00
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	1,344,875,130.00	682,114,110.00
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	980,340,150.00	1,457,926,880.00
025210200100	OSUN STATE WATER CORPORATION	5,044,242,510.00	8,102,281,230.00
023100000000	MINISTRY OF ENERGY	851,105,540.00	3,060,588,350.00
023100100100	MINISTRY OF ENERGY	851,105,540.00	3,060,588,350.00
026000000000	MINISTRY OF LANDS AND PHYSICAL PLANNING	6,983,431,550.00	9,398,090,150.00
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	6,206,269,110.00	7,426,172,220.00
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	462,898,850.00	572,502,580.00
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	114,263,590.00	501,859,660.00
026000500100	OFFICE OF THE SURVEYOR - GENERAL	200,000,000.00	897,555,690.00
026400000000	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	6,845,887,410.00	20,173,884,020.00
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	6,845,887,410.00	20,173,884,020.00
030000000000	Law and Justice Sector	7,139,163,820.00	8,784,592,400.00
031800000000	JUDICIAL SERVICE COMMISSION	5,014,512,290.00	6,890,832,280.00
031801100100	JUDICIAL SERVICE COMMISSION	596,053,710.00	794,620,040.00
031805100100	HIGH COURT OF JUSTICE	2,945,353,700.00	4,075,390,230.00
031805200100	CUSTOMARY COURT OF APPEAL	1,473,104,880.00	2,020,822,010.00
032600000000	MINISTRY OF JUSTICE	2,124,651,530.00	1,893,760,120.00
032600100100	MINISTRY OF JUSTICE	2,124,651,530.00	1,893,760,120.00
040000000000	Regional Sector	3,341,508,710.00	12,398,129,400.00
046300000000	MINISTRY OF REGIONAL INTEGRATION	3,341,508,710.00	12,398,129,400.00
046300100100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	3,341,508,710.00	12,398,129,400.00
050000000000	Social Sector	108,016,156,360.00	168,814,228,620.00
051300000000	MINISTRY OF YOUTHS AFFAIRS	3,930,396,570.00	5,316,250,740.00
051300100100	MINISTRY OF YOUTHS AFFAIRS	3,930,396,570.00	5,316,250,740.00
051400000000	MINISTRY OF WOMEN AFFAIRS, CHILDREN AND SOCIAL WELFARE	2,818,122,780.00	2,493,172,590.00
051400100100	MINISTRY OF WOMEN AFFAIRS, CHILDREN AND SOCIAL WELFARE	2,818,122,780.00	2,493,172,590.00
051700000000	MINISTRY OF EDUCATION	55,938,489,850.00	85,033,074,490.00
051700100100	MINISTRY OF EDUCATION	6,092,516,140.00	5,404,322,610.00
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	12,170,052,180.00	22,448,847,270.00
051700400100	OSUN STATE SENIOR SECONDARY EDUCATION BOARD	168,974,760.00	573,138,120.00
051700800100	OSUN STATE LIBRARY BOARD	110,256,730.00	198,857,540.00
051700900100	OSUN STATE EXAMINATION BOARD	1,201,932,630.00	1,282,692,530.00
051701000100	OSUN STATE MASS EDUCATION AGENCY	27,000,000.00	44,035,000.00
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	3,246,588,290.00	3,844,610,360.00
051701900100	OSUN STATE POLYTECHNIC, IREE	5,002,947,380.00	6,534,080,200.00
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	4,024,845,340.00	5,392,988,270.00
051702200100	OSUN STATE UNIVERSITY, OSOGBO	7,207,660,370.00	10,857,378,640.00
051702300100	UNIVERSITY OF ILESA	8,532,867,450.00	12,554,528,110.00
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	546,452,000.00	877,796,380.00
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	7,606,396,580.00	15,019,799,460.00
052100000000	MINISTRY OF HEALTH	32,578,452,870.00	60,734,421,100.00
052100100100	MINISTRY OF HEALTH	5,511,884,440.00	19,879,174,400.00
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	5,406,976,910.00	5,131,004,810.00
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	1,863,522,580.00	4,567,857,450.00
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	11,172,428,550.00	16,854,572,500.00
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	7,110,700,390.00	10,935,903,760.00
052110400100	OSUN STATE DRUGS AND MEDICAL SUPPLIES MANAGEMENT AGENCY	-	1,490,499,140.00
052110600100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	1,512,940,000.00	1,875,409,040.00
053500000000	MINISTRY OF ENVIRONMENT AND SANITATION	5,778,003,830.00	5,827,937,670.00
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	4,683,455,580.00	4,442,066,220.00
053500200100	OSUN PARKS AND GARDENS MANAGEMENT AGENCY	150,000,000.00	211,102,730.00
053505300100	OSUN STATE WASTE MANAGEMENT AGENCY	944,548,250.00	1,174,768,720.00
053900000000	MINISTRY OF SPORTS AND SPECIAL NEEDS	6,724,421,970.00	8,903,609,250.00
053900100100	MINISTRY OF SPORTS AND SPECIAL NEEDS	5,750,034,920.00	7,277,132,280.00
053905100100	OSUN STATE SPORTS COUNCIL	974,387,050.00	1,626,476,970.00
055100000000	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	248,268,490.00	505,762,780.00
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	248,268,490.00	505,762,780.00

Osun State Government 2026 Executive Budget Proposal - Expenditure by Economic Classification

Code	Economic	2025 Approved Budget	2026 Draft Budget
	Total Expenditure	427,746,925,170.00	705,794,048,670.00
2	EXPENDITURES	427,746,925,170.00	705,794,048,670.00
21	PERSONNEL COST	102,895,821,010.00	135,005,722,430.00
2101	SALARY	53,735,893,710.00	90,088,050,300.00
210101	SALARIES AND WAGES	53,735,893,710.00	90,088,050,300.00
21010101	SALARY	46,843,735,170.00	84,468,049,900.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	478,505,920.00	620,000,400.00
21010105	SALARY ARREARS	6,413,652,620.00	5,000,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	27,615,249,580.00	29,372,994,410.00
210201	ALLOWANCES	3,105,249,580.00	4,862,994,410.00
21020101	NON REGULAR ALLOWANCES	3,105,249,580.00	4,862,994,410.00
210202	SOCIAL CONTRIBUTIONS	24,510,000,000.00	24,510,000,000.00
21020201	NHIS CONTRIBUTION	760,000,000.00	760,000,000.00
21020202	CONTRIBUTION PENSION	7,000,000,000.00	7,000,000,000.00
21020203	GROUP LIFE INSURANCE	3,750,000,000.00	3,750,000,000.00
21020204	EMPLOYEES COMPENSATION FUND	7,000,000,000.00	7,000,000,000.00
21020206	REDEMPTION FUND	6,000,000,000.00	6,000,000,000.00
2103	SOCIAL BENEFITS	21,544,677,720.00	15,544,677,720.00
210301	SOCIAL BENEFITS	21,544,677,720.00	15,544,677,720.00
21030101	GRATUITY	4,500,000,000.00	4,500,000,000.00
21030102	PENSION	5,500,000,000.00	5,500,000,000.00
21030104	GRATUITY ARREARS	6,065,571,880.00	3,065,571,880.00
21030105	PENSION ARREARS	5,479,105,840.00	2,479,105,840.00
22	OTHER RECURRENT COSTS	133,301,961,890.00	182,408,630,920.00
2202	OVERHEAD COST	88,890,461,440.00	132,128,576,840.00
220201	TRAVEL & TRANSPORT - GENERAL	11,578,333,110.00	17,447,105,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,428,155,000.00	3,719,177,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,801,178,110.00	7,078,927,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,212,000,000.00	1,607,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	3,137,000,000.00	5,042,000,000.00
220202	UTILITIES - GENERAL	2,021,602,000.00	2,209,742,000.00
22020201	ELECTRICITY CHARGES	1,333,200,000.00	1,308,200,000.00
22020202	TELEPHONE CHARGES	224,342,000.00	278,712,000.00
22020203	INTERNET ACCESS CHARGES	293,110,000.00	440,780,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	21,050,000.00	23,130,000.00
22020205	WATER RATES	2,400,000.00	4,100,000.00
22020206	SEWAGE CHARGES	7,000,000.00	7,000,000.00
22020209	INTERACTIVE LEARNING NETWORK	5,000,000.00	-
22020210	SOFTWARE CHARGES/ LICENSE RENEWAL	135,500,000.00	147,820,000.00
220203	MATERIALS & SUPPLIES - GENERAL	5,834,900,580.00	5,939,747,800.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,195,538,250.00	1,468,173,750.00
22020302	BOOKS	67,100,000.00	52,800,000.00
22020303	NEWSPAPERS	46,416,380.00	54,470,000.00
22020304	MAGAZINES & PERIODICALS	29,300,000.00	38,300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	816,437,000.00	1,271,617,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	79,840,000.00	147,723,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,086,447,100.00	949,105,400.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	73,982,850.00	53,943,150.00
22020309	UNIFORMS & OTHER CLOTHING	591,189,000.00	654,200,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	449,650,000.00	476,850,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	90,000,000.00	60,000,000.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL S	139,500,000.00	175,500,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE	19,500,000.00	42,000,000.00
22020314	CHEMICAL SUPPLIES	150,000,000.00	495,065,500.00
220204	MAINTENANCE SERVICES - GENERAL	10,653,024,350.00	16,268,710,260.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,401,190,000.00	1,900,872,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	580,824,850.00	667,870,160.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,489,000,000.00	5,366,600,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	860,514,500.00	872,940,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	369,775,000.00	441,110,000.00
22020406	OTHER MAINTENANCE SERVICES	3,871,540,000.00	6,825,817,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	9,000,000.00	21,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	49,180,000.00	32,501,100.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	8,000,000.00	8,000,000.00
22020413	MINOR ROAD MAINTENANCE	14,000,000.00	132,000,000.00

Code	Economic	2025 Approved Budget	2026 Draft Budget
220205	TRAINING - GENERAL	7,530,567,070.00	11,283,608,000.00
22020501	LOCAL TRAINING	6,809,156,870.00	10,191,608,000.00
22020502	INTERNATIONAL TRAINING	721,410,200.00	1,092,000,000.00
220206	OTHER SERVICES - GENERAL	6,741,376,400.00	15,761,068,400.00
22020601	SECURITY SERVICES	4,142,579,000.00	13,274,985,000.00
22020602	OFFICE RENT	237,700,000.00	166,000,000.00
22020603	RESIDENTIAL RENT	375,900,000.00	320,700,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,008,240,000.00	1,090,240,000.00
22020605	CLEANING & FUMIGATION SERVICES	802,707,400.00	728,843,400.00
22020607	RESCUE SERVICES	174,250,000.00	180,300,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,638,639,980.00	13,173,727,540.00
22020701	FINANCIAL CONSULTING	5,860,000,620.00	10,681,437,540.00
22020702	INFORMATION TECHNOLOGY CONSULTING	102,000,000.00	89,500,000.00
22020703	LEGAL SERVICES	440,439,360.00	373,200,000.00
22020704	ENGINEERING SERVICES	68,200,000.00	17,200,000.00
22020705	ARCHITECTURAL SERVICES	17,200,000.00	22,940,000.00
22020706	SURVEYING SERVICES	160,200,000.00	250,200,000.00
22020707	AGRICULTURAL CONSULTING	163,000,000.00	47,500,000.00
22020708	MEDICAL CONSULTING	735,000,000.00	1,521,500,000.00
22020709	AUDITING OF ACCOUNTS	92,600,000.00	170,250,000.00
220208	FUEL & LUBRICANTS - GENERAL	3,028,285,040.00	3,393,566,000.00
22020801	MOTOR VEHICLE FUEL COST	1,850,170,000.00	2,101,100,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	332,969,040.00	306,120,000.00
22020803	PLANT / GENERATOR FUEL COST	838,646,000.00	981,846,000.00
22020806	COOKING GAS/FUEL COST	6,500,000.00	4,500,000.00
220209	FINANCIAL CHARGES - GENERAL	1,806,840,000.00	1,994,010,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	77,840,000.00	112,510,000.00
22020902	INSURANCE PREMIUM	1,727,000,000.00	1,878,500,000.00
22020904	OTHER CRF BANK CHARGES	2,000,000.00	3,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	32,056,892,910.00	44,657,291,840.00
22021001	REFRESHMENT & MEALS	2,550,920,000.00	5,987,985,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,662,547,150.00	2,531,700,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,741,188,080.00	4,453,480,000.00
22021004	MEDICAL EXPENSES/SUPPORT	446,550,000.00	654,760,000.00
22021006	POSTAGES & COURIER SERVICES	33,200,000.00	49,200,000.00
22021007	WELFARE PACKAGES	15,632,897,680.00	22,156,962,280.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	371,400,000.00	538,340,000.00
22021009	SPORTING ACTIVITIES	862,000,000.00	1,054,005,000.00
22021010	DIRECT TEACHING & LABORATORY COST	344,600,000.00	423,046,750.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	421,900,000.00	511,180,000.00
22021020	ELECTION-LOGISTICS SUPPORT	3,214,500,000.00	500,000.00
22021037	MARGIN FOR INCREASE IN COSTS - RECURRENT	5,000,000.00	-
22021044	NON-PROFESSIONAL BODIES SUBSCRIPTION	200,000.00	40,000,000.00
22021045	LEASE RENTAL FEES	4,650,000.00	22,000,000.00
22021046	FOOD AND NUTRITION ACTIVITIES	2,725,340,000.00	5,513,790,750.00
22021047	ANNIVERSARIES AND CELEBRATIONS	-	720,342,060.00
22021099	CONTINGENCY	1,040,000,000.00	-
2203	LOANS AND ADVANCES	2,045,150,000.00	150,000,000.00
220301	STAFF LOANS & ADVANCES	140,000,000.00	150,000,000.00
22030106	MOTOR VEHICLE ADVANCES	40,000,000.00	50,000,000.00
22030108	HOUSING LOAN	100,000,000.00	100,000,000.00
220302	OTHER LOANS	1,905,150,000.00	-
22030205	LOAN TO INDIVIDUALS / ORGANISATIONS	1,905,150,000.00	-
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,032,789,220.00	11,313,150,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,032,789,220.00	11,313,150,000.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	280,355,000.00	3,041,900,000.00
22040109	GRANTS TO COMMUNITIES/NGOS	3,731,750,000.00	6,563,750,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	1,018,684,220.00	255,000,000.00
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	2,000,000.00	2,000,000.00
22040116	LOAN TO INDIVIDUALS / ORGANISATIONS	-	1,450,500,000.00
2205	SUBSIDIES GENERAL	2,976,500,000.00	4,192,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	2,976,500,000.00	4,192,000,000.00
22050105	EDUCATION SUBSIDY	898,000,000.00	2,091,500,000.00
22050106	AGRICULTURAL INPUTS SUBSIDY	-	2,000,000.00
22050107	HEALTH SUBSIDY	898,500,000.00	1,098,500,000.00
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	1,180,000,000.00	1,000,000,000.00

Code	Economic	2025 Approved Budget	2026 Draft Budget
2206	PUBLIC DEBT CHARGES	29,000,512,230.00	27,491,984,080.00
220601	FOREIGN INTEREST / DISCOUNT	2,400,000,000.00	2,400,000,000.00
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	2,400,000,000.00	2,400,000,000.00
220602	DOMESTIC INTEREST / DISCOUNT	11,966,984,110.00	10,916,814,430.00
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	11,966,984,110.00	10,916,814,430.00
220603	FOREIGN PRINCIPAL	9,600,000,000.00	9,600,000,000.00
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	9,600,000,000.00	9,600,000,000.00
220604	DOMESTIC PRINCIPAL	5,033,528,120.00	4,575,169,650.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	5,033,528,120.00	4,575,169,650.00
2207	TRANSFERS-PAYMENT	3,659,434,000.00	6,654,300,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	3,659,434,000.00	6,654,300,000.00
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	648,134,000.00	622,000,000.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPEDITURE	3,011,300,000.00	6,032,300,000.00
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	1,697,115,000.00	478,620,000.00
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	1,697,115,000.00	478,620,000.00
22080101	TRANSFER-PAYMENT TO UNEMPLOYED	52,115,000.00	51,600,000.00
22080102	TRANSFER-PAYMENT TO AGED/VULNERABLE GROUP	1,645,000,000.00	427,020,000.00
23	Capital Expenditure	191,549,142,270.00	388,379,695,320.00
2301	Fixed Assets Purchased	32,548,714,058.00	60,946,067,798.00
230101	Purchase Of Fixed Assets - General	32,548,714,058.00	60,946,067,798.00
23010101	Purchase / Acquisition Of Land	1,880,000,000.00	3,881,434,000.00
23010104	Purchase Motor Cycles	461,655,000.00	3,612,205,000.00
23010105	Purchase Of Motor Vehicles	13,574,820,540.00	14,410,863,520.00
23010106	Purchase Of Vans	-	100,000,000.00
23010107	Purchase Of Trucks	1,161,250,000.00	912,930,000.00
23010108	Purchase Of Buses	324,142,500.00	4,148,280,000.00
23010112	Purchase Of Office Furniture And Fittings	1,204,363,880.00	4,368,572,016.00
23010113	Purchase Of Computers	1,089,452,520.00	1,631,043,587.00
23010114	Purchase of Printers	153,086,550.00	136,778,580.00
23010115	Purchase Of Photocopying Machines	126,718,200.00	181,477,000.00
23010117	Purchase Of Shredding Machines	1,085,000.00	3,185,000.00
23010118	Purchase Of Scanners	70,560,000.00	53,992,800.00
23010119	Purchase Of Power Generating Set	122,137,020.00	226,537,010.00
23010122	Purchase Of Health / Medical (Material/Equipment)	1,490,000,000.00	14,355,889,570.00
23010123	Purchase Of Fire Fighting Equipment	100,776,400.00	40,236,140.00
23010124	Purchase Of Teaching / Learning Aid Equipment	410,820,990.00	643,968,800.00
23010125	Purchase Of Library Books & Equipment	390,875,040.00	190,819,000.00
23010126	Purchase Of Sporting / Gaming Equipment	87,000,000.00	70,432,321.00
23010127	Purchase Of Agricultural Equipment	2,018,576,818.00	1,568,950,000.00
23010128	Purchase Of Security Communication Equipment	104,880,000.00	30,008,000.00
23010129	Purchase Of Industrial Equipment	457,192,730.00	164,883,600.00
23010130	Purchase Of Recreational Facilities	-	25,000,000.00
23010132	Purchase Of Security Equipment	194,700,000.00	127,533,000.00
23010133	Purchases Of Surveying Equipment	176,255,990.00	625,500,000.00
23010135	Purchase Of Tv Transmitting Equipment	290,500,000.00	936,042,914.00
23010136	Purchase Of Radio Transmitting Equipment	-	28,064,160.00
23010140	Purchase of Information / Communication Equipment	1,700,000.00	86,758,490.00
23010141	Purchase / Provision of Kits / Uniforms	1,260,150,000.00	-
23010142	Purchase of Laboratory Equipment	594,512,360.00	1,232,938,600.00
23010143	Purchase of Other Equipment/Materials	2,014,598,310.00	2,502,357,550.00
23010144	Purchase of Heavy Plants and Equipment	539,000,000.00	-
23010146	Purchase of other ICT equipment	291,250,000.00	284,543,200.00
23010147	Purchase of Office Equipment	25,720,000.00	171,080,000.00
23010149	Purchase of Electronic Equipment and Fittings	132,964,800.00	271,401,940.00
23010150	Purchase of Biological Assets	577,611,620.00	1,313,411,000.00
23010151	Purchase of veterinary Clinic Equipments	23,991,160.00	36,650,000.00
23010152	Purchase of Funmigation Equipment	26,195,110.00	4,800,000.00
23010155	Purchase of Water Supply Equipment	685,000,000.00	489,112,000.00
23010157	Purchase of Agro Input	485,171,520.00	2,078,389,000.00
2302	Construction / Provision	119,376,542,410.59	295,113,457,502.62
230201	Construction / Provision Of Fixed Assets - General	119,376,542,410.59	295,113,457,502.62
23020101	Construction / Provision Of Office Buildings	5,264,617,091.67	7,882,144,944.55
23020102	Construction / Provision Of Residential Buildings	1,427,000,000.00	992,649,250.00
23020103	Construction / Provision Of Electricity / Solar Power	4,545,255,800.00	8,905,009,225.71
23020104	Construction / Provision Of Housing	-	4,021,647,701.00
23020105	Construction / Provision Of Water Facilities	626,006,780.00	856,603,958.57

Code	Economic	2025 Approved Budget	2026 Draft Budget
23020106	Construction / Provision Of Hospitals / Health Centres	660,700,000.00	1,163,300,000.00
23020107	Construction / Provision Of Public Schools	8,485,735,860.00	16,988,580,803.25
23020110	Construction / Provision Of Fire Fighting Stations	136,500,000.00	50,000,000.00
23020111	Construction / Provision Of Libraries	20,700,000.00	746,500,000.00
23020112	Construction / Provision Of Sporting Facilities	220,000,000.00	6,540,000,000.00
23020113	Construction / Provision Of Agricultural Facilities	1,354,235,025.00	280,584,990.00
23020114	Construction / Provision Of Roads	83,356,039,983.92	161,865,931,120.00
23020116	Construction / Provision Of Water-Ways	10,000,000.00	-
23020117	Construction / Provision Of Air-Port / Aerodromes	10,000,000,000.00	80,064,250,000.00
23020119	Construction / Provision Of Recreational Facilities	658,000,000.00	1,679,122,770.00
23020122	Construction Of Boundary Pillars/ Right Of Ways	128,460,000.00	200,000,000.00
23020123	Construction Of Traffic /Street Lights	38,771,650.00	32,885,000.00
23020124	Construction Of Markets/Parks/Industries/Factories	828,490,790.00	625,820,830.00
23020125	Construction Of Power Generating Plants	31,254,000.00	-
23020126	Construction/Provision Of Cemeteries	35,000,000.00	-
23020127	Construction Of Ict Infrastructures	287,850,000.00	511,039,000.00
23020129	Construction / Provision Of Bill Boards	90,885,000.00	103,338,060.00
23020130	Construction / Provision Of Waste Facilities	-	10,000,000.00
23020131	Construction / Provision Of Sewage or Drainage Network	26,500,000.00	159,142,857.14
23020133	Construction / Provision Of Toilets	225,615,970.00	767,478,602.40
23020134	Construction / Provision Of Laboratory	60,650,000.00	152,521,990.00
23020135	Construction / Provision Of Places of Worship	830,000,000.00	456,087,710.00
23020136	Construction / Provision Of Storage Facilities	28,274,460.00	58,818,690.00
2303	Rehabilitation / Repairs	29,357,296,004.41	23,234,553,762.38
230301	Rehabilitation / Repairs Of Fixed Assets - General	29,357,296,004.41	23,234,553,762.38
23030101	Rehabilitation / Repairs Of Residential Building	348,010,910.00	423,008,654.45
23030102	Rehabilitation / Repairs - Electricity	449,627,000.00	278,014,992.00
23030103	Rehabilitation / Repairs - Housing	40,579,400.00	-
23030104	Rehabilitation / Repairs - Water Facilities	4,769,317,170.00	5,648,299,810.00
23030105	Rehabilitation / Repairs - Hospital / Health Centres	928,224,000.00	1,415,000,000.00
23030106	Rehabilitation / Repairs - Public Schools	8,806,580,140.00	8,977,933,906.93
23030109	Rehabilitation / Repairs - Fire Fighting Stations	100,000,000.00	100,000,000.00
23030110	Rehabilitation / Repairs - Libraries	5,000,000.00	-
23030111	Rehabilitation / Repairs - Sporting Facilities	5,010,000,000.00	-
23030112	Rehabilitation / Repairs - Agricultural Facilities	161,381,400.00	19,415,000.00
23030113	Rehabilitation / Repairs - Roads	2,716,309,564.41	2,608,264,900.00
23030118	Rehabilitation / Repairs - Recreational Facilities	223,000,000.00	253,493,410.00
23030121	Rehabilitation / Repairs Of Office Buildings	4,660,789,070.00	3,229,288,089.00
23030124	Rehabilitation/Repairs- Markets/Parks	37,957,350.00	99,630,000.00
23030127	Rehabilitation/Repairs- Ict Infrastructures	50,000,000.00	42,000,000.00
23030131	Rehabilitation/Repairs Of Sewage or Drainage Network	75,575,000.00	-
23030132	Rehabilitation/Repairs Of Specialised vehicles	920,000,000.00	20,205,000.00
23030134	Rehabilitation/Repairs Of Heavy Equipment	54,945,000.00	20,000,000.00
23030136	Rehabilitation/Repairs Of Places of Worship	-	100,000,000.00
2304	Preservation Of The Environment	3,657,963,567.00	2,905,481,820.00
230401	Preservation Of The Environment - General	3,657,963,567.00	2,905,481,820.00
23040101	Tree Planting	187,660,617.00	171,632,000.00
23040102	Erosion & Flood Control	3,421,761,000.00	2,463,349,820.00
23040104	Industrial Pollution Prevention & Control	6,000,000.00	120,500,000.00
23040105	Water Pollution Prevention & Control	42,541,950.00	150,000,000.00
2305	Other Capital Projects	6,608,626,230.00	6,180,134,437.00
230501	Acquisition Of Non Tangible Assets	6,608,626,230.00	6,180,134,437.00
23050101	Research And Development	948,219,580.00	1,674,723,850.00
23050102	Computer Software Acquisition	583,451,010.00	505,410,587.00
23050103	Monitoring And Evaluation	74,118,000.00	-
23050134	Mining Rights	5,002,837,640.00	4,000,000,000.00

Osun State Government 2026 Executive Budget Proposal - Expenditure Details

011100100100	BUREAU OF GENERAL SERVICES		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	38,885,567,560.00	71,176,470,610.00
21	PERSONNEL COST	3,119,567,560.00	6,176,470,610.00
2101	SALARY	3,010,703,180.00	5,998,100,380.00
210101	SALARIES AND WAGES	3,010,703,180.00	5,998,100,380.00
21010101	SALARY	2,982,736,490.00	5,970,133,690.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	27,966,690.00	27,966,690.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	108,864,380.00	178,370,230.00
210201	ALLOWANCES	108,864,380.00	178,370,230.00
21020101	NON REGULAR ALLOWANCES	108,864,380.00	178,370,230.00
22	OTHER RECURRENT COSTS	24,200,000,000.00	50,000,000,000.00
2202	OVERHEAD COST	24,200,000,000.00	50,000,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	7,000,000,000.00	11,160,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000,000.00	1,225,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000,000.00	4,400,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	500,000,000.00	600,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	3,000,000,000.00	4,935,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	200,000,000.00	250,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000,000.00	150,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	100,000,000.00	100,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	5,650,000,000.00	9,405,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000,000.00	500,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000,000.00	200,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000,000.00	4,600,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	150,000,000.00	150,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	100,000,000.00	65,000,000.00
22020406	OTHER MAINTENANCE SERVICES	2,000,000,000.00	3,890,000,000.00
220205	TRAINING - GENERAL	1,000,000,000.00	1,750,000,000.00
22020501	LOCAL TRAINING	500,000,000.00	1,000,000,000.00
22020502	INTERNATIONAL TRAINING	500,000,000.00	750,000,000.00
220206	OTHER SERVICES - GENERAL	4,900,000,000.00	12,390,000,000.00
22020601	SECURITY SERVICES	3,000,000,000.00	11,000,000,000.00
22020602	OFFICE RENT	150,000,000.00	50,000,000.00
22020603	RESIDENTIAL RENT	200,000,000.00	50,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,000,000,000.00	1,000,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	500,000,000.00	250,000,000.00
22020607	RESCUE SERVICES	50,000,000.00	40,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,000,000,000.00	1,000,000,000.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000,000.00	1,000,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,450,000,000.00	14,045,000,000.00
22021001	REFRESHMENT & MEALS	1,500,000,000.00	4,600,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	100,000,000.00	600,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	200,000,000.00	980,000,000.00
22021004	MEDICAL EXPENSES/SUPPORT	150,000,000.00	265,000,000.00
22021007	WELFARE PACKAGES	2,400,000,000.00	7,500,000,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	100,000,000.00	100,000,000.00
23	Capital Expenditure	11,566,000,000.00	15,000,000,000.00
2301	Fixed Assets Purchased	9,928,826,500.00	11,186,750,000.00
230101	Purchase Of Fixed Assets - General	9,928,826,500.00	11,186,750,000.00
23010105	Purchase Of Motor Vehicles	9,866,000,000.00	10,597,983,000.00
23010112	Purchase Of Office Furniture And Fittings	17,189,000.00	547,426,000.00
23010113	Purchase Of Computers	18,125,000.00	20,054,000.00
23010114	Purchase of Printers	4,100,000.00	4,500,000.00
23010115	Purchase Of Photocopying Machines	15,000,000.00	8,500,000.00
23010143	Purchase of Other Equipment/Materials	2,312,500.00	2,412,000.00
23010149	Purchase of Electronic Equipment and Fittings	6,100,000.00	5,875,000.00

2302	Construction / Provision	0.00	2,722,750,000.00
230201	Construction / Provision Of Fixed Assets - General	0.00	2,722,750,000.00
23020104	Construction / Provision Of Housing	0.00	2,722,750,000.00
2303	Rehabilitation / Repairs	1,637,173,500.00	1,090,500,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	1,637,173,500.00	1,090,500,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	737,173,500.00	1,090,500,000.00
23030132	Rehabilitation/Repairs Of Specialised vehicles	900,000,000.00	0.00

011100800100 OSUN EMERGENCY MANAGEMENT AGENCY			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>629,060,000.00</u>	<u>528,398,030.00</u>
21	PERSONNEL COST	21,060,000.00	67,398,030.00
2101	SALARY	20,076,500.00	64,827,700.00
210101	SALARIES AND WAGES	20,076,500.00	64,827,700.00
21010101	SALARY	20,076,500.00	64,827,700.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	983,500.00	2,570,330.00
210201	ALLOWANCES	983,500.00	2,570,330.00
21020101	NON REGULAR ALLOWANCES	983,500.00	2,570,330.00
22	OTHER RECURRENT COSTS	503,000,000.00	381,000,000.00
2202	OVERHEAD COST	503,000,000.00	381,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	110,000,000.00	60,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	10,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	50,000,000.00
220202	UTILITIES - GENERAL	500,000.00	1,000,000.00
22020202	TELEPHONE CHARGES	500,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	4,500,000.00	4,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,500,000.00	1,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	12,500,000.00	10,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,000,000.00	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	1,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	1,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	1,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	1,000,000.00
220205	TRAINING - GENERAL	5,000,000.00	5,000,000.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00
220206	OTHER SERVICES - GENERAL	46,000,000.00	20,750,000.00
22020601	SECURITY SERVICES	10,000,000.00	5,750,000.00
22020605	CLEANING & FUMIGATION SERVICES	6,000,000.00	5,000,000.00
22020607	RESCUE SERVICES	30,000,000.00	10,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	3,000,000.00	3,500,000.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	500,000.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	321,500,000.00	276,250,000.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,000,000.00	2,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	12,000,000.00	12,000,000.00
22021006	POSTAGES & COURIER SERVICES	500,000.00	500,000.00
22021007	WELFARE PACKAGES	300,000,000.00	256,250,000.00
23	Capital Expenditure	105,000,000.00	80,000,000.00
2301	Fixed Assets Purchased	1,030,000.00	610,000.00
230101	Purchase Of Fixed Assets - General	1,030,000.00	610,000.00
23010143	Purchase of Other Equipment/Materials	1,030,000.00	610,000.00
2302	Construction / Provision	45,524,460.00	60,161,345.55
230201	Construction / Provision Of Fixed Assets - General	45,524,460.00	60,161,345.55
23020101	Construction / Provision Of Office Buildings	13,000,000.00	33,692,655.55
23020103	Construction / Provision Of Electricity / Solar Power	4,250,000.00	7,650,000.00

23020136	Construction / Provision Of Storage Facilities	28,274,460.00	18,818,690.00
2303	Rehabilitation / Repairs	58,445,540.00	19,228,654.45
230301	Rehabilitation / Repairs Of Fixed Assets - General	58,445,540.00	19,228,654.45
23030101	Rehabilitation / Repairs Of Residential Building	58,445,540.00	19,228,654.45
011101000100 PUBLIC PROCUREMENT AGENCY			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>169,944,500.00</u>	<u>249,983,900.00</u>
21	PERSONNEL COST	24,944,500.00	46,498,900.00
2101	SALARY	23,881,700.00	44,624,470.00
210101	SALARIES AND WAGES	23,881,700.00	44,624,470.00
21010101	SALARY	23,881,700.00	44,624,470.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,062,800.00	1,874,430.00
210201	ALLOWANCES	1,062,800.00	1,874,430.00
21020101	NON REGULAR ALLOWANCES	1,062,800.00	1,874,430.00
22	OTHER RECURRENT COSTS	85,000,000.00	136,400,000.00
2202	OVERHEAD COST	85,000,000.00	136,400,000.00
220201	TRAVEL & TRANSPORT - GENERAL	29,000,000.00	48,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	23,000,000.00	23,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000.00	25,000,000.00
220202	UTILITIES - GENERAL	2,000,000.00	3,000,000.00
22020202	TELEPHONE CHARGES	1,000,000.00	2,000,000.00
22020210	SOFTWARE CHARGES/ LICENSE RENEWAL	1,000,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	22,200,000.00	18,450,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	10,000,000.00
22020303	NEWSPAPERS	200,000.00	200,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	12,000,000.00	3,250,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	5,000,000.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	9,000,000.00	21,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	4,100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	2,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	9,700,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,500,000.00	4,200,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00
220205	TRAINING - GENERAL	9,000,000.00	17,000,000.00
22020501	LOCAL TRAINING	9,000,000.00	17,000,000.00
220206	OTHER SERVICES - GENERAL	550,000.00	2,100,000.00
22020605	CLEANING & FUMIGATION SERVICES	550,000.00	2,100,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00	0.00
22020703	LEGAL SERVICES	100,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	6,500,000.00	10,800,000.00
22020801	MOTOR VEHICLE FUEL COST	4,000,000.00	6,000,000.00
22020803	PLANT / GENERATOR FUEL COST	2,500,000.00	4,800,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,650,000.00	15,550,000.00
22021001	REFRESHMENT & MEALS	500,000.00	5,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,000,000.00	6,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00
22021004	MEDICAL EXPENSES/SUPPORT	100,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	500,000.00	500,000.00
22021007	WELFARE PACKAGES	500,000.00	1,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000.00	2,000,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	50,000.00	50,000.00
23	Capital Expenditure	60,000,000.00	67,085,000.00
2301	Fixed Assets Purchased	43,669,000.00	66,565,000.00
230101	Purchase Of Fixed Assets - General	43,669,000.00	66,565,000.00
23010104	Purchase Motor Cycles	2,500,000.00	0.00
23010105	Purchase Of Motor Vehicles	14,500,000.00	50,310,000.00
23010112	Purchase Of Office Furniture And Fittings	9,068,500.00	0.00
23010113	Purchase Of Computers	7,312,500.00	0.00

23010114	Purchase of Printers	2,200,000.00	0.00
23010115	Purchase Of Photocopying Machines	2,780,000.00	0.00
23010118	Purchase Of Scanners	1,400,000.00	0.00
23010140	Purchase of Information / Communication Equipment	1,250,000.00	0.00
23010143	Purchase of Other Equipment/Materials	2,658,000.00	655,000.00
23010146	Purchase of other ICT equipment	0.00	13,750,000.00
23010149	Purchase of Electronic Equipment and Fittings	0.00	1,850,000.00
2302	Construction / Provision	16,331,000.00	520,000.00
230201	Construction / Provision Of Fixed Assets - General	16,331,000.00	520,000.00
23020103	Construction / Provision Of Electricity / Solar Power	16,331,000.00	0.00
23020129	Construction / Provision Of Bill Boards	0.00	520,000.00

011101100100 OSUN STATE SECURITY NETWORK AGENCY			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	1,525,392,050.00	5,386,936,340.00
21	PERSONNEL COST	195,562,050.00	3,127,260,050.00
2101	SALARY	194,466,100.00	3,126,916,220.00
210101	SALARIES AND WAGES	194,466,100.00	3,126,916,220.00
21010101	SALARY	194,466,100.00	3,126,916,220.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,095,950.00	343,830.00
210201	ALLOWANCES	1,095,950.00	343,830.00
21020101	NON REGULAR ALLOWANCES	1,095,950.00	343,830.00
22	OTHER RECURRENT COSTS	944,200,000.00	2,053,600,000.00
2202	OVERHEAD COST	944,200,000.00	2,053,600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	16,000,000.00	50,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,000,000.00	50,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	107,700,000.00	91,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000.00	20,000,000.00
22020303	NEWSPAPERS	0.00	6,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	700,000.00	5,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	50,000,000.00	30,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	50,000,000.00	30,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	34,500,000.00	81,400,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	30,000,000.00	50,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	2,400,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	20,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,500,000.00	9,000,000.00
220205	TRAINING - GENERAL	80,000,000.00	200,000,000.00
22020501	LOCAL TRAINING	80,000,000.00	200,000,000.00
220206	OTHER SERVICES - GENERAL	517,000,000.00	1,450,000,000.00
22020601	SECURITY SERVICES	511,000,000.00	1,425,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	5,000,000.00	5,000,000.00
22020607	RESCUE SERVICES	1,000,000.00	20,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	60,500,000.00	91,200,000.00
22020801	MOTOR VEHICLE FUEL COST	60,000,000.00	90,000,000.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	1,200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	128,500,000.00	90,000,000.00
22021001	REFRESHMENT & MEALS	66,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	6,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	7,000,000.00	12,000,000.00
22021004	MEDICAL EXPENSES/SUPPORT	15,000,000.00	24,000,000.00
22021007	WELFARE PACKAGES	40,000,000.00	48,000,000.00
23	Capital Expenditure	385,630,000.00	206,076,290.00
2301	Fixed Assets Purchased	352,630,000.00	206,076,290.00
230101	Purchase Of Fixed Assets - General	352,630,000.00	206,076,290.00
23010104	Purchase Motor Cycles	55,000,000.00	160,000,000.00
23010105	Purchase Of Motor Vehicles	70,000,000.00	0.00
23010112	Purchase Of Office Furniture And Fittings	25,030,000.00	12,820,000.00

23010113	Purchase Of Computers	0.00	2,590,000.00
23010114	Purchase of Printers	2,000,000.00	0.00
23010115	Purchase Of Photocopying Machines	4,500,000.00	0.00
23010128	Purchase Of Security Communication Equipment	34,500,000.00	30,008,000.00
23010132	Purchase Of Security Equipment	146,000,000.00	0.00
23010149	Purchase of Electronic Equipment and Fittings	15,600,000.00	658,290.00
2303	Rehabilitation / Repairs	33,000,000.00	0.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	33,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	33,000,000.00	0.00

011103300100 OSUN STATE AGENCY FOR CONTROL OF AIDS			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	178,183,330.00	269,710,450.00
21	PERSONNEL COST	42,928,700.00	36,755,420.00
2101	SALARY	40,890,390.00	34,691,680.00
210101	SALARIES AND WAGES	40,890,390.00	34,691,680.00
21010101	SALARY	40,890,390.00	34,691,680.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,038,310.00	2,063,740.00
210201	ALLOWANCES	2,038,310.00	2,063,740.00
21020101	NON REGULAR ALLOWANCES	2,038,310.00	2,063,740.00
22	OTHER RECURRENT COSTS	127,755,030.00	82,955,030.00
2202	OVERHEAD COST	127,755,030.00	82,955,030.00
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000.00	1,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	70,400,000.00	21,600,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	37,000,000.00	600,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	32,400,000.00	20,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,700,000.00	2,700,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	1,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000.00	500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	200,000.00	200,000.00
220205	TRAINING - GENERAL	6,000,000.00	4,000,000.00
22020501	LOCAL TRAINING	6,000,000.00	4,000,000.00
220206	OTHER SERVICES - GENERAL	11,200,000.00	1,200,000.00
22020601	SECURITY SERVICES	1,200,000.00	1,200,000.00
22020602	OFFICE RENT	10,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,200,000.00	1,200,000.00
22020801	MOTOR VEHICLE FUEL COST	1,200,000.00	1,200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	34,755,030.00	50,755,030.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	12,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	12,000,000.00	2,000,000.00
22021007	WELFARE PACKAGES	22,755,030.00	21,755,030.00
22021047	ANNIVERSARIES AND CELEBRATIONS	0.00	15,000,000.00
23	Capital Expenditure	7,499,600.00	150,000,000.00
2301	Fixed Assets Purchased	7,499,600.00	150,000,000.00
230101	Purchase Of Fixed Assets - General	7,499,600.00	150,000,000.00
23010105	Purchase Of Motor Vehicles	0.00	125,230,000.00
23010113	Purchase Of Computers	7,499,600.00	4,770,000.00
23010143	Purchase of Other Equipment/Materials	0.00	20,000,000.00

011200100100 OSUN STATE HOUSE OF ASSEMBLY			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	4,477,038,420.00	6,745,109,370.00
21	PERSONNEL COST	528,438,420.00	1,067,869,370.00
2101	SALARY	473,102,560.00	992,586,690.00
210101	SALARIES AND WAGES	473,102,560.00	992,586,690.00

21010101	SALARY	302,855,810.00	773,691,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	170,246,750.00	218,895,690.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	55,335,860.00	75,282,680.00
210201	ALLOWANCES	55,335,860.00	75,282,680.00
21020101	NON REGULAR ALLOWANCES	55,335,860.00	75,282,680.00
22	OTHER RECURRENT COSTS	3,447,900,000.00	4,129,000,000.00
2202	OVERHEAD COST	2,897,900,000.00	3,579,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	498,000,000.00	868,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	148,000,000.00	168,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	350,000,000.00	700,000,000.00
220202	UTILITIES - GENERAL	61,000,000.00	71,000,000.00
22020202	TELEPHONE CHARGES	60,000,000.00	70,000,000.00
22020205	WATER RATES	1,000,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	123,000,000.00	125,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,000,000.00	14,000,000.00
22020303	NEWSPAPERS	6,000,000.00	7,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	5,000,000.00	4,000,000.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINAN	100,000,000.00	100,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	792,000,000.00	894,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000,000.00	150,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	11,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	90,000,000.00	100,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	21,000,000.00	22,000,000.00
22020406	OTHER MAINTENANCE SERVICES	560,000,000.00	600,000,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	1,000,000.00	1,000,000.00
220205	TRAINING - GENERAL	170,000,000.00	170,000,000.00
22020501	LOCAL TRAINING	170,000,000.00	170,000,000.00
220206	OTHER SERVICES - GENERAL	20,400,000.00	45,000,000.00
22020601	SECURITY SERVICES	10,000,000.00	15,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	10,400,000.00	30,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	1,000,000.00
22020701	FINANCIAL CONSULTING	1,000,000.00	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	110,000,000.00	121,000,000.00
22020801	MOTOR VEHICLE FUEL COST	80,000,000.00	85,000,000.00
22020803	PLANT / GENERATOR FUEL COST	30,000,000.00	36,000,000.00
220209	FINANCIAL CHARGES - GENERAL	2,000,000.00	3,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000,000.00	3,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,120,500,000.00	1,280,500,000.00
22021001	REFRESHMENT & MEALS	100,000,000.00	110,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	500,000,000.00	600,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	10,000,000.00
22021006	POSTAGES & COURIER SERVICES	500,000.00	500,000.00
22021007	WELFARE PACKAGES	450,000,000.00	500,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	60,000,000.00	60,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	550,000,000.00	550,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	550,000,000.00	550,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOS	550,000,000.00	550,000,000.00
23	Capital Expenditure	500,700,000.00	1,548,240,000.00
2301	Fixed Assets Purchased	98,200,000.00	272,890,000.00
230101	Purchase Of Fixed Assets - General	98,200,000.00	272,890,000.00
23010104	Purchase Motor Cycles	2,000,000.00	4,800,000.00
23010105	Purchase Of Motor Vehicles	62,100,000.00	92,640,000.00
23010112	Purchase Of Office Furniture And Fittings	0.00	8,100,000.00
23010113	Purchase Of Computers	29,000,000.00	17,750,000.00
23010117	Purchase Of Shredding Machines	0.00	2,250,000.00
23010119	Purchase Of Power Generating Set	4,100,000.00	67,500,000.00
23010132	Purchase Of Security Equipment	1,000,000.00	74,000,000.00
23010149	Purchase of Electronic Equipment and Fittings	0.00	5,850,000.00
2302	Construction / Provision	342,500,000.00	1,215,350,000.00

230201	Construction / Provision Of Fixed Assets - General	342,500,000.00	1,215,350,000.00
23020102	Construction / Provision Of Residential Buildings	340,000,000.00	475,750,000.00
23020105	Construction / Provision Of Water Facilities	2,500,000.00	16,100,000.00
23020111	Construction / Provision Of Libraries	0.00	402,500,000.00
23020127	Construction Of Ict Infrastructures	0.00	321,000,000.00
2303	Rehabilitation / Repairs	60,000,000.00	60,000,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	60,000,000.00	60,000,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	60,000,000.00	60,000,000.00

011200400100 OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>483,129,810.00</u>	<u>638,090,190.00</u>
21	PERSONNEL COST	72,329,810.00	155,186,190.00
2101	SALARY	69,912,550.00	151,164,530.00
210101	SALARIES AND WAGES	69,912,550.00	151,164,530.00
21010101	SALARY	44,878,770.00	115,296,990.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	25,033,780.00	35,867,540.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,417,260.00	4,021,660.00
210201	ALLOWANCES	2,417,260.00	4,021,660.00
21020101	NON REGULAR ALLOWANCES	2,417,260.00	4,021,660.00
22	OTHER RECURRENT COSTS	310,800,000.00	399,700,000.00
2202	OVERHEAD COST	310,800,000.00	399,700,000.00
220201	TRAVEL & TRANSPORT - GENERAL	70,000,000.00	85,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	60,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	25,000,000.00
220202	UTILITIES - GENERAL	5,000,000.00	6,000,000.00
22020202	TELEPHONE CHARGES	5,000,000.00	6,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	14,500,000.00	14,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	10,000,000.00
22020303	NEWSPAPERS	2,500,000.00	2,500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	38,000,000.00	40,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	5,000,000.00
22020406	OTHER MAINTENANCE SERVICES	18,000,000.00	20,000,000.00
220205	TRAINING - GENERAL	130,000,000.00	180,000,000.00
22020501	LOCAL TRAINING	130,000,000.00	180,000,000.00
220209	FINANCIAL CHARGES - GENERAL	300,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	300,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	53,000,000.00	74,200,000.00
22021001	REFRESHMENT & MEALS	5,000,000.00	6,200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	6,000,000.00	6,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00
22021007	WELFARE PACKAGES	40,000,000.00	60,000,000.00
23	Capital Expenditure	100,000,000.00	83,204,000.00
2301	Fixed Assets Purchased	100,000,000.00	83,204,000.00
230101	Purchase Of Fixed Assets - General	100,000,000.00	83,204,000.00
23010105	Purchase Of Motor Vehicles	87,230,000.00	60,619,000.00
23010112	Purchase Of Office Furniture And Fittings	2,611,520.00	4,940,000.00
23010113	Purchase Of Computers	3,706,380.00	2,861,000.00
23010114	Purchase of Printers	561,300.00	445,000.00
23010115	Purchase Of Photocopying Machines	0.00	5,248,000.00
23010118	Purchase Of Scanners	0.00	201,000.00
23010149	Purchase of Electronic Equipment and Fittings	5,890,800.00	8,890,000.00

012300100100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	<u>1,671,821,940.00</u>	<u>3,953,643,590.00</u>
21	PERSONNEL COST	93,821,940.00	183,643,590.00
2101	SALARY	89,739,810.00	175,762,070.00
210101	SALARIES AND WAGES	89,739,810.00	175,762,070.00
21010101	SALARY	89,739,810.00	175,762,070.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,082,130.00	7,881,520.00
210201	ALLOWANCES	4,082,130.00	7,881,520.00
21020101	NON REGULAR ALLOWANCES	4,082,130.00	7,881,520.00
22	OTHER RECURRENT COSTS	1,404,000,000.00	2,070,000,000.00
2202	OVERHEAD COST	1,404,000,000.00	2,070,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	20,000,000.00	40,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	20,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	20,000,000.00
220202	UTILITIES - GENERAL	7,500,000.00	8,500,000.00
22020202	TELEPHONE CHARGES	7,500,000.00	8,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	10,000,000.00	220,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	10,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	210,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	4,500,000.00	117,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,500,000.00	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	10,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	70,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	2,500,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	30,000,000.00
220205	TRAINING - GENERAL	20,000,000.00	40,000,000.00
22020501	LOCAL TRAINING	20,000,000.00	40,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	3,000,000.00	4,000,000.00
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	4,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,339,000,000.00	1,640,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,339,000,000.00	1,600,000,000.00
22021046	FOOD AND NUTRITION ACTIVITIES	0.00	40,000,000.00
23	Capital Expenditure	174,000,000.00	1,700,000,000.00
2301	Fixed Assets Purchased	30,000,000.00	105,246,200.00
230101	Purchase Of Fixed Assets - General	30,000,000.00	105,246,200.00
23010105	Purchase Of Motor Vehicles	30,000,000.00	36,900,000.00
23010140	Purchase of Information / Communication Equipment	0.00	68,346,200.00
2302	Construction / Provision	144,000,000.00	1,418,872,770.00
230201	Construction / Provision Of Fixed Assets - General	144,000,000.00	1,418,872,770.00
23020103	Construction / Provision Of Electricity / Solar Power	0.00	42,500,000.00
23020119	Construction / Provision Of Recreational Facilities	144,000,000.00	1,376,372,770.00
2303	Rehabilitation / Repairs	0.00	175,881,030.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	0.00	175,881,030.00
23030121	Rehabilitation / Repairs Of Office Buildings	0.00	175,881,030.00

012300300100	OSUN STATE BROADCASTING CORPORATION		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	<u>1,131,081,430.00</u>	<u>2,329,484,530.00</u>
21	PERSONNEL COST	579,781,430.00	665,484,530.00
2101	SALARY	561,120,060.00	634,047,690.00
210101	SALARIES AND WAGES	561,120,060.00	634,047,690.00
21010101	SALARY	561,120,060.00	634,047,690.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,661,370.00	31,436,840.00
210201	ALLOWANCES	18,661,370.00	31,436,840.00
21020101	NON REGULAR ALLOWANCES	18,661,370.00	31,436,840.00
22	OTHER RECURRENT COSTS	151,300,000.00	164,000,000.00
2202	OVERHEAD COST	151,300,000.00	164,000,000.00

220201	TRAVEL & TRANSPORT - GENERAL	4,750,000.00	9,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,750,000.00	4,500,000.00
220202	UTILITIES - GENERAL	10,250,000.00	12,000,000.00
22020201	ELECTRICITY CHARGES	100,000.00	0.00
22020202	TELEPHONE CHARGES	250,000.00	0.00
22020203	INTERNET ACCESS CHARGES	1,400,000.00	2,500,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	8,500,000.00	9,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	3,600,000.00	5,100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	3,000,000.00
22020302	BOOKS	600,000.00	1,000,000.00
22020303	NEWSPAPERS	500,000.00	700,000.00
22020304	MAGAZINES & PERIODICALS	500,000.00	400,000.00
220204	MAINTENANCE SERVICES - GENERAL	24,680,000.00	28,050,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,800,000.00	3,800,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	2,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,700,000.00	3,100,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,000,000.00	6,500,000.00
22020406	OTHER MAINTENANCE SERVICES	1,100,000.00	1,450,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	9,580,000.00	9,700,000.00
220205	TRAINING - GENERAL	4,500,000.00	5,000,000.00
22020501	LOCAL TRAINING	4,500,000.00	5,000,000.00
220206	OTHER SERVICES - GENERAL	2,350,000.00	2,500,000.00
22020601	SECURITY SERVICES	1,000,000.00	1,500,000.00
22020602	OFFICE RENT	450,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	900,000.00	1,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,700,000.00	1,950,000.00
22020703	LEGAL SERVICES	200,000.00	200,000.00
22020709	AUDITING OF ACCOUNTS	1,500,000.00	1,750,000.00
220208	FUEL & LUBRICANTS - GENERAL	53,000,000.00	53,000,000.00
22020801	MOTOR VEHICLE FUEL COST	13,000,000.00	13,000,000.00
22020803	PLANT / GENERATOR FUEL COST	40,000,000.00	40,000,000.00
220209	FINANCIAL CHARGES - GENERAL	2,920,000.00	3,800,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	920,000.00	800,000.00
22020904	OTHER CRF BANK CHARGES	2,000,000.00	3,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	43,550,000.00	43,100,000.00
22021001	REFRESHMENT & MEALS	4,850,000.00	6,300,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	13,650,000.00	6,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	18,000,000.00	20,000,000.00
22021004	MEDICAL EXPENSES/SUPPORT	450,000.00	700,000.00
22021006	POSTAGES & COURIER SERVICES	100,000.00	600,000.00
22021007	WELFARE PACKAGES	5,500,000.00	6,500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000.00	3,000,000.00
23	Capital Expenditure	400,000,000.00	1,500,000,000.00
2301	Fixed Assets Purchased	331,686,000.00	1,234,095,651.00
230101	Purchase Of Fixed Assets - General	331,686,000.00	1,234,095,651.00
23010105	Purchase Of Motor Vehicles	0.00	110,000,000.00
23010113	Purchase Of Computers	0.00	42,796,457.00
23010119	Purchase Of Power Generating Set	30,466,000.00	84,447,000.00
23010132	Purchase Of Security Equipment	0.00	19,705,000.00
23010135	Purchase Of Tv Transmitting Equipment	290,500,000.00	936,042,914.00
23010136	Purchase Of Radio Transmitting Equipment	0.00	28,064,160.00
23010140	Purchase of Information / Communication Equipment	450,000.00	0.00
23010149	Purchase of Electronic Equipment and Fittings	10,270,000.00	13,040,120.00
2302	Construction / Provision	30,000,000.00	113,760,000.00
230201	Construction / Provision Of Fixed Assets - General	30,000,000.00	113,760,000.00
23020103	Construction / Provision Of Electricity / Solar Power	30,000,000.00	113,760,000.00
2303	Rehabilitation / Repairs	38,314,000.00	143,344,349.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	38,314,000.00	143,344,349.00

23030121	Rehabilitation / Repairs Of Office Buildings	38,314,000.00	143,344,349.00
2305	Other Capital Projects	0.00	8,800,000.00
230501	Acquisition Of Non Tangible Assets	0.00	8,800,000.00
23050102	Computer Software Acquisition	0.00	8,800,000.00
012400100100	MINISTRY OF HOME AFFAIRS		
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>3,777,221,080.00</u>	<u>3,282,734,580.00</u>
21	PERSONNEL COST	318,721,080.00	500,734,580.00
2101	SALARY	308,205,790.00	481,696,060.00
210101	SALARIES AND WAGES	308,205,790.00	481,696,060.00
21010101	SALARY	308,205,790.00	481,696,060.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,515,290.00	19,038,520.00
210201	ALLOWANCES	10,515,290.00	19,038,520.00
21020101	NON REGULAR ALLOWANCES	10,515,290.00	19,038,520.00
22	OTHER RECURRENT COSTS	1,746,500,000.00	1,482,000,000.00
2202	OVERHEAD COST	566,500,000.00	482,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	25,000,000.00	61,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	55,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	6,000,000.00
220202	UTILITIES - GENERAL	6,000,000.00	9,000,000.00
22020202	TELEPHONE CHARGES	6,000,000.00	9,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	9,000,000.00	9,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,000,000.00	6,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000.00	3,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	24,500,000.00	55,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	12,000,000.00	12,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	10,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	20,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6,000,000.00	10,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,500,000.00	3,000,000.00
220205	TRAINING - GENERAL	30,000,000.00	30,000,000.00
22020501	LOCAL TRAINING	30,000,000.00	30,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	60,000,000.00	100,000,000.00
22020701	FINANCIAL CONSULTING	60,000,000.00	100,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	12,000,000.00	12,000,000.00
22020801	MOTOR VEHICLE FUEL COST	12,000,000.00	12,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	400,000,000.00	206,000,000.00
22021007	WELFARE PACKAGES	400,000,000.00	206,000,000.00
2205	SUBSIDIES GENERAL	1,180,000,000.00	1,000,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	1,180,000,000.00	1,000,000,000.00
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	1,180,000,000.00	1,000,000,000.00
23	Capital Expenditure	1,712,000,000.00	1,300,000,000.00
2301	Fixed Assets Purchased	850,000,000.00	615,000,000.00
230101	Purchase Of Fixed Assets - General	850,000,000.00	615,000,000.00
23010105	Purchase Of Motor Vehicles	0.00	26,500,000.00
23010107	Purchase Of Trucks	750,000,000.00	480,000,000.00
23010115	Purchase Of Photocopying Machines	0.00	800,000.00
23010119	Purchase Of Power Generating Set	0.00	1,000,000.00
23010123	Purchase Of Fire Fighting Equipment	100,000,000.00	0.00
23010143	Purchase of Other Equipment/Materials	0.00	106,700,000.00
2302	Construction / Provision	762,000,000.00	585,000,000.00
230201	Construction / Provision Of Fixed Assets - General	762,000,000.00	585,000,000.00
23020101	Construction / Provision Of Office Buildings	265,500,000.00	185,000,000.00
23020102	Construction / Provision Of Residential Buildings	180,000,000.00	0.00
23020103	Construction / Provision Of Electricity / Solar Power	0.00	36,000,000.00
23020105	Construction / Provision Of Water Facilities	0.00	30,000,000.00
23020110	Construction / Provision Of Fire Fighting Stations	136,500,000.00	50,000,000.00
23020135	Construction / Provision Of Places of Worship	180,000,000.00	284,000,000.00

2303	Rehabilitation / Repairs	100,000,000.00	100,000,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	100,000,000.00	100,000,000.00
23030109	Rehabilitation / Repairs - Fire Fighting Stations	100,000,000.00	100,000,000.00

012500100100	OFFICE OF THE HEAD OF SERVICE		
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>1,735,773,280.00</u>	<u>1,815,388,980.00</u>
21	PERSONNEL COST	50,887,910.00	101,208,980.00
2101	SALARY	48,852,860.00	97,096,650.00
210101	SALARIES AND WAGES	48,852,860.00	97,096,650.00
21010101	SALARY	48,852,860.00	97,096,650.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,035,050.00	4,112,330.00
210201	ALLOWANCES	2,035,050.00	4,112,330.00
21020101	NON REGULAR ALLOWANCES	2,035,050.00	4,112,330.00
22	OTHER RECURRENT COSTS	1,344,000,000.00	1,619,400,000.00
2202	OVERHEAD COST	1,344,000,000.00	1,619,400,000.00
220201	TRAVEL & TRANSPORT - GENERAL	45,000,000.00	180,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000.00	100,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	80,000,000.00
220202	UTILITIES - GENERAL	962,000,000.00	962,400,000.00
22020201	ELECTRICITY CHARGES	960,000,000.00	960,000,000.00
22020202	TELEPHONE CHARGES	2,000,000.00	2,400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	12,000,000.00	20,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,000,000.00	20,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	58,000,000.00	70,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	15,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	7,000,000.00	10,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	7,000,000.00
22020406	OTHER MAINTENANCE SERVICES	36,000,000.00	38,000,000.00
220205	TRAINING - GENERAL	30,000,000.00	150,000,000.00
22020501	LOCAL TRAINING	30,000,000.00	150,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	5,000,000.00	5,000,000.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	232,000,000.00	232,000,000.00
22021001	REFRESHMENT & MEALS	150,000,000.00	150,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00
22021007	WELFARE PACKAGES	80,000,000.00	80,000,000.00
23	Capital Expenditure	340,885,370.00	94,780,000.00
2301	Fixed Assets Purchased	74,320,000.00	94,780,000.00
230101	Purchase Of Fixed Assets - General	74,320,000.00	94,780,000.00
23010105	Purchase Of Motor Vehicles	61,440,000.00	82,960,000.00
23010113	Purchase Of Computers	8,760,000.00	7,420,000.00
23010114	Purchase of Printers	3,400,000.00	3,600,000.00
23010147	Purchase of Office Equipment	720,000.00	0.00
23010149	Purchase of Electronic Equipment and Fittings	0.00	800,000.00
2303	Rehabilitation / Repairs	266,565,370.00	0.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	266,565,370.00	0.00
23030101	Rehabilitation / Repairs Of Residential Building	266,565,370.00	0.00

012500300100	BUREAU OF PUBLIC SERVICE PENSION		
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>41,890,397,290.00</u>	<u>39,726,557,650.00</u>
21	PERSONNEL COST	41,587,397,290.00	39,389,057,650.00
2101	SALARY	40,900,970.00	90,395,320.00
210101	SALARIES AND WAGES	40,900,970.00	90,395,320.00
21010101	SALARY	40,900,970.00	90,395,320.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,001,818,600.00	23,753,984,610.00
210201	ALLOWANCES	1,818,600.00	3,984,610.00

21020101	NON REGULAR ALLOWANCES	1,818,600.00	3,984,610.00
210202	SOCIAL CONTRIBUTIONS	20,000,000,000.00	23,750,000,000.00
21020202	CONTRIBUTION PENSION	7,000,000,000.00	7,000,000,000.00
21020203	GROUP LIFE INSURANCE	0.00	3,750,000,000.00
21020204	EMPLOYEES COMPENSATION FUND	7,000,000,000.00	7,000,000,000.00
21020206	REDEMPTION FUND	6,000,000,000.00	6,000,000,000.00
2103	SOCIAL BENEFITS	21,544,677,720.00	15,544,677,720.00
210301	SOCIAL BENEFITS	21,544,677,720.00	15,544,677,720.00
21030101	GRATUITY	4,500,000,000.00	4,500,000,000.00
21030102	PENSION	5,500,000,000.00	5,500,000,000.00
21030104	GRATUITY ARREARS	6,065,571,880.00	3,065,571,880.00
21030105	PENSION ARREARS	5,479,105,840.00	2,479,105,840.00
22	OTHER RECURRENT COSTS	153,000,000.00	188,500,000.00
2202	OVERHEAD COST	153,000,000.00	188,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	25,000,000.00	25,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,000,000.00	25,000,000.00
220202	UTILITIES - GENERAL	2,400,000.00	4,500,000.00
22020202	TELEPHONE CHARGES	1,200,000.00	2,500,000.00
22020203	INTERNET ACCESS CHARGES	1,200,000.00	2,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	15,600,000.00	18,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	7,000,000.00
22020303	NEWSPAPERS	600,000.00	1,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	10,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	16,000,000.00	22,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,000,000.00	10,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	7,000,000.00	9,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	3,000,000.00
220205	TRAINING - GENERAL	48,000,000.00	66,000,000.00
22020501	LOCAL TRAINING	48,000,000.00	66,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000.00	10,000,000.00
22020701	FINANCIAL CONSULTING	10,000,000.00	10,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	5,500,000.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	3,500,000.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	32,500,000.00	37,500,000.00
22021001	REFRESHMENT & MEALS	4,000,000.00	5,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	2,500,000.00
22021006	POSTAGES & COURIER SERVICES	500,000.00	1,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	26,000,000.00	28,000,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,000,000.00	1,000,000.00
23	Capital Expenditure	150,000,000.00	149,000,000.00
2301	Fixed Assets Purchased	96,831,500.00	81,749,000.00
230101	Purchase Of Fixed Assets - General	96,831,500.00	81,749,000.00
23010105	Purchase Of Motor Vehicles	44,140,000.00	40,140,000.00
23010108	Purchase Of Buses	15,332,500.00	0.00
23010112	Purchase Of Office Furniture And Fittings	7,300,000.00	9,540,000.00
23010113	Purchase Of Computers	15,734,000.00	17,094,000.00
23010114	Purchase of Printers	3,000,000.00	3,000,000.00
23010115	Purchase Of Photocopying Machines	3,925,000.00	3,925,000.00
23010117	Purchase Of Shredding Machines	935,000.00	935,000.00
23010119	Purchase Of Power Generating Set	800,000.00	1,500,000.00
23010143	Purchase of Other Equipment/Materials	300,000.00	830,000.00
23010147	Purchase of Office Equipment	1,430,000.00	850,000.00
23010149	Purchase of Electronic Equipment and Fittings	3,935,000.00	3,935,000.00
2302	Construction / Provision	0.00	5,446,000.00
230201	Construction / Provision Of Fixed Assets - General	0.00	5,446,000.00
23020103	Construction / Provision Of Electricity / Solar Power	0.00	5,446,000.00
2305	Other Capital Projects	53,168,500.00	61,805,000.00
230501	Acquisition Of Non Tangible Assets	53,168,500.00	61,805,000.00
23050102	Computer Software Acquisition	53,168,500.00	61,805,000.00

012500400100 BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	<u>1,200,555,000.00</u>	<u>1,443,926,830.00</u>
21	PERSONNEL COST	64,195,000.00	142,926,830.00
2101	SALARY	61,477,600.00	136,940,300.00
210101	SALARIES AND WAGES	61,477,600.00	136,940,300.00
21010101	SALARY	61,477,600.00	136,940,300.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,717,400.00	5,986,530.00
210201	ALLOWANCES	2,717,400.00	5,986,530.00
21020101	NON REGULAR ALLOWANCES	2,717,400.00	5,986,530.00
22	OTHER RECURRENT COSTS	1,000,000,000.00	1,129,000,000.00
2202	OVERHEAD COST	1,000,000,000.00	1,129,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	20,000,000.00	25,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	25,000,000.00
220202	UTILITIES - GENERAL	10,000,000.00	10,000,000.00
22020202	TELEPHONE CHARGES	5,000,000.00	5,000,000.00
22020203	INTERNET ACCESS CHARGES	5,000,000.00	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	10,800,000.00	16,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	15,000,000.00
22020303	NEWSPAPERS	500,000.00	600,000.00
22020304	MAGAZINES & PERIODICALS	300,000.00	400,000.00
220204	MAINTENANCE SERVICES - GENERAL	51,200,000.00	70,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	11,200,000.00	15,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	15,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	20,000,000.00	25,000,000.00
22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	15,000,000.00
220205	TRAINING - GENERAL	400,000,000.00	400,000,000.00
22020501	LOCAL TRAINING	400,000,000.00	400,000,000.00
220206	OTHER SERVICES - GENERAL	3,000,000.00	3,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	3,000,000.00	3,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	5,000,000.00	5,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,000,000.00	3,000,000.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	500,000,000.00	600,000,000.00
22021007	WELFARE PACKAGES	500,000,000.00	600,000,000.00
23	Capital Expenditure	136,360,000.00	172,000,000.00
2301	Fixed Assets Purchased	46,360,000.00	67,650,000.00
230101	Purchase Of Fixed Assets - General	46,360,000.00	67,650,000.00
23010104	Purchase Motor Cycles	0.00	3,000,000.00
23010105	Purchase Of Motor Vehicles	25,860,000.00	30,000,000.00
23010112	Purchase Of Office Furniture And Fittings	0.00	10,000,000.00
23010113	Purchase Of Computers	20,500,000.00	5,460,000.00
23010114	Purchase of Printers	0.00	1,890,000.00
23010115	Purchase Of Photocopying Machines	0.00	9,720,000.00
23010143	Purchase of Other Equipment/Materials	0.00	200,000.00
23010149	Purchase of Electronic Equipment and Fittings	0.00	7,380,000.00
2303	Rehabilitation / Repairs	90,000,000.00	104,350,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	90,000,000.00	104,350,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	90,000,000.00	104,350,000.00

012500500100 BUREAU FOR PEOPLE WITH DISABILITIES			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	<u>0.00</u>	<u>595,557,500.00</u>
21	PERSONNEL COST	0.00	39,932,500.00
2101	SALARY	0.00	38,048,320.00
210101	SALARIES AND WAGES	0.00	38,048,320.00
21010101	SALARY	0.00	38,048,320.00

2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	1,884,180.00
210201	ALLOWANCES	0.00	1,884,180.00
21020101	NON REGULAR ALLOWANCES	0.00	1,884,180.00
22	OTHER RECURRENT COSTS	0.00	335,625,000.00
2202	OVERHEAD COST	0.00	255,625,000.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	10,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	5,000,000.00
220202	UTILITIES - GENERAL	0.00	1,000,000.00
22020202	TELEPHONE CHARGES	0.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	5,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	3,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	2,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	17,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	3,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	3,000,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	10,000,000.00
220205	TRAINING - GENERAL	0.00	39,125,000.00
22020501	LOCAL TRAINING	0.00	39,125,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	3,000,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	2,000,000.00
22020803	PLANT / GENERATOR FUEL COST	0.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	180,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	30,000,000.00
22021007	WELFARE PACKAGES	0.00	30,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	5,000,000.00
22021045	LEASE RENTAL FEES	0.00	10,000,000.00
22021047	ANNIVERSARIES AND CELEBRATIONS	0.00	105,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	80,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	80,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOS	0.00	80,000,000.00
23	Capital Expenditure	0.00	220,000,000.00
2301	Fixed Assets Purchased	0.00	172,150,000.00
230101	Purchase Of Fixed Assets - General	0.00	172,150,000.00
23010105	Purchase Of Motor Vehicles	0.00	16,000,000.00
23010108	Purchase Of Buses	0.00	0.00
23010143	Purchase of Other Equipment/Materials	0.00	156,150,000.00
2305	Other Capital Projects	0.00	47,850,000.00
230501	Acquisition Of Non Tangible Assets	0.00	47,850,000.00
23050102	Computer Software Acquisition	0.00	47,850,000.00

014000100100 OFFICE OF THE AUDITOR GENERAL (STATE)			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	349,460,570.00	649,331,280.00
21	PERSONNEL COST	145,760,570.00	278,486,280.00
2101	SALARY	139,610,010.00	267,085,380.00
210101	SALARIES AND WAGES	139,610,010.00	267,085,380.00
21010101	SALARY	126,512,310.00	259,444,330.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	13,097,700.00	7,641,050.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,150,560.00	11,400,900.00
210201	ALLOWANCES	6,150,560.00	11,400,900.00
21020101	NON REGULAR ALLOWANCES	6,150,560.00	11,400,900.00
22	OTHER RECURRENT COSTS	118,700,000.00	239,700,000.00
2202	OVERHEAD COST	118,700,000.00	239,700,000.00
220201	TRAVEL & TRANSPORT - GENERAL	9,500,000.00	16,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,500,000.00	6,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	10,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	9,650,000.00	17,500,000.00

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,500,000.00	5,000,000.00
22020304	MAGAZINES & PERIODICALS	500,000.00	1,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	650,000.00	1,500,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE	6,000,000.00	10,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	6,000,000.00	17,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	8,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	3,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	3,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,500,000.00	2,500,000.00
220205	TRAINING - GENERAL	60,000,000.00	130,000,000.00
22020501	LOCAL TRAINING	60,000,000.00	100,000,000.00
22020502	INTERNATIONAL TRAINING	0.00	30,000,000.00
220206	OTHER SERVICES - GENERAL	850,000.00	1,500,000.00
22020605	CLEANING & FUMIGATION SERVICES	850,000.00	1,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000.00	8,500,000.00
22020709	AUDITING OF ACCOUNTS	5,000,000.00	8,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	11,500,000.00	17,500,000.00
22020801	MOTOR VEHICLE FUEL COST	9,000,000.00	15,000,000.00
22020803	PLANT / GENERATOR FUEL COST	2,500,000.00	2,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	16,200,000.00	31,700,000.00
22021001	REFRESHMENT & MEALS	5,000,000.00	12,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	4,500,000.00	8,500,000.00
22021006	POSTAGES & COURIER SERVICES	700,000.00	1,200,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	6,000,000.00	10,000,000.00
23	Capital Expenditure	85,000,000.00	131,145,000.00
2301	Fixed Assets Purchased	70,150,000.00	70,620,000.00
230101	Purchase Of Fixed Assets - General	70,150,000.00	70,620,000.00
23010105	Purchase Of Motor Vehicles	51,780,000.00	48,000,000.00
23010112	Purchase Of Office Furniture And Fittings	0.00	9,100,000.00
23010113	Purchase Of Computers	9,565,000.00	9,200,000.00
23010115	Purchase Of Photocopying Machines	4,485,000.00	0.00
23010149	Purchase of Electronic Equipment and Fittings	4,320,000.00	4,320,000.00
2302	Construction / Provision	14,850,000.00	0.00
230201	Construction / Provision Of Fixed Assets - General	14,850,000.00	0.00
23020103	Construction / Provision Of Electricity / Solar Power	14,850,000.00	0.00
2303	Rehabilitation / Repairs	0.00	60,525,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	0.00	60,525,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	0.00	60,525,000.00

014000200100 OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	278,389,690.00	559,023,660.00
21	PERSONNEL COST	107,475,580.00	216,462,850.00
2101	SALARY	102,488,350.00	206,524,730.00
210101	SALARIES AND WAGES	102,488,350.00	206,524,730.00
21010101	SALARY	97,247,290.00	201,283,680.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	5,241,060.00	5,241,050.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,987,230.00	9,938,120.00
210201	ALLOWANCES	4,987,230.00	9,938,120.00
21020101	NON REGULAR ALLOWANCES	4,987,230.00	9,938,120.00
22	OTHER RECURRENT COSTS	97,600,000.00	241,850,000.00
2202	OVERHEAD COST	97,600,000.00	241,850,000.00
220201	TRAVEL & TRANSPORT - GENERAL	50,000,000.00	76,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,000,000.00	42,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	34,000,000.00
220202	UTILITIES - GENERAL	2,350,000.00	8,100,000.00
22020202	TELEPHONE CHARGES	2,100,000.00	2,800,000.00
22020203	INTERNET ACCESS CHARGES	250,000.00	5,300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	12,550,000.00	32,150,000.00

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	6,500,000.00
22020303	NEWSPAPERS	50,000.00	50,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	600,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE	7,000,000.00	25,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	13,350,000.00	38,950,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	11,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,300,000.00	7,750,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	900,000.00	4,900,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,950,000.00	13,300,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	200,000.00	2,000,000.00
220205	TRAINING - GENERAL	7,000,000.00	60,000,000.00
22020501	LOCAL TRAINING	7,000,000.00	60,000,000.00
220206	OTHER SERVICES - GENERAL	1,000,000.00	5,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,000,000.00	5,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	2,000,000.00
22020709	AUDITING OF ACCOUNTS	1,000,000.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,800,000.00	1,100,000.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	600,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	300,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,550,000.00	18,550,000.00
22021001	REFRESHMENT & MEALS	200,000.00	2,500,000.00
22021006	POSTAGES & COURIER SERVICES	150,000.00	700,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	7,000,000.00	15,000,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	200,000.00	350,000.00
23	Capital Expenditure	73,314,110.00	100,710,810.00
2301	Fixed Assets Purchased	54,526,110.00	63,500,000.00
230101	Purchase Of Fixed Assets - General	54,526,110.00	63,500,000.00
23010105	Purchase Of Motor Vehicles	28,526,110.00	40,000,000.00
23010112	Purchase Of Office Furniture And Fittings	0.00	12,500,000.00
23010113	Purchase Of Computers	3,000,000.00	3,000,000.00
23010114	Purchase of Printers	0.00	2,800,000.00
23010115	Purchase Of Photocopying Machines	0.00	5,200,000.00
23010128	Purchase Of Security Communication Equipment	23,000,000.00	0.00
2302	Construction / Provision	18,388,000.00	0.00
230201	Construction / Provision Of Fixed Assets - General	18,388,000.00	0.00
23020103	Construction / Provision Of Electricity / Solar Power	18,388,000.00	0.00
2303	Rehabilitation / Repairs	0.00	37,210,810.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	0.00	37,210,810.00
23030121	Rehabilitation / Repairs Of Office Buildings	0.00	37,210,810.00
2305	Other Capital Projects	400,000.00	0.00
230501	Acquisition Of Non Tangible Assets	400,000.00	0.00
23050102	Computer Software Acquisition	400,000.00	0.00

014700100100 CIVIL SERVICE COMMISSION			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	244,451,940.00	367,146,040.00
21	PERSONNEL COST	94,515,650.00	189,146,040.00
2101	SALARY	91,082,290.00	181,975,670.00
210101	SALARIES AND WAGES	91,082,290.00	181,975,670.00
21010101	SALARY	91,082,290.00	152,515,670.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	29,460,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,433,360.00	7,170,370.00
210201	ALLOWANCES	3,433,360.00	7,170,370.00
21020101	NON REGULAR ALLOWANCES	3,433,360.00	7,170,370.00
22	OTHER RECURRENT COSTS	72,250,000.00	94,000,000.00
2202	OVERHEAD COST	72,250,000.00	94,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	8,000,000.00	11,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,500,000.00	7,000,000.00

22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000.00	4,000,000.00
220202	UTILITIES - GENERAL	5,000,000.00	6,000,000.00
22020202	TELEPHONE CHARGES	5,000,000.00	6,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	14,250,000.00	15,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,500,000.00	8,500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,750,000.00	7,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	17,250,000.00	18,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,250,000.00	6,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	12,000,000.00	12,000,000.00
220205	TRAINING - GENERAL	8,500,000.00	20,000,000.00
22020501	LOCAL TRAINING	8,500,000.00	20,000,000.00
220206	OTHER SERVICES - GENERAL	3,750,000.00	4,500,000.00
22020605	CLEANING & FUMIGATION SERVICES	3,750,000.00	4,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	15,500,000.00	19,000,000.00
22021001	REFRESHMENT & MEALS	7,000,000.00	8,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	8,500,000.00	10,500,000.00
23	Capital Expenditure	77,686,290.00	84,000,000.00
2301	Fixed Assets Purchased	15,767,860.00	48,467,000.00
230101	Purchase Of Fixed Assets - General	15,767,860.00	48,467,000.00
23010104	Purchase Motor Cycles	0.00	2,950,000.00
23010105	Purchase Of Motor Vehicles	0.00	16,400,000.00
23010112	Purchase Of Office Furniture And Fittings	7,037,860.00	8,372,000.00
23010113	Purchase Of Computers	3,780,000.00	12,585,000.00
23010114	Purchase of Printers	1,650,000.00	2,625,000.00
23010143	Purchase of Other Equipment/Materials	0.00	615,000.00
23010149	Purchase of Electronic Equipment and Fittings	3,300,000.00	4,920,000.00
2302	Construction / Provision	0.00	3,600,000.00
230201	Construction / Provision Of Fixed Assets - General	0.00	3,600,000.00
23020103	Construction / Provision Of Electricity / Solar Power	0.00	3,600,000.00
2303	Rehabilitation / Repairs	12,392,430.00	15,100,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	12,392,430.00	15,100,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	12,392,430.00	15,100,000.00
2305	Other Capital Projects	49,526,000.00	16,833,000.00
230501	Acquisition Of Non Tangible Assets	49,526,000.00	16,833,000.00
23050102	Computer Software Acquisition	49,526,000.00	16,833,000.00

014800100100	OSUN STATE INDEPENDENT ELECTORAL COMMISSION		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	3,606,548,990.00	253,077,360.00
21	PERSONNEL COST	81,308,990.00	131,752,360.00
2101	SALARY	78,548,540.00	127,166,150.00
210101	SALARIES AND WAGES	78,548,540.00	127,166,150.00
21010101	SALARY	43,638,890.00	86,186,150.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	34,909,650.00	40,980,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,760,450.00	4,586,210.00
210201	ALLOWANCES	2,760,450.00	4,586,210.00
21020101	NON REGULAR ALLOWANCES	2,760,450.00	4,586,210.00
22	OTHER RECURRENT COSTS	3,485,240,000.00	71,325,000.00
2202	OVERHEAD COST	3,485,240,000.00	71,325,000.00
220201	TRAVEL & TRANSPORT - GENERAL	54,240,000.00	41,225,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000.00	21,225,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	29,240,000.00	20,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	25,000,000.00	7,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	5,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	12,000,000.00	3,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,000,000.00	2,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	1,000,000.00
220205	TRAINING - GENERAL	20,000,000.00	2,000,000.00

22020501	LOCAL TRAINING	20,000,000.00	2,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000,000.00	15,000,000.00
22020703	LEGAL SERVICES	100,000,000.00	15,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	49,000,000.00	1,000,000.00
22020801	MOTOR VEHICLE FUEL COST	6,000,000.00	500,000.00
22020803	PLANT / GENERATOR FUEL COST	43,000,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,225,000,000.00	2,100,000.00
22021001	REFRESHMENT & MEALS	10,500,000.00	600,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,500,000.00
22021020	ELECTION-LOGISTICS SUPPORT	3,214,500,000.00	0.00
23	Capital Expenditure	40,000,000.00	50,000,000.00
2301	Fixed Assets Purchased	10,273,500.00	35,000,000.00
230101	Purchase Of Fixed Assets - General	10,273,500.00	35,000,000.00
23010104	Purchase Motor Cycles	3,740,000.00	1,910,000.00
23010112	Purchase Of Office Furniture And Fittings	876,000.00	11,110,000.00
23010113	Purchase Of Computers	1,910,000.00	6,000,000.00
23010114	Purchase of Printers	805,000.00	4,480,000.00
23010115	Purchase Of Photocopying Machines	1,200,000.00	10,000,000.00
23010143	Purchase of Other Equipment/Materials	607,500.00	0.00
23010149	Purchase of Electronic Equipment and Fittings	1,135,000.00	1,500,000.00
2303	Rehabilitation / Repairs	29,726,500.00	15,000,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	29,726,500.00	15,000,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	29,726,500.00	15,000,000.00

014900100100 LOCAL GOVERNMENTS SERVICE COMMISSION			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	830,902,840.00	906,099,540.00
21	PERSONNEL COST	68,194,340.00	104,949,540.00
2101	SALARY	65,893,200.00	101,075,560.00
210101	SALARIES AND WAGES	65,893,200.00	101,075,560.00
21010101	SALARY	65,893,200.00	76,895,560.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	24,180,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,301,140.00	3,873,980.00
210201	ALLOWANCES	2,301,140.00	3,873,980.00
21020101	NON REGULAR ALLOWANCES	2,301,140.00	3,873,980.00
22	OTHER RECURRENT COSTS	660,100,000.00	712,150,000.00
2202	OVERHEAD COST	660,100,000.00	712,150,000.00
220201	TRAVEL & TRANSPORT - GENERAL	14,000,000.00	18,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,000,000.00	8,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,000,000.00	10,000,000.00
220202	UTILITIES - GENERAL	100,000.00	150,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	100,000.00	150,000.00
220203	MATERIALS & SUPPLIES - GENERAL	10,000,000.00	15,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	15,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	13,500,000.00	20,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,500,000.00	3,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	5,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,500,000.00	5,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	3,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	3,500,000.00
220205	TRAINING - GENERAL	540,000,000.00	540,000,000.00
22020501	LOCAL TRAINING	540,000,000.00	540,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	5,000,000.00	10,000,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	4,000,000.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	6,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	77,500,000.00	109,000,000.00
22021001	REFRESHMENT & MEALS	2,000,000.00	5,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,000,000.00	6,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	10,000,000.00

22021007	WELFARE PACKAGES	60,000,000.00	80,000,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,500,000.00	8,000,000.00
23	Capital Expenditure	102,608,500.00	89,000,000.00
2301	Fixed Assets Purchased	69,811,000.00	53,380,000.00
230101	Purchase Of Fixed Assets - General	69,811,000.00	53,380,000.00
23010105	Purchase Of Motor Vehicles	40,002,000.00	0.00
23010108	Purchase Of Buses	0.00	32,780,000.00
23010112	Purchase Of Office Furniture And Fittings	10,000,000.00	0.00
23010113	Purchase Of Computers	7,730,000.00	7,785,000.00
23010114	Purchase of Printers	2,700,000.00	1,420,000.00
23010115	Purchase Of Photocopying Machines	3,000,000.00	3,700,000.00
23010119	Purchase Of Power Generating Set	0.00	6,895,000.00
23010147	Purchase of Office Equipment	2,620,000.00	0.00
23010149	Purchase of Electronic Equipment and Fittings	0.00	800,000.00
23010152	Purchase of Funmigation Equipment	3,759,000.00	0.00
2302	Construction / Provision	3,500,000.00	13,293,440.00
230201	Construction / Provision Of Fixed Assets - General	3,500,000.00	13,293,440.00
23020103	Construction / Provision Of Electricity / Solar Power	3,500,000.00	13,293,440.00
2303	Rehabilitation / Repairs	19,500,000.00	14,225,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	19,500,000.00	14,225,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	19,500,000.00	14,225,000.00
2305	Other Capital Projects	9,797,500.00	8,101,560.00
230501	Acquisition Of Non Tangible Assets	9,797,500.00	8,101,560.00
23050102	Computer Software Acquisition	9,797,500.00	8,101,560.00

016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	4,850,000,000.00	4,898,042,290.00
22	OTHER RECURRENT COSTS	4,670,000,000.00	4,815,000,000.00
2202	OVERHEAD COST	4,670,000,000.00	4,815,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	90,000,000.00	90,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	90,000,000.00	90,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	85,000,000.00	85,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	85,000,000.00	85,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	625,000,000.00	435,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	60,000,000.00	50,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	60,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	50,000,000.00	60,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	50,000,000.00	50,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	45,000,000.00	45,000,000.00
22020406	OTHER MAINTENANCE SERVICES	360,000,000.00	230,000,000.00
220205	TRAINING - GENERAL	185,000,000.00	195,000,000.00
22020501	LOCAL TRAINING	185,000,000.00	195,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	45,000,000.00	50,000,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	50,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	45,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,640,000,000.00	3,960,000,000.00
22021001	REFRESHMENT & MEALS	180,000,000.00	200,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	10,000,000.00
22021004	MEDICAL EXPENSES/SUPPORT	60,000,000.00	300,000,000.00
22021007	WELFARE PACKAGES	3,390,000,000.00	3,270,000,000.00
22021047	ANNIVERSARIES AND CELEBRATIONS	0.00	180,000,000.00
23	Capital Expenditure	180,000,000.00	83,042,290.00
2301	Fixed Assets Purchased	153,400,000.00	68,542,290.00
230101	Purchase Of Fixed Assets - General	153,400,000.00	68,542,290.00
23010104	Purchase Motor Cycles	0.00	2,000,000.00
23010105	Purchase Of Motor Vehicles	102,240,000.00	20,850,000.00
23010112	Purchase Of Office Furniture And Fittings	0.00	2,920,000.00
23010113	Purchase Of Computers	20,620,000.00	4,060,000.00

23010114	Purchase of Printers	9,200,000.00	0.00
23010115	Purchase Of Photocopying Machines	21,340,000.00	13,300,000.00
23010140	Purchase of Information / Communication Equipment	0.00	18,412,290.00
23010146	Purchase of other ICT equipment	0.00	1,200,000.00
23010149	Purchase of Electronic Equipment and Fittings	0.00	5,800,000.00
2302	Construction / Provision	26,600,000.00	0.00
230201	Construction / Provision Of Fixed Assets - General	26,600,000.00	0.00
23020103	Construction / Provision Of Electricity / Solar Power	26,600,000.00	0.00
2303	Rehabilitation / Repairs	0.00	14,500,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	0.00	14,500,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	0.00	14,500,000.00

016200100100 MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL REL			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	1,189,805,010.00	2,201,320,100.00
21	PERSONNEL COST	82,805,010.00	121,320,100.00
2101	SALARY	80,275,710.00	117,817,160.00
210101	SALARIES AND WAGES	80,275,710.00	117,817,160.00
21010101	SALARY	80,275,710.00	117,817,160.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,529,300.00	3,502,940.00
210201	ALLOWANCES	2,529,300.00	3,502,940.00
21020101	NON REGULAR ALLOWANCES	2,529,300.00	3,502,940.00
22	OTHER RECURRENT COSTS	1,077,000,000.00	2,000,000,000.00
2202	OVERHEAD COST	1,077,000,000.00	2,000,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	100,000,000.00	100,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	100,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	22,000,000.00	22,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,000,000.00	12,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	10,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	53,000,000.00	72,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,000,000.00	15,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	7,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000,000.00	20,000,000.00
22020406	OTHER MAINTENANCE SERVICES	23,000,000.00	30,000,000.00
220205	TRAINING - GENERAL	100,000,000.00	100,000,000.00
22020501	LOCAL TRAINING	100,000,000.00	100,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	22,000,000.00	24,500,000.00
22020801	MOTOR VEHICLE FUEL COST	12,000,000.00	15,000,000.00
22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	9,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	780,000,000.00	1,681,000,000.00
22021001	REFRESHMENT & MEALS	200,000,000.00	481,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	360,000,000.00	500,000,000.00
22021007	WELFARE PACKAGES	220,000,000.00	700,000,000.00
23	Capital Expenditure	30,000,000.00	80,000,000.00
2301	Fixed Assets Purchased	30,000,000.00	80,000,000.00
230101	Purchase Of Fixed Assets - General	30,000,000.00	80,000,000.00
23010104	Purchase Motor Cycles	2,000,000.00	6,000,000.00
23010105	Purchase Of Motor Vehicles	16,670,000.00	20,450,000.00
23010112	Purchase Of Office Furniture And Fittings	2,800,000.00	19,489,700.00
23010113	Purchase Of Computers	3,580,000.00	10,798,000.00
23010114	Purchase of Printers	1,200,000.00	5,018,300.00
23010115	Purchase Of Photocopying Machines	1,500,000.00	3,844,000.00
23010119	Purchase Of Power Generating Set	0.00	1,500,000.00
23010149	Purchase of Electronic Equipment and Fittings	2,250,000.00	12,900,000.00

016600100100 MINISTRY OF FEDERAL AFFAIRS			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<i>EXPENDITURES</i>	<i>550,510,420.00</i>	<i>648,683,330.00</i>
21	<i>PERSONNEL COST</i>	<i>55,510,420.00</i>	<i>97,673,080.00</i>
2101	<i>SALARY</i>	<i>53,384,830.00</i>	<i>93,993,200.00</i>
210101	<i>SALARIES AND WAGES</i>	<i>53,384,830.00</i>	<i>93,993,200.00</i>
21010101	SALARY	53,384,830.00	93,993,200.00
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>2,125,590.00</i>	<i>3,679,880.00</i>
210201	<i>ALLOWANCES</i>	<i>2,125,590.00</i>	<i>3,679,880.00</i>
21020101	NON REGULAR ALLOWANCES	2,125,590.00	3,679,880.00
22	<i>OTHER RECURRENT COSTS</i>	<i>400,000,000.00</i>	<i>486,000,000.00</i>
2202	<i>OVERHEAD COST</i>	<i>400,000,000.00</i>	<i>486,000,000.00</i>
220201	<i>TRAVEL & TRANSPORT - GENERAL</i>	<i>40,000,000.00</i>	<i>60,000,000.00</i>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	10,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	35,000,000.00	50,000,000.00
220202	<i>UTILITIES - GENERAL</i>	<i>10,000,000.00</i>	<i>10,000,000.00</i>
22020202	TELEPHONE CHARGES	10,000,000.00	10,000,000.00
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>25,600,000.00</i>	<i>39,600,000.00</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	30,000,000.00
22020303	NEWSPAPERS	600,000.00	600,000.00
22020304	MAGAZINES & PERIODICALS	3,000,000.00	5,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	2,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000.00	2,000,000.00
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>56,000,000.00</i>	<i>56,100,000.00</i>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	20,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	4,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	20,000,000.00	20,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,500,000.00	2,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,500,000.00	6,500,000.00
22020406	OTHER MAINTENANCE SERVICES	3,000,000.00	3,100,000.00
220205	<i>TRAINING - GENERAL</i>	<i>20,000,000.00</i>	<i>30,000,000.00</i>
22020501	LOCAL TRAINING	20,000,000.00	30,000,000.00
220206	<i>OTHER SERVICES - GENERAL</i>	<i>113,100,000.00</i>	<i>116,000,000.00</i>
22020601	SECURITY SERVICES	5,100,000.00	7,000,000.00
22020602	OFFICE RENT	35,000,000.00	35,000,000.00
22020603	RESIDENTIAL RENT	70,000,000.00	70,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	3,000,000.00	4,000,000.00
220208	<i>FUEL & LUBRICANTS - GENERAL</i>	<i>16,800,000.00</i>	<i>16,800,000.00</i>
22020801	MOTOR VEHICLE FUEL COST	8,800,000.00	8,800,000.00
22020803	PLANT / GENERATOR FUEL COST	8,000,000.00	8,000,000.00
220209	<i>FINANCIAL CHARGES - GENERAL</i>	<i>100,000.00</i>	<i>0.00</i>
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	0.00
220210	<i>MISCELLANEOUS EXPENSES GENERAL</i>	<i>118,400,000.00</i>	<i>157,500,000.00</i>
22021001	REFRESHMENT & MEALS	13,000,000.00	20,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	5,500,000.00	15,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	27,000,000.00	37,000,000.00
22021006	POSTAGES & COURIER SERVICES	500,000.00	500,000.00
22021007	WELFARE PACKAGES	72,400,000.00	85,000,000.00
23	<i>Capital Expenditure</i>	<i>95,000,000.00</i>	<i>65,010,250.00</i>
2301	<i>Fixed Assets Purchased</i>	<i>81,180,000.00</i>	<i>43,560,250.00</i>
230101	<i>Purchase Of Fixed Assets - General</i>	<i>81,180,000.00</i>	<i>43,560,250.00</i>
23010105	Purchase Of Motor Vehicles	54,930,000.00	30,870,250.00
23010108	Purchase Of Buses	24,450,000.00	0.00
23010113	Purchase Of Computers	0.00	8,590,000.00
23010114	Purchase of Printers	1,800,000.00	0.00
23010132	Purchase Of Security Equipment	0.00	4,100,000.00
2302	<i>Construction / Provision</i>	<i>0.00</i>	<i>21,450,000.00</i>
230201	<i>Construction / Provision Of Fixed Assets - General</i>	<i>0.00</i>	<i>21,450,000.00</i>
23020103	Construction / Provision Of Electricity / Solar Power	0.00	21,450,000.00

2303	Rehabilitation / Repairs	13,820,000.00	0.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	13,820,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	13,820,000.00	0.00

021500100100 MINISTRY OF AGRICULTURE AND FOOD SECURITY			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	<u>3,687,570,800.00</u>	<u>5,339,995,360.00</u>
21	PERSONNEL COST	311,244,340.00	660,670,360.00
2101	SALARY	292,679,430.00	626,642,440.00
210101	SALARIES AND WAGES	292,679,430.00	626,642,440.00
21010101	SALARY	292,679,430.00	626,642,440.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,564,910.00	34,027,920.00
210201	ALLOWANCES	18,564,910.00	34,027,920.00
21020101	NON REGULAR ALLOWANCES	18,564,910.00	34,027,920.00
22	OTHER RECURRENT COSTS	250,000,000.00	428,550,000.00
2202	OVERHEAD COST	250,000,000.00	426,550,000.00
220201	TRAVEL & TRANSPORT - GENERAL	15,000,000.00	43,650,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	33,650,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	10,000,000.00
220202	UTILITIES - GENERAL	2,500,000.00	5,000,000.00
22020202	TELEPHONE CHARGES	2,500,000.00	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	7,500,000.00	13,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,500,000.00	3,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	20,000,000.00	36,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,000,000.00	20,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	5,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000.00	5,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,500,000.00	5,000,000.00
22020406	OTHER MAINTENANCE SERVICES	500,000.00	1,500,000.00
220205	TRAINING - GENERAL	5,000,000.00	10,000,000.00
22020501	LOCAL TRAINING	5,000,000.00	10,000,000.00
220206	OTHER SERVICES - GENERAL	0.00	28,000,000.00
22020601	SECURITY SERVICES	0.00	3,000,000.00
22020602	OFFICE RENT	0.00	25,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	156,000,000.00	4,500,000.00
22020703	LEGAL SERVICES	1,000,000.00	2,500,000.00
22020707	AGRICULTURAL CONSULTING	155,000,000.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	5,000,000.00	15,000,000.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	15,000,000.00
220209	FINANCIAL CHARGES - GENERAL	0.00	2,500,000.00
22020902	INSURANCE PREMIUM	0.00	2,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	39,000,000.00	268,400,000.00
22021001	REFRESHMENT & MEALS	0.00	1,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	2,500,000.00
22021006	POSTAGES & COURIER SERVICES	0.00	1,000,000.00
22021007	WELFARE PACKAGES	30,000,000.00	32,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000.00	2,500,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,500,000.00	1,500,000.00
22021046	FOOD AND NUTRITION ACTIVITIES	5,500,000.00	212,900,000.00
22021047	ANNIVERSARIES AND CELEBRATIONS	0.00	15,000,000.00
2205	SUBSIDIES GENERAL	0.00	2,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	0.00	2,000,000.00
22050106	AGRICULTURAL INPUTS SUBSIDY	0.00	2,000,000.00
23	Capital Expenditure	3,126,326,460.00	4,250,775,000.00
2301	Fixed Assets Purchased	1,837,489,568.00	3,608,110,000.00
230101	Purchase Of Fixed Assets - General	1,837,489,568.00	3,608,110,000.00
23010105	Purchase Of Motor Vehicles	121,893,000.00	0.00

23010113	Purchase Of Computers	0.00	4,150,000.00
23010114	Purchase of Printers	2,050,000.00	0.00
23010115	Purchase Of Photocopying Machines	1,648,200.00	6,100,000.00
23010127	Purchase Of Agricultural Equipment	604,274,068.00	307,130,000.00
23010143	Purchase of Other Equipment/Materials	43,600,000.00	45,600,000.00
23010149	Purchase of Electronic Equipment and Fittings	0.00	2,180,000.00
23010150	Purchase of Biological Assets	577,611,620.00	1,284,411,000.00
23010151	Purchase of veterinary Clinic Equipments	23,991,160.00	36,650,000.00
23010157	Purchase of Agro Input	462,421,520.00	1,921,889,000.00
2302	Construction / Provision	778,289,675.00	88,905,000.00
230201	Construction / Provision Of Fixed Assets - General	778,289,675.00	88,905,000.00
23020101	Construction / Provision Of Office Buildings	37,989,000.00	0.00
23020103	Construction / Provision Of Electricity / Solar Power	0.00	25,405,000.00
23020113	Construction / Provision Of Agricultural Facilities	544,150,675.00	63,500,000.00
23020124	Construction Of Markets/Parks/Industries/Factories	165,500,000.00	0.00
23020134	Construction / Provision Of Laboratory	30,650,000.00	0.00
2303	Rehabilitation / Repairs	377,562,400.00	513,760,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	377,562,400.00	513,760,000.00
23030112	Rehabilitation / Repairs - Agricultural Facilities	161,381,400.00	0.00
23030113	Rehabilitation / Repairs - Roads	216,181,000.00	513,760,000.00
2304	Preservation Of The Environment	120,924,817.00	40,000,000.00
230401	Preservation Of The Environment - General	120,924,817.00	40,000,000.00
23040101	Tree Planting	120,924,817.00	40,000,000.00
2305	Other Capital Projects	12,060,000.00	0.00
230501	Acquisition Of Non Tangible Assets	12,060,000.00	0.00
23050101	Research And Development	12,060,000.00	0.00

021510200100 OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	<u>1,674,024,380.00</u>	<u>1,019,407,020.00</u>
21	PERSONNEL COST	80,749,380.00	168,987,020.00
2101	SALARY	76,634,500.00	160,519,480.00
210101	SALARIES AND WAGES	76,634,500.00	160,519,480.00
21010101	SALARY	76,634,500.00	160,519,480.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,114,880.00	8,467,540.00
210201	ALLOWANCES	4,114,880.00	8,467,540.00
21020101	NON REGULAR ALLOWANCES	4,114,880.00	8,467,540.00
22	OTHER RECURRENT COSTS	166,550,000.00	169,000,000.00
2202	OVERHEAD COST	146,550,000.00	169,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	43,900,000.00	57,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	47,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	38,900,000.00	10,000,000.00
220202	UTILITIES - GENERAL	5,000,000.00	10,000,000.00
22020203	INTERNET ACCESS CHARGES	5,000,000.00	10,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	7,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	7,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	50,000,000.00	38,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	18,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	3,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	3,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	15,000,000.00	10,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	4,000,000.00
220205	TRAINING - GENERAL	18,300,000.00	25,000,000.00
22020501	LOCAL TRAINING	18,300,000.00	25,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,500,000.00	2,500,000.00
22020709	AUDITING OF ACCOUNTS	2,500,000.00	2,500,000.00
220209	FINANCIAL CHARGES - GENERAL	200,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	23,650,000.00	29,000,000.00

22021002	HONORARIUM & SITTING ALLOWANCE	5,400,000.00	6,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	12,700,000.00	16,500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,550,000.00	6,500,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	20,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	20,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOS	20,000,000.00	0.00
23	Capital Expenditure	1,426,725,000.00	681,420,000.00
2301	Fixed Assets Purchased	429,780,000.00	356,850,000.00
230101	Purchase Of Fixed Assets - General	429,780,000.00	356,850,000.00
23010104	Purchase Motor Cycles	20,275,000.00	13,350,000.00
23010105	Purchase Of Motor Vehicles	71,250,000.00	0.00
23010127	Purchase Of Agricultural Equipment	338,255,000.00	157,500,000.00
23010143	Purchase of Other Equipment/Materials	0.00	20,500,000.00
23010150	Purchase of Biological Assets	0.00	29,000,000.00
23010157	Purchase of Agro Input	0.00	136,500,000.00
2302	Construction / Provision	774,580,000.00	181,720,000.00
230201	Construction / Provision Of Fixed Assets - General	774,580,000.00	181,720,000.00
23020101	Construction / Provision Of Office Buildings	98,113,500.00	0.00
23020113	Construction / Provision Of Agricultural Facilities	453,858,000.00	181,720,000.00
23020124	Construction Of Markets/Parks/Industries/Factories	222,608,500.00	0.00
2303	Rehabilitation / Repairs	93,195,000.00	80,870,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	93,195,000.00	80,870,000.00
23030112	Rehabilitation / Repairs - Agricultural Facilities	0.00	19,415,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	38,250,000.00	21,250,000.00
23030132	Rehabilitation/Repairs Of Specialised vehicles	0.00	20,205,000.00
23030134	Rehabilitation/Repairs Of Heavy Equipment	54,945,000.00	20,000,000.00
2305	Other Capital Projects	129,170,000.00	61,980,000.00
230501	Acquisition Of Non Tangible Assets	129,170,000.00	61,980,000.00
23050101	Research And Development	129,170,000.00	61,980,000.00

021510300100 OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	1,800,517,670.00	1,630,926,810.00
21	PERSONNEL COST	153,243,570.00	264,321,820.00
2101	SALARY	146,788,740.00	252,841,990.00
210101	SALARIES AND WAGES	146,788,740.00	252,841,990.00
21010101	SALARY	146,788,740.00	252,841,990.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,454,830.00	11,479,830.00
210201	ALLOWANCES	6,454,830.00	11,479,830.00
21020101	NON REGULAR ALLOWANCES	6,454,830.00	11,479,830.00
22	OTHER RECURRENT COSTS	310,000,000.00	310,000,000.00
2202	OVERHEAD COST	9,550,000.00	9,600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	800,000.00	700,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	100,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	700,000.00	600,000.00
220202	UTILITIES - GENERAL	200,000.00	200,000.00
22020202	TELEPHONE CHARGES	200,000.00	200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	820,000.00	820,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	820,000.00	820,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,650,000.00	2,200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	450,000.00	400,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,100,000.00	1,700,000.00
220205	TRAINING - GENERAL	100,000.00	100,000.00
22020501	LOCAL TRAINING	100,000.00	100,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	2,800,000.00
22020709	AUDITING OF ACCOUNTS	2,000,000.00	2,800,000.00
220208	FUEL & LUBRICANTS - GENERAL	800,000.00	700,000.00
22020801	MOTOR VEHICLE FUEL COST	800,000.00	700,000.00

220209	FINANCIAL CHARGES - GENERAL	80,000.00	80,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	80,000.00	80,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,100,000.00	2,000,000.00
22021001	REFRESHMENT & MEALS	200,000.00	150,000.00
22021003	PUBLICITY & ADVERTISEMENTS	200,000.00	100,000.00
22021007	WELFARE PACKAGES	300,000.00	250,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,400,000.00	1,500,000.00
2203	LOANS AND ADVANCES	300,150,000.00	0.00
220302	OTHER LOANS	300,150,000.00	0.00
22030205	LOAN TO INDIVIDUALS / ORGANISATIONS	300,150,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	300,100,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	300,100,000.00
22040116	LOAN TO INDIVIDUALS / ORGANISATIONS	0.00	300,100,000.00
2207	TRANSFERS-PAYMENT	300,000.00	300,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	300,000.00	300,000.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPEDITURE	300,000.00	300,000.00
23	Capital Expenditure	1,337,274,100.00	1,056,604,990.00
2301	Fixed Assets Purchased	1,076,047,750.00	1,024,240,000.00
230101	Purchase Of Fixed Assets - General	1,076,047,750.00	1,024,240,000.00
23010113	Purchase Of Computers	0.00	4,920,000.00
23010127	Purchase Of Agricultural Equipment	1,076,047,750.00	1,019,320,000.00
2302	Construction / Provision	261,226,350.00	32,364,990.00
230201	Construction / Provision Of Fixed Assets - General	261,226,350.00	32,364,990.00
23020113	Construction / Provision Of Agricultural Facilities	261,226,350.00	32,364,990.00

022000100100	MINISTRY OF FINANCE		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	25,078,541,410.00	30,658,091,000.00
21	PERSONNEL COST	10,582,841,410.00	5,905,591,000.00
2101	SALARY	6,069,945,130.00	5,140,004,850.00
210101	SALARIES AND WAGES	6,069,945,130.00	5,140,004,850.00
21010101	SALARY	69,945,130.00	140,004,850.00
21010105	SALARY ARREARS	6,000,000,000.00	5,000,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,512,896,280.00	765,586,150.00
210201	ALLOWANCES	2,896,280.00	5,586,150.00
21020101	NON REGULAR ALLOWANCES	2,896,280.00	5,586,150.00
210202	SOCIAL CONTRIBUTIONS	4,510,000,000.00	760,000,000.00
21020201	NHIS CONTRIBUTION	760,000,000.00	760,000,000.00
21020203	GROUP LIFE INSURANCE	3,750,000,000.00	0.00
22	OTHER RECURRENT COSTS	13,689,500,000.00	22,978,500,000.00
2202	OVERHEAD COST	8,329,500,000.00	13,478,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	50,000,000.00	70,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	70,000,000.00
220202	UTILITIES - GENERAL	10,000,000.00	15,000,000.00
22020202	TELEPHONE CHARGES	2,500,000.00	5,000,000.00
22020203	INTERNET ACCESS CHARGES	7,500,000.00	10,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	121,500,000.00	137,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	10,000,000.00
22020303	NEWSPAPERS	2,500,000.00	2,500,000.00
22020304	MAGAZINES & PERIODICALS	5,000,000.00	5,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	110,000,000.00	120,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	40,000,000.00	50,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	15,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00
22020406	OTHER MAINTENANCE SERVICES	25,000,000.00	30,000,000.00
220205	TRAINING - GENERAL	45,000,000.00	150,000,000.00
22020501	LOCAL TRAINING	45,000,000.00	150,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,010,000,000.00	10,050,000,000.00
22020701	FINANCIAL CONSULTING	5,000,000,000.00	10,000,000,000.00

22020709	AUDITING OF ACCOUNTS	10,000,000.00	50,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	6,000,000.00	6,000,000.00
22020803	PLANT / GENERATOR FUEL COST	6,000,000.00	6,000,000.00
220209	FINANCIAL CHARGES - GENERAL	1,500,000,000.00	1,500,000,000.00
22020902	INSURANCE PREMIUM	1,500,000,000.00	1,500,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,547,000,000.00	1,500,000,000.00
22021001	REFRESHMENT & MEALS	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	0.00
22021007	WELFARE PACKAGES	500,000,000.00	1,500,000,000.00
22021099	CONTINGENCY	1,040,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,000,000,000.00	4,500,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,000,000,000.00	4,500,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOS	3,000,000,000.00	4,500,000,000.00
2205	SUBSIDIES GENERAL	800,000,000.00	1,000,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	800,000,000.00	1,000,000,000.00
22050107	HEALTH SUBSIDY	800,000,000.00	1,000,000,000.00
2207	TRANSFERS-PAYMENT	1,560,000,000.00	4,000,000,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	1,560,000,000.00	4,000,000,000.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPEDITURE	1,560,000,000.00	4,000,000,000.00
23	Capital Expenditure	806,200,000.00	1,774,000,000.00
2301	Fixed Assets Purchased	112,920,000.00	84,000,000.00
230101	Purchase Of Fixed Assets - General	112,920,000.00	84,000,000.00
23010105	Purchase Of Motor Vehicles	60,000,000.00	60,000,000.00
23010113	Purchase Of Computers	52,920,000.00	24,000,000.00
2302	Construction / Provision	402,200,000.00	1,500,000,000.00
230201	Construction / Provision Of Fixed Assets - General	402,200,000.00	1,500,000,000.00
23020101	Construction / Provision Of Office Buildings	385,200,000.00	1,500,000,000.00
23020103	Construction / Provision Of Electricity / Solar Power	17,000,000.00	0.00
2303	Rehabilitation / Repairs	291,080,000.00	190,000,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	291,080,000.00	190,000,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	291,080,000.00	190,000,000.00

022000200100	DEBT MANAGEMENT OFFICE		
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>29,004,630,210.00</u>	<u>27,497,837,190.00</u>
21	PERSONNEL COST	4,117,980.00	5,853,110.00
2101	SALARY	3,993,190.00	5,728,320.00
210101	SALARIES AND WAGES	3,993,190.00	5,728,320.00
21010101	SALARY	3,993,190.00	5,728,320.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	124,790.00	124,790.00
210201	ALLOWANCES	124,790.00	124,790.00
21020101	NON REGULAR ALLOWANCES	124,790.00	124,790.00
22	OTHER RECURRENT COSTS	29,000,512,230.00	27,491,984,080.00
2206	PUBLIC DEBT CHARGES	29,000,512,230.00	27,491,984,080.00
220601	FOREIGN INTEREST / DISCOUNT	2,400,000,000.00	2,400,000,000.00
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	2,400,000,000.00	2,400,000,000.00
220602	DOMESTIC INTEREST / DISCOUNT	11,966,984,110.00	10,916,814,430.00
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	11,966,984,110.00	10,916,814,430.00
220603	FOREIGN PRINCIPAL	9,600,000,000.00	9,600,000,000.00
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	9,600,000,000.00	9,600,000,000.00
220604	DOMESTIC PRINCIPAL	5,033,528,120.00	4,575,169,650.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	5,033,528,120.00	4,575,169,650.00

022000700100	OFFICE OF THE ACCOUNTANT - GENERAL		
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>1,359,519,880.00</u>	<u>1,554,381,550.00</u>
21	PERSONNEL COST	190,119,880.00	388,301,550.00
2101	SALARY	181,742,830.00	371,533,450.00

210101	SALARIES AND WAGES	181,742,830.00	371,533,450.00
21010101	SALARY	181,742,830.00	371,533,450.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,377,050.00	16,768,100.00
210201	ALLOWANCES	8,377,050.00	16,768,100.00
21020101	NON REGULAR ALLOWANCES	8,377,050.00	16,768,100.00
22	OTHER RECURRENT COSTS	559,900,000.00	671,580,000.00
2202	OVERHEAD COST	559,900,000.00	671,580,000.00
220201	TRAVEL & TRANSPORT - GENERAL	84,800,000.00	96,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	40,000,000.00	45,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	44,800,000.00	51,000,000.00
220202	UTILITIES - GENERAL	3,020,000.00	5,000,000.00
22020202	TELEPHONE CHARGES	3,020,000.00	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	92,440,000.00	118,440,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	21,800,000.00	21,800,000.00
22020303	NEWSPAPERS	640,000.00	640,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	15,000,000.00	21,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	20,000,000.00	25,000,000.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINAN	35,000,000.00	50,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	82,140,000.00	82,140,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	13,140,000.00	13,140,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,500,000.00	7,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	41,900,000.00	41,900,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	11,400,000.00	11,400,000.00
22020406	OTHER MAINTENANCE SERVICES	3,200,000.00	3,200,000.00
220205	TRAINING - GENERAL	209,500,000.00	249,500,000.00
22020501	LOCAL TRAINING	209,500,000.00	249,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	26,300,000.00	26,300,000.00
22020801	MOTOR VEHICLE FUEL COST	10,600,000.00	10,600,000.00
22020803	PLANT / GENERATOR FUEL COST	15,700,000.00	15,700,000.00
220209	FINANCIAL CHARGES - GENERAL	50,000,000.00	80,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000,000.00	80,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,700,000.00	14,200,000.00
22021001	REFRESHMENT & MEALS	3,200,000.00	3,200,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,500,000.00	5,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	6,000,000.00	6,000,000.00
23	Capital Expenditure	609,500,000.00	494,500,000.00
2301	Fixed Assets Purchased	336,500,000.00	283,400,000.00
230101	Purchase Of Fixed Assets - General	336,500,000.00	283,400,000.00
23010105	Purchase Of Motor Vehicles	144,000,000.00	144,000,000.00
23010112	Purchase Of Office Furniture And Fittings	29,000,000.00	29,000,000.00
23010113	Purchase Of Computers	136,750,000.00	79,250,000.00
23010114	Purchase of Printers	0.00	3,400,000.00
23010118	Purchase Of Scanners	7,500,000.00	5,250,000.00
23010146	Purchase of other ICT equipment	5,250,000.00	2,500,000.00
23010147	Purchase of Office Equipment	14,000,000.00	20,000,000.00
2302	Construction / Provision	73,000,000.00	49,100,000.00
230201	Construction / Provision Of Fixed Assets - General	73,000,000.00	49,100,000.00
23020103	Construction / Provision Of Electricity / Solar Power	73,000,000.00	49,100,000.00
2303	Rehabilitation / Repairs	200,000,000.00	162,000,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	200,000,000.00	162,000,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	200,000,000.00	150,000,000.00
23030127	Rehabilitation/Repairs- Ict Infrastructures	0.00	12,000,000.00

022000800100	OSUN STATE INTERNAL REVENUE SERVICE		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	817,505,030.00	1,545,066,230.00
21	PERSONNEL COST	117,505,030.00	267,343,940.00
2101	SALARY	112,871,170.00	257,363,400.00

210101	SALARIES AND WAGES	112,871,170.00	257,363,400.00
21010101	SALARY	112,871,170.00	257,363,400.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,633,860.00	9,980,540.00
210201	ALLOWANCES	4,633,860.00	9,980,540.00
21020101	NON REGULAR ALLOWANCES	4,633,860.00	9,980,540.00
22	OTHER RECURRENT COSTS	550,000,000.00	1,059,760,000.00
2202	OVERHEAD COST	550,000,000.00	1,059,760,000.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	23,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	8,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	15,000,000.00
220202	UTILITIES - GENERAL	17,250,000.00	39,350,000.00
22020201	ELECTRICITY CHARGES	12,000,000.00	18,000,000.00
22020202	TELEPHONE CHARGES	550,000.00	550,000.00
22020203	INTERNET ACCESS CHARGES	3,200,000.00	12,800,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,000,000.00	1,500,000.00
22020210	SOFTWARE CHARGES/ LICENSE RENEWAL	500,000.00	6,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	39,850,000.00	87,660,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	20,160,000.00
22020302	BOOKS	500,000.00	500,000.00
22020303	NEWSPAPERS	500,000.00	1,000,000.00
22020304	MAGAZINES & PERIODICALS	350,000.00	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	20,000,000.00	40,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	10,500,000.00	25,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	17,750,000.00	31,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	12,000,000.00	18,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	3,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	3,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	5,000,000.00
22020406	OTHER MAINTENANCE SERVICES	250,000.00	500,000.00
220205	TRAINING - GENERAL	70,000,000.00	150,000,000.00
22020501	LOCAL TRAINING	70,000,000.00	150,000,000.00
220206	OTHER SERVICES - GENERAL	17,400,000.00	37,200,000.00
22020601	SECURITY SERVICES	1,200,000.00	6,000,000.00
22020602	OFFICE RENT	15,000,000.00	30,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,200,000.00	1,200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	54,500,000.00	124,000,000.00
22020701	FINANCIAL CONSULTING	50,000,000.00	100,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	3,000,000.00	13,500,000.00
22020703	LEGAL SERVICES	1,500,000.00	10,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	25,000,000.00	35,000,000.00
22020801	MOTOR VEHICLE FUEL COST	15,000,000.00	20,000,000.00
22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	15,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	298,250,000.00	531,550,000.00
22021001	REFRESHMENT & MEALS	10,550,000.00	15,550,000.00
22021003	PUBLICITY & ADVERTISEMENTS	20,000,000.00	30,000,000.00
22021006	POSTAGES & COURIER SERVICES	700,000.00	1,000,000.00
22021007	WELFARE PACKAGES	250,000,000.00	450,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	17,000,000.00	35,000,000.00
23	Capital Expenditure	150,000,000.00	217,962,290.00
2301	Fixed Assets Purchased	50,440,000.00	106,245,000.00
230101	Purchase Of Fixed Assets - General	50,440,000.00	106,245,000.00
23010104	Purchase Motor Cycles	14,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	25,000,000.00	0.00
23010112	Purchase Of Office Furniture And Fittings	11,440,000.00	17,245,000.00
23010113	Purchase Of Computers	0.00	89,000,000.00
2302	Construction / Provision	24,000,000.00	111,717,290.00
230201	Construction / Provision Of Fixed Assets - General	24,000,000.00	111,717,290.00
23020101	Construction / Provision Of Office Buildings	0.00	111,717,290.00
23020103	Construction / Provision Of Electricity / Solar Power	24,000,000.00	0.00

2303	Rehabilitation / Repairs	75,560,000.00	0.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	75,560,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	75,560,000.00	0.00

022200100100 MINISTRY OF COMMERCE AND INDUSTRY			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	<u>1,086,997,730.00</u>	<u>1,264,494,070.00</u>
21	PERSONNEL COST	96,997,730.00	139,494,070.00
2101	SALARY	93,250,840.00	133,979,650.00
210101	SALARIES AND WAGES	93,250,840.00	133,979,650.00
21010101	SALARY	93,250,840.00	133,979,650.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,746,890.00	5,514,420.00
210201	ALLOWANCES	3,746,890.00	5,514,420.00
21020101	NON REGULAR ALLOWANCES	3,746,890.00	5,514,420.00
22	OTHER RECURRENT COSTS	650,000,000.00	855,000,000.00
2202	OVERHEAD COST	650,000,000.00	855,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	35,000,000.00	50,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	35,000,000.00	50,000,000.00
220202	UTILITIES - GENERAL	3,500,000.00	5,500,000.00
22020202	TELEPHONE CHARGES	2,500,000.00	3,500,000.00
22020205	WATER RATES	1,000,000.00	2,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	12,000,000.00	18,400,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	15,000,000.00
22020302	BOOKS	600,000.00	800,000.00
22020303	NEWSPAPERS	400,000.00	600,000.00
22020304	MAGAZINES & PERIODICALS	1,000,000.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	34,000,000.00	43,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	12,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	12,000,000.00	15,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,000,000.00	8,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	4,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	4,000,000.00
220205	TRAINING - GENERAL	30,000,000.00	50,000,000.00
22020501	LOCAL TRAINING	30,000,000.00	50,000,000.00
220206	OTHER SERVICES - GENERAL	2,000,000.00	4,000,000.00
22020601	SECURITY SERVICES	2,000,000.00	4,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	6,800,000.00	9,000,000.00
22020801	MOTOR VEHICLE FUEL COST	6,000,000.00	8,000,000.00
22020803	PLANT / GENERATOR FUEL COST	800,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	526,700,000.00	675,100,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,000,000.00	4,800,000.00
22021003	PUBLICITY & ADVERTISEMENTS	30,000,000.00	50,000,000.00
22021006	POSTAGES & COURIER SERVICES	200,000.00	300,000.00
22021007	WELFARE PACKAGES	492,500,000.00	620,000,000.00
23	Capital Expenditure	340,000,000.00	270,000,000.00
2301	Fixed Assets Purchased	107,152,370.00	149,000,000.00
230101	Purchase Of Fixed Assets - General	107,152,370.00	149,000,000.00
23010105	Purchase Of Motor Vehicles	51,500,000.00	0.00
23010112	Purchase Of Office Furniture And Fittings	6,300,000.00	9,500,000.00
23010113	Purchase Of Computers	5,095,000.00	9,500,000.00
23010114	Purchase of Printers	2,100,000.00	2,500,000.00
23010115	Purchase Of Photocopying Machines	0.00	1,950,000.00
23010119	Purchase Of Power Generating Set	4,981,870.00	15,000,000.00
23010124	Purchase Of Teaching / Learning Aid Equipment	0.00	105,000,000.00
23010143	Purchase of Other Equipment/Materials	37,175,500.00	2,150,000.00
23010149	Purchase of Electronic Equipment and Fittings	0.00	3,400,000.00
2302	Construction / Provision	166,332,290.00	121,000,000.00
230201	Construction / Provision Of Fixed Assets - General	166,332,290.00	121,000,000.00
23020113	Construction / Provision Of Agricultural Facilities	0.00	3,000,000.00

23020124	Construction Of Markets/Parks/Industries/Factories	166,332,290.00	118,000,000.00
2305	Other Capital Projects	66,515,340.00	0.00
230501	Acquisition Of Non Tangible Assets	66,515,340.00	0.00
23050101	Research And Development	66,515,340.00	0.00

022205300100 OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	<u>217,213,200.00</u>	<u>185,418,110.00</u>
21	PERSONNEL COST	9,600,000.00	16,653,110.00
2101	SALARY	9,600,000.00	16,653,110.00
210101	SALARIES AND WAGES	9,600,000.00	16,653,110.00
21010101	SALARY	9,600,000.00	16,653,110.00
22	OTHER RECURRENT COSTS	100,000,000.00	18,765,000.00
2202	OVERHEAD COST	100,000,000.00	18,765,000.00
220201	TRAVEL & TRANSPORT - GENERAL	25,000,000.00	6,100,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,000,000.00	6,100,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	36,000,000.00	7,665,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	4,665,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	3,000,000.00
220205	TRAINING - GENERAL	10,000,000.00	0.00
22020501	LOCAL TRAINING	10,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	15,000,000.00	0.00
22020701	FINANCIAL CONSULTING	15,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	7,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,000,000.00	5,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00
23	Capital Expenditure	107,613,200.00	150,000,000.00
2301	Fixed Assets Purchased	24,228,200.00	32,181,940.00
230101	Purchase Of Fixed Assets - General	24,228,200.00	32,181,940.00
23010104	Purchase Motor Cycles	0.00	5,000,000.00
23010105	Purchase Of Motor Vehicles	12,000,000.00	15,000,000.00
23010113	Purchase Of Computers	7,786,350.00	0.00
23010114	Purchase of Printers	725,890.00	786,930.00
23010119	Purchase Of Power Generating Set	1,339,150.00	1,395,010.00
23010143	Purchase of Other Equipment/Materials	2,376,810.00	10,000,000.00
2302	Construction / Provision	83,385,000.00	102,818,060.00
230201	Construction / Provision Of Fixed Assets - General	83,385,000.00	102,818,060.00
23020129	Construction / Provision Of Bill Boards	83,385,000.00	102,818,060.00
2303	Rehabilitation / Repairs	0.00	15,000,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	0.00	15,000,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	0.00	15,000,000.00

022205400100 OSUN STATE INVESTMENT PROMOTION AGENCY			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	<u>184,159,510.00</u>	<u>137,721,430.00</u>
21	PERSONNEL COST	24,159,510.00	39,846,430.00
2101	SALARY	23,276,980.00	38,526,460.00
210101	SALARIES AND WAGES	23,276,980.00	38,526,460.00
21010101	SALARY	23,276,980.00	38,526,460.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	882,530.00	1,319,970.00

210201	ALLOWANCES	882,530.00	1,319,970.00
21020101	NON REGULAR ALLOWANCES	882,530.00	1,319,970.00
22	OTHER RECURRENT COSTS	75,000,000.00	37,875,000.00
2202	OVERHEAD COST	75,000,000.00	37,875,000.00
220201	TRAVEL & TRANSPORT - GENERAL	24,000,000.00	14,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	24,000,000.00	14,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	5,000,000.00	4,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	4,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	10,000,000.00	6,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000.00	500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	3,000,000.00
220205	TRAINING - GENERAL	10,000,000.00	5,875,000.00
22020501	LOCAL TRAINING	10,000,000.00	5,875,000.00
220206	OTHER SERVICES - GENERAL	1,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	1,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000.00	0.00
22020703	LEGAL SERVICES	10,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	5,000,000.00	4,000,000.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	4,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,000,000.00	3,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00
22021006	POSTAGES & COURIER SERVICES	800,000.00	800,000.00
22021007	WELFARE PACKAGES	2,000,000.00	500,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	200,000.00	200,000.00
23	Capital Expenditure	85,000,000.00	60,000,000.00
2301	Fixed Assets Purchased	85,000,000.00	60,000,000.00
230101	Purchase Of Fixed Assets - General	85,000,000.00	60,000,000.00
23010105	Purchase Of Motor Vehicles	64,890,000.00	34,090,000.00
23010108	Purchase Of Buses	0.00	0.00
23010112	Purchase Of Office Furniture And Fittings	10,000,000.00	6,010,000.00
23010113	Purchase Of Computers	4,000,000.00	5,100,000.00
23010114	Purchase of Printers	2,000,000.00	1,650,000.00
23010115	Purchase Of Photocopying Machines	1,000,000.00	0.00
23010119	Purchase Of Power Generating Set	0.00	10,900,000.00
23010149	Purchase of Electronic Equipment and Fittings	3,110,000.00	2,250,000.00

027300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	2,828,110,760.00	3,251,447,240.00
21	PERSONNEL COST	145,118,150.00	306,447,240.00
2101	SALARY	138,409,100.00	293,211,050.00
210101	SALARIES AND WAGES	138,409,100.00	293,211,050.00
21010101	SALARY	138,409,100.00	293,211,050.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,709,050.00	13,236,190.00
210201	ALLOWANCES	6,709,050.00	13,236,190.00
21020101	NON REGULAR ALLOWANCES	6,709,050.00	13,236,190.00
22	OTHER RECURRENT COSTS	2,444,696,380.00	2,500,000,000.00
2202	OVERHEAD COST	744,696,380.00	422,600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	100,000,000.00	20,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	20,000,000.00
220202	UTILITIES - GENERAL	1,100,000.00	11,100,000.00
22020202	TELEPHONE CHARGES	1,000,000.00	1,000,000.00
22020203	INTERNET ACCESS CHARGES	0.00	10,000,000.00
22020205	WATER RATES	100,000.00	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	11,096,380.00	10,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	5,000,000.00

22020302	BOOKS	100,000.00	2,000,000.00
22020303	NEWSPAPERS	396,380.00	500,000.00
22020304	MAGAZINES & PERIODICALS	600,000.00	500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	57,000,000.00	28,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	10,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	3,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	5,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000,000.00	3,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	15,000,000.00	5,000,000.00
22020406	OTHER MAINTENANCE SERVICES	2,000,000.00	2,000,000.00
220205	TRAINING - GENERAL	250,000,000.00	250,000,000.00
22020501	LOCAL TRAINING	250,000,000.00	250,000,000.00
220206	OTHER SERVICES - GENERAL	2,000,000.00	2,000,000.00
22020601	SECURITY SERVICES	2,000,000.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	13,000,000.00	15,000,000.00
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	10,000,000.00
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	310,500,000.00	86,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	10,000,000.00
22021004	MEDICAL EXPENSES/SUPPORT	0.00	5,000,000.00
22021006	POSTAGES & COURIER SERVICES	500,000.00	500,000.00
22021007	WELFARE PACKAGES	300,000,000.00	1,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	5,000,000.00
22021047	ANNIVERSARIES AND CELEBRATIONS	0.00	65,000,000.00
2203	LOANS AND ADVANCES	1,600,000,000.00	0.00
220302	OTHER LOANS	1,600,000,000.00	0.00
22030205	LOAN TO INDIVIDUALS / ORGANISATIONS	1,600,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000,000.00	2,077,400,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000,000.00	2,077,400,000.00
22040109	GRANTS TO COMMUNITIES/NGOS	100,000,000.00	1,367,000,000.00
22040116	LOAN TO INDIVIDUALS / ORGANISATIONS	0.00	710,400,000.00
23	Capital Expenditure	238,296,230.00	445,000,000.00
2301	Fixed Assets Purchased	111,042,730.00	289,590,000.00
230101	Purchase Of Fixed Assets - General	111,042,730.00	289,590,000.00
23010104	Purchase Motor Cycles	0.00	12,000,000.00
23010105	Purchase Of Motor Vehicles	0.00	72,000,000.00
23010108	Purchase Of Buses	0.00	10,000,000.00
23010112	Purchase Of Office Furniture And Fittings	69,120,000.00	10,850,000.00
23010113	Purchase Of Computers	0.00	8,500,000.00
23010129	Purchase Of Industrial Equipment	41,922,730.00	162,960,000.00
23010149	Purchase of Electronic Equipment and Fittings	0.00	13,280,000.00
2302	Construction / Provision	42,000,000.00	79,541,720.00
230201	Construction / Provision Of Fixed Assets - General	42,000,000.00	79,541,720.00
23020101	Construction / Provision Of Office Buildings	0.00	4,200,000.00
23020103	Construction / Provision Of Electricity / Solar Power	0.00	30,041,720.00
23020106	Construction / Provision Of Hospitals / Health Centres	21,300,000.00	16,300,000.00
23020111	Construction / Provision Of Libraries	20,700,000.00	29,000,000.00
2303	Rehabilitation / Repairs	85,253,500.00	75,868,280.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	85,253,500.00	75,868,280.00
23030106	Rehabilitation / Repairs - Public Schools	85,253,500.00	75,868,280.00

027300200100	OSUN MICRO CREDIT AGENCY		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	719,635,350.00	721,137,620.00
21	PERSONNEL COST	25,835,350.00	56,137,620.00
2101	SALARY	24,840,660.00	53,981,350.00
210101	SALARIES AND WAGES	24,840,660.00	53,981,350.00
21010101	SALARY	24,840,660.00	53,981,350.00

2102	ALLOWANCES AND SOCIAL CONTRIBUTION	994,690.00	2,156,270.00
210201	ALLOWANCES	994,690.00	2,156,270.00
21020101	NON REGULAR ALLOWANCES	994,690.00	2,156,270.00
22	OTHER RECURRENT COSTS	500,000,000.00	515,000,000.00
2202	OVERHEAD COST	495,000,000.00	75,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	4,400,000.00	6,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,400,000.00	6,000,000.00
220202	UTILITIES - GENERAL	4,400,000.00	4,400,000.00
22020201	ELECTRICITY CHARGES	1,600,000.00	1,600,000.00
22020202	TELEPHONE CHARGES	1,000,000.00	1,000,000.00
22020203	INTERNET ACCESS CHARGES	1,500,000.00	1,500,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	300,000.00	300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	4,100,000.00	4,600,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,600,000.00	2,600,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,500,000.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	7,000,000.00	9,600,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,500,000.00	3,200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	1,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,400,000.00	1,400,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	2,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,600,000.00	1,500,000.00
220205	TRAINING - GENERAL	3,000,000.00	5,000,000.00
22020501	LOCAL TRAINING	3,000,000.00	5,000,000.00
220206	OTHER SERVICES - GENERAL	6,000,000.00	6,000,000.00
22020602	OFFICE RENT	6,000,000.00	6,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	444,699,920.00	20,200,000.00
22020701	FINANCIAL CONSULTING	434,699,920.00	8,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	8,000,000.00	2,000,000.00
22020709	AUDITING OF ACCOUNTS	2,000,000.00	10,200,000.00
220208	FUEL & LUBRICANTS - GENERAL	13,200,000.00	9,000,000.00
22020801	MOTOR VEHICLE FUEL COST	10,200,000.00	5,000,000.00
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	4,000,000.00
220209	FINANCIAL CHARGES - GENERAL	3,000,000.00	200,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,000,000.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,200,080.00	10,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	200,080.00	5,000,000.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00
2203	LOANS AND ADVANCES	5,000,000.00	0.00
220302	OTHER LOANS	5,000,000.00	0.00
22030205	LOAN TO INDIVIDUALS / ORGANISATIONS	5,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	440,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	440,000,000.00
22040116	LOAN TO INDIVIDUALS / ORGANISATIONS	0.00	440,000,000.00
23	Capital Expenditure	193,800,000.00	150,000,000.00
2301	Fixed Assets Purchased	6,000,000.00	10,000,000.00
230101	Purchase Of Fixed Assets - General	6,000,000.00	10,000,000.00
23010104	Purchase Motor Cycles	0.00	4,000,000.00
23010113	Purchase Of Computers	2,500,000.00	3,000,000.00
23010114	Purchase of Printers	2,500,000.00	2,000,000.00
23010115	Purchase Of Photocopying Machines	1,000,000.00	0.00
23010149	Purchase of Electronic Equipment and Fittings	0.00	1,000,000.00
2302	Construction / Provision	173,800,000.00	140,000,000.00
230201	Construction / Provision Of Fixed Assets - General	173,800,000.00	140,000,000.00
23020101	Construction / Provision Of Office Buildings	173,800,000.00	140,000,000.00
2305	Other Capital Projects	14,000,000.00	0.00
230501	Acquisition Of Non Tangible Assets	14,000,000.00	0.00
23050102	Computer Software Acquisition	14,000,000.00	0.00

022800100100 MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	<u>1,385,071,280.00</u>	<u>1,302,952,660.00</u>
21	PERSONNEL COST	135,071,280.00	294,952,660.00
2101	SALARY	129,458,790.00	282,958,820.00
210101	SALARIES AND WAGES	129,458,790.00	282,958,820.00
21010101	SALARY	129,458,790.00	282,958,820.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,612,490.00	11,993,840.00
210201	ALLOWANCES	5,612,490.00	11,993,840.00
21020101	NON REGULAR ALLOWANCES	5,612,490.00	11,993,840.00
22	OTHER RECURRENT COSTS	850,000,000.00	708,000,000.00
2202	OVERHEAD COST	850,000,000.00	708,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	50,000,000.00	40,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	40,000,000.00
220202	UTILITIES - GENERAL	126,000,000.00	156,000,000.00
22020202	TELEPHONE CHARGES	1,000,000.00	1,000,000.00
22020203	INTERNET ACCESS CHARGES	45,000,000.00	75,000,000.00
22020210	SOFTWARE CHARGES/ LICENSE RENEWAL	80,000,000.00	80,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	72,220,000.00	55,220,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	70,000.00	70,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	70,150,000.00	33,150,000.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINAN	0.00	20,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	175,700,000.00	181,820,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	720,000.00	5,720,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000.00	1,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	135,080,000.00	131,200,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	800,000.00	20,800,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	36,600,000.00	21,600,000.00
220205	TRAINING - GENERAL	160,000,000.00	100,000,000.00
22020501	LOCAL TRAINING	160,000,000.00	100,000,000.00
220206	OTHER SERVICES - GENERAL	320,000.00	320,000.00
22020601	SECURITY SERVICES	320,000.00	320,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	55,000,000.00	18,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	55,000,000.00	18,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,600,000.00	21,600,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	20,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	400,000.00	400,000.00
22020803	PLANT / GENERATOR FUEL COST	1,200,000.00	1,200,000.00
220209	FINANCIAL CHARGES - GENERAL	280,000.00	280,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	280,000.00	280,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	208,880,000.00	134,760,000.00
22021001	REFRESHMENT & MEALS	280,000.00	280,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,500,000.00	5,000,000.00
22021007	WELFARE PACKAGES	600,000.00	600,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	75,000,000.00	60,000,000.00
22021010	DIRECT TEACHING & LABORATORY COST	127,000,000.00	43,000,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	3,500,000.00	5,880,000.00
22021047	ANNIVERSARIES AND CELEBRATIONS	0.00	20,000,000.00
23	Capital Expenditure	400,000,000.00	300,000,000.00
2301	Fixed Assets Purchased	152,000,000.00	159,340,000.00
230101	Purchase Of Fixed Assets - General	152,000,000.00	159,340,000.00
23010105	Purchase Of Motor Vehicles	90,000,000.00	0.00
23010112	Purchase Of Office Furniture And Fittings	14,520,000.00	10,840,000.00
23010113	Purchase Of Computers	9,400,000.00	20,500,000.00
23010114	Purchase of Printers	550,000.00	1,500,000.00
23010115	Purchase Of Photocopying Machines	1,200,000.00	1,500,000.00
23010128	Purchase Of Security Communication Equipment	35,880,000.00	0.00

23010132	Purchase Of Security Equipment	0.00	2,000,000.00
23010143	Purchase of Other Equipment/Materials	450,000.00	0.00
23010146	Purchase of other ICT equipment	0.00	123,000,000.00
2302	Construction / Provision	37,000,000.00	30,000,000.00
230201	Construction / Provision Of Fixed Assets - General	37,000,000.00	30,000,000.00
23020103	Construction / Provision Of Electricity / Solar Power	16,000,000.00	30,000,000.00
23020127	Construction Of Ict Infrastructures	21,000,000.00	0.00
2303	Rehabilitation / Repairs	50,000,000.00	32,500,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	50,000,000.00	32,500,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	0.00	2,500,000.00
23030127	Rehabilitation/Repairs- Ict Infrastructures	50,000,000.00	30,000,000.00
2305	Other Capital Projects	161,000,000.00	78,160,000.00
230501	Acquisition Of Non Tangible Assets	161,000,000.00	78,160,000.00
23050101	Research And Development	25,000,000.00	48,160,000.00
23050102	Computer Software Acquisition	136,000,000.00	30,000,000.00

022900100100 MINISTRY OF TRANSPORTATION			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	1,029,485,890.00	2,005,604,400.00
21	PERSONNEL COST	379,485,890.00	629,104,400.00
2101	SALARY	366,492,690.00	606,786,310.00
210101	SALARIES AND WAGES	366,492,690.00	606,786,310.00
21010101	SALARY	366,492,690.00	606,786,310.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,993,200.00	22,318,090.00
210201	ALLOWANCES	12,993,200.00	22,318,090.00
21020101	NON REGULAR ALLOWANCES	12,993,200.00	22,318,090.00
22	OTHER RECURRENT COSTS	350,000,000.00	376,500,000.00
2202	OVERHEAD COST	350,000,000.00	376,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	15,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	15,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	23,000,000.00	18,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	2,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,000,000.00	2,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	12,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	5,000,000.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	29,000,000.00	26,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	19,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	2,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	2,000,000.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	1,000,000.00
220205	TRAINING - GENERAL	23,000,000.00	30,000,000.00
22020501	LOCAL TRAINING	23,000,000.00	30,000,000.00
220206	OTHER SERVICES - GENERAL	153,000,000.00	200,500,000.00
22020601	SECURITY SERVICES	150,000,000.00	195,500,000.00
22020602	OFFICE RENT	3,000,000.00	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	102,000,000.00	77,000,000.00
22020801	MOTOR VEHICLE FUEL COST	98,000,000.00	75,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000.00	1,000,000.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,000,000.00	10,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	10,000,000.00
22021047	ANNIVERSARIES AND CELEBRATIONS	0.00	0.00
23	Capital Expenditure	300,000,000.00	1,000,000,000.00
2301	Fixed Assets Purchased	181,050,200.00	408,954,500.00
230101	Purchase Of Fixed Assets - General	181,050,200.00	408,954,500.00
23010105	Purchase Of Motor Vehicles	71,900,000.00	304,800,000.00
23010107	Purchase Of Trucks	101,250,000.00	84,130,000.00
23010113	Purchase Of Computers	0.00	5,005,000.00

23010143	Purchase of Other Equipment/Materials	7,900,200.00	15,019,500.00
2302	Construction / Provision	51,482,450.00	457,325,500.00
230201	Construction / Provision Of Fixed Assets - General	51,482,450.00	457,325,500.00
23020101	Construction / Provision Of Office Buildings	6,210,800.00	7,950,000.00
23020117	Construction / Provision Of Air-Port / Aerodromes	0.00	50,000,000.00
23020123	Construction Of Traffic /Street Lights	38,771,650.00	32,885,000.00
23020124	Construction Of Markets/Parks/Industries/Factories	6,500,000.00	366,490,500.00
2303	Rehabilitation / Repairs	37,957,350.00	99,630,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	37,957,350.00	99,630,000.00
23030124	Rehabilitation/Repairs- Markets/Parks	37,957,350.00	99,630,000.00
2305	Other Capital Projects	29,510,000.00	34,090,000.00
230501	Acquisition Of Non Tangible Assets	29,510,000.00	34,090,000.00
23050101	Research And Development	29,510,000.00	34,090,000.00

023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	<u>5,702,456,970.00</u>	<u>4,712,370,730.00</u>
21	PERSONNEL COST	27,449,880.00	48,995,400.00
2101	SALARY	26,026,140.00	46,952,190.00
210101	SALARIES AND WAGES	26,026,140.00	46,952,190.00
21010101	SALARY	26,026,140.00	46,952,190.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,423,740.00	2,043,210.00
210201	ALLOWANCES	1,423,740.00	2,043,210.00
21020101	NON REGULAR ALLOWANCES	1,423,740.00	2,043,210.00
22	OTHER RECURRENT COSTS	329,550,000.00	329,550,000.00
2202	OVERHEAD COST	329,550,000.00	329,550,000.00
220201	TRAVEL & TRANSPORT - GENERAL	110,000,000.00	110,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	60,000,000.00	60,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	50,000,000.00
220202	UTILITIES - GENERAL	2,150,000.00	2,150,000.00
22020202	TELEPHONE CHARGES	150,000.00	150,000.00
22020203	INTERNET ACCESS CHARGES	2,000,000.00	2,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	17,200,000.00	17,200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000.00	7,000,000.00
22020303	NEWSPAPERS	10,000,000.00	10,000,000.00
22020304	MAGAZINES & PERIODICALS	200,000.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	52,200,000.00	52,200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	25,000,000.00	25,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,200,000.00	3,200,000.00
22020406	OTHER MAINTENANCE SERVICES	24,000,000.00	24,000,000.00
220205	TRAINING - GENERAL	70,000,000.00	70,000,000.00
22020501	LOCAL TRAINING	70,000,000.00	70,000,000.00
220206	OTHER SERVICES - GENERAL	35,000,000.00	35,000,000.00
22020601	SECURITY SERVICES	35,000,000.00	35,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	15,000,000.00	15,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	15,000,000.00	15,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	28,000,000.00	28,000,000.00
22020801	MOTOR VEHICLE FUEL COST	28,000,000.00	28,000,000.00
23	Capital Expenditure	5,345,457,090.00	4,333,825,330.00
2301	Fixed Assets Purchased	156,395,000.00	156,495,000.00
230101	Purchase Of Fixed Assets - General	156,395,000.00	156,495,000.00
23010104	Purchase Motor Cycles	6,500,000.00	6,600,000.00
23010105	Purchase Of Motor Vehicles	149,895,000.00	149,895,000.00
2302	Construction / Provision	154,500,000.00	177,330,330.00
230201	Construction / Provision Of Fixed Assets - General	154,500,000.00	177,330,330.00
23020101	Construction / Provision Of Office Buildings	36,000,000.00	36,000,000.00
23020103	Construction / Provision Of Electricity / Solar Power	38,500,000.00	45,000,000.00
23020124	Construction Of Markets/Parks/Industries/Factories	80,000,000.00	96,330,330.00
2305	Other Capital Projects	5,034,562,090.00	4,000,000,000.00

230501	Acquisition Of Non Tangible Assets	5,034,562,090.00	4,000,000,000.00
23050102	Computer Software Acquisition	31,724,450.00	0.00
23050134	Mining Rights	5,002,837,640.00	4,000,000,000.00

023400100100 MINISTRY OF WORKS AND INFRASTRUCTURE			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	<u>92,543,456,860.00</u>	<u>231,106,462,070.00</u>
21	PERSONNEL COST	251,456,860.00	583,512,070.00
2101	SALARY	239,068,890.00	555,928,480.00
210101	SALARIES AND WAGES	239,068,890.00	555,928,480.00
21010101	SALARY	239,068,890.00	555,928,480.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,387,970.00	27,583,590.00
210201	ALLOWANCES	12,387,970.00	27,583,590.00
21020101	NON REGULAR ALLOWANCES	12,387,970.00	27,583,590.00
22	OTHER RECURRENT COSTS	442,000,000.00	499,400,000.00
2202	OVERHEAD COST	442,000,000.00	499,400,000.00
220201	TRAVEL & TRANSPORT - GENERAL	15,000,000.00	25,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,000,000.00	25,000,000.00
220202	UTILITIES - GENERAL	500,000.00	1,000,000.00
22020202	TELEPHONE CHARGES	500,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	4,800,000.00	7,300,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	5,000,000.00
22020303	NEWSPAPERS	200,000.00	200,000.00
22020304	MAGAZINES & PERIODICALS	100,000.00	100,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,500,000.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	23,000,000.00	60,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	10,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	5,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	5,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	12,000,000.00	40,000,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	5,000,000.00	0.00
220205	TRAINING - GENERAL	8,000,000.00	20,000,000.00
22020501	LOCAL TRAINING	8,000,000.00	20,000,000.00
220206	OTHER SERVICES - GENERAL	10,000,000.00	15,000,000.00
22020601	SECURITY SERVICES	10,000,000.00	15,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	17,000,000.00	0.00
22020704	ENGINEERING SERVICES	17,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	360,600,000.00	360,600,000.00
22020801	MOTOR VEHICLE FUEL COST	600,000.00	600,000.00
22020803	PLANT / GENERATOR FUEL COST	360,000,000.00	360,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,100,000.00	10,500,000.00
22021001	REFRESHMENT & MEALS	100,000.00	500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,000,000.00	10,000,000.00
23	Capital Expenditure	91,850,000,000.00	230,023,550,000.00
2301	Fixed Assets Purchased	475,000,000.00	0.00
230101	Purchase Of Fixed Assets - General	475,000,000.00	0.00
23010142	Purchase of Laboratory Equipment	25,000,000.00	0.00
23010144	Purchase of Heavy Plants and Equipment	450,000,000.00	0.00
2302	Construction / Provision	89,350,306,525.59	230,023,550,000.00
230201	Construction / Provision Of Fixed Assets - General	89,350,306,525.59	230,023,550,000.00
23020101	Construction / Provision Of Office Buildings	1,403,969,961.67	1,850,000,000.00
23020102	Construction / Provision Of Residential Buildings	598,000,000.00	0.00
23020103	Construction / Provision Of Electricity / Solar Power	1,050,000,000.00	2,870,000,000.00
23020114	Construction / Provision Of Roads	76,298,336,563.92	145,289,300,000.00
23020117	Construction / Provision Of Air-Port / Aerodromes	10,000,000,000.00	80,014,250,000.00
2303	Rehabilitation / Repairs	2,024,693,474.41	0.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	2,024,693,474.41	0.00
23030113	Rehabilitation / Repairs - Roads	1,574,693,474.41	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	450,000,000.00	0.00

023400400100 OSUN ROAD MAINTENANCE AGENCY			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	<u>595,729,530.00</u>	<u>1,003,124,220.00</u>
21	PERSONNEL COST	59,195,040.00	121,874,220.00
2101	SALARY	56,535,590.00	116,381,800.00
210101	SALARIES AND WAGES	56,535,590.00	116,381,800.00
21010101	SALARY	56,535,590.00	116,381,800.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,659,450.00	5,492,420.00
210201	ALLOWANCES	2,659,450.00	5,492,420.00
21020101	NON REGULAR ALLOWANCES	2,659,450.00	5,492,420.00
22	OTHER RECURRENT COSTS	46,000,000.00	101,250,000.00
2202	OVERHEAD COST	46,000,000.00	101,250,000.00
220201	TRAVEL & TRANSPORT - GENERAL	16,000,000.00	22,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,000,000.00	10,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	12,000,000.00
220202	UTILITIES - GENERAL	60,000.00	80,000.00
22020203	INTERNET ACCESS CHARGES	60,000.00	80,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,100,000.00	3,625,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	3,525,000.00
22020303	NEWSPAPERS	100,000.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL	27,840,000.00	75,545,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,725,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,400,000.00	4,550,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	300,000.00	5,250,000.00
22020406	OTHER MAINTENANCE SERVICES	20,140,000.00	12,020,000.00
22020413	MINOR ROAD MAINTENANCE	0.00	48,000,000.00
23	Capital Expenditure	490,534,490.00	780,000,000.00
2301	Fixed Assets Purchased	5,725,000.00	5,000,000.00
230101	Purchase Of Fixed Assets - General	5,725,000.00	5,000,000.00
23010112	Purchase Of Office Furniture And Fittings	0.00	5,000,000.00
23010143	Purchase of Other Equipment/Materials	5,725,000.00	0.00
2302	Construction / Provision	39,280,000.00	80,495,100.00
230201	Construction / Provision Of Fixed Assets - General	39,280,000.00	80,495,100.00
23020101	Construction / Provision Of Office Buildings	39,280,000.00	28,325,100.00
23020105	Construction / Provision Of Water Facilities	0.00	12,170,000.00
23020136	Construction / Provision Of Storage Facilities	0.00	40,000,000.00
2303	Rehabilitation / Repairs	445,529,490.00	694,504,900.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	445,529,490.00	694,504,900.00
23030113	Rehabilitation / Repairs - Roads	425,435,090.00	694,504,900.00
23030121	Rehabilitation / Repairs Of Office Buildings	20,094,400.00	0.00

023400500100 OSUN ASSETS MANAGEMENT AGENCY			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	<u>164,550,000.00</u>	<u>208,787,500.00</u>
22	OTHER RECURRENT COSTS	84,550,000.00	63,787,500.00
2202	OVERHEAD COST	84,550,000.00	63,787,500.00
220201	TRAVEL & TRANSPORT - GENERAL	500,000.00	14,237,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	14,237,500.00
220203	MATERIALS & SUPPLIES - GENERAL	2,500,000.00	2,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,500,000.00	2,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	23,900,000.00	23,900,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,500,000.00	5,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	8,500,000.00	8,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,200,000.00	3,200,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,200,000.00	2,200,000.00
22020406	OTHER MAINTENANCE SERVICES	4,500,000.00	4,500,000.00
220205	TRAINING - GENERAL	47,000,000.00	15,000,000.00

22020501	LOCAL TRAINING	47,000,000.00	15,000,000.00
220206	OTHER SERVICES - GENERAL	500,000.00	500,000.00
22020605	CLEANING & FUMIGATION SERVICES	500,000.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	7,650,000.00	7,650,000.00
22020801	MOTOR VEHICLE FUEL COST	6,000,000.00	6,000,000.00
22020803	PLANT / GENERATOR FUEL COST	1,650,000.00	1,650,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,500,000.00	0.00
22021007	WELFARE PACKAGES	2,500,000.00	0.00
23	Capital Expenditure	80,000,000.00	145,000,000.00
2301	Fixed Assets Purchased	28,010,000.00	42,676,500.00
230101	Purchase Of Fixed Assets - General	28,010,000.00	42,676,500.00
23010108	Purchase Of Buses	25,000,000.00	38,000,000.00
23010113	Purchase Of Computers	3,010,000.00	4,676,500.00
2302	Construction / Provision	0.00	26,468,500.00
230201	Construction / Provision Of Fixed Assets - General	0.00	26,468,500.00
23020101	Construction / Provision Of Office Buildings	0.00	26,468,500.00
2305	Other Capital Projects	51,990,000.00	75,855,000.00
230501	Acquisition Of Non Tangible Assets	51,990,000.00	75,855,000.00
23050102	Computer Software Acquisition	51,990,000.00	75,855,000.00

023600100100 MINISTRY OF CULTURE AND TOURISM			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	1,252,886,850.00	867,862,960.00
21	PERSONNEL COST	61,737,740.00	116,612,960.00
2101	SALARY	59,324,850.00	112,108,940.00
210101	SALARIES AND WAGES	59,324,850.00	112,108,940.00
21010101	SALARY	59,324,850.00	112,108,940.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,412,890.00	4,504,020.00
210201	ALLOWANCES	2,412,890.00	4,504,020.00
21020101	NON REGULAR ALLOWANCES	2,412,890.00	4,504,020.00
22	OTHER RECURRENT COSTS	461,149,110.00	491,250,000.00
2202	OVERHEAD COST	461,149,110.00	491,250,000.00
220201	TRAVEL & TRANSPORT - GENERAL	40,689,110.00	40,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,000,000.00	10,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,689,110.00	30,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	15,000,000.00	15,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	10,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	27,500,000.00	18,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	10,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,500,000.00	3,000,000.00
220205	TRAINING - GENERAL	10,000,000.00	10,000,000.00
22020501	LOCAL TRAINING	10,000,000.00	10,000,000.00
220206	OTHER SERVICES - GENERAL	8,000,000.00	15,000,000.00
22020601	SECURITY SERVICES	8,000,000.00	15,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	23,800,000.00	16,750,000.00
22020801	MOTOR VEHICLE FUEL COST	23,050,000.00	16,750,000.00
22020803	PLANT / GENERATOR FUEL COST	750,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	336,160,000.00	376,500,000.00
22021001	REFRESHMENT & MEALS	10,000,000.00	20,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	230,840,000.00	204,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	22,800,000.00	23,500,000.00
22021004	MEDICAL EXPENSES/SUPPORT	500,000.00	500,000.00
22021007	WELFARE PACKAGES	67,020,000.00	105,500,000.00
22021046	FOOD AND NUTRITION ACTIVITIES	5,000,000.00	7,500,000.00
22021047	ANNIVERSARIES AND CELEBRATIONS	0.00	15,000,000.00
23	Capital Expenditure	730,000,000.00	260,000,000.00

2301	Fixed Assets Purchased	33,500,000.00	65,008,880.00
230101	Purchase Of Fixed Assets - General	33,500,000.00	65,008,880.00
23010105	Purchase Of Motor Vehicles	0.00	30,000,000.00
23010112	Purchase Of Office Furniture And Fittings	20,000,000.00	7,608,880.00
23010113	Purchase Of Computers	6,500,000.00	23,500,000.00
23010114	Purchase of Printers	2,500,000.00	1,650,000.00
23010115	Purchase Of Photocopying Machines	4,500,000.00	2,250,000.00
2302	Construction / Provision	656,500,000.00	192,087,710.00
230201	Construction / Provision Of Fixed Assets - General	656,500,000.00	192,087,710.00
23020119	Construction / Provision Of Recreational Facilities	6,500,000.00	20,000,000.00
23020135	Construction / Provision Of Places of Worship	650,000,000.00	172,087,710.00
2303	Rehabilitation / Repairs	40,000,000.00	2,903,410.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	40,000,000.00	2,903,410.00
23030118	Rehabilitation / Repairs - Recreational Facilities	40,000,000.00	2,903,410.00

023600400100 OSUN STATE COUNCIL FOR ARTS AND CULTURE			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	411,860,470.00	380,033,040.00
21	PERSONNEL COST	96,810,470.00	196,283,040.00
2101	SALARY	93,437,210.00	189,053,110.00
210101	SALARIES AND WAGES	93,437,210.00	189,053,110.00
21010101	SALARY	93,437,210.00	189,053,110.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,373,260.00	7,229,930.00
210201	ALLOWANCES	3,373,260.00	7,229,930.00
21020101	NON REGULAR ALLOWANCES	3,373,260.00	7,229,930.00
22	OTHER RECURRENT COSTS	226,550,000.00	93,750,000.00
2202	OVERHEAD COST	226,550,000.00	93,750,000.00
220201	TRAVEL & TRANSPORT - GENERAL	17,000,000.00	6,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,000,000.00	2,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	4,000,000.00
220202	UTILITIES - GENERAL	1,200,000.00	1,000,000.00
22020202	TELEPHONE CHARGES	1,200,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	5,000,000.00	2,800,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	1,000,000.00
22020303	NEWSPAPERS	1,000,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	1,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	9,600,000.00	4,700,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	1,100,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,600,000.00	900,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	700,000.00
220205	TRAINING - GENERAL	10,000,000.00	2,000,000.00
22020501	LOCAL TRAINING	10,000,000.00	2,000,000.00
220206	OTHER SERVICES - GENERAL	1,250,000.00	1,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,250,000.00	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	3,000,000.00	750,000.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	750,000.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	179,500,000.00	75,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,000,000.00
22021007	WELFARE PACKAGES	177,300,000.00	73,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,200,000.00	1,500,000.00
23	Capital Expenditure	88,500,000.00	90,000,000.00
2301	Fixed Assets Purchased	15,940,000.00	16,642,450.00
230101	Purchase Of Fixed Assets - General	15,940,000.00	16,642,450.00
23010105	Purchase Of Motor Vehicles	0.00	14,450,000.00
23010112	Purchase Of Office Furniture And Fittings	0.00	2,192,450.00
23010113	Purchase Of Computers	3,190,000.00	0.00

23010114	Purchase of Printers	1,200,000.00	0.00
23010143	Purchase of Other Equipment/Materials	11,550,000.00	0.00
2302	Construction / Provision	0.00	25,750,000.00
230201	Construction / Provision Of Fixed Assets - General	0.00	25,750,000.00
23020119	Construction / Provision Of Recreational Facilities	0.00	25,750,000.00
2303	Rehabilitation / Repairs	72,560,000.00	47,607,550.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	72,560,000.00	47,607,550.00
23030121	Rehabilitation / Repairs Of Office Buildings	72,560,000.00	47,607,550.00

023600500100 OSUN STATE TOURISM BOARD			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>814,002,130.00</u>	<u>432,020,390.00</u>
21	PERSONNEL COST	65,002,130.00	100,770,390.00
2101	SALARY	62,940,080.00	97,496,360.00
210101	SALARIES AND WAGES	62,940,080.00	97,496,360.00
21010101	SALARY	62,940,080.00	97,496,360.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,062,050.00	3,274,030.00
210201	ALLOWANCES	2,062,050.00	3,274,030.00
21020101	NON REGULAR ALLOWANCES	2,062,050.00	3,274,030.00
22	OTHER RECURRENT COSTS	150,000,000.00	131,250,000.00
2202	OVERHEAD COST	150,000,000.00	131,250,000.00
220201	TRAVEL & TRANSPORT - GENERAL	20,000,000.00	25,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	25,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	8,500,000.00	2,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,500,000.00	2,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	200,000.00	500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	500,000.00
220205	TRAINING - GENERAL	15,000,000.00	22,000,000.00
22020501	LOCAL TRAINING	15,000,000.00	22,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000.00	0.00
22020701	FINANCIAL CONSULTING	5,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	500,000.00	500,000.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	100,800,000.00	81,250,000.00
22021001	REFRESHMENT & MEALS	40,000,000.00	38,125,000.00
22021003	PUBLICITY & ADVERTISEMENTS	40,000,000.00	23,125,000.00
22021007	WELFARE PACKAGES	20,800,000.00	20,000,000.00
23	Capital Expenditure	599,000,000.00	200,000,000.00
2301	Fixed Assets Purchased	6,500,000.00	49,410,000.00
230101	Purchase Of Fixed Assets - General	6,500,000.00	49,410,000.00
23010105	Purchase Of Motor Vehicles	0.00	38,000,000.00
23010112	Purchase Of Office Furniture And Fittings	0.00	11,410,000.00
23010113	Purchase Of Computers	6,500,000.00	0.00
2302	Construction / Provision	449,500,000.00	0.00
230201	Construction / Provision Of Fixed Assets - General	449,500,000.00	0.00
23020119	Construction / Provision Of Recreational Facilities	442,000,000.00	0.00
23020129	Construction / Provision Of Bill Boards	7,500,000.00	0.00
2303	Rehabilitation / Repairs	143,000,000.00	150,590,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	143,000,000.00	150,590,000.00
23030118	Rehabilitation / Repairs - Recreational Facilities	143,000,000.00	150,590,000.00
23030136	Rehabilitation/Repairs Of Places of Worship	0.00	0.00

023800100100 MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMEN			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>3,533,892,070.00</u>	<u>5,421,905,590.00</u>
21	PERSONNEL COST	122,446,470.00	245,817,340.00
2101	SALARY	118,156,590.00	236,474,550.00

210101	SALARIES AND WAGES	118,156,590.00	236,474,550.00
21010101	SALARY	118,156,590.00	236,474,550.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,289,880.00	9,342,790.00
210201	ALLOWANCES	4,289,880.00	9,342,790.00
21020101	NON REGULAR ALLOWANCES	4,289,880.00	9,342,790.00
22	OTHER RECURRENT COSTS	2,786,980,000.00	3,230,835,250.00
2202	OVERHEAD COST	1,151,980,000.00	2,865,835,250.00
220201	TRAVEL & TRANSPORT - GENERAL	195,000,000.00	288,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000.00	53,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	170,000,000.00	235,000,000.00
220202	UTILITIES - GENERAL	11,000,000.00	21,320,000.00
22020202	TELEPHONE CHARGES	0.00	5,000,000.00
22020203	INTERNET ACCESS CHARGES	7,500,000.00	12,500,000.00
22020210	SOFTWARE CHARGES/ LICENSE RENEWAL	3,500,000.00	3,820,000.00
220203	MATERIALS & SUPPLIES - GENERAL	76,200,000.00	141,845,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	33,850,000.00
22020304	MAGAZINES & PERIODICALS	200,000.00	200,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	56,000,000.00	107,795,000.00
220204	MAINTENANCE SERVICES - GENERAL	43,690,000.00	128,060,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,940,000.00	31,240,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	300,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	8,000,000.00	28,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	7,950,000.00	10,020,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,000,000.00	6,000,000.00
22020406	OTHER MAINTENANCE SERVICES	2,500,000.00	52,500,000.00
220205	TRAINING - GENERAL	516,750,000.00	1,124,410,000.00
22020501	LOCAL TRAINING	516,750,000.00	1,124,410,000.00
220206	OTHER SERVICES - GENERAL	5,290,000.00	15,120,000.00
22020601	SECURITY SERVICES	2,290,000.00	7,090,000.00
22020605	CLEANING & FUMIGATION SERVICES	3,000,000.00	8,030,000.00
220208	FUEL & LUBRICANTS - GENERAL	17,300,000.00	32,700,000.00
22020801	MOTOR VEHICLE FUEL COST	9,600,000.00	19,900,000.00
22020803	PLANT / GENERATOR FUEL COST	7,700,000.00	12,800,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	286,750,000.00	1,114,380,250.00
22021001	REFRESHMENT & MEALS	2,500,000.00	7,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	6,500,000.00	133,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	6,250,000.00	28,250,000.00
22021006	POSTAGES & COURIER SERVICES	2,500,000.00	7,550,000.00
22021007	WELFARE PACKAGES	9,600,000.00	17,150,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	180,000,000.00	246,450,000.00
22021046	FOOD AND NUTRITION ACTIVITIES	79,400,000.00	622,890,250.00
22021047	ANNIVERSARIES AND CELEBRATIONS	0.00	51,090,000.00
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	1,635,000,000.00	365,000,000.00
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	1,635,000,000.00	365,000,000.00
22080102	TRANSFER-PAYMENT TO AGED/VULNERABLE GROUP	1,635,000,000.00	365,000,000.00
23	Capital Expenditure	624,465,600.00	1,945,253,000.00
2301	Fixed Assets Purchased	160,979,000.00	359,709,000.00
230101	Purchase Of Fixed Assets - General	160,979,000.00	359,709,000.00
23010104	Purchase Motor Cycles	0.00	12,480,000.00
23010105	Purchase Of Motor Vehicles	90,000,000.00	147,465,000.00
23010112	Purchase Of Office Furniture And Fittings	25,475,000.00	33,800,000.00
23010113	Purchase Of Computers	20,454,000.00	120,279,000.00
23010114	Purchase of Printers	6,250,000.00	14,850,000.00
23010115	Purchase Of Photocopying Machines	2,700,000.00	4,850,000.00
23010143	Purchase of Other Equipment/Materials	2,600,000.00	8,485,000.00
23010147	Purchase of Office Equipment	1,000,000.00	0.00
23010149	Purchase of Electronic Equipment and Fittings	12,500,000.00	17,500,000.00
2302	Construction / Provision	213,000,000.00	1,389,039,000.00
230201	Construction / Provision Of Fixed Assets - General	213,000,000.00	1,389,039,000.00
23020101	Construction / Provision Of Office Buildings	213,000,000.00	1,300,000,000.00

23020127	Construction Of Ict Infrastructures	0.00	89,039,000.00
2303	Rehabilitation / Repairs	0.00	7,450,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	0.00	7,450,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	0.00	7,450,000.00
2305	Other Capital Projects	250,486,600.00	189,055,000.00
230501	Acquisition Of Non Tangible Assets	250,486,600.00	189,055,000.00
23050101	Research And Development	215,968,600.00	189,055,000.00
23050103	Monitoring And Evaluation	34,518,000.00	0.00

023800400100 STATE BUREAU OF STATISTICS			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	505,555,070.00	955,424,160.00
21	PERSONNEL COST	56,692,070.00	125,474,160.00
2101	SALARY	54,306,020.00	120,451,900.00
210101	SALARIES AND WAGES	54,306,020.00	120,451,900.00
21010101	SALARY	54,306,020.00	120,451,900.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,386,050.00	5,022,260.00
210201	ALLOWANCES	2,386,050.00	5,022,260.00
21020101	NON REGULAR ALLOWANCES	2,386,050.00	5,022,260.00
22	OTHER RECURRENT COSTS	252,863,000.00	479,500,000.00
2202	OVERHEAD COST	252,863,000.00	479,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	25,000,000.00	45,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	20,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	25,000,000.00
220202	UTILITIES - GENERAL	10,000,000.00	16,000,000.00
22020202	TELEPHONE CHARGES	5,000,000.00	8,000,000.00
22020203	INTERNET ACCESS CHARGES	5,000,000.00	8,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	62,863,000.00	121,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	10,000,000.00
22020303	NEWSPAPERS	0.00	1,000,000.00
22020304	MAGAZINES & PERIODICALS	5,000,000.00	10,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	53,863,000.00	100,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	17,000,000.00	31,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	10,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	6,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	10,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	5,000,000.00
220205	TRAINING - GENERAL	20,000,000.00	20,000,000.00
22020501	LOCAL TRAINING	20,000,000.00	20,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	54,000,000.00	150,000,000.00
22020706	SURVEYING SERVICES	54,000,000.00	150,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	9,500,000.00	20,000,000.00
22020801	MOTOR VEHICLE FUEL COST	5,500,000.00	10,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000.00	5,000,000.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	54,500,000.00	76,500,000.00
22021001	REFRESHMENT & MEALS	1,000,000.00	5,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	5,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	10,000,000.00
22021007	WELFARE PACKAGES	45,000,000.00	45,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,000,000.00	10,000,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000.00	1,000,000.00
22021020	ELECTION-LOGISTICS SUPPORT	0.00	500,000.00
23	Capital Expenditure	196,000,000.00	350,450,000.00
2301	Fixed Assets Purchased	0.00	173,550,000.00
230101	Purchase Of Fixed Assets - General	0.00	173,550,000.00
23010104	Purchase Motor Cycles	0.00	14,600,000.00
23010105	Purchase Of Motor Vehicles	0.00	30,550,000.00
23010112	Purchase Of Office Furniture And Fittings	0.00	19,200,000.00

23010113	Purchase Of Computers	0.00	94,350,000.00
23010114	Purchase of Printers	0.00	1,000,000.00
23010115	Purchase Of Photocopying Machines	0.00	2,000,000.00
23010118	Purchase Of Scanners	0.00	250,000.00
23010149	Purchase of Electronic Equipment and Fittings	0.00	11,600,000.00
2302	Construction / Provision	69,500,000.00	138,900,000.00
230201	Construction / Provision Of Fixed Assets - General	69,500,000.00	138,900,000.00
23020101	Construction / Provision Of Office Buildings	69,500,000.00	120,200,000.00
23020103	Construction / Provision Of Electricity / Solar Power	0.00	18,700,000.00
2305	Other Capital Projects	126,500,000.00	38,000,000.00
230501	Acquisition Of Non Tangible Assets	126,500,000.00	38,000,000.00
23050101	Research And Development	64,000,000.00	0.00
23050102	Computer Software Acquisition	62,500,000.00	38,000,000.00

025200100100 MINISTRY OF WATER RESOURCES			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<i>EXPENDITURES</i>	<i>543,508,910.00</i>	<i>716,990,170.00</i>
21	<i>PERSONNEL COST</i>	<i>38,308,910.00</i>	<i>70,740,170.00</i>
2101	<i>SALARY</i>	<i>36,682,010.00</i>	<i>67,746,470.00</i>
210101	<i>SALARIES AND WAGES</i>	<i>36,682,010.00</i>	<i>67,746,470.00</i>
21010101	SALARY	36,682,010.00	67,746,470.00
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>1,626,900.00</i>	<i>2,993,700.00</i>
210201	<i>ALLOWANCES</i>	<i>1,626,900.00</i>	<i>2,993,700.00</i>
21020101	NON REGULAR ALLOWANCES	1,626,900.00	2,993,700.00
22	<i>OTHER RECURRENT COSTS</i>	<i>305,200,000.00</i>	<i>296,250,000.00</i>
2202	<i>OVERHEAD COST</i>	<i>305,200,000.00</i>	<i>296,250,000.00</i>
220201	<i>TRAVEL & TRANSPORT - GENERAL</i>	<i>60,000,000.00</i>	<i>100,000,000.00</i>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	60,000,000.00	100,000,000.00
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>25,000,000.00</i>	<i>21,250,000.00</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	25,000,000.00	21,250,000.00
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>65,000,000.00</i>	<i>50,000,000.00</i>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	20,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	15,000,000.00	10,000,000.00
22020406	OTHER MAINTENANCE SERVICES	30,000,000.00	20,000,000.00
220205	<i>TRAINING - GENERAL</i>	<i>45,000,000.00</i>	<i>75,000,000.00</i>
22020501	LOCAL TRAINING	45,000,000.00	75,000,000.00
220206	<i>OTHER SERVICES - GENERAL</i>	<i>10,000,000.00</i>	<i>5,000,000.00</i>
22020605	CLEANING & FUMIGATION SERVICES	10,000,000.00	5,000,000.00
220208	<i>FUEL & LUBRICANTS - GENERAL</i>	<i>15,000,000.00</i>	<i>10,000,000.00</i>
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	15,000,000.00	10,000,000.00
220210	<i>MISCELLANEOUS EXPENSES GENERAL</i>	<i>85,200,000.00</i>	<i>35,000,000.00</i>
22021002	HONORARIUM & SITTING ALLOWANCE	30,700,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	54,500,000.00	35,000,000.00
23	<i>Capital Expenditure</i>	<i>200,000,000.00</i>	<i>350,000,000.00</i>
2301	<i>Fixed Assets Purchased</i>	<i>0.00</i>	<i>0.00</i>
230101	<i>Purchase Of Fixed Assets - General</i>	<i>0.00</i>	<i>0.00</i>
23010143	Purchase of Other Equipment/Materials	0.00	0.00
2302	<i>Construction / Provision</i>	<i>187,458,050.00</i>	<i>211,376,290.00</i>
230201	<i>Construction / Provision Of Fixed Assets - General</i>	<i>187,458,050.00</i>	<i>211,376,290.00</i>
23020105	Construction / Provision Of Water Facilities	187,458,050.00	211,376,290.00
2304	<i>Preservation Of The Environment</i>	<i>12,541,950.00</i>	<i>0.00</i>
230401	<i>Preservation Of The Environment - General</i>	<i>12,541,950.00</i>	<i>0.00</i>
23040105	Water Pollution Prevention & Control	12,541,950.00	0.00
2305	<i>Other Capital Projects</i>	<i>0.00</i>	<i>138,623,710.00</i>
230501	<i>Acquisition Of Non Tangible Assets</i>	<i>0.00</i>	<i>138,623,710.00</i>
23050101	Research And Development	0.00	138,623,710.00

025201200100 OSUN WATER REGULATORY COMMISSION			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	<u>604,096,880.00</u>	<u>378,035,840.00</u>
21	PERSONNEL COST	116,159,590.00	156,785,840.00
2101	SALARY	110,553,970.00	149,764,360.00
210101	SALARIES AND WAGES	110,553,970.00	149,764,360.00
21010101	SALARY	110,553,970.00	149,764,360.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,605,620.00	7,021,480.00
210201	ALLOWANCES	5,605,620.00	7,021,480.00
21020101	NON REGULAR ALLOWANCES	5,605,620.00	7,021,480.00
22	OTHER RECURRENT COSTS	390,000,000.00	131,250,000.00
2202	OVERHEAD COST	390,000,000.00	131,250,000.00
220203	MATERIALS & SUPPLIES - GENERAL	67,500,000.00	53,250,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	29,000,000.00	12,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,100,000.00	5,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	25,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	18,400,000.00	6,250,000.00
22020309	UNIFORMS & OTHER CLOTHING	5,000,000.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	73,500,000.00	6,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	6,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	15,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	25,500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	21,500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,500,000.00	0.00
220205	TRAINING - GENERAL	185,000,000.00	23,000,000.00
22020501	LOCAL TRAINING	185,000,000.00	23,000,000.00
220206	OTHER SERVICES - GENERAL	10,000,000.00	11,000,000.00
22020601	SECURITY SERVICES	5,000,000.00	6,000,000.00
22020602	OFFICE RENT	5,000,000.00	5,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	32,000,000.00	22,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	10,000,000.00
22020704	ENGINEERING SERVICES	32,000,000.00	12,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	12,000,000.00	6,000,000.00
22020801	MOTOR VEHICLE FUEL COST	12,000,000.00	6,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,000,000.00	10,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00
22021010	DIRECT TEACHING & LABORATORY COST	5,000,000.00	5,000,000.00
23	Capital Expenditure	97,937,290.00	90,000,000.00
2301	Fixed Assets Purchased	68,437,290.00	90,000,000.00
230101	Purchase Of Fixed Assets - General	68,437,290.00	90,000,000.00
23010105	Purchase Of Motor Vehicles	47,437,290.00	30,000,000.00
23010113	Purchase Of Computers	3,500,000.00	0.00
23010119	Purchase Of Power Generating Set	2,500,000.00	2,000,000.00
23010142	Purchase of Laboratory Equipment	5,000,000.00	34,000,000.00
23010143	Purchase of Other Equipment/Materials	10,000,000.00	24,000,000.00
2302	Construction / Provision	14,500,000.00	0.00
230201	Construction / Provision Of Fixed Assets - General	14,500,000.00	0.00
23020103	Construction / Provision Of Electricity / Solar Power	14,500,000.00	0.00
2305	Other Capital Projects	15,000,000.00	0.00
230501	Acquisition Of Non Tangible Assets	15,000,000.00	0.00
23050101	Research And Development	5,000,000.00	0.00
23050102	Computer Software Acquisition	10,000,000.00	0.00

025201300100 RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	<u>1,344,875,130.00</u>	<u>682,114,110.00</u>
21	PERSONNEL COST	159,475,130.00	295,452,110.00
2101	SALARY	150,973,330.00	279,627,770.00

210101	SALARIES AND WAGES	150,973,330.00	279,627,770.00
21010101	SALARY	150,973,330.00	279,627,770.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,501,800.00	15,824,340.00
210201	ALLOWANCES	8,501,800.00	15,824,340.00
21020101	NON REGULAR ALLOWANCES	8,501,800.00	15,824,340.00
22	OTHER RECURRENT COSTS	86,600,000.00	178,563,760.00
2202	OVERHEAD COST	86,600,000.00	178,563,760.00
220201	TRAVEL & TRANSPORT - GENERAL	12,000,000.00	12,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	12,000,000.00	12,000,000.00
220202	UTILITIES - GENERAL	4,800,000.00	4,800,000.00
22020202	TELEPHONE CHARGES	4,800,000.00	4,800,000.00
220203	MATERIALS & SUPPLIES - GENERAL	12,800,000.00	12,800,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,200,000.00	7,200,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,600,000.00	5,600,000.00
220204	MAINTENANCE SERVICES - GENERAL	24,000,000.00	44,200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,600,000.00	27,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	7,200,000.00	10,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	7,200,000.00	7,200,000.00
220205	TRAINING - GENERAL	30,500,000.00	58,100,000.00
22020501	LOCAL TRAINING	30,500,000.00	58,100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,500,000.00	46,663,760.00
22021003	PUBLICITY & ADVERTISEMENTS	2,500,000.00	2,500,000.00
22021046	FOOD AND NUTRITION ACTIVITIES	0.00	22,400,000.00
22021047	ANNIVERSARIES AND CELEBRATIONS	0.00	21,763,760.00
23	Capital Expenditure	1,098,800,000.00	208,098,240.00
2301	Fixed Assets Purchased	685,000,000.00	135,112,000.00
230101	Purchase Of Fixed Assets - General	685,000,000.00	135,112,000.00
23010155	Purchase of Water Supply Equipment	685,000,000.00	135,112,000.00
2302	Construction / Provision	181,715,000.00	72,986,240.00
230201	Construction / Provision Of Fixed Assets - General	181,715,000.00	72,986,240.00
23020105	Construction / Provision Of Water Facilities	181,715,000.00	72,986,240.00
2303	Rehabilitation / Repairs	200,485,000.00	0.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	200,485,000.00	0.00
23030104	Rehabilitation / Repairs - Water Facilities	115,440,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	9,470,000.00	0.00
23030131	Rehabilitation/Repairs Of Sewage or Drainage Network	75,575,000.00	0.00
2305	Other Capital Projects	31,600,000.00	0.00
230501	Acquisition Of Non Tangible Assets	31,600,000.00	0.00
23050101	Research And Development	0.00	0.00
23050103	Monitoring And Evaluation	31,600,000.00	0.00

025201400100 SMALL TOWN WATER SUPPLY AND SANITATION AGENCY			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	980,340,150.00	1,457,926,880.00
21	PERSONNEL COST	141,837,060.00	343,176,880.00
2101	SALARY	134,507,900.00	325,623,520.00
210101	SALARIES AND WAGES	134,507,900.00	325,623,520.00
21010101	SALARY	134,507,900.00	325,623,520.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,329,160.00	17,553,360.00
210201	ALLOWANCES	7,329,160.00	17,553,360.00
21020101	NON REGULAR ALLOWANCES	7,329,160.00	17,553,360.00
22	OTHER RECURRENT COSTS	235,000,000.00	114,750,000.00
2202	OVERHEAD COST	235,000,000.00	114,750,000.00
220201	TRAVEL & TRANSPORT - GENERAL	15,000,000.00	29,700,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	3,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	26,200,000.00
220202	UTILITIES - GENERAL	5,000,000.00	9,000,000.00
22020201	ELECTRICITY CHARGES	2,500,000.00	8,000,000.00
22020202	TELEPHONE CHARGES	2,500,000.00	1,000,000.00

220203	MATERIALS & SUPPLIES - GENERAL	154,000,000.00	3,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,500,000.00	2,000,000.00
22020303	NEWSPAPERS	1,500,000.00	1,000,000.00
22020314	CHEMICAL SUPPLIES	150,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	54,200,000.00	68,050,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	1,200,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	2,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	1,500,000.00
22020406	OTHER MAINTENANCE SERVICES	44,200,000.00	61,350,000.00
220208	FUEL & LUBRICANTS - GENERAL	6,800,000.00	5,000,000.00
22020801	MOTOR VEHICLE FUEL COST	2,500,000.00	2,500,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,800,000.00	1,000,000.00
22020803	PLANT / GENERATOR FUEL COST	2,500,000.00	1,500,000.00
23	Capital Expenditure	603,503,090.00	1,000,000,000.00
2301	Fixed Assets Purchased	0.00	364,000,000.00
230101	Purchase Of Fixed Assets - General	0.00	364,000,000.00
23010143	Purchase of Other Equipment/Materials	0.00	10,000,000.00
23010155	Purchase of Water Supply Equipment	0.00	354,000,000.00
2302	Construction / Provision	26,500,000.00	230,000,000.00
230201	Construction / Provision Of Fixed Assets - General	26,500,000.00	230,000,000.00
23020103	Construction / Provision Of Electricity / Solar Power	0.00	210,000,000.00
23020131	Construction / Provision Of Sewage or Drainage Network	26,500,000.00	0.00
23020133	Construction / Provision Of Toilets	0.00	20,000,000.00
2303	Rehabilitation / Repairs	577,003,090.00	255,000,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	577,003,090.00	255,000,000.00
23030104	Rehabilitation / Repairs - Water Facilities	577,003,090.00	255,000,000.00
2304	Preservation Of The Environment	0.00	150,000,000.00
230401	Preservation Of The Environment - General	0.00	150,000,000.00
23040105	Water Pollution Prevention & Control	0.00	150,000,000.00
2305	Other Capital Projects	0.00	1,000,000.00
230501	Acquisition Of Non Tangible Assets	0.00	1,000,000.00
23050101	Research And Development	0.00	1,000,000.00

025210200100 OSUN STATE WATER CORPORATION			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	5,044,242,510.00	8,102,281,230.00
21	PERSONNEL COST	371,918,430.00	919,368,730.00
2101	SALARY	353,030,190.00	875,855,330.00
210101	SALARIES AND WAGES	353,030,190.00	875,855,330.00
21010101	SALARY	353,030,190.00	875,855,330.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,888,240.00	43,513,400.00
210201	ALLOWANCES	18,888,240.00	43,513,400.00
21020101	NON REGULAR ALLOWANCES	18,888,240.00	43,513,400.00
22	OTHER RECURRENT COSTS	595,450,000.00	682,912,500.00
2202	OVERHEAD COST	595,450,000.00	682,912,500.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	25,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	25,000,000.00
220202	UTILITIES - GENERAL	13,000,000.00	14,500,000.00
22020201	ELECTRICITY CHARGES	7,000,000.00	8,000,000.00
22020202	TELEPHONE CHARGES	1,000,000.00	1,500,000.00
22020210	SOFTWARE CHARGES/ LICENSE RENEWAL	5,000,000.00	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	459,450,000.00	500,565,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	5,000,000.00
22020303	NEWSPAPERS	500,000.00	500,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	454,750,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	200,000.00	0.00
22020314	CHEMICAL SUPPLIES	0.00	495,065,500.00

220204	MAINTENANCE SERVICES - GENERAL	47,500,000.00	66,297,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	3,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,500,000.00	2,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000.00	15,000,000.00
22020406	OTHER MAINTENANCE SERVICES	20,000,000.00	33,797,000.00
220205	TRAINING - GENERAL	4,000,000.00	7,000,000.00
22020501	LOCAL TRAINING	4,000,000.00	7,000,000.00
220206	OTHER SERVICES - GENERAL	46,000,000.00	51,700,000.00
22020601	SECURITY SERVICES	43,000,000.00	47,200,000.00
22020602	OFFICE RENT	1,500,000.00	2,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,500,000.00	2,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,000,000.00	11,000,000.00
22020701	FINANCIAL CONSULTING	5,000,000.00	10,000,000.00
22020703	LEGAL SERVICES	1,000,000.00	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,000,000.00	2,000,000.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00
220209	FINANCIAL CHARGES - GENERAL	850,000.00	850,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	850,000.00	850,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,650,000.00	4,000,000.00
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	650,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	0.00
22021004	MEDICAL EXPENSES/SUPPORT	1,000,000.00	1,000,000.00
22021007	WELFARE PACKAGES	1,000,000.00	1,000,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,000,000.00	1,000,000.00
23	Capital Expenditure	4,076,874,080.00	6,500,000,000.00
2301	Fixed Assets Purchased	0.00	76,551,790.00
230101	Purchase Of Fixed Assets - General	0.00	76,551,790.00
23010143	Purchase of Other Equipment/Materials	0.00	76,551,790.00
2302	Construction / Provision	0.00	1,000,000,000.00
230201	Construction / Provision Of Fixed Assets - General	0.00	1,000,000,000.00
23020101	Construction / Provision Of Office Buildings	0.00	1,000,000,000.00
23020105	Construction / Provision Of Water Facilities	0.00	0.00
2303	Rehabilitation / Repairs	4,076,874,080.00	5,393,299,810.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	4,076,874,080.00	5,393,299,810.00
23030104	Rehabilitation / Repairs - Water Facilities	4,076,874,080.00	5,393,299,810.00
2305	Other Capital Projects	0.00	30,148,400.00
230501	Acquisition Of Non Tangible Assets	0.00	30,148,400.00
23050102	Computer Software Acquisition	0.00	30,148,400.00

023100100100		MINISTRY OF ENERGY		
Code	Description	2025 Approved Budget	2026 Draft Budget	
2	<u>EXPENDITURES</u>	<u>851,105,540.00</u>	<u>3,060,588,350.00</u>	
21	PERSONNEL COST	36,105,540.00	70,088,350.00	
2101	SALARY	34,885,270.00	67,927,880.00	
210101	SALARIES AND WAGES	34,885,270.00	67,927,880.00	
21010101	SALARY	34,885,270.00	67,927,880.00	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,220,270.00	2,160,470.00	
210201	ALLOWANCES	1,220,270.00	2,160,470.00	
21020101	NON REGULAR ALLOWANCES	1,220,270.00	2,160,470.00	
22	OTHER RECURRENT COSTS	200,000,000.00	370,500,000.00	
2202	OVERHEAD COST	200,000,000.00	370,500,000.00	
220201	TRAVEL & TRANSPORT - GENERAL	54,000,000.00	45,000,000.00	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	54,000,000.00	45,000,000.00	
220203	MATERIALS & SUPPLIES - GENERAL	12,000,000.00	15,000,000.00	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,000,000.00	15,000,000.00	
220204	MAINTENANCE SERVICES - GENERAL	34,000,000.00	84,750,000.00	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	5,000,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	14,000,000.00	5,000,000.00	
22020406	OTHER MAINTENANCE SERVICES	0.00	74,750,000.00	
220205	TRAINING - GENERAL	40,000,000.00	35,500,000.00	
22020501	LOCAL TRAINING	40,000,000.00	35,500,000.00	
220206	OTHER SERVICES - GENERAL	6,000,000.00	2,000,000.00	
22020605	CLEANING & FUMIGATION SERVICES	6,000,000.00	2,000,000.00	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	14,000,000.00	0.00	
22020704	ENGINEERING SERVICES	14,000,000.00	0.00	
220208	FUEL & LUBRICANTS - GENERAL	10,000,000.00	10,500,000.00	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	10,000,000.00	10,500,000.00	
220210	MISCELLANEOUS EXPENSES GENERAL	30,000,000.00	177,750,000.00	
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	67,750,000.00	
22021003	PUBLICITY & ADVERTISEMENTS	30,000,000.00	15,000,000.00	
22021007	WELFARE PACKAGES	0.00	90,000,000.00	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	0.00	5,000,000.00	
23	Capital Expenditure	615,000,000.00	2,620,000,000.00	
2301	Fixed Assets Purchased	0.00	60,370,000.00	
230101	Purchase Of Fixed Assets - General	0.00	60,370,000.00	
23010105	Purchase Of Motor Vehicles	0.00	40,080,000.00	
23010112	Purchase Of Office Furniture And Fittings	0.00	6,280,000.00	
23010113	Purchase Of Computers	0.00	5,840,000.00	
23010114	Purchase of Printers	0.00	1,170,000.00	
23010115	Purchase Of Photocopying Machines	0.00	1,650,000.00	
23010149	Purchase of Electronic Equipment and Fittings	0.00	5,350,000.00	
2302	Construction / Provision	165,373,000.00	2,231,615,008.00	
230201	Construction / Provision Of Fixed Assets - General	165,373,000.00	2,231,615,008.00	
23020103	Construction / Provision Of Electricity / Solar Power	152,495,000.00	2,231,615,008.00	
23020125	Construction Of Power Generating Plants	12,878,000.00	0.00	
2303	Rehabilitation / Repairs	449,627,000.00	278,014,992.00	
230301	Rehabilitation / Repairs Of Fixed Assets - General	449,627,000.00	278,014,992.00	
23030102	Rehabilitation / Repairs - Electricity	449,627,000.00	278,014,992.00	
2305	Other Capital Projects	0.00	50,000,000.00	
230501	Acquisition Of Non Tangible Assets	0.00	50,000,000.00	
23050101	Research And Development	0.00	50,000,000.00	

026000100100 MINISTRY OF LANDS AND PHYSICAL PLANNING			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	<u>6,206,269,110.00</u>	<u>7,426,172,220.00</u>
21	PERSONNEL COST	121,769,110.00	306,172,220.00
2101	SALARY	116,603,690.00	294,488,020.00
210101	SALARIES AND WAGES	116,603,690.00	294,488,020.00
21010101	SALARY	116,603,690.00	294,488,020.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,165,420.00	11,684,200.00
210201	ALLOWANCES	5,165,420.00	11,684,200.00
21020101	NON REGULAR ALLOWANCES	5,165,420.00	11,684,200.00
22	OTHER RECURRENT COSTS	100,000,000.00	120,000,000.00
2202	OVERHEAD COST	100,000,000.00	120,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	44,000,000.00	54,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	34,000,000.00	42,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	12,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	16,500,000.00	19,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	13,000,000.00	17,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,500,000.00	2,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	23,000,000.00	29,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,000,000.00	19,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	8,000,000.00	6,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,500,000.00	3,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	7,500,000.00	7,500,000.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00
22020803	PLANT / GENERATOR FUEL COST	2,500,000.00	2,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,000,000.00	10,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	9,000,000.00	10,000,000.00
23	Capital Expenditure	5,984,500,000.00	7,000,000,000.00
2301	Fixed Assets Purchased	1,935,500,000.00	3,771,434,000.00
230101	Purchase Of Fixed Assets - General	1,935,500,000.00	3,771,434,000.00
23010101	Purchase / Acquisition Of Land	1,850,000,000.00	3,771,434,000.00
23010133	Purchases Of Surveying Equipment	85,500,000.00	0.00
2302	Construction / Provision	4,049,000,000.00	3,228,566,000.00
230201	Construction / Provision Of Fixed Assets - General	4,049,000,000.00	3,228,566,000.00
23020102	Construction / Provision Of Residential Buildings	19,500,000.00	35,200,000.00
23020103	Construction / Provision Of Electricity / Solar Power	147,000,000.00	181,400,000.00
23020104	Construction / Provision Of Housing	0.00	945,000,000.00
23020114	Construction / Provision Of Roads	3,882,500,000.00	2,066,966,000.00

026000200100 OSUN STATE PROPERTY DEVELOPMENT CORPORATION			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	<u>462,898,850.00</u>	<u>572,502,580.00</u>
21	PERSONNEL COST	47,606,290.00	98,327,580.00
2101	SALARY	45,196,810.00	93,376,200.00
210101	SALARIES AND WAGES	45,196,810.00	93,376,200.00
21010101	SALARY	45,196,810.00	93,376,200.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,409,480.00	4,951,380.00
210201	ALLOWANCES	2,409,480.00	4,951,380.00
21020101	NON REGULAR ALLOWANCES	2,409,480.00	4,951,380.00
22	OTHER RECURRENT COSTS	80,300,000.00	74,175,000.00
2202	OVERHEAD COST	80,300,000.00	74,175,000.00
220201	TRAVEL & TRANSPORT - GENERAL	4,000,000.00	3,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	3,000,000.00
220202	UTILITIES - GENERAL	3,600,000.00	3,700,000.00
22020201	ELECTRICITY CHARGES	2,200,000.00	2,300,000.00
22020202	TELEPHONE CHARGES	1,400,000.00	1,400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,100,000.00	3,400,000.00

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	1,500,000.00
22020303	NEWSPAPERS	600,000.00	400,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	1,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	28,000,000.00	25,475,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,000,000.00	10,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	1,475,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	3,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	9,000,000.00	7,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	500,000.00
22020406	OTHER MAINTENANCE SERVICES	4,000,000.00	3,000,000.00
220205	TRAINING - GENERAL	8,000,000.00	9,000,000.00
22020501	LOCAL TRAINING	8,000,000.00	9,000,000.00
220206	OTHER SERVICES - GENERAL	500,000.00	300,000.00
22020607	RESCUE SERVICES	500,000.00	300,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	12,800,000.00	12,500,000.00
22020701	FINANCIAL CONSULTING	1,000,000.00	500,000.00
22020703	LEGAL SERVICES	800,000.00	500,000.00
22020706	SURVEYING SERVICES	6,000,000.00	5,000,000.00
22020709	AUDITING OF ACCOUNTS	5,000,000.00	6,500,000.00
220209	FINANCIAL CHARGES - GENERAL	300,000.00	200,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	300,000.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	21,000,000.00	16,600,000.00
22021001	REFRESHMENT & MEALS	6,000,000.00	2,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	3,000,000.00
22021006	POSTAGES & COURIER SERVICES	800,000.00	1,000,000.00
22021007	WELFARE PACKAGES	9,000,000.00	10,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	200,000.00	100,000.00
23	Capital Expenditure	334,992,560.00	400,000,000.00
2301	Fixed Assets Purchased	125,300,000.00	138,939,880.00
230101	Purchase Of Fixed Assets - General	125,300,000.00	138,939,880.00
23010105	Purchase Of Motor Vehicles	20,000,000.00	40,800,000.00
23010108	Purchase Of Buses	13,000,000.00	30,500,000.00
23010112	Purchase Of Office Furniture And Fittings	0.00	10,000,000.00
23010113	Purchase Of Computers	4,000,000.00	5,975,050.00
23010114	Purchase of Printers	0.00	1,753,350.00
23010133	Purchases Of Surveying Equipment	23,300,000.00	45,500,000.00
23010144	Purchase of Heavy Plants and Equipment	65,000,000.00	0.00
23010149	Purchase of Electronic Equipment and Fittings	0.00	4,411,480.00
2302	Construction / Provision	209,692,560.00	214,915,120.00
230201	Construction / Provision Of Fixed Assets - General	209,692,560.00	214,915,120.00
23020103	Construction / Provision Of Electricity / Solar Power	72,360,000.00	70,250,000.00
23020114	Construction / Provision Of Roads	37,332,560.00	94,665,120.00
23020116	Construction / Provision Of Water-Ways	10,000,000.00	0.00
23020122	Construction Of Boundary Pillars/ Right Of Ways	90,000,000.00	50,000,000.00
2303	Rehabilitation / Repairs	0.00	46,145,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	0.00	46,145,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	0.00	46,145,000.00

Code	Description	2025 Approved Budget	2026 Draft Budget
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY		
2	EXPENDITURES	114,263,590.00	501,859,660.00
21	PERSONNEL COST	24,740,480.00	66,909,660.00
2101	SALARY	23,567,150.00	64,101,910.00
210101	SALARIES AND WAGES	23,567,150.00	64,101,910.00
21010101	SALARY	23,567,150.00	64,101,910.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,173,330.00	2,807,750.00
210201	ALLOWANCES	1,173,330.00	2,807,750.00
21020101	NON REGULAR ALLOWANCES	1,173,330.00	2,807,750.00
22	OTHER RECURRENT COSTS	25,000,000.00	44,950,000.00

2202	OVERHEAD COST	25,000,000.00	44,950,000.00
220201	TRAVEL & TRANSPORT - GENERAL	6,500,000.00	12,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	8,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000.00	4,000,000.00
220202	UTILITIES - GENERAL	480,000.00	495,000.00
22020202	TELEPHONE CHARGES	480,000.00	495,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,203,250.00	3,698,750.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,203,250.00	3,568,750.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	0.00	50,000.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	80,000.00
220204	MAINTENANCE SERVICES - GENERAL	5,362,350.00	9,289,850.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,220,000.00	8,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	349,850.00	449,850.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	492,500.00	840,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	300,000.00	0.00
220205	TRAINING - GENERAL	4,000,000.00	8,000,000.00
22020501	LOCAL TRAINING	4,000,000.00	8,000,000.00
220206	OTHER SERVICES - GENERAL	786,400.00	2,518,400.00
22020601	SECURITY SERVICES	529,000.00	2,205,000.00
22020605	CLEANING & FUMIGATION SERVICES	257,400.00	313,400.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	600,000.00	600,000.00
22020704	ENGINEERING SERVICES	200,000.00	200,000.00
22020705	ARCHITECTURAL SERVICES	200,000.00	200,000.00
22020706	SURVEYING SERVICES	200,000.00	200,000.00
220208	FUEL & LUBRICANTS - GENERAL	3,000,000.00	4,500,000.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	4,000,000.00
22020803	PLANT / GENERATOR FUEL COST	0.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,068,000.00	3,848,000.00
22021001	REFRESHMENT & MEALS	300,000.00	1,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,768,000.00	2,848,000.00
23	Capital Expenditure	64,523,110.00	390,000,000.00
2301	Fixed Assets Purchased	6,642,720.00	0.00
230101	Purchase Of Fixed Assets - General	6,642,720.00	0.00
23010113	Purchase Of Computers	3,100,000.00	0.00
23010114	Purchase of Printers	1,942,720.00	0.00
23010115	Purchase Of Photocopying Machines	1,600,000.00	0.00
2302	Construction / Provision	57,880,390.00	390,000,000.00
230201	Construction / Provision Of Fixed Assets - General	57,880,390.00	390,000,000.00
23020101	Construction / Provision Of Office Buildings	15,009,530.00	121,602,299.00
23020104	Construction / Provision Of Housing	0.00	268,397,701.00
23020114	Construction / Provision Of Roads	42,870,860.00	0.00

026000500100	OFFICE OF THE SURVEYOR - GENERAL		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	200,000,000.00	897,555,690.00
21	PERSONNEL COST	56,804,010.00	152,055,690.00
2101	SALARY	54,262,100.00	145,638,060.00
210101	SALARIES AND WAGES	54,262,100.00	145,638,060.00
21010101	SALARY	54,262,100.00	145,638,060.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,541,910.00	6,417,630.00
210201	ALLOWANCES	2,541,910.00	6,417,630.00
21020101	NON REGULAR ALLOWANCES	2,541,910.00	6,417,630.00
22	OTHER RECURRENT COSTS	10,000,000.00	45,500,000.00
2202	OVERHEAD COST	10,000,000.00	45,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,385,000.00	20,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,385,000.00	20,500,000.00
220202	UTILITIES - GENERAL	792,000.00	2,292,000.00
22020202	TELEPHONE CHARGES	792,000.00	2,292,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,315,000.00	2,630,000.00

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,200,000.00	2,400,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	115,000.00	230,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,412,000.00	10,682,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,620,000.00	2,682,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	5,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	792,000.00	3,000,000.00
220205	TRAINING - GENERAL	500,000.00	2,000,000.00
22020501	LOCAL TRAINING	500,000.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	396,000.00	3,896,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	2,000,000.00
22020803	PLANT / GENERATOR FUEL COST	396,000.00	1,896,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,200,000.00	3,500,000.00
22021007	WELFARE PACKAGES	1,200,000.00	3,500,000.00
23	Capital Expenditure	133,195,990.00	700,000,000.00
2301	Fixed Assets Purchased	94,735,990.00	580,000,000.00
230101	Purchase Of Fixed Assets - General	94,735,990.00	580,000,000.00
23010104	Purchase Motor Cycles	3,300,000.00	0.00
23010113	Purchase Of Computers	18,000,000.00	0.00
23010114	Purchase of Printers	2,680,000.00	0.00
23010115	Purchase Of Photocopying Machines	2,100,000.00	0.00
23010133	Purchases Of Surveying Equipment	67,455,990.00	580,000,000.00
23010149	Purchase of Electronic Equipment and Fittings	1,200,000.00	0.00
2302	Construction / Provision	38,460,000.00	0.00
230201	Construction / Provision Of Fixed Assets - General	38,460,000.00	0.00
23020122	Construction Of Boundary Pillars/ Right Of Ways	38,460,000.00	0.00
2303	Rehabilitation / Repairs	0.00	120,000,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	0.00	120,000,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	0.00	120,000,000.00

Code	Description	2025 Approved Budget	2026 Draft Budget
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS		
2	EXPENDITURES	6,845,887,410.00	20,173,884,020.00
21	PERSONNEL COST	102,631,660.00	189,209,070.00
2101	SALARY	98,666,160.00	182,167,510.00
210101	SALARIES AND WAGES	98,666,160.00	182,167,510.00
21010101	SALARY	98,666,160.00	182,167,510.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,965,500.00	7,041,560.00
210201	ALLOWANCES	3,965,500.00	7,041,560.00
21020101	NON REGULAR ALLOWANCES	3,965,500.00	7,041,560.00
22	OTHER RECURRENT COSTS	146,000,000.00	290,000,000.00
2202	OVERHEAD COST	146,000,000.00	290,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	11,000,000.00	50,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	32,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000.00	18,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	14,000,000.00	29,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,000,000.00	15,000,000.00
22020303	NEWSPAPERS	2,000,000.00	4,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,000,000.00	10,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	78,000,000.00	95,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	62,000,000.00	72,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	5,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	6,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	3,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	5,000,000.00
22020406	OTHER MAINTENANCE SERVICES	2,000,000.00	4,000,000.00
220205	TRAINING - GENERAL	12,000,000.00	25,000,000.00
22020501	LOCAL TRAINING	12,000,000.00	25,000,000.00
220206	OTHER SERVICES - GENERAL	0.00	25,000,000.00
22020601	SECURITY SERVICES	0.00	25,000,000.00

220208	FUEL & LUBRICANTS - GENERAL	26,000,000.00	16,000,000.00
22020801	MOTOR VEHICLE FUEL COST	19,000,000.00	10,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	1,000,000.00
22020803	PLANT / GENERATOR FUEL COST	7,000,000.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,000,000.00	50,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	30,000,000.00
22021046	FOOD AND NUTRITION ACTIVITIES	0.00	20,000,000.00
23	Capital Expenditure	6,597,255,750.00	19,694,674,950.00
2301	Fixed Assets Purchased	103,250,000.00	111,900,000.00
230101	Purchase Of Fixed Assets - General	103,250,000.00	111,900,000.00
23010105	Purchase Of Motor Vehicles	30,500,000.00	35,250,000.00
23010112	Purchase Of Office Furniture And Fittings	10,400,000.00	13,400,000.00
23010113	Purchase Of Computers	2,200,000.00	13,510,000.00
23010114	Purchase of Printers	0.00	2,080,000.00
23010115	Purchase Of Photocopying Machines	2,500,000.00	4,500,000.00
23010132	Purchase Of Security Equipment	34,200,000.00	22,320,000.00
23010146	Purchase of other ICT equipment	700,000.00	840,000.00
23010157	Purchase of Agro Input	22,750,000.00	20,000,000.00
2302	Construction / Provision	5,954,005,750.00	17,960,574,950.00
230201	Construction / Provision Of Fixed Assets - General	5,954,005,750.00	17,960,574,950.00
23020103	Construction / Provision Of Electricity / Solar Power	2,253,735,750.00	2,298,457,235.71
23020105	Construction / Provision Of Water Facilities	193,720,000.00	460,571,428.57
23020106	Construction / Provision Of Hospitals / Health Centres	405,000,000.00	160,000,000.00
23020107	Construction / Provision Of Public Schools	290,600,000.00	364,285,714.29
23020114	Construction / Provision Of Roads	2,500,000,000.00	14,290,000,000.00
23020124	Construction Of Markets/Parks/Industries/Factories	182,250,000.00	45,000,000.00
23020131	Construction / Provision Of Sewage or Drainage Network	0.00	159,142,857.14
23020133	Construction / Provision Of Toilets	128,700,000.00	183,117,714.29
2303	Rehabilitation / Repairs	500,000,000.00	1,520,000,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	500,000,000.00	1,520,000,000.00
23030113	Rehabilitation / Repairs - Roads	500,000,000.00	1,400,000,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	0.00	120,000,000.00
2305	Other Capital Projects	40,000,000.00	102,200,000.00
230501	Acquisition Of Non Tangible Assets	40,000,000.00	102,200,000.00
23050102	Computer Software Acquisition	40,000,000.00	102,200,000.00

031801100100 JUDICIAL SERVICE COMMISSION			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>596,053,710.00</u>	<u>794,620,040.00</u>
21	PERSONNEL COST	116,339,900.00	316,400,600.00
2101	SALARY	91,373,370.00	247,610,340.00
210101	SALARIES AND WAGES	91,373,370.00	247,610,340.00
21010101	SALARY	70,245,210.00	214,482,180.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	21,128,160.00	33,128,160.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	24,966,530.00	68,790,260.00
210201	ALLOWANCES	24,966,530.00	68,790,260.00
21020101	NON REGULAR ALLOWANCES	24,966,530.00	68,790,260.00
22	OTHER RECURRENT COSTS	374,800,000.00	374,800,000.00
2202	OVERHEAD COST	374,800,000.00	374,800,000.00
220201	TRAVEL & TRANSPORT - GENERAL	55,500,000.00	55,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000.00	25,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,500,000.00	30,500,000.00
220202	UTILITIES - GENERAL	17,000,000.00	17,000,000.00
22020202	TELEPHONE CHARGES	2,000,000.00	2,000,000.00
22020203	INTERNET ACCESS CHARGES	10,000,000.00	10,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	5,000,000.00	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	45,200,000.00	45,200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	32,000,000.00	32,000,000.00
22020302	BOOKS	2,000,000.00	2,000,000.00

22020303	NEWSPAPERS	1,200,000.00	1,200,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	10,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	44,000,000.00	44,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,000,000.00	15,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	10,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,000,000.00	4,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	5,000,000.00
220205	TRAINING - GENERAL	112,000,000.00	112,000,000.00
22020501	LOCAL TRAINING	112,000,000.00	60,000,000.00
22020502	INTERNATIONAL TRAINING	0.00	52,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	27,000,000.00	27,000,000.00
22020801	MOTOR VEHICLE FUEL COST	15,000,000.00	15,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	7,000,000.00	7,000,000.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	74,100,000.00	74,100,000.00
22021001	REFRESHMENT & MEALS	12,700,000.00	12,700,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	15,700,000.00	15,700,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,200,000.00	2,200,000.00
22021006	POSTAGES & COURIER SERVICES	3,500,000.00	3,500,000.00
22021007	WELFARE PACKAGES	35,000,000.00	35,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,000,000.00	5,000,000.00
23	Capital Expenditure	104,913,810.00	103,419,440.00
2301	Fixed Assets Purchased	56,587,810.00	65,919,440.00
230101	Purchase Of Fixed Assets - General	56,587,810.00	65,919,440.00
23010105	Purchase Of Motor Vehicles	27,783,810.00	30,000,000.00
23010112	Purchase Of Office Furniture And Fittings	14,750,000.00	27,719,440.00
23010113	Purchase Of Computers	3,000,000.00	0.00
23010114	Purchase of Printers	1,140,000.00	1,500,000.00
23010115	Purchase Of Photocopying Machines	1,200,000.00	0.00
23010117	Purchase Of Shredding Machines	150,000.00	0.00
23010118	Purchase Of Scanners	460,000.00	700,000.00
23010119	Purchase Of Power Generating Set	1,700,000.00	2,000,000.00
23010147	Purchase of Office Equipment	0.00	2,200,000.00
23010149	Purchase of Electronic Equipment and Fittings	6,404,000.00	1,800,000.00
2302	Construction / Provision	20,000,000.00	0.00
230201	Construction / Provision Of Fixed Assets - General	20,000,000.00	0.00
23020101	Construction / Provision Of Office Buildings	20,000,000.00	0.00
2303	Rehabilitation / Repairs	28,326,000.00	37,500,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	28,326,000.00	37,500,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	28,326,000.00	37,500,000.00

Code	Description	2025 Approved Budget	2026 Draft Budget
031805100100	HIGH COURT OF JUSTICE		
2	EXPENDITURES	2,945,353,700.00	4,075,390,230.00
21	PERSONNEL COST	1,000,353,700.00	2,073,834,400.00
2101	SALARY	687,923,390.00	1,546,914,170.00
210101	SALARIES AND WAGES	687,923,390.00	1,546,914,170.00
21010101	SALARY	579,257,600.00	1,431,029,430.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	108,665,790.00	115,884,740.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	312,430,310.00	526,920,230.00
210201	ALLOWANCES	312,430,310.00	526,920,230.00
21020101	NON REGULAR ALLOWANCES	312,430,310.00	526,920,230.00
22	OTHER RECURRENT COSTS	1,715,000,000.00	1,880,000,000.00
2202	OVERHEAD COST	1,715,000,000.00	1,880,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	650,000,000.00	650,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000,000.00	300,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	150,000,000.00	150,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	200,000,000.00	200,000,000.00

220202	UTILITIES - GENERAL	6,000,000.00	6,000,000.00
22020202	TELEPHONE CHARGES	6,000,000.00	6,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	332,000,000.00	382,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	15,000,000.00
22020302	BOOKS	15,000,000.00	15,000,000.00
22020304	MAGAZINES & PERIODICALS	2,000,000.00	2,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	300,000,000.00	350,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	31,000,000.00	58,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	7,000,000.00	16,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,000,000.00	16,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	7,000,000.00	16,000,000.00
220206	OTHER SERVICES - GENERAL	26,000,000.00	66,000,000.00
22020601	SECURITY SERVICES	20,000,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0.00	60,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	6,000,000.00	6,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	6,000,000.00	6,000,000.00
22020803	PLANT / GENERATOR FUEL COST	6,000,000.00	6,000,000.00
220209	FINANCIAL CHARGES - GENERAL	2,000,000.00	2,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000,000.00	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	662,000,000.00	710,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	200,000,000.00	200,000,000.00
22021004	MEDICAL EXPENSES/SUPPORT	1,000,000.00	10,000,000.00
22021007	WELFARE PACKAGES	461,000,000.00	500,000,000.00
23	Capital Expenditure	230,000,000.00	121,555,830.00
2301	Fixed Assets Purchased	135,151,000.00	48,415,830.00
230101	Purchase Of Fixed Assets - General	135,151,000.00	48,415,830.00
23010105	Purchase Of Motor Vehicles	23,000,000.00	0.00
23010112	Purchase Of Office Furniture And Fittings	52,000,000.00	48,100,000.00
23010113	Purchase Of Computers	31,523,000.00	0.00
23010114	Purchase of Printers	900,000.00	0.00
23010115	Purchase Of Photocopying Machines	6,000,000.00	0.00
23010143	Purchase of Other Equipment/Materials	10,728,000.00	0.00
23010146	Purchase of other ICT equipment	6,000,000.00	315,830.00
23010149	Purchase of Electronic Equipment and Fittings	5,000,000.00	0.00
2302	Construction / Provision	4,250,000.00	0.00
230201	Construction / Provision Of Fixed Assets - General	4,250,000.00	0.00
23020103	Construction / Provision Of Electricity / Solar Power	4,250,000.00	0.00
2303	Rehabilitation / Repairs	90,599,000.00	73,140,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	90,599,000.00	73,140,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	90,599,000.00	73,140,000.00

031805200100	CUSTOMARY COURT OF APPEAL		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	1,473,104,880.00	2,020,822,010.00
21	PERSONNEL COST	927,300,830.00	1,538,687,010.00
2101	SALARY	581,099,990.00	1,114,679,840.00
210101	SALARIES AND WAGES	581,099,990.00	1,114,679,840.00
21010101	SALARY	529,804,500.00	1,063,384,360.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	51,295,490.00	51,295,480.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	346,200,840.00	424,007,170.00
210201	ALLOWANCES	346,200,840.00	424,007,170.00
21020101	NON REGULAR ALLOWANCES	346,200,840.00	424,007,170.00
22	OTHER RECURRENT COSTS	384,850,000.00	401,550,000.00
2202	OVERHEAD COST	384,850,000.00	401,550,000.00
220201	TRAVEL & TRANSPORT - GENERAL	55,000,000.00	40,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	35,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	30,000,000.00	0.00

220202	UTILITIES - GENERAL	10,400,000.00	11,250,000.00
22020202	TELEPHONE CHARGES	9,000,000.00	9,000,000.00
22020203	INTERNET ACCESS CHARGES	1,250,000.00	1,250,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	150,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	72,100,000.00	86,300,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,000,000.00	11,000,000.00
22020302	BOOKS	2,800,000.00	5,000,000.00
22020303	NEWSPAPERS	300,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	10,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	50,000,000.00	60,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	68,000,000.00	75,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	35,000,000.00	40,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	8,500,000.00	8,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	13,500,000.00	15,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6,000,000.00	6,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,500,000.00	3,500,000.00
22020406	OTHER MAINTENANCE SERVICES	1,500,000.00	1,500,000.00
220205	TRAINING - GENERAL	74,500,000.00	75,000,000.00
22020501	LOCAL TRAINING	74,500,000.00	75,000,000.00
220206	OTHER SERVICES - GENERAL	4,850,000.00	5,500,000.00
22020601	SECURITY SERVICES	1,350,000.00	2,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	3,500,000.00	3,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,500,000.00	7,500,000.00
22020703	LEGAL SERVICES	7,500,000.00	7,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	12,500,000.00	15,500,000.00
22020801	MOTOR VEHICLE FUEL COST	9,000,000.00	12,000,000.00
22020803	PLANT / GENERATOR FUEL COST	3,500,000.00	3,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	80,000,000.00	85,500,000.00
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,000,000.00	3,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00
22021004	MEDICAL EXPENSES/SUPPORT	5,000,000.00	5,000,000.00
22021006	POSTAGES & COURIER SERVICES	500,000.00	1,000,000.00
22021007	WELFARE PACKAGES	65,000,000.00	70,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,000,000.00	2,000,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,500,000.00	2,500,000.00
23	Capital Expenditure	160,954,050.00	80,585,000.00
2301	Fixed Assets Purchased	42,800,000.00	50,409,060.00
230101	Purchase Of Fixed Assets - General	42,800,000.00	50,409,060.00
23010112	Purchase Of Office Furniture And Fittings	21,000,000.00	36,009,060.00
23010113	Purchase Of Computers	21,000,000.00	14,400,000.00
23010147	Purchase of Office Equipment	800,000.00	0.00
2302	Construction / Provision	45,509,050.00	0.00
230201	Construction / Provision Of Fixed Assets - General	45,509,050.00	0.00
23020101	Construction / Provision Of Office Buildings	30,000,000.00	0.00
23020103	Construction / Provision Of Electricity / Solar Power	15,509,050.00	0.00
2303	Rehabilitation / Repairs	72,645,000.00	30,175,940.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	72,645,000.00	30,175,940.00
23030121	Rehabilitation / Repairs Of Office Buildings	72,645,000.00	30,175,940.00

032600100100	MINISTRY OF JUSTICE		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	2,124,651,530.00	1,893,760,120.00
21	PERSONNEL COST	393,333,930.00	902,860,120.00
2101	SALARY	281,662,370.00	882,042,040.00
210101	SALARIES AND WAGES	281,662,370.00	882,042,040.00
21010101	SALARY	281,662,370.00	882,042,040.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	111,671,560.00	20,818,080.00
210201	ALLOWANCES	111,671,560.00	20,818,080.00

21020101	NON REGULAR ALLOWANCES	111,671,560.00	20,818,080.00
22	OTHER RECURRENT COSTS	686,789,360.00	731,500,000.00
2202	OVERHEAD COST	686,789,360.00	731,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	70,000,000.00	70,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	70,000,000.00	70,000,000.00
220202	UTILITIES - GENERAL	2,500,000.00	2,500,000.00
22020202	TELEPHONE CHARGES	2,500,000.00	2,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	19,950,000.00	45,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	15,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,950,000.00	30,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	33,000,000.00	33,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	20,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,000,000.00	4,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,000,000.00	4,000,000.00
220205	TRAINING - GENERAL	200,000,000.00	200,000,000.00
22020501	LOCAL TRAINING	200,000,000.00	200,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	294,339,360.00	304,000,000.00
22020703	LEGAL SERVICES	294,339,360.00	304,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	30,000,000.00	30,000,000.00
22020801	MOTOR VEHICLE FUEL COST	20,000,000.00	20,000,000.00
22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	10,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	37,000,000.00	47,000,000.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	15,500,000.00	25,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	8,500,000.00	8,500,000.00
22021006	POSTAGES & COURIER SERVICES	1,500,000.00	1,500,000.00
22021007	WELFARE PACKAGES	1,500,000.00	2,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,000,000.00	5,000,000.00
23	Capital Expenditure	1,044,528,240.00	259,400,000.00
2301	Fixed Assets Purchased	129,940,000.00	85,846,000.00
230101	Purchase Of Fixed Assets - General	129,940,000.00	85,846,000.00
23010105	Purchase Of Motor Vehicles	53,000,000.00	36,000,000.00
23010108	Purchase Of Buses	22,000,000.00	20,000,000.00
23010112	Purchase Of Office Furniture And Fittings	6,420,000.00	12,016,000.00
23010113	Purchase Of Computers	39,900,000.00	6,000,000.00
23010114	Purchase of Printers	900,000.00	0.00
23010115	Purchase Of Photocopying Machines	1,500,000.00	0.00
23010129	Purchase Of Industrial Equipment	2,270,000.00	0.00
23010143	Purchase of Other Equipment/Materials	0.00	4,280,000.00
23010147	Purchase of Office Equipment	650,000.00	1,000,000.00
23010149	Purchase of Electronic Equipment and Fittings	3,300,000.00	6,550,000.00
2302	Construction / Provision	95,710,000.00	17,200,000.00
230201	Construction / Provision Of Fixed Assets - General	95,710,000.00	17,200,000.00
23020101	Construction / Provision Of Office Buildings	86,410,000.00	0.00
23020103	Construction / Provision Of Electricity / Solar Power	9,300,000.00	17,200,000.00
2303	Rehabilitation / Repairs	818,878,240.00	156,354,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	818,878,240.00	156,354,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	818,878,240.00	156,354,000.00

046300100100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	3,341,508,710.00	12,398,129,400.00
21	PERSONNEL COST	70,513,710.00	114,259,400.00
2101	SALARY	68,077,790.00	110,564,620.00
210101	SALARIES AND WAGES	68,077,790.00	110,564,620.00
21010101	SALARY	68,077,790.00	110,564,620.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,435,920.00	3,694,780.00
210201	ALLOWANCES	2,435,920.00	3,694,780.00

21020101	NON REGULAR ALLOWANCES	2,435,920.00	3,694,780.00
22	OTHER RECURRENT COSTS	3,122,350,000.00	5,108,870,000.00
2202	OVERHEAD COST	3,122,350,000.00	5,108,870,000.00
220201	TRAVEL & TRANSPORT - GENERAL	118,000,000.00	159,150,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	33,000,000.00	35,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	85,000,000.00	124,150,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	7,500,000.00	28,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	2,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	3,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	20,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	2,000,000.00
220205	TRAINING - GENERAL	10,000,000.00	10,000,000.00
22020501	LOCAL TRAINING	10,000,000.00	10,000,000.00
220206	OTHER SERVICES - GENERAL	131,490,000.00	126,600,000.00
22020601	SECURITY SERVICES	41,490,000.00	36,600,000.00
22020607	RESCUE SERVICES	90,000,000.00	90,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	4,500,000.00	5,000,000.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	3,000,000.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,848,860,000.00	4,777,620,000.00
22021001	REFRESHMENT & MEALS	44,900,000.00	55,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	46,120,000.00	61,050,000.00
22021003	PUBLICITY & ADVERTISEMENTS	90,200,000.00	197,920,000.00
22021007	WELFARE PACKAGES	310,350,000.00	834,450,000.00
22021009	SPORTING ACTIVITIES	7,200,000.00	15,600,000.00
22021045	LEASE RENTAL FEES	4,650,000.00	12,000,000.00
22021046	FOOD AND NUTRITION ACTIVITIES	2,345,440,000.00	3,601,100,000.00
23	Capital Expenditure	148,645,000.00	7,175,000,000.00
2301	Fixed Assets Purchased	80,145,000.00	7,175,000,000.00
230101	Purchase Of Fixed Assets - General	80,145,000.00	7,175,000,000.00
23010104	Purchase Motor Cycles	0.00	3,200,000,000.00
23010105	Purchase Of Motor Vehicles	47,320,000.00	50,000,000.00
23010108	Purchase Of Buses	0.00	3,900,000,000.00
23010112	Purchase Of Office Furniture And Fittings	16,700,000.00	16,400,000.00
23010113	Purchase Of Computers	8,925,000.00	0.00
23010114	Purchase of Printers	3,600,000.00	4,100,000.00
23010115	Purchase Of Photocopying Machines	2,850,000.00	4,500,000.00
23010143	Purchase of Other Equipment/Materials	750,000.00	0.00
2305	Other Capital Projects	68,500,000.00	0.00
230501	Acquisition Of Non Tangible Assets	68,500,000.00	0.00
23050102	Computer Software Acquisition	68,500,000.00	0.00

051300100100	MINISTRY OF YOUTHS AFFAIRS		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	3,930,396,570.00	5,316,250,740.00
21	PERSONNEL COST	2,461,896,570.00	3,771,725,740.00
2101	SALARY	2,448,002,440.00	3,755,621,760.00
210101	SALARIES AND WAGES	2,448,002,440.00	3,755,621,760.00
21010101	SALARY	2,448,002,440.00	3,755,621,760.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,894,130.00	16,103,980.00
210201	ALLOWANCES	13,894,130.00	16,103,980.00
21020101	NON REGULAR ALLOWANCES	13,894,130.00	16,103,980.00
22	OTHER RECURRENT COSTS	1,068,500,000.00	984,525,000.00
2202	OVERHEAD COST	1,016,385,000.00	932,925,000.00
220201	TRAVEL & TRANSPORT - GENERAL	72,000,000.00	57,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	10,000,000.00

22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	62,000,000.00	47,000,000.00
220202	UTILITIES - GENERAL	2,500,000.00	1,325,000.00
22020202	TELEPHONE CHARGES	2,500,000.00	1,325,000.00
220203	MATERIALS & SUPPLIES - GENERAL	20,552,850.00	12,373,150.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	11,950,000.00	6,150,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,770,000.00	3,430,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	982,850.00	893,150.00
22020309	UNIFORMS & OTHER CLOTHING	1,850,000.00	1,900,000.00
220204	MAINTENANCE SERVICES - GENERAL	26,500,000.00	25,400,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,500,000.00	3,200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	17,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6,000,000.00	4,000,000.00
22020406	OTHER MAINTENANCE SERVICES	2,000,000.00	1,200,000.00
220205	TRAINING - GENERAL	11,622,350.00	5,720,000.00
22020501	LOCAL TRAINING	11,622,350.00	5,720,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,422,650.00	1,206,850.00
22020701	FINANCIAL CONSULTING	3,422,650.00	1,206,850.00
220208	FUEL & LUBRICANTS - GENERAL	7,300,000.00	3,900,000.00
22020801	MOTOR VEHICLE FUEL COST	7,300,000.00	3,900,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	872,487,150.00	826,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,987,150.00	1,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	2,500,000.00
22021007	WELFARE PACKAGES	865,500,000.00	822,500,000.00
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	52,115,000.00	51,600,000.00
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	52,115,000.00	51,600,000.00
22080101	TRANSFER-PAYMENT TO UNEMPLOYED	52,115,000.00	51,600,000.00
23	Capital Expenditure	400,000,000.00	560,000,000.00
2301	Fixed Assets Purchased	400,000,000.00	120,250,000.00
230101	Purchase Of Fixed Assets - General	400,000,000.00	120,250,000.00
23010104	Purchase Motor Cycles	300,000,000.00	117,000,000.00
23010113	Purchase Of Computers	0.00	1,000,000.00
23010119	Purchase Of Power Generating Set	0.00	1,800,000.00
23010143	Purchase of Other Equipment/Materials	100,000,000.00	0.00
23010149	Purchase of Electronic Equipment and Fittings	0.00	450,000.00
2303	Rehabilitation / Repairs	0.00	439,750,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	0.00	439,750,000.00
23030101	Rehabilitation / Repairs Of Residential Building	0.00	313,000,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	0.00	126,750,000.00

051400100100 MINISTRY OF WOMEN AFFAIRS, CHILDREN AND SOCIAL WELFARE			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	2,818,122,780.00	2,493,172,590.00
21	PERSONNEL COST	85,200,380.00	210,172,590.00
2101	SALARY	81,420,670.00	201,167,800.00
210101	SALARIES AND WAGES	81,420,670.00	201,167,800.00
21010101	SALARY	81,420,670.00	201,167,800.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,779,710.00	9,004,790.00
210201	ALLOWANCES	3,779,710.00	9,004,790.00
21020101	NON REGULAR ALLOWANCES	3,779,710.00	9,004,790.00
22	OTHER RECURRENT COSTS	2,392,843,000.00	1,848,000,000.00
2202	OVERHEAD COST	2,342,843,000.00	1,798,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	40,000,000.00	55,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000.00	35,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	20,000,000.00
220202	UTILITIES - GENERAL	3,850,000.00	6,750,000.00
22020202	TELEPHONE CHARGES	3,000,000.00	5,000,000.00
22020203	INTERNET ACCESS CHARGES	750,000.00	750,000.00
22020205	WATER RATES	100,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	41,200,000.00	52,700,000.00

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	5,000,000.00
22020302	BOOKS	3,500,000.00	4,500,000.00
22020303	NEWSPAPERS	1,200,000.00	1,200,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,500,000.00	2,500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000.00	2,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	6,000,000.00	7,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	2,500,000.00	3,500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,500,000.00	2,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	20,000,000.00	25,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	6,900,000.00	6,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,800,000.00	2,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,400,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	600,000.00	1,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	600,000.00	1,000,000.00
220205	TRAINING - GENERAL	35,000,000.00	45,000,000.00
22020501	LOCAL TRAINING	35,000,000.00	45,000,000.00
220206	OTHER SERVICES - GENERAL	2,600,000.00	11,000,000.00
22020601	SECURITY SERVICES	300,000.00	300,000.00
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	700,000.00
22020607	RESCUE SERVICES	2,000,000.00	10,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	13,000,000.00	14,500,000.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	4,000,000.00
22020803	PLANT / GENERATOR FUEL COST	9,000,000.00	9,000,000.00
22020806	COOKING GAS/FUEL COST	1,000,000.00	1,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,200,293,000.00	1,606,550,000.00
22021001	REFRESHMENT & MEALS	7,000,000.00	7,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	6,000,000.00	7,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	7,500,000.00	7,500,000.00
22021006	POSTAGES & COURIER SERVICES	250,000.00	250,000.00
22021007	WELFARE PACKAGES	1,934,543,000.00	1,374,300,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	45,000,000.00	10,000,000.00
22021046	FOOD AND NUTRITION ACTIVITIES	200,000,000.00	200,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000,000.00	50,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000,000.00	50,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOS	50,000,000.00	50,000,000.00
23	Capital Expenditure	340,079,400.00	435,000,000.00
2301	Fixed Assets Purchased	10,000,000.00	43,000,000.00
230101	Purchase Of Fixed Assets - General	10,000,000.00	43,000,000.00
23010108	Purchase Of Buses	0.00	37,000,000.00
23010143	Purchase of Other Equipment/Materials	10,000,000.00	0.00
23010146	Purchase of other ICT equipment	0.00	6,000,000.00
2302	Construction / Provision	289,500,000.00	257,000,000.00
230201	Construction / Provision Of Fixed Assets - General	289,500,000.00	257,000,000.00
23020102	Construction / Provision Of Residential Buildings	289,500,000.00	0.00
23020119	Construction / Provision Of Recreational Facilities	0.00	257,000,000.00
2303	Rehabilitation / Repairs	40,579,400.00	135,000,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	40,579,400.00	135,000,000.00
23030103	Rehabilitation / Repairs - Housing	40,579,400.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	0.00	135,000,000.00

051700100100	MINISTRY OF EDUCATION		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	6,092,516,140.00	5,404,322,610.00
21	PERSONNEL COST	431,175,600.00	1,562,201,990.00
2101	SALARY	412,749,880.00	1,500,259,650.00
210101	SALARIES AND WAGES	412,749,880.00	1,500,259,650.00
21010101	SALARY	412,749,880.00	1,500,259,650.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,425,720.00	61,942,340.00

210201	ALLOWANCES	18,425,720.00	61,942,340.00
21020101	NON REGULAR ALLOWANCES	18,425,720.00	61,942,340.00
22	OTHER RECURRENT COSTS	835,418,720.00	1,967,462,500.00
2202	OVERHEAD COST	240,950,000.00	610,462,500.00
220201	TRAVEL & TRANSPORT - GENERAL	71,600,000.00	168,062,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	52,100,000.00	129,562,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	19,500,000.00	38,500,000.00
220202	UTILITIES - GENERAL	1,000,000.00	500,000.00
22020202	TELEPHONE CHARGES	1,000,000.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	800,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	800,000.00
220204	MAINTENANCE SERVICES - GENERAL	64,550,000.00	105,050,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	10,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	15,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	40,000,000.00	40,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,500,000.00	7,000,000.00
22020406	OTHER MAINTENANCE SERVICES	18,050,000.00	33,050,000.00
220205	TRAINING - GENERAL	34,750,000.00	113,250,000.00
22020501	LOCAL TRAINING	34,750,000.00	113,250,000.00
220206	OTHER SERVICES - GENERAL	31,000,000.00	16,000,000.00
22020601	SECURITY SERVICES	31,000,000.00	16,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000.00	25,000,000.00
22020701	FINANCIAL CONSULTING	10,000,000.00	25,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	15,000,000.00	15,000,000.00
22020801	MOTOR VEHICLE FUEL COST	15,000,000.00	15,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	13,050,000.00	166,800,000.00
22021001	REFRESHMENT & MEALS	2,300,000.00	2,300,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000.00	10,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	5,300,000.00	82,500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,000,000.00	26,000,000.00
22021009	SPORTING ACTIVITIES	500,000.00	5,000,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,750,000.00	1,000,000.00
22021044	NON-PROFESSIONAL BODIES SUBSCRIPTION	200,000.00	40,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	589,968,720.00	170,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	589,968,720.00	170,000,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	589,968,720.00	170,000,000.00
2205	SUBSIDIES GENERAL	4,500,000.00	1,187,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	4,500,000.00	1,187,000,000.00
22050105	EDUCATION SUBSIDY	4,500,000.00	1,187,000,000.00
23	Capital Expenditure	4,825,921,820.00	1,874,658,120.00
2301	Fixed Assets Purchased	2,090,044,610.00	211,390,000.00
230101	Purchase Of Fixed Assets - General	2,090,044,610.00	211,390,000.00
23010105	Purchase Of Motor Vehicles	15,000,000.00	0.00
23010112	Purchase Of Office Furniture And Fittings	44,144,000.00	43,840,000.00
23010113	Purchase Of Computers	52,000,000.00	26,000,000.00
23010124	Purchase Of Teaching / Learning Aid Equipment	363,805,000.00	118,725,000.00
23010143	Purchase of Other Equipment/Materials	1,615,095,610.00	0.00
23010146	Purchase of other ICT equipment	0.00	22,825,000.00
2302	Construction / Provision	122,500,000.00	110,528,100.00
230201	Construction / Provision Of Fixed Assets - General	122,500,000.00	110,528,100.00
23020101	Construction / Provision Of Office Buildings	52,500,000.00	0.00
23020107	Construction / Provision Of Public Schools	0.00	110,528,100.00
23020113	Construction / Provision Of Agricultural Facilities	70,000,000.00	0.00
2303	Rehabilitation / Repairs	2,613,377,210.00	666,497,060.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	2,613,377,210.00	666,497,060.00
23030106	Rehabilitation / Repairs - Public Schools	2,613,377,210.00	666,497,060.00
2304	Preservation Of The Environment	0.00	27,000,000.00
230401	Preservation Of The Environment - General	0.00	27,000,000.00
23040101	Tree Planting	0.00	27,000,000.00
2305	Other Capital Projects	0.00	859,242,960.00

230501	Acquisition Of Non Tangible Assets	0.00	859,242,960.00
23050101	Research And Development	0.00	859,242,960.00

051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	<u>12,170,052,180.00</u>	<u>22,448,847,270.00</u>
21	<i>PERSONNEL COST</i>	<i>129,872,200.00</i>	<i>252,561,710.00</i>
2101	SALARY	124,557,280.00	241,805,770.00
210101	SALARIES AND WAGES	124,557,280.00	241,805,770.00
21010101	SALARY	124,557,280.00	241,805,770.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,314,920.00	10,755,940.00
210201	ALLOWANCES	5,314,920.00	10,755,940.00
21020101	NON REGULAR ALLOWANCES	5,314,920.00	10,755,940.00
22	<i>OTHER RECURRENT COSTS</i>	<i>1,368,672,570.00</i>	<i>1,610,000,000.00</i>
2202	OVERHEAD COST	1,248,672,570.00	1,540,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	89,500,000.00	89,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000.00	64,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	64,500,000.00	25,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	220,500,000.00	220,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,500,000.00	20,500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	200,000,000.00	200,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	35,000,000.00	40,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	10,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	15,000,000.00
220205	TRAINING - GENERAL	798,072,570.00	1,100,000,000.00
22020501	LOCAL TRAINING	798,072,570.00	1,100,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,600,000.00	10,000,000.00
22020709	AUDITING OF ACCOUNTS	8,600,000.00	10,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	97,000,000.00	80,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	50,000,000.00	20,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	7,000,000.00	10,000,000.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,000,000.00	5,000,000.00
22021009	SPORTING ACTIVITIES	30,000,000.00	20,000,000.00
22021046	FOOD AND NUTRITION ACTIVITIES	0.00	20,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	120,000,000.00	70,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	120,000,000.00	70,000,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	120,000,000.00	70,000,000.00
23	<i>Capital Expenditure</i>	<i>10,671,507,410.00</i>	<i>20,586,285,560.00</i>
2301	Fixed Assets Purchased	1,506,734,000.00	3,486,500,000.00
230101	Purchase Of Fixed Assets - General	1,506,734,000.00	3,486,500,000.00
23010104	Purchase Motor Cycles	30,000,000.00	30,000,000.00
23010105	Purchase Of Motor Vehicles	150,000,000.00	155,000,000.00
23010108	Purchase Of Buses	12,500,000.00	0.00
23010112	Purchase Of Office Furniture And Fittings	0.00	2,584,000,000.00
23010113	Purchase Of Computers	0.00	269,000,000.00
23010115	Purchase Of Photocopying Machines	0.00	7,500,000.00
23010124	Purchase Of Teaching / Learning Aid Equipment	8,084,000.00	168,000,000.00
23010125	Purchase Of Library Books & Equipment	0.00	30,000,000.00
23010127	Purchase Of Agricultural Equipment	0.00	85,000,000.00
23010132	Purchase Of Security Equipment	13,500,000.00	0.00
23010141	Purchase / Provision of Kits / Uniforms	1,245,150,000.00	0.00
23010143	Purchase of Other Equipment/Materials	47,500,000.00	158,000,000.00
2302	Construction / Provision	4,008,666,670.00	9,452,429,993.07
230201	Construction / Provision Of Fixed Assets - General	4,008,666,670.00	9,452,429,993.07
23020103	Construction / Provision Of Electricity / Solar Power	50,250,000.00	130,000,000.00

23020105	Construction / Provision Of Water Facilities	44,163,730.00	32,000,000.00
23020107	Construction / Provision Of Public Schools	3,577,486,970.00	8,726,069,104.96
23020113	Construction / Provision Of Agricultural Facilities	25,000,000.00	0.00
23020127	Construction Of Ict Infrastructures	214,850,000.00	0.00
23020133	Construction / Provision Of Toilets	96,915,970.00	564,360,888.11
2303	Rehabilitation / Repairs	5,156,106,740.00	7,647,355,566.93
230301	Rehabilitation / Repairs Of Fixed Assets - General	5,156,106,740.00	7,647,355,566.93
23030106	Rehabilitation / Repairs - Public Schools	5,036,106,740.00	7,622,245,766.93
23030121	Rehabilitation / Repairs Of Office Buildings	120,000,000.00	25,109,800.00

051700400100 OSUN STATE SENIOR SECONDARY EDUCATION BOARD			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	168,974,760.00	573,138,120.00
21	PERSONNEL COST	34,974,760.00	67,156,470.00
2101	SALARY	33,603,960.00	64,804,760.00
210101	SALARIES AND WAGES	33,603,960.00	64,804,760.00
21010101	SALARY	33,603,960.00	64,804,760.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,370,800.00	2,351,710.00
210201	ALLOWANCES	1,370,800.00	2,351,710.00
21020101	NON REGULAR ALLOWANCES	1,370,800.00	2,351,710.00
22	OTHER RECURRENT COSTS	48,680,000.00	289,359,750.00
2202	OVERHEAD COST	48,680,000.00	289,359,750.00
220201	TRAVEL & TRANSPORT - GENERAL	28,130,000.00	58,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	28,130,000.00	58,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	495,000.00	3,563,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	165,000.00	250,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	330,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	3,313,000.00
220204	MAINTENANCE SERVICES - GENERAL	275,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	275,000.00	2,000,000.00
220205	TRAINING - GENERAL	17,050,000.00	184,000,000.00
22020501	LOCAL TRAINING	17,050,000.00	184,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	35,000,000.00
22020707	AGRICULTURAL CONSULTING	0.00	35,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,320,000.00	1,500,000.00
22020801	MOTOR VEHICLE FUEL COST	1,320,000.00	1,500,000.00
220209	FINANCIAL CHARGES - GENERAL	110,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	110,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,300,000.00	5,296,750.00
22021010	DIRECT TEACHING & LABORATORY COST	1,100,000.00	5,046,750.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	200,000.00	250,000.00
23	Capital Expenditure	85,320,000.00	216,621,900.00
2301	Fixed Assets Purchased	85,320,000.00	214,833,838.00
230101	Purchase Of Fixed Assets - General	85,320,000.00	214,833,838.00
23010105	Purchase Of Motor Vehicles	50,481,220.00	18,900,000.00
23010112	Purchase Of Office Furniture And Fittings	2,612,000.00	2,900,000.00
23010113	Purchase Of Computers	4,208,000.00	5,062,000.00
23010114	Purchase of Printers	3,120,000.00	3,120,000.00
23010119	Purchase Of Power Generating Set	1,800,000.00	1,800,000.00
23010123	Purchase Of Fire Fighting Equipment	776,400.00	40,236,140.00
23010124	Purchase Of Teaching / Learning Aid Equipment	4,581,990.00	134,586,438.00
23010143	Purchase of Other Equipment/Materials	16,440,390.00	4,159,260.00
23010147	Purchase of Office Equipment	0.00	2,430,000.00
23010149	Purchase of Electronic Equipment and Fittings	1,300,000.00	1,640,000.00
2302	Construction / Provision	0.00	1,788,062.00
230201	Construction / Provision Of Fixed Assets - General	0.00	1,788,062.00
23020103	Construction / Provision Of Electricity / Solar Power	0.00	1,788,062.00

051700800100 OSUN STATE LIBRARY BOARD			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	<u>110,256,730.00</u>	<u>198,857,540.00</u>
21	PERSONNEL COST	16,256,730.00	36,374,540.00
2101	SALARY	15,521,330.00	34,736,340.00
210101	SALARIES AND WAGES	15,521,330.00	34,736,340.00
21010101	SALARY	15,521,330.00	34,736,340.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	735,400.00	1,638,200.00
210201	ALLOWANCES	735,400.00	1,638,200.00
21020101	NON REGULAR ALLOWANCES	735,400.00	1,638,200.00
22	OTHER RECURRENT COSTS	14,000,000.00	51,000,000.00
2202	OVERHEAD COST	14,000,000.00	51,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	4,000,000.00	15,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	15,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	4,500,000.00	6,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,500,000.00	3,000,000.00
22020303	NEWSPAPERS	2,000,000.00	3,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	4,500,000.00	6,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,500,000.00	3,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	3,000,000.00
220205	TRAINING - GENERAL	0.00	22,500,000.00
22020501	LOCAL TRAINING	0.00	22,500,000.00
220206	OTHER SERVICES - GENERAL	1,000,000.00	1,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,000,000.00	1,000,000.00
23	Capital Expenditure	80,000,000.00	111,483,000.00
2301	Fixed Assets Purchased	54,601,000.00	28,483,000.00
230101	Purchase Of Fixed Assets - General	54,601,000.00	28,483,000.00
23010105	Purchase Of Motor Vehicles	16,000,000.00	0.00
23010112	Purchase Of Office Furniture And Fittings	1,895,000.00	1,000,000.00
23010114	Purchase of Printers	700,000.00	1,000,000.00
23010119	Purchase Of Power Generating Set	0.00	15,000,000.00
23010125	Purchase Of Library Books & Equipment	6,006,000.00	6,075,000.00
23010132	Purchase Of Security Equipment	0.00	5,408,000.00
23010146	Purchase of other ICT equipment	30,000,000.00	0.00
2302	Construction / Provision	25,399,000.00	83,000,000.00
230201	Construction / Provision Of Fixed Assets - General	25,399,000.00	83,000,000.00
23020103	Construction / Provision Of Electricity / Solar Power	25,399,000.00	0.00
23020127	Construction Of Ict Infrastructures	0.00	83,000,000.00

051700900100 OSUN STATE EXAMINATION BOARD			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	<u>1,201,932,630.00</u>	<u>1,282,692,530.00</u>
21	PERSONNEL COST	45,183,990.00	84,301,130.00
2101	SALARY	43,047,380.00	80,745,460.00
210101	SALARIES AND WAGES	43,047,380.00	80,745,460.00
21010101	SALARY	43,047,380.00	80,745,460.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,136,610.00	3,555,670.00
210201	ALLOWANCES	2,136,610.00	3,555,670.00
21020101	NON REGULAR ALLOWANCES	2,136,610.00	3,555,670.00
22	OTHER RECURRENT COSTS	970,900,000.00	1,000,900,000.00
2202	OVERHEAD COST	77,400,000.00	96,400,000.00
220201	TRAVEL & TRANSPORT - GENERAL	41,000,000.00	50,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	12,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	31,000,000.00	38,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	5,400,000.00	15,400,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	15,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	400,000.00	400,000.00
220204	MAINTENANCE SERVICES - GENERAL	13,000,000.00	13,000,000.00

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	4,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	9,000,000.00	9,000,000.00
220206	OTHER SERVICES - GENERAL	3,000,000.00	3,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	3,000,000.00	3,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	15,000,000.00	15,000,000.00
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	10,000,000.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	5,000,000.00
2205	SUBSIDIES GENERAL	893,500,000.00	904,500,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	893,500,000.00	904,500,000.00
22050105	EDUCATION SUBSIDY	893,500,000.00	904,500,000.00
23	Capital Expenditure	185,848,640.00	197,491,400.00
2301	Fixed Assets Purchased	121,666,640.00	47,409,020.00
230101	Purchase Of Fixed Assets - General	121,666,640.00	47,409,020.00
23010113	Purchase Of Computers	2,735,000.00	6,017,220.00
23010114	Purchase of Printers	58,931,640.00	0.00
23010118	Purchase Of Scanners	60,000,000.00	41,391,800.00
2302	Construction / Provision	64,182,000.00	150,082,380.00
230201	Construction / Provision Of Fixed Assets - General	64,182,000.00	150,082,380.00
23020101	Construction / Provision Of Office Buildings	64,182,000.00	150,082,380.00

051701000100	OSUN STATE MASS EDUCATION AGENCY		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	27,000,000.00	44,035,000.00
22	OTHER RECURRENT COSTS	12,000,000.00	9,975,000.00
2202	OVERHEAD COST	12,000,000.00	9,975,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00
220202	UTILITIES - GENERAL	200,000.00	500,000.00
22020202	TELEPHONE CHARGES	200,000.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,500,000.00	2,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	500,000.00	500,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,500,000.00	2,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00
220205	TRAINING - GENERAL	1,500,000.00	2,000,000.00
22020501	LOCAL TRAINING	1,500,000.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,500,000.00	1,000,000.00
22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,800,000.00	1,475,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,600,000.00	1,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	200,000.00	475,000.00
23	Capital Expenditure	15,000,000.00	34,060,000.00
2301	Fixed Assets Purchased	15,000,000.00	34,060,000.00
230101	Purchase Of Fixed Assets - General	15,000,000.00	34,060,000.00
23010105	Purchase Of Motor Vehicles	10,000,000.00	15,000,000.00
23010112	Purchase Of Office Furniture And Fittings	0.00	300,000.00
23010113	Purchase Of Computers	650,000.00	1,545,000.00
23010114	Purchase of Printers	0.00	1,500,000.00
23010124	Purchase Of Teaching / Learning Aid Equipment	4,350,000.00	15,375,000.00
23010149	Purchase of Electronic Equipment and Fittings	0.00	340,000.00

051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	3,246,588,290.00	3,844,610,360.00
21	PERSONNEL COST	1,108,428,790.00	2,109,291,360.00
2101	SALARY	1,027,516,130.00	1,951,495,610.00
210101	SALARIES AND WAGES	1,027,516,130.00	1,951,495,610.00

21010101	SALARY	1,027,516,130.00	1,951,495,610.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	80,912,660.00	157,795,750.00
210201	ALLOWANCES	80,912,660.00	157,795,750.00
21020101	NON REGULAR ALLOWANCES	80,912,660.00	157,795,750.00
22	OTHER RECURRENT COSTS	1,206,976,700.00	1,144,395,400.00
2202	OVERHEAD COST	1,056,976,700.00	1,144,395,400.00
220201	TRAVEL & TRANSPORT - GENERAL	64,000,000.00	54,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	47,000,000.00	37,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	17,000,000.00	17,000,000.00
220202	UTILITIES - GENERAL	22,000,000.00	22,000,000.00
22020201	ELECTRICITY CHARGES	5,000,000.00	5,000,000.00
22020202	TELEPHONE CHARGES	1,000,000.00	1,000,000.00
22020203	INTERNET ACCESS CHARGES	13,000,000.00	13,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	3,000,000.00	3,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	168,252,500.00	179,905,400.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	20,000,000.00
22020303	NEWSPAPERS	400,000.00	400,000.00
22020304	MAGAZINES & PERIODICALS	1,000,000.00	1,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	30,000,000.00	30,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	5,000,000.00	5,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	46,602,500.00	53,255,400.00
22020309	UNIFORMS & OTHER CLOTHING	4,250,000.00	4,250,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	61,000,000.00	66,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	34,000,000.00	34,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	12,000,000.00	12,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	10,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	5,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,000,000.00	4,000,000.00
22020413	MINOR ROAD MAINTENANCE	1,000,000.00	1,000,000.00
220205	TRAINING - GENERAL	34,000,000.00	129,000,000.00
22020501	LOCAL TRAINING	34,000,000.00	129,000,000.00
220206	OTHER SERVICES - GENERAL	17,700,000.00	17,700,000.00
22020601	SECURITY SERVICES	15,000,000.00	15,000,000.00
22020603	RESIDENTIAL RENT	700,000.00	700,000.00
22020605	CLEANING & FUMIGATION SERVICES	2,000,000.00	2,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	33,000,000.00	31,740,000.00
22020701	FINANCIAL CONSULTING	10,000,000.00	5,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	9,000,000.00	9,000,000.00
22020703	LEGAL SERVICES	5,000,000.00	5,000,000.00
22020705	ARCHITECTURAL SERVICES	5,000,000.00	7,240,000.00
22020709	AUDITING OF ACCOUNTS	4,000,000.00	5,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	23,000,000.00	23,000,000.00
22020801	MOTOR VEHICLE FUEL COST	15,000,000.00	15,000,000.00
22020803	PLANT / GENERATOR FUEL COST	8,000,000.00	8,000,000.00
220209	FINANCIAL CHARGES - GENERAL	25,000,000.00	30,000,000.00
22020902	INSURANCE PREMIUM	25,000,000.00	30,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	636,024,200.00	623,050,000.00
22021001	REFRESHMENT & MEALS	25,000,000.00	25,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	42,300,000.00	42,300,000.00
22021003	PUBLICITY & ADVERTISEMENTS	8,000,000.00	8,000,000.00
22021004	MEDICAL EXPENSES/SUPPORT	1,000,000.00	1,000,000.00
22021006	POSTAGES & COURIER SERVICES	1,500,000.00	1,500,000.00
22021007	WELFARE PACKAGES	490,224,200.00	480,250,000.00
22021009	SPORTING ACTIVITIES	8,000,000.00	10,000,000.00
22021010	DIRECT TEACHING & LABORATORY COST	55,000,000.00	50,000,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000.00	5,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	150,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	150,000,000.00	0.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	150,000,000.00	0.00

23	Capital Expenditure	931,182,800.00	590,923,600.00
2301	Fixed Assets Purchased	221,182,800.00	230,923,600.00
230101	Purchase Of Fixed Assets - General	221,182,800.00	230,923,600.00
23010105	Purchase Of Motor Vehicles	60,000,000.00	100,000,000.00
23010112	Purchase Of Office Furniture And Fittings	44,500,000.00	11,000,000.00
23010113	Purchase Of Computers	58,682,800.00	10,000,000.00
23010114	Purchase of Printers	3,000,000.00	1,500,000.00
23010115	Purchase Of Photocopying Machines	3,000,000.00	3,000,000.00
23010119	Purchase Of Power Generating Set	2,000,000.00	2,000,000.00
23010124	Purchase Of Teaching / Learning Aid Equipment	7,500,000.00	5,000,000.00
23010125	Purchase Of Library Books & Equipment	0.00	10,000,000.00
23010126	Purchase Of Sporting / Gaming Equipment	7,000,000.00	7,000,000.00
23010129	Purchase Of Industrial Equipment	5,000,000.00	1,923,600.00
23010130	Purchase Of Recreational Facilities	0.00	25,000,000.00
23010141	Purchase / Provision of Kits / Uniforms	5,000,000.00	0.00
23010142	Purchase of Laboratory Equipment	20,000,000.00	50,000,000.00
23010149	Purchase of Electronic Equipment and Fittings	5,500,000.00	4,500,000.00
2302	Construction / Provision	655,000,000.00	360,000,000.00
230201	Construction / Provision Of Fixed Assets - General	655,000,000.00	360,000,000.00
23020103	Construction / Provision Of Electricity / Solar Power	40,000,000.00	40,000,000.00
23020107	Construction / Provision Of Public Schools	600,000,000.00	320,000,000.00
23020119	Construction / Provision Of Recreational Facilities	15,000,000.00	0.00
2303	Rehabilitation / Repairs	55,000,000.00	0.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	55,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	55,000,000.00	0.00

051701900100 OSUN STATE POLYTECHNIC, IREE			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	4,963,085,880.00	6,534,080,200.00
21	PERSONNEL COST	1,639,210,890.00	2,586,723,230.00
2101	SALARY	1,514,952,260.00	2,389,659,030.00
210101	SALARIES AND WAGES	1,514,952,260.00	2,389,659,030.00
21010101	SALARY	1,514,952,260.00	2,389,659,030.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	124,258,630.00	197,064,200.00
210201	ALLOWANCES	124,258,630.00	197,064,200.00
21020101	NON REGULAR ALLOWANCES	124,258,630.00	197,064,200.00
22	OTHER RECURRENT COSTS	1,950,923,450.00	1,727,370,250.00
2202	OVERHEAD COST	1,663,818,450.00	1,528,720,250.00
220201	TRAVEL & TRANSPORT - GENERAL	42,000,000.00	45,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	12,000,000.00	15,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	30,000,000.00
220202	UTILITIES - GENERAL	88,800,000.00	56,500,000.00
22020201	ELECTRICITY CHARGES	8,500,000.00	4,000,000.00
22020202	TELEPHONE CHARGES	5,300,000.00	7,500,000.00
22020203	INTERNET ACCESS CHARGES	75,000,000.00	45,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	402,500,000.00	297,250,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	190,000,000.00	100,000,000.00
22020304	MAGAZINES & PERIODICALS	750,000.00	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	80,000,000.00	95,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	55,000,000.00	40,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	1,750,000.00	1,750,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	75,000,000.00	60,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	92,500,000.00	119,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	25,500,000.00	30,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	12,000,000.00	12,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	30,000,000.00	52,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	15,000,000.00	15,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000.00	10,000,000.00
220205	TRAINING - GENERAL	38,500,000.00	30,000,000.00

22020501	LOCAL TRAINING	38,500,000.00	30,000,000.00
220206	OTHER SERVICES - GENERAL	12,000,000.00	12,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	12,000,000.00	12,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	30,000,000.00	28,500,000.00
22020701	FINANCIAL CONSULTING	20,000,000.00	20,000,000.00
22020703	LEGAL SERVICES	5,000,000.00	2,500,000.00
22020709	AUDITING OF ACCOUNTS	5,000,000.00	6,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	38,000,000.00	33,500,000.00
22020801	MOTOR VEHICLE FUEL COST	19,000,000.00	25,000,000.00
22020803	PLANT / GENERATOR FUEL COST	19,000,000.00	8,500,000.00
220209	FINANCIAL CHARGES - GENERAL	102,000,000.00	110,000,000.00
22020902	INSURANCE PREMIUM	102,000,000.00	110,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	817,518,450.00	796,970,250.00
22021001	REFRESHMENT & MEALS	35,000,000.00	35,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	52,500,000.00	60,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	6,000,000.00	10,000,000.00
22021007	WELFARE PACKAGES	664,018,450.00	641,970,250.00
22021009	SPORTING ACTIVITIES	50,000,000.00	35,000,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	10,000,000.00	15,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	287,105,000.00	198,650,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	287,105,000.00	198,650,000.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	280,355,000.00	191,900,000.00
22040109	GRANTS TO COMMUNITIES/NGOS	6,750,000.00	6,750,000.00
23	Capital Expenditure	1,372,951,540.00	2,219,986,720.00
2301	Fixed Assets Purchased	512,583,840.00	733,321,116.00
230101	Purchase Of Fixed Assets - General	512,583,840.00	733,321,116.00
23010105	Purchase Of Motor Vehicles	100,000,000.00	30,000,000.00
23010112	Purchase Of Office Furniture And Fittings	97,500,000.00	260,421,116.00
23010113	Purchase Of Computers	0.00	33,300,000.00
23010114	Purchase of Printers	0.00	7,700,000.00
23010115	Purchase Of Photocopying Machines	0.00	7,300,000.00
23010125	Purchase Of Library Books & Equipment	155,083,840.00	0.00
23010142	Purchase of Laboratory Equipment	160,000,000.00	250,000,000.00
23010147	Purchase of Office Equipment	0.00	144,600,000.00
2302	Construction / Provision	784,744,090.00	1,486,665,604.00
230201	Construction / Provision Of Fixed Assets - General	784,744,090.00	1,486,665,604.00
23020101	Construction / Provision Of Office Buildings	0.00	181,293,120.00
23020102	Construction / Provision Of Residential Buildings	0.00	71,460,200.00
23020103	Construction / Provision Of Electricity / Solar Power	200,000,000.00	200,000,000.00
23020107	Construction / Provision Of Public Schools	584,744,090.00	1,033,912,284.00
2303	Rehabilitation / Repairs	75,623,610.00	0.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	75,623,610.00	0.00
23030106	Rehabilitation / Repairs - Public Schools	65,623,610.00	0.00
23030111	Rehabilitation / Repairs - Sporting Facilities	10,000,000.00	0.00

Code	Description	2025 Approved Budget	2026 Draft Budget
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN		
2	EXPENDITURES	4,024,845,340.00	5,392,988,270.00
21	PERSONNEL COST	1,497,940,160.00	2,167,185,970.00
2101	SALARY	1,412,661,870.00	2,009,729,560.00
210101	SALARIES AND WAGES	1,412,661,870.00	2,009,729,560.00
21010101	SALARY	1,412,661,870.00	2,009,729,560.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	85,278,290.00	157,456,410.00
210201	ALLOWANCES	85,278,290.00	157,456,410.00
21020101	NON REGULAR ALLOWANCES	85,278,290.00	157,456,410.00
22	OTHER RECURRENT COSTS	329,627,000.00	690,878,300.00
2202	OVERHEAD COST	329,627,000.00	690,878,300.00
220201	TRAVEL & TRANSPORT - GENERAL	25,000,000.00	50,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,000,000.00	50,000,000.00

220202	UTILITIES - GENERAL	5,200,000.00	5,200,000.00
22020201	ELECTRICITY CHARGES	3,500,000.00	3,500,000.00
22020202	TELEPHONE CHARGES	1,700,000.00	1,700,000.00
220203	MATERIALS & SUPPLIES - GENERAL	92,000,000.00	107,600,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	80,000,000.00	90,000,000.00
22020303	NEWSPAPERS	1,000,000.00	1,200,000.00
22020304	MAGAZINES & PERIODICALS	500,000.00	700,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	8,000,000.00	10,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,500,000.00	5,700,000.00
220204	MAINTENANCE SERVICES - GENERAL	20,200,000.00	36,850,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	10,700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,500,000.00	7,650,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,700,000.00	5,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	8,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00
22020413	MINOR ROAD MAINTENANCE	2,000,000.00	3,000,000.00
220205	TRAINING - GENERAL	10,600,000.00	20,000,000.00
22020501	LOCAL TRAINING	10,600,000.00	20,000,000.00
220206	OTHER SERVICES - GENERAL	3,240,000.00	4,240,000.00
22020601	SECURITY SERVICES	3,000,000.00	4,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	240,000.00	240,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	12,000,000.00	35,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	3,000,000.00	7,000,000.00
22020703	LEGAL SERVICES	3,000,000.00	10,500,000.00
22020708	MEDICAL CONSULTING	1,000,000.00	2,500,000.00
22020709	AUDITING OF ACCOUNTS	5,000,000.00	15,000,000.00
220209	FINANCIAL CHARGES - GENERAL	1,200,000.00	2,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,200,000.00	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	160,187,000.00	429,988,300.00
22021001	REFRESHMENT & MEALS	5,000,000.00	18,800,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	23,000,000.00	50,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	7,000,000.00	10,000,000.00
22021006	POSTAGES & COURIER SERVICES	1,000,000.00	1,200,000.00
22021007	WELFARE PACKAGES	25,537,000.00	60,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	11,650,000.00	13,000,000.00
22021009	SPORTING ACTIVITIES	2,000,000.00	2,000,000.00
22021010	DIRECT TEACHING & LABORATORY COST	16,500,000.00	20,000,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	68,500,000.00	60,000,000.00
22021047	ANNIVERSARIES AND CELEBRATIONS	0.00	194,988,300.00
23	Capital Expenditure	2,197,278,180.00	2,534,924,000.00
2301	Fixed Assets Purchased	539,920,000.00	186,824,000.00
230101	Purchase Of Fixed Assets - General	539,920,000.00	186,824,000.00
23010105	Purchase Of Motor Vehicles	60,350,000.00	92,310,000.00
23010112	Purchase Of Office Furniture And Fittings	437,800,000.00	42,000,000.00
23010113	Purchase Of Computers	11,050,000.00	11,050,000.00
23010115	Purchase Of Photocopying Machines	4,200,000.00	4,200,000.00
23010125	Purchase Of Library Books & Equipment	0.00	34,744,000.00
23010144	Purchase of Heavy Plants and Equipment	24,000,000.00	0.00
23010149	Purchase of Electronic Equipment and Fittings	2,520,000.00	2,520,000.00
2302	Construction / Provision	1,450,898,380.00	2,037,500,000.00
230201	Construction / Provision Of Fixed Assets - General	1,450,898,380.00	2,037,500,000.00
23020101	Construction / Provision Of Office Buildings	710,552,300.00	0.00
23020103	Construction / Provision Of Electricity / Solar Power	26,750,000.00	36,500,000.00
23020107	Construction / Provision Of Public Schools	695,220,080.00	1,983,000,000.00
23020125	Construction Of Power Generating Plants	18,376,000.00	0.00
23020127	Construction Of Ict Infrastructures	0.00	18,000,000.00
2303	Rehabilitation / Repairs	0.00	110,600,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	0.00	110,600,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	0.00	110,600,000.00
2305	Other Capital Projects	206,459,800.00	200,000,000.00

230501	Acquisition Of Non Tangible Assets	206,459,800.00	200,000,000.00
23050101	Research And Development	206,459,800.00	200,000,000.00

051702200100	OSUN STATE UNIVERSITY, OSOGBO		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	7,247,521,870.00	10,857,378,640.00
21	PERSONNEL COST	4,432,957,670.00	5,335,854,900.00
2101	SALARY	4,232,957,670.00	5,070,854,900.00
210101	SALARIES AND WAGES	4,232,957,670.00	5,070,854,900.00
21010101	SALARY	4,232,957,670.00	5,070,854,900.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	200,000,000.00	265,000,000.00
210201	ALLOWANCES	200,000,000.00	265,000,000.00
21020101	NON REGULAR ALLOWANCES	200,000,000.00	265,000,000.00
22	OTHER RECURRENT COSTS	1,183,210,200.00	2,295,800,000.00
2202	OVERHEAD COST	1,183,210,200.00	2,295,800,000.00
220201	TRAVEL & TRANSPORT - GENERAL	52,000,000.00	62,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	20,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	20,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	12,000,000.00	12,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	10,000,000.00
220202	UTILITIES - GENERAL	148,000,000.00	253,000,000.00
22020201	ELECTRICITY CHARGES	60,000,000.00	120,000,000.00
22020202	TELEPHONE CHARGES	20,000,000.00	20,000,000.00
22020203	INTERNET ACCESS CHARGES	50,000,000.00	100,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,000,000.00	1,000,000.00
22020209	INTERACTIVE LEARNING NETWORK	5,000,000.00	0.00
22020210	SOFTWARE CHARGES/ LICENSE RENEWAL	12,000,000.00	12,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	150,300,000.00	362,300,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	48,000,000.00	120,000,000.00
22020302	BOOKS	12,000,000.00	12,000,000.00
22020303	NEWSPAPERS	1,500,000.00	1,500,000.00
22020304	MAGAZINES & PERIODICALS	2,800,000.00	2,800,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	20,000,000.00	100,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,000,000.00	2,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	45,000,000.00	45,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	9,000,000.00	9,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,000,000.00	70,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	124,500,000.00	233,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	20,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	45,000,000.00	90,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	15,000,000.00	15,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	13,500,000.00	13,500,000.00
22020406	OTHER MAINTENANCE SERVICES	15,000,000.00	15,000,000.00
22020413	MINOR ROAD MAINTENANCE	6,000,000.00	70,000,000.00
220205	TRAINING - GENERAL	171,410,200.00	135,000,000.00
22020501	LOCAL TRAINING	115,000,000.00	115,000,000.00
22020502	INTERNATIONAL TRAINING	56,410,200.00	20,000,000.00
220206	OTHER SERVICES - GENERAL	240,000,000.00	460,000,000.00
22020601	SECURITY SERVICES	120,000,000.00	230,000,000.00
22020603	RESIDENTIAL RENT	20,000,000.00	20,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	100,000,000.00	210,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	15,000,000.00	15,000,000.00
22020704	ENGINEERING SERVICES	5,000,000.00	5,000,000.00
22020709	AUDITING OF ACCOUNTS	10,000,000.00	10,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	85,000,000.00	290,000,000.00
22020801	MOTOR VEHICLE FUEL COST	25,000,000.00	90,000,000.00
22020803	PLANT / GENERATOR FUEL COST	60,000,000.00	200,000,000.00
220209	FINANCIAL CHARGES - GENERAL	42,500,000.00	112,500,000.00

22020901	BANK CHARGES (OTHER THAN INTEREST)	2,500,000.00	2,500,000.00
22020902	INSURANCE PREMIUM	40,000,000.00	110,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	154,500,000.00	372,500,000.00
22021001	REFRESHMENT & MEALS	20,000,000.00	25,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	50,000,000.00	85,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	10,000,000.00
22021004	MEDICAL EXPENSES/SUPPORT	6,500,000.00	31,500,000.00
22021006	POSTAGES & COURIER SERVICES	10,000,000.00	15,000,000.00
22021007	WELFARE PACKAGES	30,000,000.00	30,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	7,000,000.00	20,000,000.00
22021009	SPORTING ACTIVITIES	6,000,000.00	6,000,000.00
22021010	DIRECT TEACHING & LABORATORY COST	15,000,000.00	150,000,000.00
23	Capital Expenditure	1,631,354,000.00	3,225,723,740.00
2301	Fixed Assets Purchased	363,310,200.00	213,400,000.00
230101	Purchase Of Fixed Assets - General	363,310,200.00	213,400,000.00
23010105	Purchase Of Motor Vehicles	30,000,000.00	30,000,000.00
23010112	Purchase Of Office Furniture And Fittings	18,250,000.00	18,250,000.00
23010113	Purchase Of Computers	9,000,000.00	9,000,000.00
23010114	Purchase of Printers	5,250,000.00	5,250,000.00
23010115	Purchase Of Photocopying Machines	9,000,000.00	9,000,000.00
23010118	Purchase Of Scanners	1,200,000.00	1,200,000.00
23010119	Purchase Of Power Generating Set	5,000,000.00	5,000,000.00
23010125	Purchase Of Library Books & Equipment	149,910,200.00	0.00
23010142	Purchase of Laboratory Equipment	120,000,000.00	120,000,000.00
23010143	Purchase of Other Equipment/Materials	0.00	4,500,000.00
23010147	Purchase of Office Equipment	4,500,000.00	0.00
23010149	Purchase of Electronic Equipment and Fittings	11,200,000.00	11,200,000.00
2302	Construction / Provision	1,268,043,800.00	2,892,323,740.00
230201	Construction / Provision Of Fixed Assets - General	1,268,043,800.00	2,892,323,740.00
23020103	Construction / Provision Of Electricity / Solar Power	10,000,000.00	10,000,000.00
23020105	Construction / Provision Of Water Facilities	10,600,000.00	10,600,000.00
23020107	Construction / Provision Of Public Schools	1,122,443,800.00	2,654,701,750.00
23020114	Construction / Provision Of Roads	125,000,000.00	125,000,000.00
23020134	Construction / Provision Of Laboratory	0.00	92,021,990.00
2303	Rehabilitation / Repairs	0.00	120,000,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	0.00	120,000,000.00
23030106	Rehabilitation / Repairs - Public Schools	0.00	120,000,000.00

051702300100 UNIVERSITY OF ILESA			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	8,532,867,450.00	12,554,528,110.00
21	PERSONNEL COST	2,897,655,090.00	3,595,164,710.00
2101	SALARY	2,773,177,420.00	3,595,164,710.00
210101	SALARIES AND WAGES	2,773,177,420.00	3,595,164,710.00
21010101	SALARY	2,359,524,800.00	3,595,164,710.00
21010105	SALARY ARREARS	413,652,620.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	124,477,670.00	0.00
210201	ALLOWANCES	124,477,670.00	0.00
21020101	NON REGULAR ALLOWANCES	124,477,670.00	0.00
22	OTHER RECURRENT COSTS	1,459,600,000.00	3,053,801,100.00
2202	OVERHEAD COST	1,417,600,000.00	3,001,801,100.00
220201	TRAVEL & TRANSPORT - GENERAL	145,000,000.00	290,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	35,000,000.00	50,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	40,000,000.00	90,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	40,000,000.00	70,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	80,000,000.00
220202	UTILITIES - GENERAL	44,700,000.00	122,000,000.00
22020201	ELECTRICITY CHARGES	5,000,000.00	7,000,000.00
22020202	TELEPHONE CHARGES	7,000,000.00	20,000,000.00

22020203	INTERNET ACCESS CHARGES	25,000,000.00	80,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	500,000.00	0.00
22020205	WATER RATES	200,000.00	0.00
22020210	SOFTWARE CHARGES/ LICENSE RENEWAL	7,000,000.00	15,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	129,500,000.00	168,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	40,000,000.00
22020302	BOOKS	30,000,000.00	10,000,000.00
22020303	NEWSPAPERS	2,500,000.00	1,500,000.00
22020304	MAGAZINES & PERIODICALS	1,000,000.00	1,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	25,000,000.00	15,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	15,000,000.00	30,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	30,000,000.00	50,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,000,000.00	1,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	2,500,000.00	10,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,500,000.00	10,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	93,000,000.00	206,201,100.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	25,000,000.00	60,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	20,000,000.00	20,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	20,000,000.00	50,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	12,000,000.00	15,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	10,000,000.00
22020406	OTHER MAINTENANCE SERVICES	5,000,000.00	40,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	3,000,000.00	1,201,100.00
22020413	MINOR ROAD MAINTENANCE	5,000,000.00	10,000,000.00
220205	TRAINING - GENERAL	250,000,000.00	960,000,000.00
22020501	LOCAL TRAINING	100,000,000.00	760,000,000.00
22020502	INTERNATIONAL TRAINING	150,000,000.00	200,000,000.00
220206	OTHER SERVICES - GENERAL	155,000,000.00	340,000,000.00
22020601	SECURITY SERVICES	30,500,000.00	70,000,000.00
22020603	RESIDENTIAL RENT	80,000,000.00	180,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	4,500,000.00	30,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	40,000,000.00	60,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	44,500,000.00	66,000,000.00
22020701	FINANCIAL CONSULTING	10,000,000.00	10,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	2,000,000.00	5,000,000.00
22020703	LEGAL SERVICES	2,000,000.00	5,000,000.00
22020705	ARCHITECTURAL SERVICES	10,000,000.00	15,000,000.00
22020706	SURVEYING SERVICES	10,000,000.00	15,000,000.00
22020707	AGRICULTURAL CONSULTING	8,000,000.00	10,000,000.00
22020709	AUDITING OF ACCOUNTS	2,500,000.00	6,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	50,000,000.00	114,100,000.00
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	45,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	10,000,000.00	25,000,000.00
22020803	PLANT / GENERATOR FUEL COST	30,000,000.00	44,100,000.00
220209	FINANCIAL CHARGES - GENERAL	29,500,000.00	40,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,500,000.00	10,000,000.00
22020902	INSURANCE PREMIUM	28,000,000.00	30,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	476,400,000.00	695,000,000.00
22021001	REFRESHMENT & MEALS	30,000,000.00	45,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	50,000,000.00	70,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,500,000.00	10,000,000.00
22021004	MEDICAL EXPENSES/SUPPORT	6,000,000.00	10,000,000.00
22021006	POSTAGES & COURIER SERVICES	2,000,000.00	5,000,000.00
22021007	WELFARE PACKAGES	339,000,000.00	375,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,400,000.00	100,000,000.00
22021009	SPORTING ACTIVITIES	4,500,000.00	30,000,000.00
22021010	DIRECT TEACHING & LABORATORY COST	30,000,000.00	40,000,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	10,000,000.00	10,000,000.00
2203	LOANS AND ADVANCES	40,000,000.00	50,000,000.00
220301	STAFF LOANS & ADVANCES	40,000,000.00	50,000,000.00

22030106	MOTOR VEHICLE ADVANCES	40,000,000.00	50,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000.00	2,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000.00	2,000,000.00
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	2,000,000.00	2,000,000.00
23	Capital Expenditure	4,175,612,360.00	5,905,562,300.00
2301	Fixed Assets Purchased	693,612,360.00	1,853,288,023.00
230101	Purchase Of Fixed Assets - General	693,612,360.00	1,853,288,023.00
23010101	Purchase / Acquisition Of Land	0.00	80,000,000.00
23010105	Purchase Of Motor Vehicles	210,000,000.00	460,000,000.00
23010107	Purchase Of Trucks	0.00	50,000,000.00
23010108	Purchase Of Buses	125,000,000.00	0.00
23010112	Purchase Of Office Furniture And Fittings	0.00	111,512,370.00
23010113	Purchase Of Computers	25,000,000.00	177,937,600.00
23010114	Purchase of Printers	0.00	20,000,000.00
23010115	Purchase Of Photocopying Machines	0.00	15,000,000.00
23010118	Purchase Of Scanners	0.00	5,000,000.00
23010122	Purchase Of Health / Medical (Material/Equipment)	0.00	200,000,000.00
23010124	Purchase Of Teaching / Learning Aid Equipment	22,500,000.00	97,282,362.00
23010125	Purchase Of Library Books & Equipment	75,000,000.00	100,000,000.00
23010126	Purchase Of Sporting / Gaming Equipment	0.00	28,432,321.00
23010142	Purchase of Laboratory Equipment	186,112,360.00	100,000,000.00
23010143	Purchase of Other Equipment/Materials	0.00	250,000,000.00
23010146	Purchase of other ICT equipment	50,000,000.00	113,112,370.00
23010149	Purchase of Electronic Equipment and Fittings	0.00	45,011,000.00
2302	Construction / Provision	2,677,000,000.00	3,458,676,650.00
230201	Construction / Provision Of Fixed Assets - General	2,677,000,000.00	3,458,676,650.00
23020101	Construction / Provision Of Office Buildings	435,000,000.00	508,437,600.00
23020102	Construction / Provision Of Residential Buildings	0.00	410,239,050.00
23020103	Construction / Provision Of Electricity / Solar Power	32,000,000.00	0.00
23020106	Construction / Provision Of Hospitals / Health Centres	0.00	800,000,000.00
23020107	Construction / Provision Of Public Schools	1,500,000,000.00	1,425,000,000.00
23020111	Construction / Provision Of Libraries	0.00	315,000,000.00
23020112	Construction / Provision Of Sporting Facilities	205,000,000.00	0.00
23020114	Construction / Provision Of Roads	470,000,000.00	0.00
23020126	Construction/Provision Of Cemeteries	35,000,000.00	0.00
2303	Rehabilitation / Repairs	805,000,000.00	528,780,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	805,000,000.00	528,780,000.00
23030101	Rehabilitation / Repairs Of Residential Building	0.00	65,780,000.00
23030106	Rehabilitation / Repairs - Public Schools	805,000,000.00	263,000,000.00
23030118	Rehabilitation / Repairs - Recreational Facilities	0.00	100,000,000.00
23030136	Rehabilitation/Repairs Of Places of Worship	0.00	100,000,000.00
2305	Other Capital Projects	0.00	64,817,627.00
230501	Acquisition Of Non Tangible Assets	0.00	64,817,627.00
23050102	Computer Software Acquisition	0.00	64,817,627.00

051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	546,452,000.00	877,796,380.00
21	PERSONNEL COST	268,452,000.00	592,218,580.00
2101	SALARY	255,352,350.00	563,910,230.00
210101	SALARIES AND WAGES	255,352,350.00	563,910,230.00
21010101	SALARY	255,352,350.00	563,910,230.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,099,650.00	28,308,350.00
210201	ALLOWANCES	13,099,650.00	28,308,350.00
21020101	NON REGULAR ALLOWANCES	13,099,650.00	28,308,350.00
22	OTHER RECURRENT COSTS	40,000,000.00	82,500,000.00
2202	OVERHEAD COST	26,000,000.00	67,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,300,000.00	20,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	10,000,000.00

22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,300,000.00	10,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	20,000,000.00	21,500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	1,500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	20,000,000.00	20,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	10,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	10,000,000.00
220205	TRAINING - GENERAL	2,000,000.00	15,000,000.00
22020501	LOCAL TRAINING	2,000,000.00	15,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	700,000.00	1,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	200,000.00	1,000,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	14,000,000.00	15,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	14,000,000.00	15,000,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	14,000,000.00	15,000,000.00
23	Capital Expenditure	238,000,000.00	203,077,800.00
2301	Fixed Assets Purchased	30,720,000.00	2,185,000.00
230101	Purchase Of Fixed Assets - General	30,720,000.00	2,185,000.00
23010112	Purchase Of Office Furniture And Fittings	30,720,000.00	1,335,000.00
23010113	Purchase Of Computers	0.00	850,000.00
2302	Construction / Provision	25,790,920.00	0.00
230201	Construction / Provision Of Fixed Assets - General	25,790,920.00	0.00
23020107	Construction / Provision Of Public Schools	25,790,920.00	0.00
2303	Rehabilitation / Repairs	181,489,080.00	200,892,800.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	181,489,080.00	200,892,800.00
23030106	Rehabilitation / Repairs - Public Schools	181,489,080.00	200,892,800.00

051705400100 OSUN STATE TEACHING SERVICE COMMISSION			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	7,606,396,580.00	15,019,799,460.00
21	PERSONNEL COST	6,725,971,720.00	14,394,599,460.00
2101	SALARY	6,444,829,860.00	13,833,309,510.00
210101	SALARIES AND WAGES	6,444,829,860.00	13,833,309,510.00
21010101	SALARY	6,423,909,010.00	13,803,849,510.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	20,920,850.00	29,460,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	281,141,860.00	561,289,950.00
210201	ALLOWANCES	281,141,860.00	561,289,950.00
21020101	NON REGULAR ALLOWANCES	281,141,860.00	561,289,950.00
22	OTHER RECURRENT COSTS	620,915,500.00	476,200,000.00
2202	OVERHEAD COST	376,200,000.00	376,200,000.00
220201	TRAVEL & TRANSPORT - GENERAL	92,000,000.00	92,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	92,000,000.00	92,000,000.00
220202	UTILITIES - GENERAL	12,100,000.00	12,100,000.00
22020201	ELECTRICITY CHARGES	9,000,000.00	9,000,000.00
22020202	TELEPHONE CHARGES	1,600,000.00	1,600,000.00
22020203	INTERNET ACCESS CHARGES	1,500,000.00	1,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	20,000,000.00	20,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000.00	7,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	13,000,000.00	13,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	62,000,000.00	62,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	16,000,000.00	16,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	18,000,000.00	18,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	8,000,000.00	8,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	14,500,000.00	14,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	3,000,000.00
22020406	OTHER MAINTENANCE SERVICES	2,500,000.00	2,500,000.00
220205	TRAINING - GENERAL	135,000,000.00	135,000,000.00
22020501	LOCAL TRAINING	135,000,000.00	135,000,000.00
220206	OTHER SERVICES - GENERAL	2,500,000.00	2,500,000.00
22020605	CLEANING & FUMIGATION SERVICES	2,500,000.00	2,500,000.00

220208	FUEL & LUBRICANTS - GENERAL	27,500,000.00	27,500,000.00
22020801	MOTOR VEHICLE FUEL COST	25,000,000.00	25,000,000.00
22020803	PLANT / GENERATOR FUEL COST	2,500,000.00	2,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	25,100,000.00	25,100,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,600,000.00	2,600,000.00
22021003	PUBLICITY & ADVERTISEMENTS	12,000,000.00	12,000,000.00
22021007	WELFARE PACKAGES	4,500,000.00	9,500,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,000,000.00	1,000,000.00
22021037	MARGIN FOR INCREASE IN COSTS - RECURRENT	5,000,000.00	0.00
2203	LOANS AND ADVANCES	100,000,000.00	100,000,000.00
220301	STAFF LOANS & ADVANCES	100,000,000.00	100,000,000.00
22030108	HOUSING LOAN	100,000,000.00	100,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	144,715,500.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	144,715,500.00	0.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	144,715,500.00	0.00
23	Capital Expenditure	259,509,360.00	149,000,000.00
2301	Fixed Assets Purchased	217,464,800.00	97,500,000.00
230101	Purchase Of Fixed Assets - General	217,464,800.00	97,500,000.00
23010104	Purchase Motor Cycles	20,140,000.00	14,315,000.00
23010105	Purchase Of Motor Vehicles	91,120,000.00	0.00
23010108	Purchase Of Buses	31,860,000.00	0.00
23010112	Purchase Of Office Furniture And Fittings	8,550,000.00	33,000,000.00
23010113	Purchase Of Computers	21,260,000.00	17,090,000.00
23010114	Purchase of Printers	8,430,000.00	5,040,000.00
23010115	Purchase Of Photocopying Machines	11,340,000.00	11,340,000.00
23010119	Purchase Of Power Generating Set	6,100,000.00	0.00
23010143	Purchase of Other Equipment/Materials	5,384,800.00	12,515,000.00
23010149	Purchase of Electronic Equipment and Fittings	13,280,000.00	4,200,000.00
2303	Rehabilitation / Repairs	21,200,000.00	30,500,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	21,200,000.00	30,500,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	21,200,000.00	30,500,000.00
2305	Other Capital Projects	20,844,560.00	21,000,000.00
230501	Acquisition Of Non Tangible Assets	20,844,560.00	21,000,000.00
23050102	Computer Software Acquisition	20,844,560.00	21,000,000.00

052100100100	MINISTRY OF HEALTH		
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>5,511,884,440.00</u>	<u>19,879,174,400.00</u>
21	PERSONNEL COST	865,326,440.00	1,516,960,700.00
2101	SALARY	824,792,850.00	1,447,579,600.00
210101	SALARIES AND WAGES	824,792,850.00	1,447,579,600.00
21010101	SALARY	824,792,850.00	1,447,579,600.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	40,533,590.00	69,381,100.00
210201	ALLOWANCES	40,533,590.00	69,381,100.00
21020101	NON REGULAR ALLOWANCES	40,533,590.00	69,381,100.00
22	OTHER RECURRENT COSTS	1,062,758,000.00	4,598,500,000.00
2202	OVERHEAD COST	1,062,758,000.00	1,748,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	82,769,000.00	75,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	5,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	79,769,000.00	70,000,000.00
220202	UTILITIES - GENERAL	6,300,000.00	9,000,000.00
22020202	TELEPHONE CHARGES	2,300,000.00	5,000,000.00
22020203	INTERNET ACCESS CHARGES	4,000,000.00	4,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	566,189,000.00	272,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,000,000.00	20,000,000.00
22020303	NEWSPAPERS	2,000,000.00	2,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	60,000,000.00	60,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	462,550,000.00	180,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	27,639,000.00	10,000,000.00

220204	MAINTENANCE SERVICES - GENERAL	65,000,000.00	140,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000,000.00	120,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	8,000,000.00	10,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	7,000,000.00	10,000,000.00
220205	TRAINING - GENERAL	60,000,000.00	80,000,000.00
22020501	LOCAL TRAINING	60,000,000.00	80,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	95,000,000.00	820,000,000.00
22020708	MEDICAL CONSULTING	95,000,000.00	820,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	82,000,000.00	122,000,000.00
22020801	MOTOR VEHICLE FUEL COST	80,000,000.00	120,000,000.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	105,500,000.00	230,500,000.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	25,000,000.00	25,000,000.00
22021006	POSTAGES & COURIER SERVICES	500,000.00	500,000.00
22021007	WELFARE PACKAGES	50,000,000.00	100,000,000.00
22021046	FOOD AND NUTRITION ACTIVITIES	25,000,000.00	100,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	2,850,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	2,850,000,000.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	0.00	2,850,000,000.00
23	Capital Expenditure	3,583,800,000.00	13,763,713,700.00
2301	Fixed Assets Purchased	2,043,400,000.00	12,306,113,700.00
230101	Purchase Of Fixed Assets - General	2,043,400,000.00	12,306,113,700.00
23010105	Purchase Of Motor Vehicles	51,000,000.00	45,000,000.00
23010108	Purchase Of Buses	30,000,000.00	0.00
23010112	Purchase Of Office Furniture And Fittings	25,100,000.00	46,740,000.00
23010113	Purchase Of Computers	28,400,000.00	16,278,000.00
23010114	Purchase of Printers	4,000,000.00	4,000,000.00
23010115	Purchase Of Photocopying Machines	6,900,000.00	12,400,000.00
23010122	Purchase Of Health / Medical (Material/Equipment)	1,490,000,000.00	11,864,455,700.00
23010129	Purchase Of Industrial Equipment	408,000,000.00	0.00
23010142	Purchase of Laboratory Equipment	0.00	316,240,000.00
23010146	Purchase of other ICT equipment	0.00	1,000,000.00
2302	Construction / Provision	166,750,000.00	357,600,000.00
230201	Construction / Provision Of Fixed Assets - General	166,750,000.00	357,600,000.00
23020104	Construction / Provision Of Housing	0.00	85,500,000.00
23020105	Construction / Provision Of Water Facilities	5,850,000.00	4,500,000.00
23020106	Construction / Provision Of Hospitals / Health Centres	108,900,000.00	0.00
23020107	Construction / Provision Of Public Schools	0.00	267,600,000.00
23020127	Construction Of Ict Infrastructures	52,000,000.00	0.00
2303	Rehabilitation / Repairs	1,332,650,000.00	1,100,000,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	1,332,650,000.00	1,100,000,000.00
23030105	Rehabilitation / Repairs - Hospital / Health Centres	114,450,000.00	1,100,000,000.00
23030110	Rehabilitation / Repairs - Libraries	5,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	1,213,200,000.00	0.00
2305	Other Capital Projects	41,000,000.00	0.00
230501	Acquisition Of Non Tangible Assets	41,000,000.00	0.00
23050101	Research And Development	16,000,000.00	0.00
23050102	Computer Software Acquisition	25,000,000.00	0.00

052100200100	OSUN STATE HEALTH INSURANCE AGENCY		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	5,406,976,910.00	5,131,004,810.00
21	PERSONNEL COST	185,407,070.00	325,004,810.00
2101	SALARY	177,097,730.00	312,466,270.00
210101	SALARIES AND WAGES	177,097,730.00	312,466,270.00
21010101	SALARY	177,097,730.00	312,466,270.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,309,340.00	12,538,540.00
210201	ALLOWANCES	8,309,340.00	12,538,540.00

21020101	NON REGULAR ALLOWANCES	8,309,340.00	12,538,540.00
22	OTHER RECURRENT COSTS	3,941,134,000.00	4,556,000,000.00
2202	OVERHEAD COST	1,743,500,000.00	1,803,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	240,000,000.00	255,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	160,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	90,000,000.00	95,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	70,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	80,000,000.00	0.00
220202	UTILITIES - GENERAL	26,000,000.00	26,000,000.00
22020202	TELEPHONE CHARGES	5,000,000.00	5,000,000.00
22020203	INTERNET ACCESS CHARGES	10,000,000.00	10,000,000.00
22020210	SOFTWARE CHARGES/ LICENSE RENEWAL	11,000,000.00	11,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	325,000,000.00	148,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	25,000,000.00	25,000,000.00
22020304	MAGAZINES & PERIODICALS	3,000,000.00	3,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	95,000,000.00	98,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	180,000,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	22,000,000.00	22,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	125,500,000.00	102,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	25,000,000.00	25,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,500,000.00	15,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	63,000,000.00	30,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	7,500,000.00
22020406	OTHER MAINTENANCE SERVICES	20,000,000.00	20,000,000.00
220205	TRAINING - GENERAL	60,000,000.00	80,000,000.00
22020501	LOCAL TRAINING	60,000,000.00	80,000,000.00
220206	OTHER SERVICES - GENERAL	50,000,000.00	50,000,000.00
22020601	SECURITY SERVICES	50,000,000.00	50,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	652,000,000.00	757,000,000.00
22020703	LEGAL SERVICES	2,000,000.00	2,000,000.00
22020706	SURVEYING SERVICES	80,000,000.00	80,000,000.00
22020708	MEDICAL CONSULTING	560,000,000.00	660,000,000.00
22020709	AUDITING OF ACCOUNTS	10,000,000.00	15,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	20,000,000.00	20,000,000.00
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	10,000,000.00
22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	10,000,000.00
220209	FINANCIAL CHARGES - GENERAL	5,000,000.00	5,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,000,000.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	240,000,000.00	360,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	30,000,000.00	40,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	200,000,000.00	300,000,000.00
22021007	WELFARE PACKAGES	5,000,000.00	10,000,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000.00	10,000,000.00
2205	SUBSIDIES GENERAL	98,500,000.00	98,500,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	98,500,000.00	98,500,000.00
22050107	HEALTH SUBSIDY	98,500,000.00	98,500,000.00
2207	TRANSFERS-PAYMENT	2,099,134,000.00	2,654,000,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	2,099,134,000.00	2,654,000,000.00
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	648,134,000.00	622,000,000.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPEDITURE	1,451,000,000.00	2,032,000,000.00
23	Capital Expenditure	1,280,435,840.00	250,000,000.00
2301	Fixed Assets Purchased	263,950,000.00	250,000,000.00
230101	Purchase Of Fixed Assets - General	263,950,000.00	250,000,000.00
23010104	Purchase Motor Cycles	2,200,000.00	2,200,000.00
23010105	Purchase Of Motor Vehicles	214,500,000.00	154,000,000.00
23010112	Purchase Of Office Furniture And Fittings	0.00	83,780,000.00
23010113	Purchase Of Computers	37,500,000.00	0.00
23010115	Purchase Of Photocopying Machines	3,250,000.00	0.00
23010143	Purchase of Other Equipment/Materials	6,500,000.00	10,020,000.00

2302	Construction / Provision	940,500,000.00	0.00
230201	Construction / Provision Of Fixed Assets - General	940,500,000.00	0.00
23020101	Construction / Provision Of Office Buildings	890,500,000.00	0.00
23020103	Construction / Provision Of Electricity / Solar Power	50,000,000.00	0.00
2305	Other Capital Projects	75,985,840.00	0.00
230501	Acquisition Of Non Tangible Assets	75,985,840.00	0.00
23050101	Research And Development	75,985,840.00	0.00

052100300100 PRIMARY HEALTH CARE DEVELOPMENT BOARD			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>1,863,522,580.00</u>	<u>4,567,857,450.00</u>
21	PERSONNEL COST	195,841,980.00	304,302,950.00
2101	SALARY	184,558,060.00	288,869,280.00
210101	SALARIES AND WAGES	184,558,060.00	288,869,280.00
21010101	SALARY	184,558,060.00	288,869,280.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,283,920.00	15,433,670.00
210201	ALLOWANCES	11,283,920.00	15,433,670.00
21020101	NON REGULAR ALLOWANCES	11,283,920.00	15,433,670.00
22	OTHER RECURRENT COSTS	1,458,144,600.00	3,597,000,500.00
2202	OVERHEAD COST	1,458,144,600.00	3,597,000,500.00
220201	TRAVEL & TRANSPORT - GENERAL	60,000,000.00	285,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	220,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	65,000,000.00
220202	UTILITIES - GENERAL	17,000,000.00	25,000,000.00
22020201	ELECTRICITY CHARGES	15,000,000.00	20,000,000.00
22020203	INTERNET ACCESS CHARGES	2,000,000.00	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	261,644,600.00	184,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,000,000.00	120,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000.00	60,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	223,144,600.00	0.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINAN	2,000,000.00	2,000,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE	1,500,000.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	529,500,000.00	1,465,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	10,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	15,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,500,000.00	10,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	10,000,000.00
22020406	OTHER MAINTENANCE SERVICES	515,000,000.00	1,400,000,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	3,000,000.00	20,000,000.00
220205	TRAINING - GENERAL	453,500,000.00	805,000,000.00
22020501	LOCAL TRAINING	453,500,000.00	805,000,000.00
220206	OTHER SERVICES - GENERAL	9,000,000.00	12,000,000.00
22020601	SECURITY SERVICES	2,000,000.00	5,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	7,000,000.00	7,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	9,000,000.00	7,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	2,000,000.00	0.00
22020703	LEGAL SERVICES	2,000,000.00	2,000,000.00
22020709	AUDITING OF ACCOUNTS	5,000,000.00	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	25,000,000.00	25,000,000.00
22020801	MOTOR VEHICLE FUEL COST	15,000,000.00	15,000,000.00
22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	10,000,000.00
220209	FINANCIAL CHARGES - GENERAL	4,500,000.00	21,500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,500,000.00	1,500,000.00
22020902	INSURANCE PREMIUM	3,000,000.00	20,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	89,000,000.00	767,500,500.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	50,000,000.00
22021006	POSTAGES & COURIER SERVICES	1,000,000.00	0.00
22021007	WELFARE PACKAGES	10,000,000.00	10,500,000.00

22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	3,000,000.00	5,000,000.00
22021046	FOOD AND NUTRITION ACTIVITIES	65,000,000.00	667,000,500.00
22021047	ANNIVERSARIES AND CELEBRATIONS	0.00	30,000,000.00
23	Capital Expenditure	209,536,000.00	666,554,000.00
2301	Fixed Assets Purchased	24,036,000.00	266,936,000.00
230101	Purchase Of Fixed Assets - General	24,036,000.00	266,936,000.00
23010105	Purchase Of Motor Vehicles	24,036,000.00	41,129,000.00
23010106	Purchase Of Vans	0.00	100,000,000.00
23010112	Purchase Of Office Furniture And Fittings	0.00	3,840,000.00
23010113	Purchase Of Computers	0.00	43,500,000.00
23010114	Purchase of Printers	0.00	3,000,000.00
23010142	Purchase of Laboratory Equipment	0.00	75,467,000.00
2302	Construction / Provision	25,500,000.00	399,618,000.00
230201	Construction / Provision Of Fixed Assets - General	25,500,000.00	399,618,000.00
23020101	Construction / Provision Of Office Buildings	0.00	212,618,000.00
23020106	Construction / Provision Of Hospitals / Health Centres	25,500,000.00	187,000,000.00
2303	Rehabilitation / Repairs	160,000,000.00	0.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	160,000,000.00	0.00
23030105	Rehabilitation / Repairs - Hospital / Health Centres	120,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	40,000,000.00	0.00

052102700100 UNIOSUN TEACHING HOSPITAL, OSOGBO			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	11,172,428,550.00	16,854,572,500.00
21	PERSONNEL COST	8,502,428,550.00	12,352,742,500.00
2101	SALARY	8,003,725,270.00	11,503,970,030.00
210101	SALARIES AND WAGES	8,003,725,270.00	11,503,970,030.00
21010101	SALARY	8,003,725,270.00	11,503,970,030.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	498,703,280.00	848,772,470.00
210201	ALLOWANCES	498,703,280.00	848,772,470.00
21020101	NON REGULAR ALLOWANCES	498,703,280.00	848,772,470.00
22	OTHER RECURRENT COSTS	1,400,000,000.00	1,000,000,000.00
2202	OVERHEAD COST	1,400,000,000.00	1,000,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	25,000,000.00	25,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,000,000.00	15,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	10,000,000.00
220202	UTILITIES - GENERAL	269,000,000.00	164,000,000.00
22020201	ELECTRICITY CHARGES	240,000,000.00	140,000,000.00
22020202	TELEPHONE CHARGES	10,000,000.00	10,000,000.00
22020203	INTERNET ACCESS CHARGES	6,000,000.00	3,000,000.00
22020206	SEWAGE CHARGES	7,000,000.00	7,000,000.00
22020210	SOFTWARE CHARGES/ LICENSE RENEWAL	6,000,000.00	4,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	483,000,000.00	417,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	12,000,000.00
22020303	NEWSPAPERS	3,000,000.00	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	20,000,000.00	5,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	380,000,000.00	370,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	60,000,000.00	30,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	68,500,000.00	41,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	8,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	8,500,000.00	6,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	25,000,000.00	7,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000,000.00	10,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000.00	6,500,000.00
22020406	OTHER MAINTENANCE SERVICES	5,000,000.00	3,000,000.00
220205	TRAINING - GENERAL	95,000,000.00	75,000,000.00
22020501	LOCAL TRAINING	80,000,000.00	60,000,000.00
22020502	INTERNATIONAL TRAINING	15,000,000.00	15,000,000.00
220206	OTHER SERVICES - GENERAL	17,000,000.00	15,000,000.00

22020601	SECURITY SERVICES	10,000,000.00	10,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	7,000,000.00	5,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	55,000,000.00	30,000,000.00
22020701	FINANCIAL CONSULTING	0.00	20,000,000.00
22020703	LEGAL SERVICES	5,000,000.00	5,000,000.00
22020708	MEDICAL CONSULTING	45,000,000.00	0.00
22020709	AUDITING OF ACCOUNTS	5,000,000.00	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	80,500,000.00	50,000,000.00
22020801	MOTOR VEHICLE FUEL COST	25,000,000.00	17,000,000.00
22020803	PLANT / GENERATOR FUEL COST	50,000,000.00	30,000,000.00
22020806	COOKING GAS/FUEL COST	5,500,000.00	3,000,000.00
220209	FINANCIAL CHARGES - GENERAL	25,000,000.00	19,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,000,000.00	2,000,000.00
22020902	INSURANCE PREMIUM	20,000,000.00	17,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	282,000,000.00	163,500,000.00
22021001	REFRESHMENT & MEALS	10,000,000.00	10,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	50,000,000.00	30,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00
22021006	POSTAGES & COURIER SERVICES	1,000,000.00	1,000,000.00
22021007	WELFARE PACKAGES	200,000,000.00	100,000,000.00
22021009	SPORTING ACTIVITIES	1,000,000.00	2,500,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	15,000,000.00	15,000,000.00
23	Capital Expenditure	1,270,000,000.00	3,501,830,000.00
2301	Fixed Assets Purchased	695,500,000.00	3,126,830,000.00
230101	Purchase Of Fixed Assets - General	695,500,000.00	3,126,830,000.00
23010105	Purchase Of Motor Vehicles	410,000,000.00	300,000,000.00
23010112	Purchase Of Office Furniture And Fittings	46,000,000.00	32,260,000.00
23010113	Purchase Of Computers	24,000,000.00	16,500,000.00
23010114	Purchase of Printers	6,000,000.00	3,900,000.00
23010115	Purchase Of Photocopying Machines	1,500,000.00	7,000,000.00
23010122	Purchase Of Health / Medical (Material/Equipment)	0.00	1,244,700,000.00
23010143	Purchase of Other Equipment/Materials	8,700,000.00	1,514,220,000.00
23010146	Purchase of other ICT equipment	199,300,000.00	0.00
23010149	Purchase of Electronic Equipment and Fittings	0.00	8,250,000.00
2302	Construction / Provision	100,000,000.00	225,000,000.00
230201	Construction / Provision Of Fixed Assets - General	100,000,000.00	225,000,000.00
23020101	Construction / Provision Of Office Buildings	0.00	75,000,000.00
23020106	Construction / Provision Of Hospitals / Health Centres	100,000,000.00	0.00
23020122	Construction Of Boundary Pillars/ Right Of Ways	0.00	150,000,000.00
2303	Rehabilitation / Repairs	474,500,000.00	150,000,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	474,500,000.00	150,000,000.00
23030105	Rehabilitation / Repairs - Hospital / Health Centres	474,500,000.00	150,000,000.00

052110200100 OSUN STATE HOSPITALS MANAGEMENT BOARD			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	7,110,700,390.00	10,935,903,760.00
21	PERSONNEL COST	6,228,637,390.00	10,068,843,760.00
2101	SALARY	5,899,613,010.00	9,502,710,500.00
210101	SALARIES AND WAGES	5,899,613,010.00	9,502,710,500.00
21010101	SALARY	5,899,613,010.00	9,502,710,500.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	329,024,380.00	566,133,260.00
210201	ALLOWANCES	329,024,380.00	566,133,260.00
21020101	NON REGULAR ALLOWANCES	329,024,380.00	566,133,260.00
22	OTHER RECURRENT COSTS	609,589,000.00	417,060,000.00
2202	OVERHEAD COST	609,589,000.00	417,060,000.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	10,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	10,000,000.00
220202	UTILITIES - GENERAL	2,000,000.00	2,000,000.00
22020202	TELEPHONE CHARGES	2,000,000.00	2,000,000.00

220203	MATERIALS & SUPPLIES - GENERAL	154,589,000.00	142,060,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	12,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	9,589,000.00	10,060,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	125,000,000.00	115,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000,000.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	140,000,000.00	134,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,000,000.00	15,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	50,000,000.00	50,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	5,000,000.00
22020406	OTHER MAINTENANCE SERVICES	60,000,000.00	54,000,000.00
220205	TRAINING - GENERAL	30,000,000.00	40,000,000.00
22020501	LOCAL TRAINING	30,000,000.00	40,000,000.00
220206	OTHER SERVICES - GENERAL	28,500,000.00	23,000,000.00
22020601	SECURITY SERVICES	5,000,000.00	3,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	23,500,000.00	20,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	14,000,000.00	3,000,000.00
22020708	MEDICAL CONSULTING	9,000,000.00	2,000,000.00
22020709	AUDITING OF ACCOUNTS	5,000,000.00	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	5,000,000.00	36,000,000.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	36,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	225,500,000.00	27,000,000.00
22021001	REFRESHMENT & MEALS	500,000.00	2,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	5,000,000.00
22021004	MEDICAL EXPENSES/SUPPORT	200,000,000.00	0.00
22021007	WELFARE PACKAGES	15,000,000.00	20,000,000.00
23	Capital Expenditure	272,474,000.00	450,000,000.00
2301	Fixed Assets Purchased	53,200,000.00	280,650,000.00
230101	Purchase Of Fixed Assets - General	53,200,000.00	280,650,000.00
23010105	Purchase Of Motor Vehicles	28,200,000.00	24,750,000.00
23010108	Purchase Of Buses	25,000,000.00	30,000,000.00
23010112	Purchase Of Office Furniture And Fittings	0.00	15,657,000.00
23010113	Purchase Of Computers	0.00	20,552,000.00
23010119	Purchase Of Power Generating Set	0.00	1,800,000.00
23010122	Purchase Of Health / Medical (Material/Equipment)	0.00	20,250,000.00
23010142	Purchase of Laboratory Equipment	0.00	150,856,000.00
23010143	Purchase of Other Equipment/Materials	0.00	14,185,000.00
23010149	Purchase of Electronic Equipment and Fittings	0.00	2,600,000.00
2302	Construction / Provision	0.00	4,350,000.00
230201	Construction / Provision Of Fixed Assets - General	0.00	4,350,000.00
23020103	Construction / Provision Of Electricity / Solar Power	0.00	4,350,000.00
2303	Rehabilitation / Repairs	219,274,000.00	165,000,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	219,274,000.00	165,000,000.00
23030105	Rehabilitation / Repairs - Hospital / Health Centres	219,274,000.00	165,000,000.00

052110400100	OSUN STATE DRUGS AND MEDICAL SUPPLIES MANAGEMENT AGE		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	0.00	1,490,499,140.00
21	PERSONNEL COST	0.00	128,494,220.00
2101	SALARY	0.00	120,369,030.00
210101	SALARIES AND WAGES	0.00	120,369,030.00
21010101	SALARY	0.00	120,369,030.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	8,125,190.00
210201	ALLOWANCES	0.00	8,125,190.00
21020101	NON REGULAR ALLOWANCES	0.00	8,125,190.00
22	OTHER RECURRENT COSTS	0.00	239,820,000.00
2202	OVERHEAD COST	0.00	239,820,000.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	73,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	73,500,000.00

220202	UTILITIES - GENERAL	0.00	780,000.00
22020203	INTERNET ACCESS CHARGES	0.00	600,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	180,000.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	32,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	2,500,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	30,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	21,760,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	5,200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	3,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	2,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	9,560,000.00
220205	TRAINING - GENERAL	0.00	15,000,000.00
22020501	LOCAL TRAINING	0.00	15,000,000.00
220206	OTHER SERVICES - GENERAL	0.00	6,080,000.00
22020601	SECURITY SERVICES	0.00	4,080,000.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	2,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	20,000,000.00
22020701	FINANCIAL CONSULTING	0.00	13,000,000.00
22020708	MEDICAL CONSULTING	0.00	7,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	15,600,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	15,000,000.00
22020803	PLANT / GENERATOR FUEL COST	0.00	600,000.00
220209	FINANCIAL CHARGES - GENERAL	0.00	41,100,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	1,100,000.00
22020902	INSURANCE PREMIUM	0.00	40,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	13,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	9,500,000.00
22021007	WELFARE PACKAGES	0.00	4,000,000.00
23	Capital Expenditure	0.00	1,122,184,920.00
2301	Fixed Assets Purchased	0.00	1,102,184,920.00
230101	Purchase Of Fixed Assets - General	0.00	1,102,184,920.00
23010108	Purchase Of Buses	0.00	50,000,000.00
23010112	Purchase Of Office Furniture And Fittings	0.00	6,050,000.00
23010113	Purchase Of Computers	0.00	15,000,000.00
23010122	Purchase Of Health / Medical (Material/Equipment)	0.00	1,026,483,870.00
23010143	Purchase of Other Equipment/Materials	0.00	0.00
23010149	Purchase of Electronic Equipment and Fittings	0.00	4,651,050.00
2302	Construction / Provision	0.00	20,000,000.00
230201	Construction / Provision Of Fixed Assets - General	0.00	20,000,000.00
23020103	Construction / Provision Of Electricity / Solar Power	0.00	20,000,000.00

052110600100 OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	1,512,940,000.00	1,875,409,040.00
21	PERSONNEL COST	181,035,000.00	400,362,190.00
2101	SALARY	170,451,470.00	375,165,390.00
210101	SALARIES AND WAGES	170,451,470.00	375,165,390.00
21010101	SALARY	170,451,470.00	375,165,390.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,583,530.00	25,196,800.00
210201	ALLOWANCES	10,583,530.00	25,196,800.00
21020101	NON REGULAR ALLOWANCES	10,583,530.00	25,196,800.00
22	OTHER RECURRENT COSTS	447,800,000.00	574,800,000.00
2202	OVERHEAD COST	447,800,000.00	574,800,000.00
220201	TRAVEL & TRANSPORT - GENERAL	12,000,000.00	30,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,000,000.00	7,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	7,500,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	15,000,000.00
220202	UTILITIES - GENERAL	25,800,000.00	25,800,000.00

22020201	ELECTRICITY CHARGES	1,800,000.00	1,800,000.00
22020202	TELEPHONE CHARGES	3,000,000.00	3,000,000.00
22020203	INTERNET ACCESS CHARGES	10,000,000.00	10,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,500,000.00	1,500,000.00
22020210	SOFTWARE CHARGES/ LICENSE RENEWAL	9,500,000.00	9,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	68,500,000.00	78,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	7,500,000.00
22020304	MAGAZINES & PERIODICALS	1,500,000.00	2,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	26,500,000.00	28,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	9,500,000.00	10,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	12,000,000.00	15,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	6,500,000.00	7,500,000.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINAN	2,500,000.00	3,500,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE	5,000,000.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	28,000,000.00	31,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,000,000.00	7,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	6,000,000.00	6,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	7,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	5,000,000.00
22020406	OTHER MAINTENANCE SERVICES	5,000,000.00	5,000,000.00
220205	TRAINING - GENERAL	5,000,000.00	32,500,000.00
22020501	LOCAL TRAINING	5,000,000.00	7,500,000.00
22020502	INTERNATIONAL TRAINING	0.00	25,000,000.00
220206	OTHER SERVICES - GENERAL	6,000,000.00	5,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	3,500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	2,500,000.00	5,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	28,500,000.00	37,500,000.00
22020708	MEDICAL CONSULTING	25,000,000.00	30,000,000.00
22020709	AUDITING OF ACCOUNTS	3,500,000.00	7,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	15,000,000.00	15,000,000.00
22020801	MOTOR VEHICLE FUEL COST	7,500,000.00	7,500,000.00
22020803	PLANT / GENERATOR FUEL COST	7,500,000.00	7,500,000.00
220209	FINANCIAL CHARGES - GENERAL	10,000,000.00	20,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	1,000,000.00
22020902	INSURANCE PREMIUM	9,000,000.00	19,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	249,000,000.00	299,500,000.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	70,000,000.00	96,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	5,000,000.00
22021006	POSTAGES & COURIER SERVICES	1,000,000.00	1,000,000.00
22021007	WELFARE PACKAGES	3,500,000.00	5,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	66,000,000.00	70,000,000.00
22021009	SPORTING ACTIVITIES	2,500,000.00	2,500,000.00
22021010	DIRECT TEACHING & LABORATORY COST	95,000,000.00	110,000,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	3,000,000.00	5,000,000.00
23	Capital Expenditure	884,105,000.00	900,246,850.00
2301	Fixed Assets Purchased	556,025,000.00	470,875,000.00
230101	Purchase Of Fixed Assets - General	556,025,000.00	470,875,000.00
23010105	Purchase Of Motor Vehicles	100,200,000.00	64,200,000.00
23010112	Purchase Of Office Furniture And Fittings	55,025,000.00	44,950,000.00
23010113	Purchase Of Computers	247,175,000.00	211,025,000.00
23010114	Purchase of Printers	0.00	7,250,000.00
23010115	Purchase Of Photocopying Machines	0.00	7,500,000.00
23010119	Purchase Of Power Generating Set	58,350,000.00	0.00
23010125	Purchase Of Library Books & Equipment	4,875,000.00	10,000,000.00
23010142	Purchase of Laboratory Equipment	78,400,000.00	100,000,000.00
23010149	Purchase of Electronic Equipment and Fittings	12,000,000.00	25,950,000.00
2302	Construction / Provision	308,350,000.00	399,941,850.00
230201	Construction / Provision Of Fixed Assets - General	308,350,000.00	399,941,850.00
23020101	Construction / Provision Of Office Buildings	218,900,000.00	200,258,000.00

23020103	Construction / Provision Of Electricity / Solar Power	0.00	96,200,000.00
23020107	Construction / Provision Of Public Schools	89,450,000.00	103,483,850.00
2303	Rehabilitation / Repairs	19,730,000.00	29,430,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	19,730,000.00	29,430,000.00
23030106	Rehabilitation / Repairs - Public Schools	19,730,000.00	29,430,000.00

053500100100 MINISTRY OF ENVIRONMENT AND SANITATION			
Code	Description	2025 Approved Budget	2026 Draft Budget
2	<u>EXPENDITURES</u>	4,683,455,580.00	4,442,066,220.00
21	PERSONNEL COST	268,478,670.00	609,191,220.00
2101	SALARY	254,260,060.00	577,426,800.00
210101	SALARIES AND WAGES	254,260,060.00	577,426,800.00
21010101	SALARY	254,260,060.00	577,426,800.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,218,610.00	31,764,420.00
210201	ALLOWANCES	14,218,610.00	31,764,420.00
21020101	NON REGULAR ALLOWANCES	14,218,610.00	31,764,420.00
22	OTHER RECURRENT COSTS	493,750,000.00	832,875,000.00
2202	OVERHEAD COST	488,750,000.00	822,875,000.00
220201	TRAVEL & TRANSPORT - GENERAL	30,000,000.00	60,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	20,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	40,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	30,500,000.00	67,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	20,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	9,000,000.00	15,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	20,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,500,000.00	5,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	4,000,000.00	7,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	50,250,000.00	73,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	11,250,000.00	10,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	15,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	11,500,000.00	15,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,500,000.00	5,000,000.00
22020406	OTHER MAINTENANCE SERVICES	2,000,000.00	10,000,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	8,000,000.00	8,000,000.00
220205	TRAINING - GENERAL	10,000,000.00	50,000,000.00
22020501	LOCAL TRAINING	10,000,000.00	50,000,000.00
220206	OTHER SERVICES - GENERAL	51,200,000.00	70,000,000.00
22020601	SECURITY SERVICES	15,000,000.00	10,000,000.00
22020603	RESIDENTIAL RENT	5,200,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	31,000,000.00	50,000,000.00
22020607	RESCUE SERVICES	0.00	10,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	227,800,000.00	232,800,000.00
22020701	FINANCIAL CONSULTING	222,800,000.00	222,800,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	5,000,000.00	10,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	25,000,000.00	25,000,000.00
22020801	MOTOR VEHICLE FUEL COST	20,000,000.00	20,000,000.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	64,000,000.00	244,575,000.00
22021001	REFRESHMENT & MEALS	5,000,000.00	10,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	15,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	19,000,000.00	104,000,000.00
22021007	WELFARE PACKAGES	20,000,000.00	83,075,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,000,000.00	15,000,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000.00	10,000,000.00
22021047	ANNIVERSARIES AND CELEBRATIONS	0.00	7,500,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,000,000.00	10,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000.00	10,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOS	5,000,000.00	10,000,000.00

23	Capital Expenditure	3,921,226,910.00	3,000,000,000.00
2301	Fixed Assets Purchased	182,236,110.00	132,255,600.00
230101	Purchase Of Fixed Assets - General	182,236,110.00	132,255,600.00
23010105	Purchase Of Motor Vehicles	159,800,000.00	70,000,000.00
23010112	Purchase Of Office Furniture And Fittings	0.00	8,680,000.00
23010114	Purchase of Printers	0.00	2,600,000.00
23010115	Purchase Of Photocopying Machines	0.00	1,500,000.00
23010142	Purchase of Laboratory Equipment	0.00	36,375,600.00
23010149	Purchase of Electronic Equipment and Fittings	0.00	8,300,000.00
23010152	Purchase of Funmigation Equipment	22,436,110.00	4,800,000.00
2302	Construction / Provision	126,200,000.00	110,550,000.00
230201	Construction / Provision Of Fixed Assets - General	126,200,000.00	110,550,000.00
23020101	Construction / Provision Of Office Buildings	0.00	9,300,000.00
23020103	Construction / Provision Of Electricity / Solar Power	90,900,000.00	34,450,000.00
23020105	Construction / Provision Of Water Facilities	0.00	6,300,000.00
23020124	Construction Of Markets/Parks/Industries/Factories	5,300,000.00	0.00
23020134	Construction / Provision Of Laboratory	30,000,000.00	60,500,000.00
2303	Rehabilitation / Repairs	10,000,000.00	16,582,400.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	10,000,000.00	16,582,400.00
23030121	Rehabilitation / Repairs Of Office Buildings	10,000,000.00	16,582,400.00
2304	Preservation Of The Environment	3,482,240,800.00	2,658,039,820.00
230401	Preservation Of The Environment - General	3,482,240,800.00	2,658,039,820.00
23040101	Tree Planting	54,479,800.00	84,190,000.00
23040102	Erosion & Flood Control	3,421,761,000.00	2,463,349,820.00
23040104	Industrial Pollution Prevention & Control	6,000,000.00	110,500,000.00
2305	Other Capital Projects	120,550,000.00	82,572,180.00
230501	Acquisition Of Non Tangible Assets	120,550,000.00	82,572,180.00
23050101	Research And Development	102,550,000.00	82,572,180.00
23050102	Computer Software Acquisition	10,000,000.00	0.00
23050103	Monitoring And Evaluation	8,000,000.00	0.00

053500200100	OSUN PARKS AND GARDENS MANAGEMENT AGENCY		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	150,000,000.00	211,102,730.00
21	PERSONNEL COST	0.00	55,102,730.00
2101	SALARY	0.00	52,682,740.00
210101	SALARIES AND WAGES	0.00	52,682,740.00
21010101	SALARY	0.00	52,682,740.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	2,419,990.00
210201	ALLOWANCES	0.00	2,419,990.00
21020101	NON REGULAR ALLOWANCES	0.00	2,419,990.00
22	OTHER RECURRENT COSTS	50,000,000.00	56,000,000.00
2202	OVERHEAD COST	50,000,000.00	56,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	6,000,000.00	5,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	5,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	23,000,000.00	38,200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,000,000.00	500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,000,000.00	1,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	300,000.00
22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	35,900,000.00
220205	TRAINING - GENERAL	7,000,000.00	7,000,000.00
22020501	LOCAL TRAINING	7,000,000.00	7,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	1,000,000.00
22020705	ARCHITECTURAL SERVICES	2,000,000.00	500,000.00
22020707	AGRICULTURAL CONSULTING	0.00	500,000.00

220208	FUEL & LUBRICANTS - GENERAL	5,000,000.00	1,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	4,000,000.00	1,000,000.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,000,000.00	1,300,000.00
22021001	REFRESHMENT & MEALS	1,000,000.00	100,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	100,000.00
22021006	POSTAGES & COURIER SERVICES	500,000.00	100,000.00
22021007	WELFARE PACKAGES	2,500,000.00	100,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	900,000.00
23	Capital Expenditure	100,000,000.00	100,000,000.00
2301	Fixed Assets Purchased	37,244,000.00	9,558,000.00
230101	Purchase Of Fixed Assets - General	37,244,000.00	9,558,000.00
23010105	Purchase Of Motor Vehicles	0.00	0.00
23010112	Purchase Of Office Furniture And Fittings	3,230,000.00	4,908,000.00
23010113	Purchase Of Computers	5,950,000.00	0.00
23010115	Purchase Of Photocopying Machines	0.00	700,000.00
23010143	Purchase of Other Equipment/Materials	25,214,000.00	0.00
23010149	Purchase of Electronic Equipment and Fittings	2,850,000.00	3,950,000.00
2302	Construction / Provision	10,500,000.00	70,000,000.00
230201	Construction / Provision Of Fixed Assets - General	10,500,000.00	70,000,000.00
23020101	Construction / Provision Of Office Buildings	0.00	70,000,000.00
23020119	Construction / Provision Of Recreational Facilities	10,500,000.00	0.00
2303	Rehabilitation / Repairs	40,000,000.00	0.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	40,000,000.00	0.00
23030118	Rehabilitation / Repairs - Recreational Facilities	40,000,000.00	0.00
2304	Preservation Of The Environment	12,256,000.00	20,442,000.00
230401	Preservation Of The Environment - General	12,256,000.00	20,442,000.00
23040101	Tree Planting	12,256,000.00	20,442,000.00

Code	Description	2025 Approved Budget	2026 Draft Budget
053505300100	OSUN STATE WASTE MANAGEMENT AGENCY		
2	EXPENDITURES	944,548,250.00	1,174,768,720.00
21	PERSONNEL COST	197,784,210.00	324,768,720.00
2101	SALARY	191,303,380.00	315,687,150.00
210101	SALARIES AND WAGES	191,303,380.00	315,687,150.00
21010101	SALARY	191,303,380.00	315,687,150.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,480,830.00	9,081,570.00
210201	ALLOWANCES	6,480,830.00	9,081,570.00
21020101	NON REGULAR ALLOWANCES	6,480,830.00	9,081,570.00
22	OTHER RECURRENT COSTS	346,764,040.00	450,000,000.00
2202	OVERHEAD COST	346,764,040.00	450,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	12,000,000.00	12,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	12,000,000.00	12,000,000.00
220202	UTILITIES - GENERAL	1,500,000.00	0.00
22020202	TELEPHONE CHARGES	1,500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,250,000.00	10,940,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,250,000.00	600,000.00
22020303	NEWSPAPERS	0.00	120,000.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	10,220,000.00
220204	MAINTENANCE SERVICES - GENERAL	52,125,000.00	37,100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	38,000,000.00	36,200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	240,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	750,000.00	480,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	375,000.00	180,000.00
22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	0.00
220205	TRAINING - GENERAL	9,450,000.00	0.00
22020501	LOCAL TRAINING	9,450,000.00	0.00
220206	OTHER SERVICES - GENERAL	14,550,000.00	3,240,000.00
22020601	SECURITY SERVICES	300,000.00	240,000.00

22020602	OFFICE RENT	11,250,000.00	3,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	2,250,000.00	0.00
22020607	RESCUE SERVICES	750,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000.00	132,000,000.00
22020701	FINANCIAL CONSULTING	0.00	132,000,000.00
22020706	SURVEYING SERVICES	10,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	236,969,040.00	241,920,000.00
22020801	MOTOR VEHICLE FUEL COST	4,500,000.00	1,200,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	232,469,040.00	240,720,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,920,000.00	12,800,000.00
22021003	PUBLICITY & ADVERTISEMENTS	7,170,000.00	10,000,000.00
22021004	MEDICAL EXPENSES/SUPPORT	0.00	1,060,000.00
22021007	WELFARE PACKAGES	750,000.00	1,740,000.00
23	Capital Expenditure	400,000,000.00	400,000,000.00
2301	Fixed Assets Purchased	350,000,000.00	360,000,000.00
230101	Purchase Of Fixed Assets - General	350,000,000.00	360,000,000.00
23010101	Purchase / Acquisition Of Land	30,000,000.00	30,000,000.00
23010107	Purchase Of Trucks	310,000,000.00	298,800,000.00
23010113	Purchase Of Computers	0.00	13,500,000.00
23010114	Purchase of Printers	0.00	1,200,000.00
23010115	Purchase Of Photocopying Machines	0.00	1,500,000.00
23010141	Purchase / Provision of Kits / Uniforms	10,000,000.00	0.00
23010143	Purchase of Other Equipment/Materials	0.00	15,000,000.00
2302	Construction / Provision	0.00	20,000,000.00
230201	Construction / Provision Of Fixed Assets - General	0.00	20,000,000.00
23020101	Construction / Provision Of Office Buildings	0.00	10,000,000.00
23020130	Construction / Provision Of Waste Facilities	0.00	10,000,000.00
2303	Rehabilitation / Repairs	20,000,000.00	0.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	20,000,000.00	0.00
23030132	Rehabilitation/Repairs Of Specialised vehicles	20,000,000.00	0.00
2304	Preservation Of The Environment	30,000,000.00	10,000,000.00
230401	Preservation Of The Environment - General	30,000,000.00	10,000,000.00
23040104	Industrial Pollution Prevention & Control	0.00	10,000,000.00
23040105	Water Pollution Prevention & Control	30,000,000.00	0.00
2305	Other Capital Projects	0.00	10,000,000.00
230501	Acquisition Of Non Tangible Assets	0.00	10,000,000.00
23050101	Research And Development	0.00	10,000,000.00

053900100100	MINISTRY OF SPORTS AND SPECIAL NEEDS		
Code	Description	2025 Approved Budget	2026 Draft Budget
2	EXPENDITURES	5,750,034,920.00	7,277,132,280.00
21	PERSONNEL COST	64,574,920.00	117,132,280.00
2101	SALARY	41,252,260.00	92,058,380.00
210101	SALARIES AND WAGES	41,252,260.00	92,058,380.00
21010101	SALARY	41,252,260.00	92,058,380.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	23,322,660.00	25,073,900.00
210201	ALLOWANCES	23,322,660.00	25,073,900.00
21020101	NON REGULAR ALLOWANCES	23,322,660.00	25,073,900.00
22	OTHER RECURRENT COSTS	567,460,000.00	560,000,000.00
2202	OVERHEAD COST	557,460,000.00	497,980,000.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	54,240,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	24,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	30,240,000.00
220203	MATERIALS & SUPPLIES - GENERAL	16,390,000.00	16,392,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	11,200,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,390,000.00	5,192,000.00
220204	MAINTENANCE SERVICES - GENERAL	40,000,000.00	52,475,310.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	22,400,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	20,000,000.00	26,155,310.00

22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	3,920,000.00
220205	TRAINING - GENERAL	94,991,950.00	32,088,000.00
22020501	LOCAL TRAINING	94,991,950.00	32,088,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,078,050.00	2,930,690.00
22020701	FINANCIAL CONSULTING	2,078,050.00	2,930,690.00
220208	FUEL & LUBRICANTS - GENERAL	10,000,000.00	11,200,000.00
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	11,200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	384,000,000.00	328,654,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	462,000.00
22021007	WELFARE PACKAGES	200,000,000.00	163,572,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	5,340,000.00
22021009	SPORTING ACTIVITIES	184,000,000.00	159,280,000.00
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	10,000,000.00	62,020,000.00
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	10,000,000.00	62,020,000.00
22080102	TRANSFER-PAYMENT TO AGED/VULNERABLE GROUP	10,000,000.00	62,020,000.00
23	Capital Expenditure	5,118,000,000.00	6,600,000,000.00
2301	Fixed Assets Purchased	40,000,000.00	35,000,000.00
230101	Purchase Of Fixed Assets - General	40,000,000.00	35,000,000.00
23010105	Purchase Of Motor Vehicles	0.00	20,000,000.00
23010143	Purchase of Other Equipment/Materials	40,000,000.00	15,000,000.00
2302	Construction / Provision	55,000,000.00	6,540,000,000.00
230201	Construction / Provision Of Fixed Assets - General	55,000,000.00	6,540,000,000.00
23020112	Construction / Provision Of Sporting Facilities	15,000,000.00	6,540,000,000.00
23020119	Construction / Provision Of Recreational Facilities	40,000,000.00	0.00
2303	Rehabilitation / Repairs	5,023,000,000.00	25,000,000.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	5,023,000,000.00	25,000,000.00
23030101	Rehabilitation / Repairs Of Residential Building	23,000,000.00	25,000,000.00
23030111	Rehabilitation / Repairs - Sporting Facilities	5,000,000,000.00	0.00

Code	Description	2025 Approved Budget	2026 Draft Budget
053905100100	OSUN STATE SPORTS COUNCIL		
2	EXPENDITURES	974,387,050.00	1,626,476,970.00
21	PERSONNEL COST	276,387,050.00	712,851,970.00
2101	SALARY	271,707,890.00	700,452,400.00
210101	SALARIES AND WAGES	271,707,890.00	700,452,400.00
21010101	SALARY	271,707,890.00	700,452,400.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,679,160.00	12,399,570.00
210201	ALLOWANCES	4,679,160.00	12,399,570.00
21020101	NON REGULAR ALLOWANCES	4,679,160.00	12,399,570.00
22	OTHER RECURRENT COSTS	615,000,000.00	857,625,000.00
2202	OVERHEAD COST	615,000,000.00	857,625,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00	7,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	7,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	6,000,000.00	6,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	1,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,000,000.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	29,200,000.00	50,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	40,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,600,000.00	5,000,000.00
22020406	OTHER MAINTENANCE SERVICES	3,600,000.00	5,000,000.00
220205	TRAINING - GENERAL	5,000,000.00	15,000,000.00
22020501	LOCAL TRAINING	5,000,000.00	15,000,000.00
220206	OTHER SERVICES - GENERAL	500,000.00	5,000,000.00
22020602	OFFICE RENT	500,000.00	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	5,000,000.00	7,000,000.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	567,300,000.00	767,125,000.00

22021009	SPORTING ACTIVITIES	566,300,000.00	766,125,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,000,000.00	1,000,000.00
23	Capital Expenditure	83,000,000.00	56,000,000.00
2301	Fixed Assets Purchased	83,000,000.00	56,000,000.00
230101	Purchase Of Fixed Assets - General	83,000,000.00	56,000,000.00
23010112	Purchase Of Office Furniture And Fittings	0.00	16,000,000.00
23010119	Purchase Of Power Generating Set	3,000,000.00	5,000,000.00
23010126	Purchase Of Sporting / Gaming Equipment	80,000,000.00	35,000,000.00

055100100100 MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS			
Code	Description	2025 Approved Budget	2026 Draft Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>248,268,490.00</u>	<u>505,762,780.00</u>
21	PERSONNEL COST	97,458,490.00	186,842,780.00
2101	SALARY	93,323,320.00	179,105,660.00
210101	SALARIES AND WAGES	93,323,320.00	179,105,660.00
21010101	SALARY	93,323,320.00	179,105,660.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,135,170.00	7,737,120.00
210201	ALLOWANCES	4,135,170.00	7,737,120.00
21020101	NON REGULAR ALLOWANCES	4,135,170.00	7,737,120.00
22	OTHER RECURRENT COSTS	75,810,000.00	218,920,000.00
2202	OVERHEAD COST	75,810,000.00	218,920,000.00
220201	TRAVEL & TRANSPORT - GENERAL	27,570,000.00	70,040,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	27,570,000.00	70,040,000.00
220202	UTILITIES - GENERAL	100,000.00	0.00
22020202	TELEPHONE CHARGES	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,980,000.00	26,060,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,350,000.00	21,300,000.00
22020303	NEWSPAPERS	30,000.00	160,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,530,000.00	4,060,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	70,000.00	540,000.00
220204	MAINTENANCE SERVICES - GENERAL	4,200,000.00	21,400,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	6,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,200,000.00	4,400,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	800,000.00	5,600,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	700,000.00	5,400,000.00
220205	TRAINING - GENERAL	31,970,000.00	73,940,000.00
22020501	LOCAL TRAINING	31,970,000.00	73,940,000.00
220206	OTHER SERVICES - GENERAL	0.00	7,500,000.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	7,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,650,000.00	14,300,000.00
22020801	MOTOR VEHICLE FUEL COST	1,200,000.00	5,400,000.00
22020803	PLANT / GENERATOR FUEL COST	1,450,000.00	8,900,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,340,000.00	5,680,000.00
22021001	REFRESHMENT & MEALS	1,340,000.00	5,680,000.00
23	Capital Expenditure	75,000,000.00	100,000,000.00
2301	Fixed Assets Purchased	56,612,000.00	52,160,030.00
230101	Purchase Of Fixed Assets - General	56,612,000.00	52,160,030.00
23010105	Purchase Of Motor Vehicles	37,346,110.00	42,342,270.00
23010112	Purchase Of Office Furniture And Fittings	0.00	7,250,000.00
23010113	Purchase Of Computers	7,765,890.00	2,567,760.00
23010128	Purchase Of Security Communication Equipment	11,500,000.00	0.00
2302	Construction / Provision	18,388,000.00	10,852,760.00
230201	Construction / Provision Of Fixed Assets - General	18,388,000.00	10,852,760.00
23020103	Construction / Provision Of Electricity / Solar Power	18,388,000.00	10,852,760.00
2303	Rehabilitation / Repairs	0.00	36,987,210.00
230301	Rehabilitation / Repairs Of Fixed Assets - General	0.00	36,987,210.00
23030121	Rehabilitation / Repairs Of Office Buildings	0.00	36,987,210.00