



Osun State Government

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# **BUDGET IMPLEMENTATION REPORT – 2025 QUARTER 4**

28 January, 2026

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# 1 Summary of Performance

## 1.A Introduction

This document reports the implementation progress of the year 2025 budget for the fourth quarter (January to December 2025). It is produced on a quarterly basis and published within 28 days following the end of each quarter.

The report in this document tracks approved budget, quarterly projections, actual performance, and year-to-date (YTD) outcomes for revenue and expenditure items. The structure and indicators are consistent with sub-national government fiscal reporting in Nigeria. It also provides the actual revenue and expenditure figures for the month of October to December (Q4), the cumulative year-to-date performance (Q1-Q4), and the remaining balances related to the approved budget.

It compares approved and final budget estimates with actual performance, with the objective of assessing the State's revenue and expenditure execution, fiscal discipline, and overall budget credibility. The final budget comprise of the original budget as at the beginning of the year with supplementary and amendment carried out during the year particularly the fourth quarter of the year.

### Commitment to Public Financial Management

The Ministry of Economic Planning, Budget, and Development developed a comprehensive Revenue and Expenditure Framework to guide the implementation of the 2025 Budget. The 2025 fiscal year, as approved by the State House of Assembly, runs from 1 January to 31 December 2025.

The Ministry remains committed to strengthening the efficiency, transparency, and effectiveness of public financial management in the State.

This Budget Performance Report was jointly prepared by the Ministry of Economic Planning, Budget, and Development and the Office of the Accountant-General, Osun State, and is published on the official Osun State website: <https://www.osunstate.gov.ng/resources/budget-documents>.

In alignment with the National Chart of Accounts (NCOA), the core economic classifications used in this report are as follows:

- Revenue – Economic Account Type 1
- Personnel Expenditure – Economic Sub-Account Type 21
- Overhead Expenditure – Economic Account Class 2202
- Capital Expenditure – Economic Sub-Account Type 23
- Other Expenditures – Including Loans, Grants and Contributions, Subsidies, Debt Servicing, and Transfer Payments (Economic Account Classes 2203–2209, as applicable)

Additionally, Sections 3 and 4 of this report provide detailed expenditure analyses for Primary Healthcare and Basic Education, in compliance with the Human Capital Opportunity for Prosperity and Equity Governance (HOPE-Gov) initiative.

## 1.B Revenue Performance

### 2025 Revenue Budget Projections and Performance

The 2025 Approved Budget projected a total revenue of ₦427.7 bn, comprising an opening balance of ₦30 bn, recurrent revenue and capital receipts of ₦361.5 bn and ₦36.2bn respectively.

However, during the quarter under review, there was the need to revise the budget which brought the recurrent revenue and capital receipts to be revised downward to ₦335.4bn and ₦32.1bn respectively.

The reduction from the original budget to the final budget reflects realistic fiscal adjustments, enhancing the credibility of revenue estimates.

As of the end of the fourth quarter (Q1–Q4), the cumulative revenue performance stood at 100% of the expected pro-rata target.

The State recorded an opening balance of ₦60.21 billion, which was fully carried forward into the 2025 fiscal year. The year-to-date performance shows 100% utilisation of the opening balance, indicating its strategic use in supporting budget implementation during the year.

The revenue consists of two main components:

1. Recurrent Revenue
2. Capital Receipts

### **Recurrent Revenue Breakdown**

The recurrent revenue consists of the Government share of FAAC and the Independent revenue. As at the third quarter (Q1–Q3), recurrent revenue performance stood at 90% of the approved budget on a pro-rata basis. Within this, the Government's share of FAAC and Independent Revenue performed at 105% and 56%, respectively.

By the end of the fourth quarter (Q1–Q4), recurrent revenue performance improved to 91% of the revised budget. The Government's share of FAAC recorded a strong performance at 103%, while Independent Revenue achieved 61%.

FAAC receipts exceeded budget expectations, reflecting favourable federation revenue inflows during the fiscal year. This over-performance played a stabilising role in overall revenue execution and helped offset underperformance in other revenue sources.

Key revenue items contributing significantly to the year-to-date (Q1–Q4) performance include: Share of VAT, Ecological Fund, Electronic Money Transfer Levy, Stamp Duty, Capital Project Developmental Taxes/Levy, WHT on Dividend, WHT on Bank Interest, refunds from LAUTECH, revenue recoveries, infrastructural funds, foreign exchange equalisation, Hotel Occupancy and Restaurant Consumption (HORC) Tax, registration of voluntary organisations, produce buying licences, Pool Betting & Casino Licenses/Gaming, forestry/timber licences, pilgrims' welfare fees, tender fees, professional registration/renewal fees, Birth and Death Registration Fees, inspection fees, School Tuition/Registration/Examination Fees-Undergraduate, Applications and Registration Fees, School Tuition/Registration/Examination Fees-Others, service transfers (inter and intra), confirmation of teaching services, Waste Management Fees, legal fees, Certificate Fees (Indigenship, Certified True Copy, etc), court fines, sales of books, sales of improved seeds/chemicals, Proceeds From Sales Of Govt. Buildings, Sales Of Pension Forms, sales of replacement authority papers, application forms for retirement processing, adoption forms, Sales of Forms on Adoption of Children, earnings from the use of government vehicles, Earnings from Academic gowns, Earnings from Use of School Premises, rent on government quarters, Other Refunds, Interest On Debenture Loans, and dividends received.

### **Capital Receipts**

In the third quarter, capital receipts recorded a performance of 24% against the pro-rata of the approved budget of ₦36.2 billion.

For the period under review (Q1–Q4), as a result of the budget that was revised, capital receipts comprising Aids/Grants and Capital Development Funds achieved 55% performance against the revised budget. Though, there was support from various development partners and federal programmes, including:

- The World Bank, through the Osun COVID-19 Action Recovery and Economic Stimulus (O-CARES) programme, supporting Community and Social Development Projects, Labour-Intensive Public Works (LIPW), and **Rural Development Projects**.
- Grants from the Universal Basic Education Commission (UBEC) for capital projects in the education sector;

- Basic Health Care Provision Fund (BHCPF) allocations for Direct Facility Funding (DFF), Community Health Influencers Promoters and Services (CHIPS), and Midwives' Engagement; and
- UNICEF grants supporting Primary Health Care projects within the State.

These capital receipts, being non-discretionary, were directed toward transformative initiatives across the health and education sectors, as well as programmes aimed at youth empowerment, support for vulnerable groups, and rural community development throughout the State.

## 1.C Recurrent Expenditure Performance

The Recurrent Expenditure is categorised into:

- The Personnel Cost
- Other Recurrent Expenditure (Debt and Non-Debt)

The personnel cost in this report comprises of the salaries, salary arrears, Allowances, social contributions and social benefits while the other recurrent expenditure is composed of the overhead cost, loans & advances, grants & contributions, subsidies, public debt charges and transfer payments.

In the preceding quarter (Q3), cumulative recurrent expenditure performance stood at 77% of the pro-rata approved budget. However, in the period under review, performance improved significantly, reaching 84% of the revised budget.

### Personnel Cost

As of the third quarter, personnel cost performance stood at 86% against the pro-rata benchmark. During the period under review (Q1–Q3), performance improved to 91% of the revised budget. This increase was largely driven by various activities during the quarter, particularly the salaries and wages.

### Other Recurrent

This expenditure category comprises the following components:

- Overhead Cost
- Loans and advances to entities
- Grants and contributions to entities
- Subsidies to entities
- Public debt charges
- Transfers-payment to entities

In the third quarter, this category recorded a 69% performance against the pro-rata benchmark. During the period under review (Q1–Q3), Other Recurrent Expenditure achieved 80% performance against the pro-rata of the revised budget.

## 1.D Capital Expenditure Performance

In the third quarter, capital expenditure performance stood at 47% against the pro-rata of the approved budget. During the reporting period (Q1–Q4), performance increased significantly at 80% as against the revised budget.

The State Government implemented a wide range of capital projects across key sectors, including the Construction and rehabilitation of roads, schools, and health facilities; electrification of communities; Rehabilitation of mini water schemes; Construction of a flyover at Lagere, Ile-Ife; construction of a 7-span bridge at Okefia Roundabout, Osogbo; and the dualisation of Palace Ereja (Ereja Square) – Imo – Brewery – Ilesa/Akure Expressway, Ilesa, among others. Moreso, of some armoured vehicles were overhauled during the period.

These projects are strategically aligned with the Government's 2025 Infrastructure Development Agenda, which prioritizes investments in social amenities, agriculture, transportation, education, and healthcare

sectors. The successful implementation of these initiatives is expected to enhance infrastructure quality and improve the overall well-being of residents across the State.

## **1.E Conclusions**

The Fourth Quarter Budget Implementation Report (BIR) was prepared in accordance with the uniform reporting template agreed upon by the Sub-national Governments. It also adheres to the National Chart of Accounts (NCoA) framework, with the objective of assessing the actual level of revenue and expenditure performance across Ministries, Departments, and Agencies (MDAs) during the fiscal year.

The 2025 Q4 Revenue Performance Report shows that Osun State recorded a generally strong revenue outturn, achieving 89% of its final budget target. FAAC receipts exceeded expectations and supported overall performance, while Independent Revenue remains the key area requiring policy, administrative, and technological reforms to enhance fiscal sustainability.

The expenditure execution of 82% was robust and aligned with available resources. Spending remained within approved limits, reflecting improved expenditure control and adherence to fiscal discipline.

Recurrent expenditure performance was strong, indicating effective management of personnel costs, overheads, and statutory obligations.

Capital spending performance reflects sustained investment in infrastructure and development projects, although some projects may have experienced timing or procurement-related delays.

The 2025 Budget Performance Report demonstrates that Osun State achieved sound fiscal management and credible budget execution during the fiscal year. While overall performance was satisfactory, improving Independent Revenue generation and sustaining expenditure efficiency remain critical priorities for enhancing fiscal sustainability in subsequent years.

# 1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

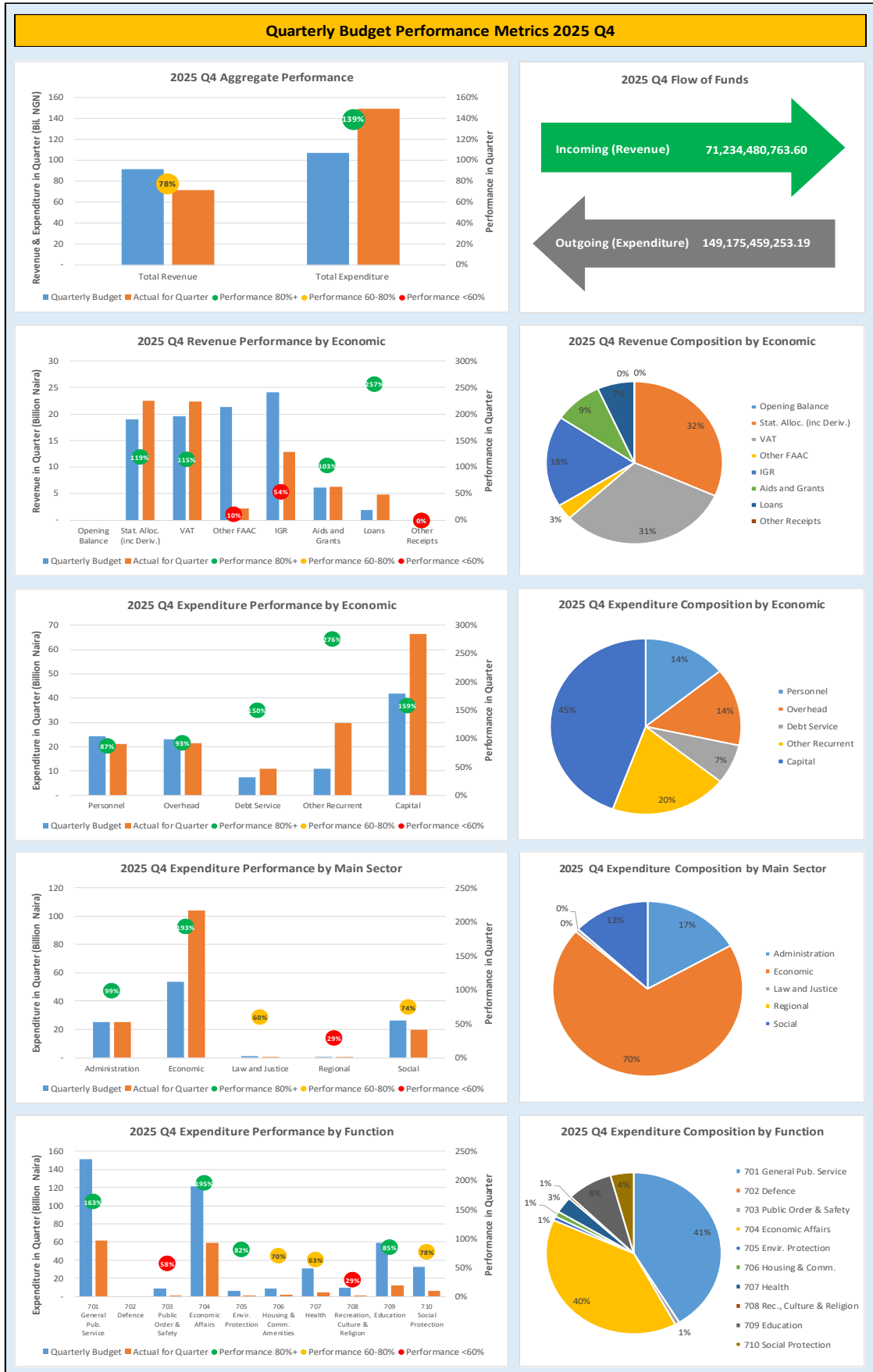
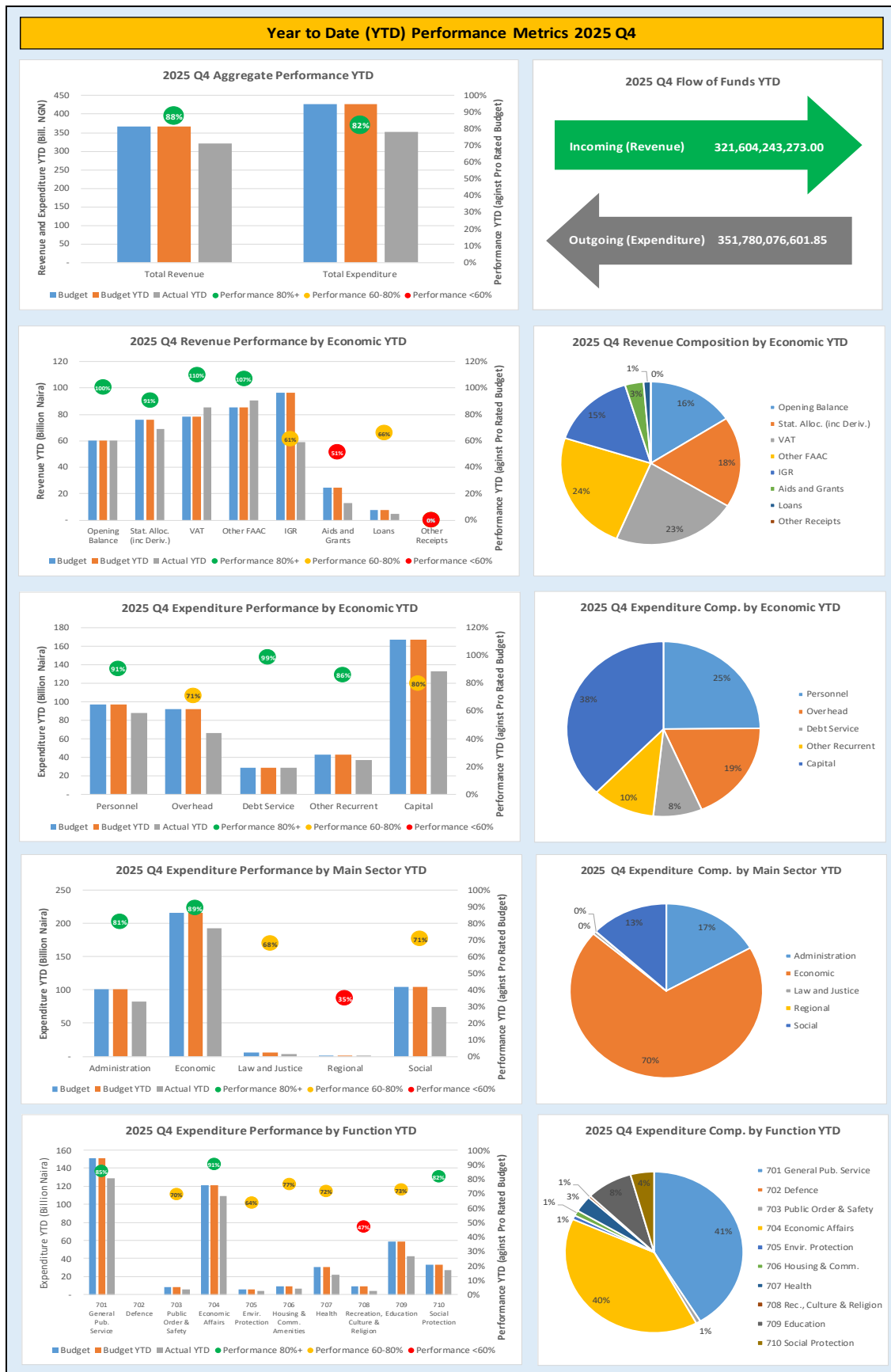


Figure 2: Fiscal Performance Overview Year to Date



## 2 Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Osun State Government 2025 Q4 Budget Performance Report - Summary

Item	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>Opening Balance</b>	<b>30,001,125,120.00</b>	<b>60,205,607,471.60</b>	-	<b>60,205,607,471.60</b>	<b>100.0%</b>	-
<b>Recurrent Revenue</b>	<b>361,541,100,820.00</b>	<b>335,395,268,468.40</b>	<b>60,078,910,244.31</b>	<b>304,010,574,622.38</b>	<b>90.6%</b>	<b>31,384,693,846.02</b>
11 - GOVERNMENT SHARE OF FAAC	251,670,167,990.00	239,214,635,638.40	47,152,220,147.95	245,213,501,252.71	102.5%	- 5,998,865,614.31
12 - INDEPENDENT REVENUE	109,870,932,830.00	96,180,632,830.00	12,926,690,096.36	58,797,073,369.67	61.1%	37,383,559,460.33
<b>Recurrent Expenditure</b>	<b>236,197,782,900.00</b>	<b>260,716,208,758.00</b>	<b>82,940,788,965.92</b>	<b>218,663,178,904.25</b>	<b>83.9%</b>	<b>42,053,029,853.75</b>
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	102,895,821,010.00	96,601,480,074.00	21,115,896,028.65	87,464,689,193.00	90.5%	9,136,790,881.00
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	133,301,961,890.00	164,114,728,684.00	61,824,892,937.27	131,198,489,711.25	79.9%	32,916,238,972.75
<i>Breakdown of Other Recurrent Costs</i>						
2202 - OVERHEAD COST	88,890,461,440.00	92,242,988,314.00	21,339,068,611.31	65,737,274,855.59	71.3%	26,505,713,458.41
OTHER RECURRENT (2203-2209)	44,411,500,450.00	71,871,740,370.00	40,485,824,325.96	65,461,214,855.66	91.1%	6,410,525,514.34
<b>Transfer to Capital Account</b>	<b>155,344,443,040.00</b>	<b>134,884,667,182.00</b>	<b>- 22,861,878,721.61</b>	<b>145,553,003,189.73</b>	<b>107.9%</b>	<b>- 10,668,336,007.73</b>
<b>Other Receipts</b>	<b>36,204,699,230.00</b>	<b>32,146,049,230.00</b>	<b>11,155,570,519.29</b>	<b>17,593,668,650.62</b>	<b>54.7%</b>	<b>14,552,380,579.38</b>
13 - AID AND GRANTS	30,694,699,230.00	24,636,049,230.00	6,339,002,756.39	12,669,689,759.72	51.4%	11,966,359,470.28
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	5,510,000,000.00	7,510,000,000.00	4,816,567,762.90	4,923,978,890.90	65.6%	2,586,021,109.10
<b>Capital Expenditure</b>	<b>191,549,142,270.00</b>	<b>167,030,716,412.00</b>	<b>66,234,670,287.27</b>	<b>133,116,897,697.60</b>	<b>79.7%</b>	<b>33,913,818,714.40</b>
23 - Capital Expenditure	191,549,142,270.00	167,030,716,412.00	66,234,670,287.27	133,116,897,697.60	79.7%	33,913,818,714.40
<b>Total Revenue (including OB)</b>	<b>427,746,925,170.00</b>	<b>427,746,925,170.00</b>	<b>71,234,480,763.60</b>	<b>381,809,850,744.60</b>	<b>89.3%</b>	<b>45,937,074,425.40</b>
<b>Total Expenditure</b>	<b>427,746,925,170.00</b>	<b>427,746,925,170.00</b>	<b>149,175,459,253.19</b>	<b>351,780,076,601.85</b>	<b>82.2%</b>	<b>75,966,848,568.15</b>

### 3 Budget Implementation Reports by NCOA Segments

#### 3.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Osun State Government Budget Performance Report 2025 Q4 - Total Revenue by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Revenue</b>	<b>397,745,800,050.00</b>	<b>367,541,317,698.40</b>	<b>71,234,480,763.60</b>	<b>321,604,243,273.00</b>	<b>87.5%</b>	<b>45,937,074,425.40</b>
<b>01000000000</b>	<b>Administration Sector</b>	<b>2,561,733,230.00</b>	<b>2,211,733,230.00</b>	<b>133,433,190.68</b>	<b>945,363,444.25</b>	<b>42.7%</b>	<b>1,266,369,785.75</b>
<b>01110000000</b>	<b>GOVERNMENT HOUSE</b>	<b>329,083,030.00</b>	<b>329,083,030.00</b>	<b>41,453,000.00</b>	<b>365,563,000.00</b>	<b>111.1%</b>	<b>- 36,479,970.00</b>
011100100100	BUREAU OF GENERAL SERVICES	71,328,000.00	71,328,000.00	30,453,000.00	63,243,000.00	88.7%	8,085,000.00
011101000100	PUBLIC PROCUREMENT AGENCY	250,000,000.00	250,000,000.00	11,000,000.00	302,320,000.00	120.9%	- 52,320,000.00
011103300100	OSUN STATE AGENCY FOR CONTROL OF AIDS	7,755,030.00	7,755,030.00	-	-	0.0%	7,755,030.00
<b>01120000000</b>	<b>OSUN STATE HOUSE OF ASSEMBLY</b>	<b>2,850,000.00</b>	<b>2,850,000.00</b>	<b>310,000.00</b>	<b>752,500.00</b>	<b>26.4%</b>	<b>2,097,500.00</b>
011200100100	OSUN STATE HOUSE OF ASSEMBLY	2,200,000.00	2,200,000.00	230,000.00	622,500.00	28.3%	1,577,500.00
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	650,000.00	650,000.00	80,000.00	130,000.00	20.0%	520,000.00
<b>01230000000</b>	<b>MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT</b>	<b>710,000,200.00</b>	<b>710,000,200.00</b>	<b>57,484,090.68</b>	<b>250,146,220.99</b>	<b>35.2%</b>	<b>459,853,979.01</b>
012300100100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	10,000,000.00	10,000,000.00	126,000.00	576,500.00	5.8%	9,423,500.00
012300300100	OSUN STATE BROADCASTING CORPORATION	700,000,200.00	700,000,200.00	57,358,090.68	249,569,720.99	35.7%	450,430,479.01
<b>01240000000</b>	<b>MINISTRY OF HOME AFFAIRS</b>	<b>501,920,000.00</b>	<b>151,920,000.00</b>	<b>29,656,000.00</b>	<b>128,776,750.00</b>	<b>84.8%</b>	<b>23,143,250.00</b>
012400100100	MINISTRY OF HOME AFFAIRS	501,920,000.00	151,920,000.00	29,656,000.00	128,776,750.00	84.8%	23,143,250.00
<b>01250000000</b>	<b>OFFICE OF THE HEAD OF SERVICE</b>	<b>25,800,000.00</b>	<b>25,800,000.00</b>	<b>2,591,600.00</b>	<b>13,588,400.00</b>	<b>52.7%</b>	<b>12,211,600.00</b>
012500100100	OFFICE OF THE HEAD OF SERVICE	800,000.00	800,000.00	-	-	0.0%	800,000.00
012500300100	BUREAU OF PUBLIC SERVICE PENSION	10,000,000.00	10,000,000.00	2,383,600.00	12,600,400.00	126.0%	- 2,600,400.00
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	15,000,000.00	15,000,000.00	208,000.00	988,000.00	6.6%	14,012,000.00
<b>01400000000</b>	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>402,560,000.00</b>	<b>402,560,000.00</b>	<b>100,000.00</b>	<b>146,926,171.42</b>	<b>36.5%</b>	<b>255,633,828.58</b>
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	2,100,000.00	2,100,000.00	100,000.00	1,420,000.00	67.6%	680,000.00
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	400,460,000.00	400,460,000.00	-	145,506,171.42	36.3%	254,953,828.58
<b>01470000000</b>	<b>CIVIL SERVICE COMMISSION</b>	<b>32,000,000.00</b>	<b>32,000,000.00</b>	<b>1,280,000.00</b>	<b>5,135,000.00</b>	<b>16.0%</b>	<b>26,865,000.00</b>
014700100100	CIVIL SERVICE COMMISSION	32,000,000.00	32,000,000.00	1,280,000.00	5,135,000.00	16.0%	26,865,000.00
<b>01490000000</b>	<b>LOCAL GOVERNMENTS SERVICE COMMISSION</b>	<b>557,520,000.00</b>	<b>557,520,000.00</b>	<b>558,500.00</b>	<b>34,475,401.84</b>	<b>6.2%</b>	<b>523,044,598.16</b>
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	557,520,000.00	557,520,000.00	558,500.00	34,475,401.84	6.2%	523,044,598.16
<b>02000000000</b>	<b>Economic Sector</b>	<b>342,138,933,650.00</b>	<b>316,288,101,298.40</b>	<b>58,329,861,615.57</b>	<b>282,978,271,611.85</b>	<b>89.5%</b>	<b>33,309,829,686.55</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE AND FOOD SECURITY</b>	<b>2,172,150,000.00</b>	<b>2,172,150,000.00</b>	<b>79,349,950.00</b>	<b>331,268,980.00</b>	<b>15.3%</b>	<b>1,840,881,020.00</b>
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	1,762,400,000.00	1,762,400,000.00	78,262,950.00	300,292,730.00	17.0%	1,462,107,270.00
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	33,750,000.00	33,750,000.00	-	280,000.00	0.8%	33,470,000.00
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	376,000,000.00	376,000,000.00	1,087,000.00	30,696,250.00	8.2%	345,303,750.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>022000000000</b>	<b>MINISTRY OF FINANCE</b>	<b>306,843,420,290.00</b>	<b>294,387,887,938.40</b>	<b>52,330,443,511.51</b>	<b>271,548,413,667.83</b>	<b>92.2%</b>	<b>22,839,474,270.57</b>
022000100100	MINISTRY OF FINANCE	1,500,000.00	1,500,000.00	-	475,000.00	31.7%	1,025,000.00
022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	252,240,262,990.00	239,784,730,638.40	47,152,220,147.95	248,513,435,203.59	103.6%	8,728,704,565.19
022000800100	OSUN STATE INTERNAL REVENUE SERVICE	54,601,657,300.00	54,601,657,300.00	5,178,223,363.56	23,034,503,464.24	42.2%	31,567,153,835.76
<b>022200000000</b>	<b>MINISTRY OF COMMERCE AND INDUSTRY</b>	<b>742,480,000.00</b>	<b>237,480,000.00</b>	<b>8,533,800.00</b>	<b>116,639,043.00</b>	<b>49.1%</b>	<b>120,840,957.00</b>
022200100100	MINISTRY OF COMMERCE AND INDUSTRY	642,480,000.00	137,480,000.00	8,533,800.00	72,577,760.00	52.8%	64,902,240.00
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	100,000,000.00	100,000,000.00	-	44,061,283.00	44.1%	55,938,717.00
<b>027300000000</b>	<b>MINISTRY OF COOPERATIVES AND EMPOWERMENT</b>	<b>115,625,010.00</b>	<b>80,625,010.00</b>	<b>12,042,878.12</b>	<b>45,890,278.25</b>	<b>56.9%</b>	<b>34,734,731.75</b>
027300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	70,250,000.00	35,250,000.00	3,969,000.00	19,654,450.00	55.8%	15,595,550.00
027300200100	OSUN MICRO CREDIT AGENCY	45,375,010.00	45,375,010.00	8,073,878.12	26,235,828.25	57.8%	19,139,181.75
<b>022800000000</b>	<b>MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL</b>	<b>15,500,000.00</b>	<b>15,500,000.00</b>	<b>550,129.00</b>	<b>6,888,299.00</b>	<b>44.4%</b>	<b>8,611,701.00</b>
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL	15,500,000.00	15,500,000.00	550,129.00	6,888,299.00	44.4%	8,611,701.00
<b>022900000000</b>	<b>MINISTRY OF TRANSPORTATION</b>	<b>3,000,000,000.00</b>	<b>2,000,000,000.00</b>	<b>243,137,426.00</b>	<b>961,194,917.00</b>	<b>48.1%</b>	<b>1,038,805,083.00</b>
022900100100	MINISTRY OF TRANSPORTATION	3,000,000,000.00	2,000,000,000.00	243,137,426.00	961,194,917.00	48.1%	1,038,805,083.00
<b>023300000000</b>	<b>OFFICE OF NATURAL &amp; MINERAL RESOURCES</b>	<b>7,000,000,000.00</b>	<b>4,000,000,000.00</b>	<b>1,830,000.00</b>	<b>727,337,670.10</b>	<b>18.2%</b>	<b>3,272,662,329.90</b>
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	7,000,000,000.00	4,000,000,000.00	1,830,000.00	727,337,670.10	18.2%	3,272,662,329.90
<b>023400000000</b>	<b>MINISTRY OF WORKS</b>	<b>1,128,825,000.00</b>	<b>373,825,000.00</b>	<b>16,049,590.00</b>	<b>88,868,590.00</b>	<b>23.8%</b>	<b>284,956,410.00</b>
023400100100	MINISTRY OF WORKS	1,000,000,000.00	245,000,000.00	16,014,560.00	87,529,135.00	35.7%	157,470,865.00
023400400100	OSUN ROAD MAINTENANCE AGENCY	3,950,000.00	3,950,000.00	35,030.00	945,030.00	23.9%	3,004,970.00
023400500100	OSUN ASSETS MANAGEMENT AGENCY	124,875,000.00	124,875,000.00	-	394,425.00	0.3%	124,480,575.00
<b>023600000000</b>	<b>MINISTRY OF CULTURE AND TOURISM</b>	<b>5,432,125,000.00</b>	<b>131,825,000.00</b>	<b>3,278,000.00</b>	<b>14,393,446.36</b>	<b>10.9%</b>	<b>117,431,553.64</b>
023600100100	MINISTRY OF CULTURE AND TOURISM	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	26,825,000.00	26,825,000.00	746,000.00	2,586,000.00	9.6%	24,239,000.00
023600500100	OSUN STATE TOURISM BOARD	5,400,300,000.00	100,000,000.00	2,532,000.00	11,807,446.36	11.8%	88,192,553.64
<b>023800000000</b>	<b>MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT</b>	<b>1,750,200,000.00</b>	<b>250,200,000.00</b>	<b>-</b>	<b>30,000.00</b>	<b>0.0%</b>	<b>250,170,000.00</b>
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	1,750,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
023800400100	STATE BUREAU OF STATISTICS	200,000.00	200,000.00	-	30,000.00	15.0%	170,000.00
<b>025200000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>3,078,470,000.00</b>	<b>1,078,470,000.00</b>	<b>151,031,616.20</b>	<b>234,367,111.95</b>	<b>21.7%</b>	<b>844,102,888.05</b>
025200100100	MINISTRY OF WATER RESOURCES	2,000,000.00	2,000,000.00	-	500,000.00	25.0%	1,500,000.00
025201200100	OSUN WATER REGULATORY COMMISSION	350,470,000.00	350,470,000.00	2,640,000.00	14,340,050.00	4.1%	336,129,950.00
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	37,000,000.00	37,000,000.00	410,000.00	650,000.00	1.8%	36,350,000.00
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	37,000,000.00	37,000,000.00	121,000.00	6,723,809.14	18.2%	30,276,190.86
025210200100	OSUN STATE WATER CORPORATION	2,652,000,000.00	652,000,000.00	147,860,616.20	212,153,252.81	32.5%	439,846,747.19
<b>023100000000</b>	<b>MINISTRY OF ENERGY</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>-</b>	<b>690,000.00</b>	<b>2.3%</b>	<b>29,310,000.00</b>
023100100100	MINISTRY OF ENERGY	30,000,000.00	30,000,000.00	-	690,000.00	2.3%	29,310,000.00
<b>026000000000</b>	<b>MINISTRY OF LANDS AND PHYSICAL PLANNING</b>	<b>6,828,638,350.00</b>	<b>5,528,638,350.00</b>	<b>667,011,951.84</b>	<b>4,085,531,845.46</b>	<b>73.9%</b>	<b>1,443,106,504.54</b>
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	6,000,000,000.00	4,700,000,000.00	586,292,425.65	3,811,257,317.41	81.1%	888,742,682.59
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	283,540,000.00	283,540,000.00	50,707,928.42	126,327,682.42	44.6%	157,212,317.58
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	345,098,350.00	345,098,350.00	7,039,496.79	34,461,670.02	10.0%	310,636,679.98
026000500100	OFFICE OF THE SURVEYOR - GENERAL	200,000,000.00	200,000,000.00	22,972,100.98	113,485,175.61	56.7%	86,514,824.39

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>026400000000</b>	<b>MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS</b>	<b>4,001,500,000.00</b>	<b>6,001,500,000.00</b>	<b>4,816,602,762.90</b>	<b>4,816,757,762.90</b>	<b>80.3%</b>	<b>1,184,742,237.10</b>
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	4,001,500,000.00	6,001,500,000.00	4,816,602,762.90	4,816,757,762.90	80.3%	1,184,742,237.10
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>412,000,000.00</b>	<b>412,000,000.00</b>	<b>13,447,635.48</b>	<b>760,970,987.14</b>	<b>184.7%</b>	<b>- 348,970,987.14</b>
<b>031800000000</b>	<b>JUDICIAL SERVICE COMMISSION</b>	<b>159,000,000.00</b>	<b>159,000,000.00</b>	<b>-</b>	<b>132,877,939.40</b>	<b>83.6%</b>	<b>26,122,060.60</b>
031801100100	JUDICIAL SERVICE COMMISSION	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
031805100100	HIGH COURT OF JUSTICE	120,000,000.00	120,000,000.00	-	125,626,309.40	104.7%	- 5,626,309.40
031805200100	CUSTOMARY COURT OF APPEAL	36,000,000.00	36,000,000.00	-	7,251,630.00	20.1%	28,748,370.00
<b>032600000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>253,000,000.00</b>	<b>253,000,000.00</b>	<b>13,447,635.48</b>	<b>628,093,047.74</b>	<b>248.3%</b>	<b>- 375,093,047.74</b>
032600100100	MINISTRY OF JUSTICE	253,000,000.00	253,000,000.00	13,447,635.48	628,093,047.74	248.3%	- 375,093,047.74
<b>050000000000</b>	<b>Social Sector</b>	<b>52,633,133,170.00</b>	<b>48,629,483,170.00</b>	<b>12,757,738,321.87</b>	<b>36,919,637,229.76</b>	<b>75.9%</b>	<b>11,709,845,940.24</b>
<b>051300000000</b>	<b>MINISTRY OF YOUTHS AFFAIRS</b>	<b>101,150,000.00</b>	<b>101,150,000.00</b>	<b>10,000.00</b>	<b>107,876,128.00</b>	<b>106.6%</b>	<b>- 6,726,128.00</b>
051300100100	MINISTRY OF YOUTHS AFFAIRS	101,150,000.00	101,150,000.00	10,000.00	107,876,128.00	106.6%	- 6,726,128.00
<b>051400000000</b>	<b>MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS</b>	<b>5,240,000.00</b>	<b>5,240,000.00</b>	<b>559,000.00</b>	<b>4,057,600.00</b>	<b>77.4%</b>	<b>1,182,400.00</b>
051400100100	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	5,240,000.00	5,240,000.00	559,000.00	4,057,600.00	77.4%	1,182,400.00
<b>051700000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>33,610,887,070.00</b>	<b>33,752,237,070.00</b>	<b>10,669,456,927.80</b>	<b>27,573,215,227.84</b>	<b>81.7%</b>	<b>6,179,021,842.16</b>
051700100100	MINISTRY OF EDUCATION	2,726,077,410.00	2,867,427,410.00	61,356,466.67	442,331,781.05	15.4%	2,425,095,628.95
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	7,765,357,730.00	7,765,357,730.00	49,080,000.00	869,047,590.89	11.2%	6,896,310,139.11
051700400100	OSUN STATE SENIOR SECONDARY EDUCATION BOARD	11,800,000.00	11,800,000.00	-	-	0.0%	11,800,000.00
051700800100	OSUN STATE LIBRARY BOARD	250,000.00	250,000.00	204,000.00	349,000.00	139.6%	- 99,000.00
051700900100	OSUN STATE EXAMINATIONS BOARD	1,242,854,500.00	1,242,854,500.00	10,000,000.00	986,854,500.00	79.4%	256,000,000.00
051701000100	OSUN STATE MASS EDUCATION AGENCY	12,650,000.00	12,650,000.00	-	3,775,000.00	29.8%	8,875,000.00
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	2,138,159,500.00	2,138,159,500.00	1,141,775,958.45	3,057,065,553.95	143.0%	- 918,906,053.95
051701900100	OSUN STATE POLYTECHNIC, IREE	3,319,738,500.00	3,319,738,500.00	527,161,834.93	2,380,954,907.70	71.7%	938,783,592.30
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	2,755,993,930.00	2,755,993,930.00	180,790,573.24	2,337,928,952.58	84.8%	418,064,977.42
051702200100	OSUN STATE UNIVERSITY, OSOGBO	7,675,535,500.00	7,675,535,500.00	3,661,747,813.53	9,987,052,364.67	130.1%	- 2,311,516,864.67
051702300100	UNIVERSITY OF ILESA	5,834,600,000.00	5,834,600,000.00	5,009,996,780.98	7,424,021,376.00	127.2%	- 1,589,421,376.00
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	30,000,000.00	30,000,000.00	1,613,500.00	4,173,700.00	13.9%	25,826,300.00
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	97,870,000.00	97,870,000.00	25,730,000.00	79,660,501.00	81.4%	18,209,499.00
<b>052100000000</b>	<b>MINISTRY OF HEALTH</b>	<b>16,087,721,100.00</b>	<b>13,257,721,100.00</b>	<b>1,867,160,819.07</b>	<b>8,440,481,534.42</b>	<b>63.7%</b>	<b>4,817,239,565.58</b>
052100100100	MINISTRY OF HEALTH	4,706,090,000.00	2,006,090,000.00	46,021,253.89	1,309,058,050.71	65.3%	697,031,949.29
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	5,826,860,000.00	5,826,860,000.00	1,088,902,924.78	3,914,507,007.95	67.2%	1,912,352,992.05
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	1,432,244,600.00	1,432,244,600.00	114,162,465.87	370,610,149.87	25.9%	1,061,634,450.13
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	2,500,000,000.00	2,500,000,000.00	410,353,113.72	2,027,379,131.92	81.1%	472,620,868.08
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	96,800,000.00	96,800,000.00	53,094,235.00	168,898,025.00	174.5%	- 72,098,025.00
052110600100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	1,525,726,500.00	1,395,726,500.00	154,626,825.81	650,029,168.97	46.6%	745,697,331.03
<b>053500000000</b>	<b>MINISTRY OF ENVIRONMENT AND SANITATION</b>	<b>2,655,000,000.00</b>	<b>1,340,000,000.00</b>	<b>217,727,575.00</b>	<b>734,533,739.50</b>	<b>54.8%</b>	<b>605,466,260.50</b>
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	2,500,000,000.00	1,185,000,000.00	209,878,075.00	690,468,239.50	58.3%	494,531,760.50
053500200100	OSUN PARKS AND GARDENS MANAGEMENT AGENCY	5,000,000.00	5,000,000.00	700,000.00	2,410,000.00	48.2%	2,590,000.00
053505300100	OSUN STATE WASTE MANAGEMENT AGENCY	150,000,000.00	150,000,000.00	7,149,500.00	41,655,500.00	27.8%	108,344,500.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>05390000000</b>	<b>MINISTRY OF SPORTS AND SPECIAL NEEDS</b>	<b>113,135,000.00</b>	<b>113,135,000.00</b>	<b>299,000.00</b>	<b>319,000.00</b>	<b>0.3%</b>	<b>112,816,000.00</b>
053900100100	MINISTRY OF SPORTS AND SPECIAL NEEDS	100,135,000.00	100,135,000.00	-	20,000.00	0.0%	100,115,000.00
053905100100	OSUN STATE SPORTS COUNCIL	13,000,000.00	13,000,000.00	299,000.00	299,000.00	2.3%	12,701,000.00
<b>05510000000</b>	<b>MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS</b>	<b>60,000,000.00</b>	<b>60,000,000.00</b>	<b>2,525,000.00</b>	<b>59,154,000.00</b>	<b>98.6%</b>	<b>846,000.00</b>
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	60,000,000.00	60,000,000.00	2,525,000.00	59,154,000.00	98.6%	846,000.00

### 3.B Revenue by Economic Classification

**Table 3: Total Revenue by Economic Classification**

Osun State Government Budget Performance Report 2025 Q4 - Total Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>1</b>	<b>REVENUE</b>	<b>397,745,800,050.00</b>	<b>367,541,317,698.40</b>	<b>71,234,480,763.60</b>	<b>321,604,243,273.00</b>	<b>87.5%</b>	<b>45,937,074,425.40</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>251,670,167,990.00</b>	<b>239,214,635,638.40</b>	<b>47,152,220,147.95</b>	<b>245,213,501,252.71</b>	<b>102.5%</b>	<b>- 5,998,865,614.31</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>251,670,167,990.00</b>	<b>239,214,635,638.40</b>	<b>47,152,220,147.95</b>	<b>245,213,501,252.71</b>	<b>102.5%</b>	<b>- 5,998,865,614.31</b>
<b>110101</b>	<b>STATE GOVERNMENT SHARE OF STATUTORY REVENUES</b>	<b>85,991,192,810.00</b>	<b>75,991,192,810.00</b>	<b>22,561,412,606.19</b>	<b>68,826,404,957.13</b>	<b>90.6%</b>	<b>7,164,787,852.87</b>
11010101	Statutory Allocation	85,991,192,810.00	75,991,192,810.00	22,561,412,606.19	68,826,404,957.13	90.6%	7,164,787,852.87
<b>110102</b>	<b>STATE GOVERNMENT SHARE OF VAT</b>	<b>78,100,000,000.00</b>	<b>78,100,000,000.00</b>	<b>22,403,131,928.44</b>	<b>85,593,592,795.05</b>	<b>109.6%</b>	<b>- 7,493,592,795.05</b>
11010201	Share of VAT	78,100,000,000.00	78,100,000,000.00	22,403,131,928.44	85,593,592,795.05	109.6%	- 7,493,592,795.05
<b>110103</b>	<b>STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>87,578,975,180.00</b>	<b>85,123,442,828.40</b>	<b>2,187,675,613.32</b>	<b>90,793,503,500.53</b>	<b>106.7%</b>	<b>- 5,670,060,672.13</b>
11010303	Exchange Rate Gain	44,114,975,180.00	4,114,975,180.00	-	3,976,743,961.51	96.6%	138,231,218.49
11010304	Ecological Fund	964,000,000.00	964,000,000.00	624,777,579.86	5,006,273,732.29	519.3%	- 4,042,273,732.29
11010305	Electronic Money Transfer Levy	2,500,000,000.00	2,500,000,000.00	1,562,898,033.46	4,797,141,715.60	191.9%	- 2,297,141,715.60
11010399	Other Revenue from FAAC	40,000,000,000.00	77,544,467,648.40	-	77,013,344,091.13	99.3%	531,123,557.27
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>109,870,932,830.00</b>	<b>96,100,632,830.00</b>	<b>12,926,690,096.36</b>	<b>58,797,073,369.67</b>	<b>61.1%</b>	<b>37,383,559,460.33</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>60,387,397,800.00</b>	<b>54,637,397,800.00</b>	<b>5,543,528,080.32</b>	<b>24,276,430,818.77</b>	<b>44.4%</b>	<b>30,360,966,981.23</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>28,967,500,000.00</b>	<b>28,967,500,000.00</b>	<b>4,357,798,908.90</b>	<b>17,623,258,505.51</b>	<b>60.8%</b>	<b>11,344,241,494.49</b>
12010101	Personal Taxes (Pay As You Earn)	19,567,500,000.00	19,567,500,000.00	4,180,627,057.72	17,043,516,908.96	87.1%	2,523,983,091.04
12010111	Direct Assessment - Informal Sector	5,900,000,000.00	5,900,000,000.00	177,171,851.18	579,741,596.55	9.8%	5,320,258,403.45
12010113	Personal Taxes Arrears	3,500,000,000.00	3,500,000,000.00	-	-	0.0%	3,500,000,000.00
<b>120103</b>	<b>OTHER TAXES</b>	<b>31,419,897,800.00</b>	<b>25,669,897,800.00</b>	<b>1,185,729,171.42</b>	<b>6,653,172,313.26</b>	<b>25.9%</b>	<b>19,016,725,486.74</b>
12010302	Produce Sales Tax	113,750,000.00	113,750,000.00	27,207,500.00	70,380,000.00	61.9%	43,370,000.00
12010303	Education Levy	197,740,500.00	197,740,500.00	49,908,916.67	164,537,650.05	83.2%	33,202,849.95
12010304	Stamp Duty	30,044,500.00	30,044,500.00	8,063,249.89	55,923,162.09	186.1%	- 25,878,662.09
12010305	Pool Betting Tax	175,104,000.00	175,104,000.00	557,500.00	13,138,700.00	7.5%	161,965,300.00
12010306	Capital Project Developmental Taxes/Levy	1,864,000,000.00	1,364,000,000.00	347,889,379.23	1,370,807,484.30	100.5%	- 6,807,484.30
12010307	Capital Gain Tax	16,000,000.00	16,000,000.00	3,888,002.00	8,529,781.14	53.3%	7,470,218.86
12010308	Livestock Tax	14,200,000.00	14,200,000.00	960,000.00	3,421,000.00	24.1%	10,779,000.00
12010313	WHT-Withholding Tax - Others	3,245,700,200.00	3,245,700,200.00	3,724,491.47	27,834,279.53	0.9%	3,217,865,920.47
12010314	Lottery Tax	132,000,000.00	132,000,000.00	7,900,000.00	80,460,032.40	61.0%	51,539,967.60
12010316	WHT on Dividend	300,000,000.00	300,000,000.00	20,426,994.56	353,074,570.93	117.7%	- 53,074,570.93
12010317	WHT on Contract	5,500,000,000.00	5,500,000,000.00	156,454,698.66	1,155,817,806.81	21.0%	4,344,182,193.19
12010318	WHT on Bank Interest	2,500,000,000.00	2,500,000,000.00	477,724,242.58	2,607,006,903.00	104.3%	- 107,006,903.00
12010319	WHT on Director Fees	10,271,800.00	10,271,800.00	1,811,875.00	4,359,583.33	42.4%	5,912,216.67
12010320	WHT on Commission	400,490,300.00	400,490,300.00	59,751,537.95	206,441,132.97	51.5%	194,049,167.03

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
12010321	WHT on Consultancy & Professional Services	5,150,546,500.00	5,150,546,500.00	2,207,047.94	21,026,924.08	0.4%	5,129,519,575.92
12010322	Tax Audit/Back Duty	500,050,000.00	500,050,000.00	15,407,735.47	459,492,372.13	91.9%	40,557,627.87
12010323	Hotel Occupancy & Restaurant Consumption (HORC) Tax	5,250,000,000.00	-	1,775,000.00	8,129,446.36	-	8,129,446.36
12010324	Development Taxes	6,020,000,000.00	6,020,000,000.00	71,000.00	42,791,484.14	0.7%	5,977,208,515.86
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>49,483,535,030.00</b>	<b>41,543,235,030.00</b>	<b>7,383,162,016.04</b>	<b>34,520,642,550.90</b>	<b>83.1%</b>	<b>7,022,592,479.10</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>2,500,422,420.00</b>	<b>1,930,422,420.00</b>	<b>140,872,407.71</b>	<b>862,430,070.60</b>	<b>44.7%</b>	<b>1,067,992,349.40</b>
12020101	Learners Permit	35,500,000.00	35,500,000.00	1,425,010.00	3,056,780.00	8.6%	32,443,220.00
12020102	Issuance of Veterinary Certificates/Movement Permit	20,000,000.00	20,000,000.00	4,809,410.00	15,407,560.00	77.0%	4,592,440.00
12020103	Reg./Renewal of Feedmills & Feed Vendors	2,000,000.00	2,000,000.00	375,000.00	1,385,000.00	69.3%	615,000.00
12020104	Reg./Renewal of Livestock Farms/Hatcheries	250,000.00	250,000.00	-	-	0.0%	250,000.00
12020108	Registration Of Voluntary Organisations	57,035,000.00	22,035,000.00	6,115,250.00	40,541,100.00	184.0%	18,506,100.00
12020115	Cattle Dealer Licenses	3,000,000.00	3,000,000.00	304,000.00	910,000.00	30.3%	2,090,000.00
12020119	Fishing Licences/Permits	800,000.00	800,000.00	-	45,000.00	5.6%	755,000.00
12020122	Produce Buying Licenses	6,750,000.00	6,750,000.00	100,000.00	13,520,000.00	200.3%	6,770,000.00
12020126	Tractor Hiring Services	340,000,000.00	340,000,000.00	-	23,814,250.00	7.0%	316,185,750.00
12020127	Borehole Drilling Licenses	3,680,000.00	3,680,000.00	-	-	0.0%	3,680,000.00
12020128	Pool Betting & Casino Licenses/Gaming	5,000,000.00	5,000,000.00	7,509,000.00	20,090,200.00	401.8%	15,090,200.00
12020131	Motor Vehicle Licenses	434,006,670.00	284,006,670.00	58,818,300.00	217,030,231.00	76.4%	66,976,439.00
12020132	Drivers' Licenses	180,959,940.00	180,959,940.00	5,752,775.00	29,905,600.00	16.5%	151,054,340.00
12020133	Patent Medicine & Drug Stores Licenses	3,000,000.00	3,000,000.00	-	976,312.50	32.5%	2,023,687.50
12020134	Private Schools Licenses	220,750,000.00	220,750,000.00	26,434,950.00	206,823,850.00	93.7%	13,926,150.00
12020136	Health Facilities Licenses	38,650,000.00	38,650,000.00	1,095,000.00	21,725,000.00	56.2%	16,925,000.00
12020137	Trade Permit Licenses	853,583,510.00	618,583,510.00	16,472,379.71	143,584,796.70	23.2%	474,998,713.30
12020139	Forestry/Timber License	12,500,000.00	12,500,000.00	817,500.00	20,683,900.00	165.5%	8,183,900.00
12020140	Lottery Casino Licences/Permit	5,000,000.00	5,000,000.00	-	43,760,032.40	875.2%	38,760,032.40
12020145	Renewal of Licences	277,957,300.00	127,957,300.00	10,843,833.00	59,170,458.00	46.2%	68,786,842.00
<b>120204</b>	<b>FEES - GENERAL</b>	<b>23,506,898,275.00</b>	<b>20,876,598,275.00</b>	<b>5,244,418,968.45</b>	<b>20,326,123,955.91</b>	<b>97.4%</b>	<b>550,474,319.09</b>
12020401	Court Fees (Probate, etc)	112,900,000.00	112,900,000.00	12,987,635.48	91,876,187.85	81.4%	21,023,812.15
12020412	Research Testing Fees	4,660,000.00	4,660,000.00	120,000.00	387,000.00	8.3%	4,273,000.00
12020417	Registration/ Renewal of Contarctors/ Consultants	280,175,000.00	170,175,000.00	4,018,521.00	103,523,528.17	60.8%	66,651,471.83
12020418	Marriage/ Divorce Fees	6,590,000.00	6,590,000.00	580,000.00	5,355,000.00	81.3%	1,235,000.00
12020420	Pilgrims Welfare Fees	20,010,000.00	20,010,000.00	12,840,000.00	67,528,000.00	337.5%	47,518,000.00
12020424	Accreditation Fees	1,800,000.00	1,800,000.00	-	-	0.0%	1,800,000.00
12020426	Court Summon Fees	15,500,000.00	15,500,000.00	-	5,039,160.00	32.5%	10,460,840.00
12020427	Tender Fees	244,037,500.00	199,037,500.00	57,483,000.00	381,477,999.99	191.7%	182,440,499.99
12020428	Fire Safety Certificate Fees	465,000,000.00	115,000,000.00	14,666,000.00	44,878,250.00	39.0%	70,121,750.00
12020430	Professional Registration/Renewal Fees	9,240,000.00	9,240,000.00	800,000.00	108,942,188.50	1179.0%	99,702,188.50

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
12020431	Environmental Impact Assessment Fees	56,000,000.00	21,000,000.00	2,451,000.00	15,473,500.00	73.7%	5,526,500.00
12020436	Bill Board/ Mobile Advertisement/ Sign Fees	105,000,000.00	105,000,000.00	40,000.00	27,586,886.00	26.3%	77,413,114.00
12020437	Deeds Registration Fees	51,700,000.00	51,700,000.00	6,806,400.00	24,005,568.00	46.4%	27,694,432.00
12020438	Survey/ Planning/ Building Fees and othe Transactions on Land	863,208,350.00	663,208,350.00	33,996,474.68	142,449,926.79	21.5%	520,758,423.21
12020439	Agency Fees	40,350,000.00	40,350,000.00	557,328.00	3,932,408.00	9.7%	36,417,592.00
12020441	Laboratory Fees	287,058,000.00	287,058,000.00	9,029,500.00	71,850,500.00	25.0%	215,207,500.00
12020442	Association Fees	1,325,000.00	1,325,000.00	-	-	0.0%	1,325,000.00
12020443	Birth and Death Registration Fees	1,500,000.00	1,500,000.00	869,100.00	2,176,110.00	145.1%	- 676,110.00
12020445	Change Of Ownership/ Title Transfer Fees	434,784,900.00	434,784,900.00	63,029,920.68	352,289,140.07	81.0%	82,495,759.93
12020446	Agricultural/Vetinary Services Fees	22,800,000.00	22,800,000.00	2,699,800.00	7,016,320.00	30.8%	15,783,680.00
12020447	Land Use Fees	2,000,000,000.00	1,550,000,000.00	34,721,123.43	139,665,981.72	9.0%	1,410,334,018.28
12020449	Business/Trade Operating Fees	2,327,575,000.00	1,227,275,000.00	198,817,515.00	643,556,791.83	52.4%	583,718,208.17
12020450	Inspection Fees	446,770,000.00	436,770,000.00	52,472,662.98	1,397,769,332.09	320.0%	- 960,999,332.09
12020451	Timber and Forest Fees	200,250,000.00	100,250,000.00	5,895,400.00	48,493,450.00	48.4%	51,756,550.00
12020452	School Tuition/Registration/Examination Fees-Undergraduate	8,794,534,520.00	8,764,534,520.00	3,249,289,436.75	10,148,710,085.88	115.8%	- 1,384,175,565.88
12020453	Applications and Registration Fees	224,207,175.00	224,207,175.00	64,526,426.00	282,765,103.00	126.1%	- 58,557,928.00
12020454	Parking Fees	45,431,080.00	45,431,080.00	140,000.00	1,150,000.00	2.5%	44,281,080.00
12020455	School Tuition/Registration/Examination Fees-Post Graduate	243,027,500.00	243,027,500.00	49,570,100.00	147,843,550.00	60.8%	95,183,950.00
12020456	School Tuition/Registration/Examination Fees-Others	3,835,289,450.00	3,735,289,450.00	1,147,818,104.85	4,000,410,754.23	107.1%	- 265,121,304.23
12020457	Affiliation Charges	1,320,030,000.00	1,320,030,000.00	148,560,726.50	957,567,247.88	72.5%	362,462,752.12
12020458	Certificate Of Occupancy Fees and Associated Charges	405,630,000.00	405,630,000.00	12,264,023.10	340,001,445.02	83.8%	65,628,554.98
12020460	Service Transfers (Inter and Intra)	320,000.00	320,000.00	-	790,000.00	246.9%	- 470,000.00
12020461	Waste Management Fees	20,000,000.00	20,000,000.00	2,930,000.00	22,560,000.00	112.8%	- 2,560,000.00
12020463	Confirmation of Teaching Services	100,000.00	100,000.00	90,000.00	275,001.00	275.0%	- 175,001.00
12020464	Clearance Fees	29,200,000.00	29,200,000.00	1,956,000.00	5,026,000.00	17.2%	24,174,000.00
12020465	Legal Fees	200,300,000.00	200,300,000.00	232,000.00	586,751,129.89	292.9%	- 386,451,129.89
12020467	Premium on Land	75,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00
12020477	Registration Private Driving Schools	23,894,700.00	23,894,700.00	-	50,000.00	0.2%	23,844,700.00
12020478	Registration of Motor Vehicle	81,000,000.00	81,000,000.00	15,726,370.00	53,106,760.00	65.6%	27,893,240.00
12020479	Commercial Vehicles Permit	60,700,100.00	60,700,100.00	6,319,400.00	31,438,650.00	51.8%	29,261,450.00
12020480	Right of Way Fees (Access Permit Fees)	100,000,000.00	-	-	-	-	-
12020483	Certificate Fees (Indigenship, Certified True Copy, etc)	50,000,000.00	50,000,000.00	30,115,000.00	62,405,000.00	124.8%	- 12,405,000.00
<b>120205</b>	<b>FINES - GENERAL</b>	<b>337,340,800.00</b>	<b>297,340,800.00</b>	<b>13,581,850.00</b>	<b>84,757,655.12</b>	<b>28.5%</b>	<b>212,583,144.88</b>
12020501	Fines/Penalties	245,490,000.00	215,490,000.00	11,461,850.00	63,802,255.12	29.6%	151,687,744.88
12020502	Court Fines	7,250,000.00	7,250,000.00	-	8,244,700.00	113.7%	- 994,700.00
12020503	Dislodging Of Effluent/Pollution Fine	14,000,000.00	14,000,000.00	1,125,000.00	8,025,000.00	57.3%	5,975,000.00
12020504	Road Traffic Fines	70,600,800.00	60,600,800.00	995,000.00	4,685,700.00	7.7%	55,915,100.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>120206</b>	<b>SALES - GENERAL</b>	<b>2,156,492,000.00</b>	<b>1,956,492,000.00</b>	<b>160,304,518.44</b>	<b>821,012,450.75</b>	<b>42.0%</b>	<b>1,135,479,549.25</b>
12020601	Sales Of Journal & Publications	18,140,000.00	18,140,000.00	329,800.00	1,919,700.00	10.6%	16,220,300.00
12020602	Sales Of Books	3,733,000.00	3,733,000.00	193,600.00	82,604,820.00	2212.8%	- 78,871,820.00
12020603	Sales Of Id Cards including Bio-data forms	25,352,000.00	25,352,000.00	4,021,000.00	16,934,000.00	66.8%	8,418,000.00
12020604	Sales Of Stores/Scraps/Unservicable Items	97,000,000.00	97,000,000.00	-	23,375,575.00	24.1%	73,624,425.00
12020606	Sales Of Bills Of Entries/Application Forms	185,570,000.00	185,570,000.00	14,625,352.02	102,087,843.63	55.0%	83,482,156.37
12020607	Sales Of Consultancy Registration Forms	150,000.00	150,000.00	-	-	0.0%	150,000.00
12020608	Sales Of Improved Seeds/Chemical	9,000,000.00	9,000,000.00	-	38,048,500.00	422.8%	- 29,048,500.00
12020609	Proceeds From Sales Of Agricultural Produce	17,020,000.00	17,020,000.00	-	424,620.00	2.5%	16,595,380.00
12020610	Proceeds From Sales Of Goods By Public Auctions	12,000,000.00	12,000,000.00	-	700,000.00	5.8%	11,300,000.00
12020612	Proceeds From Sales Of Drugs And Medications	1,287,500,000.00	1,287,500,000.00	81,455,164.30	434,095,790.00	33.7%	853,404,210.00
12020614	Proceeds From Sales Of Govt. Buildings	45,000,000.00	10,000,000.00	29,148,092.12	29,771,092.12	297.7%	- 19,771,092.12
12020615	Sales Of Uniforms	2,045,000.00	2,045,000.00	48,000.00	333,000.00	16.3%	1,712,000.00
12020616	Sales Of Pension Forms	9,545,000.00	9,545,000.00	1,865,000.00	10,315,000.00	108.1%	- 770,000.00
12020617	Sales Of Plan Photostat Print/Map	15,000,000.00	15,000,000.00	1,577,010.00	7,737,060.00	51.6%	7,262,940.00
12020620	Sales Of Other Government Property	228,000,000.00	63,000,000.00	2,879,000.00	17,800,250.00	28.3%	45,199,750.00
12020623	Sales of Replacement of Authority Paper	20,000.00	20,000.00	-	62,000.00	310.0%	- 42,000.00
12020624	Sales of Appointment Forms	32,600,000.00	32,600,000.00	514,000.00	2,340,200.00	7.2%	30,259,800.00
12020625	Sales of Application Forms (Individuals, Institutions and Corporations)	53,122,000.00	53,122,000.00	581,000.00	15,133,500.00	28.5%	37,988,500.00
12020627	Sales of Transfer Forms (Staff Cadre/Inter-Tier)	11,050,000.00	11,050,000.00	610,000.00	3,295,000.00	29.8%	7,755,000.00
12020628	Sales of Conversion Forms (From Sub-Officer Cadre To Officer Cadre)	6,950,000.00	6,950,000.00	1,670,000.00	3,630,000.00	52.2%	3,320,000.00
12020629	Application Form for Processing of Retirement	600,000.00	600,000.00	575,000.00	1,920,000.00	320.0%	- 1,320,000.00
12020631	Sales of Admission Forms	74,175,000.00	74,175,000.00	19,645,000.00	26,074,000.00	35.2%	48,101,000.00
12020632	Sales of Forms on Adoption of Children	510,000.00	510,000.00	250,000.00	1,273,000.00	249.6%	- 763,000.00
12020633	Sales of Recruitment Forms	20,000,000.00	20,000,000.00	-	155,000.00	0.8%	19,845,000.00
12020634	Sales of Application for Release and Moral Sponsorship for Inmates	1,400,000.00	1,400,000.00	317,500.00	982,500.00	70.2%	417,500.00
12020635	Sale of Community Development Association Form	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020638	Sales of Fire Reports	10,000.00	10,000.00	-	-	0.0%	10,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>16,555,720,700.00</b>	<b>12,585,720,700.00</b>	<b>1,622,946,821.13</b>	<b>6,983,493,476.33</b>	<b>55.5%</b>	<b>5,602,227,223.67</b>
12020701	Earnings From Consultancy/ Professional Services	129,864,500.00	129,864,500.00	4,944,560.00	92,625,369.40	71.3%	37,239,130.60
12020702	Earnings From Laboratory Services	829,000,000.00	679,000,000.00	87,961,547.00	413,507,200.00	60.9%	265,492,800.00
12020703	Earnings From Hire Of Plants & Equipment	42,250,000.00	42,250,000.00	545,030.00	6,579,030.00	15.6%	35,670,970.00
12020704	Earnings From The Use Of Govt. Vehicles	6,100,000.00	6,100,000.00	5,079,492.00	16,527,082.00	270.9%	- 10,427,082.00
12020705	Earnings From The Use Of Govt. Halls	8,050,000.00	8,050,000.00	2,790,921.80	3,095,921.80	38.5%	4,954,078.20
12020707	Earnings From Medical Services	5,921,210,000.00	5,921,210,000.00	1,141,486,091.13	4,931,007,753.43	83.3%	990,202,246.57
12020708	Earnings From Agricultural Produce	7,965,000.00	7,965,000.00	216,300.00	1,324,700.00	16.6%	6,640,300.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
12020709	Earnings From Tourism/Culture/Arts Centres	12,400,000.00	12,400,000.00	-	21,000.00	0.2%	12,379,000.00
12020710	Earnings From Guest Houses	620,000.00	620,000.00	500,000.00	500,000.00	80.6%	120,000.00
12020711	Earnings From Commercial Activities	8,154,700,200.00	4,984,700,200.00	262,694,738.88	1,139,814,965.29	22.9%	3,844,886,134.71
12020713	Earnings From ICT Services	9,485,000.00	9,485,000.00	4,721,100.00	8,011,100.00	84.5%	1,473,900.00
12020715	Earnings from Sports/ Recreational Centres	76,160,000.00	76,160,000.00	6,211,090.32	49,292,439.41	64.7%	26,867,560.59
12020716	Earnings from Number Plates	542,766,000.00	292,766,000.00	90,766,750.00	276,044,965.00	94.3%	16,721,035.00
12020719	Earnings from Parks	800,000,000.00	400,000,000.00	2,435,800.00	27,462,950.00	6.9%	372,537,050.00
12020720	Earnings from Cultural and other related Activities	3,000,000.00	3,000,000.00	510,000.00	1,479,000.00	49.3%	1,521,000.00
12020721	Earnings from Use of School Premises	3,850,000.00	3,850,000.00	2,675,000.00	5,655,000.00	146.9%	- 1,805,000.00
12020723	Earnings from Academic gowns	8,300,000.00	8,300,000.00	9,408,400.00	10,545,900.00	127.1%	- 2,245,900.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>222,165,000.00</b>	<b>222,165,000.00</b>	<b>1,890,000.00</b>	<b>275,840,500.00</b>	<b>124.2%</b>	<b>- 53,675,500.00</b>
12020801	Rent On Govt.Quarters	23,292,000.00	23,292,000.00	404,000.00	271,026,000.00	1163.6%	- 247,734,000.00
12020802	Rent On Govt.Offices	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020803	Rent On Govt Buildings	194,783,000.00	194,783,000.00	1,161,000.00	3,069,500.00	1.6%	191,713,500.00
12020804	Rent On Conference Centres and Halls	4,040,000.00	4,040,000.00	325,000.00	1,745,000.00	43.2%	2,295,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>2,916,990,000.00</b>	<b>2,386,990,000.00</b>	<b>189,258,942.05</b>	<b>1,963,372,401.23</b>	<b>82.3%</b>	<b>423,617,598.77</b>
12020901	Rent On Govt. Land	460,620,000.00	360,620,000.00	25,431,979.55	79,555,915.48	22.1%	281,064,084.52
12020903	Rents & Premium On The Allocation Of Land	2,201,000,000.00	1,901,000,000.00	150,197,562.50	1,798,907,866.75	94.6%	102,092,133.25
12020905	Lease Rental	24,000,000.00	24,000,000.00	-	2,651,343.00	11.0%	21,348,657.00
12020906	Rents On Govt. Properties	231,370,000.00	101,370,000.00	13,629,400.00	82,257,276.00	81.1%	19,112,724.00
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>400,000,000.00</b>	<b>400,000,000.00</b>	<b>-</b>	<b>1,672,006,940.98</b>	<b>418.0%</b>	<b>- 1,272,006,940.98</b>
12021006	Other Refunds	400,000,000.00	400,000,000.00	-	1,672,006,940.98	418.0%	- 1,272,006,940.98
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>429,000,000.00</b>	<b>429,000,000.00</b>	<b>3,698,630.14</b>	<b>1,353,779,380.33</b>	<b>315.6%</b>	<b>- 924,779,380.33</b>
12021101	Operating Surplus	245,000,000.00	245,000,000.00	-	-	0.0%	245,000,000.00
12021102	Dividend Received	162,000,000.00	162,000,000.00	-	1,342,683,489.92	828.8%	- 1,180,683,489.92
12021103	Other Investment Income	22,000,000.00	22,000,000.00	3,698,630.14	11,095,890.41	50.4%	10,904,109.59
<b>120212</b>	<b>INTEREST EARNED</b>	<b>57,705,835.00</b>	<b>57,705,835.00</b>	<b>6,189,878.12</b>	<b>32,049,548.23</b>	<b>55.5%</b>	<b>25,656,286.77</b>
12021209	Interest On Debenture Loans	11,705,835.00	11,705,835.00	6,189,878.12	16,402,528.25	140.1%	- 4,696,693.25
12021210	Bank Interest	22,000,000.00	22,000,000.00	-	15,118,519.98	68.7%	6,881,480.02
12021212	Interest on Agric Loans	24,000,000.00	24,000,000.00	-	528,500.00	2.2%	23,471,500.00
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>400,800,000.00</b>	<b>400,800,000.00</b>	<b>-</b>	<b>145,776,171.42</b>	<b>36.4%</b>	<b>255,023,828.58</b>
12021302	Audit Fees	400,800,000.00	400,800,000.00	-	145,776,171.42	36.4%	255,023,828.58
<b>13</b>	<b>AID AND GRANTS</b>	<b>30,694,699,230.00</b>	<b>24,636,049,230.00</b>	<b>6,339,002,756.39</b>	<b>12,669,689,759.72</b>	<b>51.4%</b>	<b>11,966,359,470.28</b>
<b>1302</b>	<b>GRANTS</b>	<b>30,694,699,230.00</b>	<b>24,636,049,230.00</b>	<b>6,339,002,756.39</b>	<b>12,669,689,759.72</b>	<b>51.4%</b>	<b>11,966,359,470.28</b>
<b>130201</b>	<b>DOMESTIC GRANTS</b>	<b>27,968,394,200.00</b>	<b>23,168,394,200.00</b>	<b>6,197,324,891.38</b>	<b>12,388,328,768.99</b>	<b>53.5%</b>	<b>10,780,065,431.01</b>
13020101	CURRENT GRANTS FROM FGN	5,627,382,370.00	3,727,382,370.00	410,389,133.07	1,995,402,642.32	53.5%	1,731,979,727.68
13020102	CAPITAL GRANTS FROM FGN	16,387,126,290.00	13,487,126,290.00	5,786,935,758.31	10,202,011,230.21	75.6%	3,285,115,059.79
13020103	CURRENT GRANTS FROM LGAS	1,140,000,000.00	1,140,000,000.00	-	190,914,896.46	16.7%	949,085,103.54
13020104	CAPITAL GRANTS FROM LGAS	4,813,885,540.00	4,813,885,540.00	-	-	0.0%	4,813,885,540.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>130202</b>	<b>FOREIGN GRANTS</b>	<b>2,726,305,030.00</b>	<b>1,467,655,030.00</b>	<b>141,677,865.01</b>	<b>281,360,990.73</b>	<b>19.2%</b>	<b>1,186,294,039.27</b>
13020201	CURRENT FOREIGN GRANTS	2,726,305,030.00	1,326,305,030.00	141,677,865.01	281,360,990.73	21.2%	1,044,944,039.27
13020202	CAPITAL FOREIGN GRANTS	-	141,350,000.00	-	-	0.0%	141,350,000.00
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>5,510,000,000.00</b>	<b>7,510,000,000.00</b>	<b>4,816,567,762.90</b>	<b>4,923,978,890.90</b>	<b>65.6%</b>	<b>2,586,021,109.10</b>
<b>1403</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>5,510,000,000.00</b>	<b>7,510,000,000.00</b>	<b>4,816,567,762.90</b>	<b>4,923,978,890.90</b>	<b>65.6%</b>	<b>2,586,021,109.10</b>
<b>140302</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>5,510,000,000.00</b>	<b>7,510,000,000.00</b>	<b>4,816,567,762.90</b>	<b>4,923,978,890.90</b>	<b>65.6%</b>	<b>2,586,021,109.10</b>
14030201	OTHER CAPITAL RECEIPTS	5,510,000,000.00	7,510,000,000.00	4,816,567,762.90	4,923,978,890.90	65.6%	2,586,021,109.10

### 3.C Expenditure by Administrative Classification

**Table 4: Total Expenditure by Administrative Classification**

Osun State Government Budget Performance Report 2025 Q4 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>427,746,925,170.00</b>	<b>427,746,925,170.00</b>	<b>149,175,459,253.19</b>	<b>351,780,076,601.85</b>	<b>82.2%</b>	<b>75,966,848,568.15</b>
<b>01000000000</b>	<b>Administration Sector</b>	<b>109,655,235,150.00</b>	<b>101,302,720,808.00</b>	<b>25,056,416,947.29</b>	<b>81,861,862,717.49</b>	<b>80.8%</b>	<b>19,440,858,090.51</b>
<b>01110000000</b>	<b>GOVERNMENT HOUSE</b>	<b>41,388,147,440.00</b>	<b>51,337,445,934.00</b>	<b>15,853,063,462.48</b>	<b>43,172,223,651.57</b>	<b>84.1%</b>	<b>8,165,222,282.43</b>
011100100100	BUREAU OF GENERAL SERVICES	38,885,567,560.00	47,649,370,244.00	14,767,995,831.01	40,712,854,463.28	85.4%	6,936,515,780.72
011100800100	OSUN EMERGENCY MANAGEMENT AGENCY	629,060,000.00	451,102,860.00	34,145,583.49	190,340,190.93	42.2%	260,762,669.07
011101000100	PUBLIC PROCUREMENT AGENCY	169,944,500.00	191,144,500.00	28,890,130.62	74,764,612.42	39.1%	116,379,887.58
011101100100	OSUN STATE SECURITY NETWORK AGENCY	1,525,392,050.00	2,867,645,000.00	1,009,355,000.00	2,138,015,202.13	74.6%	729,629,797.87
011103300100	OSUN STATE AGENCY FOR CONTROL OF AIDS	178,183,330.00	178,183,330.00	12,676,917.36	56,249,182.81	31.6%	121,934,147.19
<b>01120000000</b>	<b>OSUN STATE HOUSE OF ASSEMBLY</b>	<b>4,960,168,230.00</b>	<b>5,773,853,560.00</b>	<b>1,452,947,642.22</b>	<b>4,672,986,439.62</b>	<b>80.9%</b>	<b>1,100,867,120.38</b>
011200100100	OSUN STATE HOUSE OF ASSEMBLY	4,477,038,420.00	5,222,038,420.00	1,410,235,409.28	4,460,241,410.11	85.4%	761,797,009.89
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	483,129,810.00	551,815,140.00	42,712,232.94	212,745,029.51	38.6%	339,070,110.49
<b>01230000000</b>	<b>MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT</b>	<b>2,802,903,370.00</b>	<b>2,883,421,370.00</b>	<b>222,899,247.15</b>	<b>1,101,540,028.65</b>	<b>38.2%</b>	<b>1,781,881,341.35</b>
012300100100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	1,671,821,940.00	1,242,471,940.00	39,865,890.91	484,237,408.55	39.0%	758,234,531.45
012300300100	OSUN STATE BROADCASTING CORPORATION	1,131,081,430.00	1,640,949,430.00	183,033,356.24	617,302,620.10	37.6%	1,023,646,809.90
<b>01240000000</b>	<b>MINISTRY OF HOME AFFAIRS</b>	<b>3,777,221,080.00</b>	<b>3,692,221,080.00</b>	<b>210,120,651.48</b>	<b>2,121,268,169.35</b>	<b>57.5%</b>	<b>1,570,952,910.65</b>
012400100100	MINISTRY OF HOME AFFAIRS	3,777,221,080.00	3,692,221,080.00	210,120,651.48	2,121,268,169.35	57.5%	1,570,952,910.65
<b>01250000000</b>	<b>OFFICE OF THE HEAD OF SERVICE</b>	<b>44,826,725,570.00</b>	<b>27,561,254,364.00</b>	<b>5,944,747,839.40</b>	<b>24,085,938,313.36</b>	<b>87.4%</b>	<b>3,475,316,050.64</b>
012500100100	OFFICE OF THE HEAD OF SERVICE	1,735,773,280.00	1,077,973,280.00	239,858,274.71	932,639,620.96	86.5%	145,333,659.04
012500300100	BUREAU OF PUBLIC SERVICE PENSION	41,890,397,290.00	25,364,726,084.00	5,374,905,436.65	22,198,425,539.53	87.5%	3,166,300,544.47
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	1,200,555,000.00	1,118,555,000.00	329,984,128.04	954,873,152.87	85.4%	163,681,847.13
<b>01400000000</b>	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>627,850,260.00</b>	<b>913,852,540.00</b>	<b>187,491,708.21</b>	<b>754,867,157.51</b>	<b>82.6%</b>	<b>158,985,382.49</b>
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	349,460,570.00	480,435,150.00	115,947,286.03	440,034,822.54	91.6%	40,400,327.46
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	278,389,690.00	433,417,390.00	71,544,422.18	314,832,334.97	72.6%	118,585,055.03
<b>01470000000</b>	<b>CIVIL SERVICE COMMISSION</b>	<b>244,451,940.00</b>	<b>317,268,510.00</b>	<b>67,236,091.39</b>	<b>207,939,621.99</b>	<b>65.5%</b>	<b>109,328,888.01</b>
014700100100	CIVIL SERVICE COMMISSION	244,451,940.00	317,268,510.00	67,236,091.39	207,939,621.99	65.5%	109,328,888.01
<b>01480000000</b>	<b>OSUN STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>3,606,548,990.00</b>	<b>2,764,479,120.00</b>	<b>60,080,601.40</b>	<b>2,562,521,992.63</b>	<b>92.7%</b>	<b>201,957,127.37</b>
014800100100	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	3,606,548,990.00	2,764,479,120.00	60,080,601.40	2,562,521,992.63	92.7%	201,957,127.37
<b>01490000000</b>	<b>LOCAL GOVERNMENTS SERVICE COMMISSION</b>	<b>830,902,840.00</b>	<b>431,102,840.00</b>	<b>57,263,877.19</b>	<b>228,603,818.38</b>	<b>53.0%</b>	<b>202,499,021.62</b>
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	830,902,840.00	431,102,840.00	57,263,877.19	228,603,818.38	53.0%	202,499,021.62
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT</b>	<b>4,850,000,000.00</b>	<b>4,350,000,000.00</b>	<b>844,273,000.00</b>	<b>2,432,373,125.00</b>	<b>55.9%</b>	<b>1,917,626,875.00</b>
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	4,850,000,000.00	4,350,000,000.00	844,273,000.00	2,432,373,125.00	55.9%	1,917,626,875.00
<b>01620000000</b>	<b>MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS</b>	<b>1,189,805,010.00</b>	<b>596,811,070.00</b>	<b>57,917,409.05</b>	<b>201,617,125.80</b>	<b>33.8%</b>	<b>395,193,944.20</b>
016200100100	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS	1,189,805,010.00	596,811,070.00	57,917,409.05	201,617,125.80	33.8%	395,193,944.20
<b>01660000000</b>	<b>MINISTRY OF FEDERAL AFFAIRS</b>	<b>550,510,420.00</b>	<b>681,010,420.00</b>	<b>98,375,417.32</b>	<b>319,983,273.63</b>	<b>47.0%</b>	<b>361,027,146.37</b>
016600100100	MINISTRY OF FEDERAL AFFAIRS	550,510,420.00	681,010,420.00	98,375,417.32	319,983,273.63	47.0%	361,027,146.37

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>02000000000</b>	<b>Economic Sector</b>	<b>199,594,861,130.00</b>	<b>215,216,500,191.81</b>	<b>103,783,100,782.66</b>	<b>191,969,789,485.77</b>	<b>89.2%</b>	<b>23,246,710,706.04</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE AND FOOD SECURITY</b>	<b>7,162,112,850.00</b>	<b>5,873,657,360.00</b>	<b>242,496,930.64</b>	<b>1,538,641,771.65</b>	<b>26.2%</b>	<b>4,335,015,588.35</b>
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	3,687,570,800.00	4,067,637,160.00	172,309,039.34	1,246,693,970.38	30.6%	2,820,943,189.62
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	1,674,024,380.00	685,728,880.00	48,807,585.89	167,671,211.49	24.5%	518,057,668.51
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	1,800,517,670.00	1,120,291,320.00	21,380,305.41	124,276,589.78	11.1%	996,014,730.22
<b>02200000000</b>	<b>MINISTRY OF FINANCE</b>	<b>56,260,196,530.00</b>	<b>82,684,089,240.00</b>	<b>42,568,941,314.86</b>	<b>74,208,429,149.15</b>	<b>89.7%</b>	<b>8,475,660,090.85</b>
022000100100	MINISTRY OF FINANCE	25,078,541,410.00	51,247,495,200.00	31,130,952,126.45	44,042,870,608.35	85.9%	7,204,624,591.65
022000200100	DEBT MANAGEMENT OFFICE	29,004,630,210.00	29,004,630,210.00	10,878,445,012.02	28,631,946,172.42	98.7%	372,684,037.58
022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	1,359,519,880.00	1,467,078,800.00	273,265,327.33	801,196,344.08	54.6%	665,882,455.92
022000800100	OSUN STATE INTERNAL REVENUE SERVICE	817,505,030.00	964,885,030.00	286,278,849.06	732,416,024.30	75.9%	232,469,005.70
<b>02220000000</b>	<b>MINISTRY OF COMMERCE AND INDUSTRY</b>	<b>1,488,370,440.00</b>	<b>931,610,930.00</b>	<b>155,917,909.13</b>	<b>471,194,922.24</b>	<b>50.6%</b>	<b>460,416,007.76</b>
022200100100	MINISTRY OF COMMERCE AND INDUSTRY	1,086,997,730.00	655,997,730.00	149,917,909.13	423,364,922.24	64.5%	232,632,807.76
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	217,213,200.00	152,613,200.00	-	9,960,000.00	6.5%	142,653,200.00
022205400100	OSUN STATE INVESTMENT PROMOTION AGENCY	184,159,510.00	123,000,000.00	6,000,000.00	37,870,000.00	30.8%	85,130,000.00
<b>02730000000</b>	<b>MINISTRY OF COOPERATIVES AND EMPOWERMENT</b>	<b>3,547,746,110.00</b>	<b>3,311,594,270.00</b>	<b>538,447,884.90</b>	<b>1,418,191,857.00</b>	<b>42.8%</b>	<b>1,893,402,413.00</b>
027300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	2,828,110,760.00	2,753,913,030.00	498,652,726.50	1,272,906,312.32	46.2%	1,481,006,717.68
027300200100	OSUN MICRO CREDIT AGENCY	719,635,350.00	557,681,240.00	39,795,158.40	145,285,544.68	26.1%	412,395,695.32
<b>02280000000</b>	<b>MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY</b>	<b>1,385,071,280.00</b>	<b>1,158,715,740.00</b>	<b>170,804,281.57</b>	<b>679,500,864.88</b>	<b>58.6%</b>	<b>479,214,875.12</b>
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	1,385,071,280.00	1,158,715,740.00	170,804,281.57	679,500,864.88	58.6%	479,214,875.12
<b>02290000000</b>	<b>MINISTRY OF TRANSPORTATION</b>	<b>1,029,485,890.00</b>	<b>1,135,778,280.00</b>	<b>185,199,988.52</b>	<b>855,552,566.52</b>	<b>75.3%</b>	<b>280,225,713.48</b>
022900100100	MINISTRY OF TRANSPORTATION	1,029,485,890.00	1,135,778,280.00	185,199,988.52	855,552,566.52	75.3%	280,225,713.48
<b>02330000000</b>	<b>OFFICE OF NATURAL &amp; MINERAL RESOURCES</b>	<b>5,702,456,970.00</b>	<b>1,721,620,470.00</b>	<b>10,680,694.05</b>	<b>411,305,459.99</b>	<b>23.9%</b>	<b>1,310,315,010.01</b>
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	5,702,456,970.00	1,721,620,470.00	10,680,694.05	411,305,459.99	23.9%	1,310,315,010.01
<b>02340000000</b>	<b>MINISTRY OF WORKS</b>	<b>93,303,736,390.00</b>	<b>91,352,678,001.81</b>	<b>42,893,028,780.87</b>	<b>89,738,081,016.65</b>	<b>98.2%</b>	<b>1,614,596,985.16</b>
023400100100	MINISTRY OF WORKS	92,543,456,860.00	90,544,366,911.81	42,849,121,632.60	89,337,960,760.72	98.7%	1,206,406,151.09
023400400100	OSUN ROAD MAINTENANCE AGENCY	595,729,530.00	668,761,090.00	43,907,148.27	384,120,255.93	57.4%	284,640,834.07
023400500100	OSUN ASSETS MANAGEMENT AGENCY	164,550,000.00	139,550,000.00	-	16,000,000.00	11.5%	123,550,000.00
<b>02360000000</b>	<b>MINISTRY OF CULTURE AND TOURISM</b>	<b>2,478,749,450.00</b>	<b>1,462,999,450.00</b>	<b>148,714,479.46</b>	<b>655,176,949.18</b>	<b>44.8%</b>	<b>807,822,500.82</b>
023600100100	MINISTRY OF CULTURE AND TOURISM	1,252,886,850.00	730,336,850.00	37,398,130.96	272,926,550.49	37.4%	457,410,299.51
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	411,860,470.00	496,860,470.00	74,908,458.27	205,590,113.23	41.4%	291,270,356.77
023600500100	OSUN STATE TOURISM BOARD	814,002,130.00	235,802,130.00	36,407,890.23	176,660,285.46	74.9%	59,141,844.54
<b>02380000000</b>	<b>MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT</b>	<b>4,039,447,140.00</b>	<b>1,898,321,680.00</b>	<b>521,107,621.35</b>	<b>1,104,607,915.01</b>	<b>58.2%</b>	<b>793,713,764.99</b>
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	3,533,892,070.00	1,536,807,780.00	480,891,690.16	953,714,271.76	62.1%	583,093,508.24
023800400100	STATE BUREAU OF STATISTICS	505,555,070.00	361,513,900.00	40,215,931.19	150,893,643.25	41.7%	210,620,256.75
<b>02520000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>8,517,063,580.00</b>	<b>4,130,794,940.00</b>	<b>1,120,652,353.61</b>	<b>2,991,394,178.75</b>	<b>72.4%</b>	<b>1,139,400,761.25</b>
025200100100	MINISTRY OF WATER RESOURCES	543,508,910.00	384,481,180.00	27,737,824.53	193,143,862.09	50.2%	191,337,317.91
025201200100	OSUN WATER REGULATORY COMMISSION	604,096,880.00	288,659,590.00	10,484,893.02	67,769,411.65	23.5%	220,890,178.35
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	1,344,875,130.00	302,275,130.00	61,636,734.55	252,485,748.79	83.5%	49,789,381.21
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	980,340,150.00	1,164,441,930.00	596,340,533.67	1,028,055,852.24	88.3%	136,386,077.76
025210200100	OSUN STATE WATER CORPORATION	5,044,242,510.00	1,990,937,110.00	424,452,367.84	1,449,939,303.98	72.8%	540,997,806.02

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>023100000000</b>	<b>MINISTRY OF ENERGY</b>	<b>851,105,540.00</b>	<b>871,305,540.00</b>	<b>17,522,174.57</b>	<b>324,110,266.46</b>	<b>37.2%</b>	<b>547,195,273.54</b>
023100100100	MINISTRY OF ENERGY	851,105,540.00	871,305,540.00	17,522,174.57	324,110,266.46	37.2%	547,195,273.54
<b>026000000000</b>	<b>MINISTRY OF LANDS AND PHYSICAL PLANNING</b>	<b>6,983,431,550.00</b>	<b>1,856,696,380.00</b>	<b>238,740,977.11</b>	<b>1,694,986,771.66</b>	<b>91.3%</b>	<b>161,709,608.34</b>
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	6,206,269,110.00	1,325,004,000.00	81,687,765.41	1,263,129,295.12	95.3%	61,874,704.88
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	462,898,850.00	235,350,260.00	61,177,615.76	196,221,447.28	83.4%	39,128,812.72
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	114,263,590.00	85,931,540.00	15,425,187.64	60,777,120.49	70.7%	25,154,419.51
026000500100	OFFICE OF THE SURVEYOR - GENERAL	200,000,000.00	210,410,580.00	80,450,408.30	174,858,908.77	83.1%	35,551,671.23
<b>026400000000</b>	<b>MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS</b>	<b>6,845,887,410.00</b>	<b>16,826,637,910.00</b>	<b>14,970,845,392.02</b>	<b>15,878,615,796.63</b>	<b>94.4%</b>	<b>948,022,113.37</b>
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	6,845,887,410.00	16,826,637,910.00	14,970,845,392.02	15,878,615,796.63	94.4%	948,022,113.37
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>7,139,163,820.00</b>	<b>5,387,257,510.00</b>	<b>814,228,946.21</b>	<b>3,652,911,855.68</b>	<b>67.8%</b>	<b>1,734,345,654.32</b>
<b>031800000000</b>	<b>JUDICIAL SERVICE COMMISSION</b>	<b>5,014,512,290.00</b>	<b>4,099,859,980.00</b>	<b>617,302,880.68</b>	<b>2,723,719,209.17</b>	<b>66.4%</b>	<b>1,376,140,770.83</b>
031801100100	JUDICIAL SERVICE COMMISSION	596,053,710.00	580,144,460.00	35,904,140.63	153,848,414.87	26.5%	426,296,045.13
031805100100	HIGH COURT OF JUSTICE	2,945,353,700.00	2,205,564,690.00	337,408,160.71	1,531,381,154.49	69.4%	674,183,535.51
031805200100	CUSTOMARY COURT OF APPEAL	1,473,104,880.00	1,314,150,830.00	243,990,579.34	1,038,489,639.81	79.0%	275,661,190.19
<b>032600000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>2,124,651,530.00</b>	<b>1,287,397,530.00</b>	<b>196,926,065.53</b>	<b>929,192,646.51</b>	<b>72.2%</b>	<b>358,204,883.49</b>
032600100100	MINISTRY OF JUSTICE	2,124,651,530.00	1,287,397,530.00	196,926,065.53	929,192,646.51	72.2%	358,204,883.49
<b>040000000000</b>	<b>Regional Sector</b>	<b>3,341,508,710.00</b>	<b>1,020,297,070.00</b>	<b>74,292,804.35</b>	<b>356,397,677.88</b>	<b>34.9%</b>	<b>663,899,392.12</b>
<b>046300000000</b>	<b>MINISTRY OF REGIONAL INTEGRATION</b>	<b>3,341,508,710.00</b>	<b>1,020,297,070.00</b>	<b>74,292,804.35</b>	<b>356,397,677.88</b>	<b>34.9%</b>	<b>663,899,392.12</b>
046300100100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	3,341,508,710.00	1,020,297,070.00	74,292,804.35	356,397,677.88	34.9%	663,899,392.12
<b>050000000000</b>	<b>Social Sector</b>	<b>108,016,156,360.00</b>	<b>104,820,149,590.19</b>	<b>19,447,419,772.68</b>	<b>73,939,114,865.03</b>	<b>70.5%</b>	<b>30,881,034,725.16</b>
<b>051300000000</b>	<b>MINISTRY OF YOUTHS AFFAIRS</b>	<b>3,930,396,570.00</b>	<b>3,590,295,080.00</b>	<b>418,287,409.80</b>	<b>2,707,639,267.07</b>	<b>75.4%</b>	<b>882,655,812.93</b>
051300100100	MINISTRY OF YOUTHS AFFAIRS	3,930,396,570.00	3,590,295,080.00	418,287,409.80	2,707,639,267.07	75.4%	882,655,812.93
<b>051400000000</b>	<b>MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS</b>	<b>2,818,122,780.00</b>	<b>1,386,457,650.00</b>	<b>151,227,157.56</b>	<b>370,903,931.93</b>	<b>26.8%</b>	<b>1,015,553,718.07</b>
051400100100	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	2,818,122,780.00	1,386,457,650.00	151,227,157.56	370,903,931.93	26.8%	1,015,553,718.07
<b>051700000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>55,938,489,850.00</b>	<b>57,540,941,760.19</b>	<b>12,291,184,907.75</b>	<b>42,110,512,625.03</b>	<b>73.2%</b>	<b>15,430,429,135.16</b>
051700100100	MINISTRY OF EDUCATION	6,092,516,140.00	4,111,624,740.19	1,461,202,584.86	2,515,803,328.56	61.2%	1,595,821,411.63
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	12,170,052,180.00	11,557,052,180.00	2,892,259,297.36	7,547,141,441.90	65.3%	4,009,910,738.10
051700400100	OSUN STATE SENIOR SECONDARY EDUCATION BOARD	168,974,760.00	155,209,660.00	32,336,922.31	111,881,486.42	72.1%	43,328,173.58
051700800100	OSUN STATE LIBRARY BOARD	110,256,730.00	126,805,030.00	7,802,845.16	30,554,966.48	24.1%	96,250,063.52
051700900100	OSUN STATE EXAMINATIONS BOARD	1,201,932,630.00	1,221,098,530.00	183,502,529.55	1,111,453,328.31	91.0%	109,645,201.69
051701000100	OSUN STATE MASS EDUCATION AGENCY	27,000,000.00	27,000,000.00	-	1,800,000.00	6.7%	25,200,000.00
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	3,246,588,290.00	3,656,717,240.00	613,244,889.24	2,676,530,628.18	73.2%	980,186,611.82
051701900100	OSUN STATE POLYTECHNIC, IREE	4,963,085,880.00	5,428,214,780.00	1,270,409,791.84	4,106,513,179.16	75.7%	1,321,701,600.84
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	4,024,845,340.00	4,285,169,130.00	496,620,723.46	3,669,279,439.64	85.6%	615,889,690.36
051702200100	OSUN STATE UNIVERSITY, OSOGBO	7,247,521,870.00	7,950,028,570.00	743,541,515.35	6,026,999,710.88	75.8%	1,923,028,859.12
051702300100	UNIVERSITY OF ILESA	8,532,867,450.00	9,282,965,790.00	1,967,536,591.24	5,718,495,241.53	61.6%	3,564,470,548.47
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	546,452,000.00	722,482,000.00	110,139,518.20	452,761,411.91	62.7%	269,720,588.09
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	7,606,396,580.00	9,016,574,110.00	2,512,587,699.18	8,141,298,462.06	90.3%	875,275,647.94

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>05210000000</b>	<b>MINISTRY OF HEALTH</b>	<b>32,578,452,870.00</b>	<b>31,936,278,180.00</b>	<b>5,041,501,510.32</b>	<b>22,672,286,721.52</b>	<b>71.0%</b>	<b>9,263,991,458.48</b>
052100100100	MINISTRY OF HEALTH	5,511,884,440.00	5,690,563,340.00	277,579,056.25	3,133,890,068.26	55.1%	2,556,673,271.74
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	5,406,976,910.00	5,448,480,020.00	1,424,787,452.85	4,470,615,849.25	82.1%	977,864,170.75
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	1,863,522,580.00	1,918,627,130.00	217,389,083.40	762,437,519.74	39.7%	1,156,189,610.26
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	11,172,428,550.00	11,472,928,550.00	1,621,136,095.04	8,436,216,450.47	73.5%	3,036,712,099.53
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	7,110,700,390.00	5,790,700,390.00	1,265,836,580.34	5,003,632,798.66	86.4%	787,067,591.34
052110600100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	1,512,940,000.00	1,614,978,750.00	234,773,242.44	865,494,035.14	53.6%	749,484,714.86
<b>05350000000</b>	<b>MINISTRY OF ENVIRONMENT AND SANITATION</b>	<b>5,778,003,830.00</b>	<b>6,305,295,940.00</b>	<b>1,249,478,874.38</b>	<b>3,914,970,516.95</b>	<b>62.1%</b>	<b>2,390,325,423.05</b>
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	4,683,455,580.00	5,411,434,790.00	1,131,091,656.80	3,408,288,938.14	63.0%	2,003,145,851.86
053500200100	OSUN PARKS AND GARDENS MANAGEMENT AGENCY	150,000,000.00	145,000,000.00	6,997,500.00	15,497,500.00	10.7%	129,502,500.00
053505300100	OSUN STATE WASTE MANAGEMENT AGENCY	944,548,250.00	748,861,150.00	111,389,717.58	491,184,078.81	65.6%	257,677,071.19
<b>05390000000</b>	<b>MINISTRY OF SPORTS AND SPECIAL NEEDS</b>	<b>6,724,421,970.00</b>	<b>3,751,611,030.00</b>	<b>242,621,948.38</b>	<b>1,962,992,083.76</b>	<b>52.3%</b>	<b>1,788,618,946.24</b>
053900100100	MINISTRY OF SPORTS AND SPECIAL NEEDS	5,750,034,920.00	2,775,723,980.00	77,102,493.87	1,205,198,366.19	43.4%	1,570,525,613.81
053905100100	OSUN STATE SPORTS COUNCIL	974,387,050.00	975,887,050.00	165,519,454.51	757,793,717.57	77.7%	218,093,332.43
<b>05510000000</b>	<b>MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS</b>	<b>248,268,490.00</b>	<b>309,269,950.00</b>	<b>53,117,964.49</b>	<b>199,809,718.77</b>	<b>64.6%</b>	<b>109,460,231.23</b>
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	248,268,490.00	309,269,950.00	53,117,964.49	199,809,718.77	64.6%	109,460,231.23

**Table 5: Personnel Expenditure by Administrative Classification**

Osun State Government Budget Performance Report 2025 Q4 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b><i>Total Personnel Expenditure</i></b>	<b><i>102,895,821,010.00</i></b>	<b><i>96,601,480,074.00</i></b>	<b><i>21,115,896,028.65</i></b>	<b><i>87,464,689,193.00</i></b>	<b><i>90.5%</i></b>	<b><i>9,136,790,881.00</i></b>
<b>01000000000</b>	<b>Administration Sector</b>	<b>47,335,206,250.00</b>	<b>35,625,919,424.00</b>	<b>8,029,506,265.64</b>	<b>32,063,849,413.83</b>	<b>90.0%</b>	<b>3,562,070,010.17</b>
<b>01110000000</b>	<b>GOVERNMENT HOUSE</b>	<b>3,404,062,810.00</b>	<b>6,986,292,950.00</b>	<b>1,891,431,942.48</b>	<b>6,765,744,395.57</b>	<b>96.8%</b>	<b>220,548,554.43</b>
011100100100	BUREAU OF GENERAL SERVICES	3,119,567,560.00	5,766,301,890.00	1,532,194,311.01	5,607,342,207.28	97.2%	158,959,682.72
011100800100	OSUN EMERGENCY MANAGEMENT AGENCY	21,060,000.00	43,102,860.00	12,115,583.49	40,410,190.93	93.8%	2,692,669.07
011101000100	PUBLIC PROCUREMENT AGENCY	24,944,500.00	46,144,500.00	12,090,130.62	45,964,612.42	99.6%	179,887.58
011101100100	OSUN STATE SECURITY NETWORK AGENCY	195,562,050.00	1,087,815,000.00	329,355,000.00	1,045,178,202.13	96.1%	42,636,797.87
011103300100	OSUN STATE AGENCY FOR CONTROL OF AIDS	42,928,700.00	42,928,700.00	5,676,917.36	26,849,182.81	62.5%	16,079,517.19
<b>01120000000</b>	<b>OSUN STATE HOUSE OF ASSEMBLY</b>	<b>600,768,230.00</b>	<b>1,039,453,560.00</b>	<b>254,256,441.91</b>	<b>1,003,422,649.36</b>	<b>96.5%</b>	<b>36,030,910.64</b>
011200100100	OSUN STATE HOUSE OF ASSEMBLY	528,438,420.00	898,438,420.00	221,579,708.97	869,149,019.85	96.7%	29,289,400.15
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	72,329,810.00	141,015,140.00	32,676,732.94	134,273,629.51	95.2%	6,741,510.49
<b>01230000000</b>	<b>MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT</b>	<b>673,603,370.00</b>	<b>744,253,370.00</b>	<b>155,257,327.50</b>	<b>567,505,486.60</b>	<b>76.3%</b>	<b>176,747,883.40</b>
012300100100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	93,821,940.00	164,471,940.00	39,865,890.91	164,187,408.55	99.8%	284,531.45
012300300100	OSUN STATE BROADCASTING CORPORATION	579,781,430.00	579,781,430.00	115,391,436.59	403,318,078.05	69.6%	176,463,351.95
<b>01240000000</b>	<b>MINISTRY OF HOME AFFAIRS</b>	<b>318,721,080.00</b>	<b>433,721,080.00</b>	<b>105,788,741.01</b>	<b>426,563,042.55</b>	<b>98.3%</b>	<b>7,158,037.45</b>
012400100100	MINISTRY OF HOME AFFAIRS	318,721,080.00	433,721,080.00	105,788,741.01	426,563,042.55	98.3%	7,158,037.45
<b>01250000000</b>	<b>OFFICE OF THE HEAD OF SERVICE</b>	<b>41,702,480,200.00</b>	<b>25,287,808,994.00</b>	<b>5,386,293,561.18</b>	<b>22,326,318,302.81</b>	<b>88.3%</b>	<b>2,961,490,691.19</b>
012500100100	OFFICE OF THE HEAD OF SERVICE	50,887,910.00	93,887,910.00	21,473,996.49	86,549,610.41	92.2%	7,338,299.59
012500300100	BUREAU OF PUBLIC SERVICE PENSION	41,587,397,290.00	25,061,726,084.00	5,333,061,436.65	22,110,601,039.53	88.2%	2,951,125,044.47
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	64,195,000.00	132,195,000.00	31,758,128.04	129,167,652.87	97.7%	3,027,347.13
<b>01400000000</b>	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>253,236,150.00</b>	<b>539,232,430.00</b>	<b>106,496,358.21</b>	<b>442,797,557.51</b>	<b>82.1%</b>	<b>96,434,872.49</b>
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	145,760,570.00	276,735,150.00	55,535,536.03	238,290,822.54	86.1%	38,444,327.46
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	107,475,580.00	262,497,280.00	50,960,822.18	204,506,734.97	77.9%	57,990,545.03
<b>01470000000</b>	<b>CIVIL SERVICE COMMISSION</b>	<b>94,515,650.00</b>	<b>167,332,220.00</b>	<b>36,362,615.39</b>	<b>144,256,145.99</b>	<b>86.2%</b>	<b>23,076,074.01</b>
014700100100	CIVIL SERVICE COMMISSION	94,515,650.00	167,332,220.00	36,362,615.39	144,256,145.99	86.2%	23,076,074.01
<b>01480000000</b>	<b>OSUN STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>81,308,990.00</b>	<b>143,808,990.00</b>	<b>28,670,141.40</b>	<b>124,994,532.63</b>	<b>86.9%</b>	<b>18,814,457.37</b>
014800100100	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	81,308,990.00	143,808,990.00	28,670,141.40	124,994,532.63	86.9%	18,814,457.37
<b>01490000000</b>	<b>LOCAL GOVERNMENTS SERVICE COMMISSION</b>	<b>68,194,340.00</b>	<b>68,194,340.00</b>	<b>14,496,810.19</b>	<b>57,565,751.38</b>	<b>84.4%</b>	<b>10,628,588.62</b>
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	68,194,340.00	68,194,340.00	14,496,810.19	57,565,751.38	84.4%	10,628,588.62
<b>01620000000</b>	<b>MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS</b>	<b>82,805,010.00</b>	<b>109,811,070.00</b>	<b>24,837,409.05</b>	<b>99,288,025.80</b>	<b>90.4%</b>	<b>10,523,044.20</b>
016200100100	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS	82,805,010.00	109,811,070.00	24,837,409.05	99,288,025.80	90.4%	10,523,044.20
<b>01660000000</b>	<b>MINISTRY OF FEDERAL AFFAIRS</b>	<b>55,510,420.00</b>	<b>106,010,420.00</b>	<b>25,614,917.32</b>	<b>105,393,523.63</b>	<b>99.4%</b>	<b>616,896.37</b>
016600100100	MINISTRY OF FEDERAL AFFAIRS	55,510,420.00	106,010,420.00	25,614,917.32	105,393,523.63	99.4%	616,896.37

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>02000000000</b>	<b>Economic Sector</b>	<b>14,214,236,370.00</b>	<b>14,374,609,030.00</b>	<b>3,149,313,213.62</b>	<b>12,821,063,944.84</b>	<b>89.2%</b>	<b>1,553,545,085.16</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE AND FOOD SECURITY</b>	<b>545,237,290.00</b>	<b>960,303,650.00</b>	<b>224,638,396.65</b>	<b>931,669,642.78</b>	<b>97.0%</b>	<b>28,634,007.22</b>
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	311,244,340.00	686,310,700.00	170,809,039.34	673,251,470.38	98.1%	13,059,229.62
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	80,749,380.00	150,749,380.00	35,557,585.89	147,655,211.49	97.9%	3,094,168.51
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	153,243,570.00	123,243,570.00	18,271,771.42	110,762,960.91	89.9%	12,480,609.09
<b>02200000000</b>	<b>MINISTRY OF FINANCE</b>	<b>10,894,584,300.00</b>	<b>8,787,597,010.00</b>	<b>1,813,547,991.51</b>	<b>7,402,494,048.25</b>	<b>84.2%</b>	<b>1,385,102,961.75</b>
022000100100	MINISTRY OF FINANCE	10,582,841,410.00	8,260,295,200.00	1,700,400,240.61	6,950,776,753.50	84.1%	1,309,518,446.50
022000200100	DEBT MANAGEMENT OFFICE	4,117,980.00	4,117,980.00	-	-	0.0%	4,117,980.00
022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	190,119,880.00	367,678,800.00	77,977,820.33	320,872,211.67	87.3%	46,806,588.33
022000800100	OSUN STATE INTERNAL REVENUE SERVICE	117,505,030.00	155,505,030.00	35,169,930.57	130,845,083.08	84.1%	24,659,946.92
<b>02220000000</b>	<b>MINISTRY OF COMMERCE AND INDUSTRY</b>	<b>130,757,240.00</b>	<b>135,997,730.00</b>	<b>32,667,909.13</b>	<b>132,892,629.09</b>	<b>97.7%</b>	<b>3,105,100.91</b>
022200100100	MINISTRY OF COMMERCE AND INDUSTRY	96,997,730.00	135,997,730.00	32,667,909.13	132,892,629.09	97.7%	3,105,100.91
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	9,600,000.00	-	-	-	-	-
022205400100	OSUN STATE INVESTMENT PROMOTION AGENCY	24,159,510.00	-	-	-	-	-
<b>02730000000</b>	<b>MINISTRY OF COOPERATIVES AND EMPOWERMENT</b>	<b>170,953,500.00</b>	<b>245,474,390.00</b>	<b>60,331,384.90</b>	<b>240,184,041.45</b>	<b>97.8%</b>	<b>5,290,348.55</b>
027300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	145,118,150.00	207,793,150.00	52,020,226.50	205,786,812.32	99.0%	2,006,337.68
027300200100	OSUN MICRO CREDIT AGENCY	25,835,350.00	37,681,240.00	8,311,158.40	34,397,229.13	91.3%	3,284,010.87
<b>02280000000</b>	<b>MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGIT</b>	<b>135,071,280.00</b>	<b>259,115,740.00</b>	<b>62,364,281.57</b>	<b>249,367,464.88</b>	<b>96.2%</b>	<b>9,748,275.12</b>
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL	135,071,280.00	259,115,740.00	62,364,281.57	249,367,464.88	96.2%	9,748,275.12
<b>02290000000</b>	<b>MINISTRY OF TRANSPORTATION</b>	<b>379,485,890.00</b>	<b>524,928,280.00</b>	<b>125,227,988.52</b>	<b>524,213,194.02</b>	<b>99.9%</b>	<b>715,085.98</b>
022900100100	MINISTRY OF TRANSPORTATION	379,485,890.00	524,928,280.00	125,227,988.52	524,213,194.02	99.9%	715,085.98
<b>02330000000</b>	<b>OFFICE OF NATURAL &amp; MINERAL RESOURCES</b>	<b>27,449,880.00</b>	<b>46,613,380.00</b>	<b>10,680,694.05</b>	<b>43,854,459.99</b>	<b>94.1%</b>	<b>2,758,920.01</b>
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	27,449,880.00	46,613,380.00	10,680,694.05	43,854,459.99	94.1%	2,758,920.01
<b>02340000000</b>	<b>MINISTRY OF WORKS</b>	<b>310,651,900.00</b>	<b>646,239,460.00</b>	<b>156,412,975.92</b>	<b>625,373,877.32</b>	<b>96.8%</b>	<b>20,865,582.68</b>
023400100100	MINISTRY OF WORKS	251,456,860.00	514,012,860.00	125,245,927.65	502,774,659.11	97.8%	11,238,200.89
023400400100	OSUN ROAD MAINTENANCE AGENCY	59,195,040.00	132,226,600.00	31,167,048.27	122,599,218.21	92.7%	9,627,381.79
<b>02360000000</b>	<b>MINISTRY OF CULTURE AND TOURISM</b>	<b>223,550,340.00</b>	<b>324,000,340.00</b>	<b>75,374,479.46</b>	<b>303,676,949.18</b>	<b>93.7%</b>	<b>20,323,390.82</b>
023600100100	MINISTRY OF CULTURE AND TOURISM	61,737,740.00	99,187,740.00	24,058,130.96	96,426,550.49	97.2%	2,761,189.51
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	96,810,470.00	148,810,470.00	33,308,458.27	133,710,113.23	89.9%	15,100,356.77
023600500100	OSUN STATE TOURISM BOARD	65,002,130.00	76,002,130.00	18,007,890.23	73,540,285.46	96.8%	2,461,844.54
<b>02380000000</b>	<b>MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPME</b>	<b>179,138,540.00</b>	<b>327,790,680.00</b>	<b>76,471,165.30</b>	<b>310,613,954.07</b>	<b>94.8%</b>	<b>17,176,725.93</b>
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	122,446,470.00	233,139,780.00	53,037,734.11	216,031,810.82	92.7%	17,107,969.18
023800400100	STATE BUREAU OF STATISTICS	56,692,070.00	94,650,900.00	23,433,431.19	94,582,143.25	99.9%	68,756.75
<b>02520000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>827,699,120.00</b>	<b>1,359,838,390.00</b>	<b>329,877,355.96</b>	<b>1,339,175,317.88</b>	<b>98.5%</b>	<b>20,663,072.12</b>
025200100100	MINISTRY OF WATER RESOURCES	38,308,910.00	51,443,810.00	11,227,824.53	46,988,862.09	91.3%	4,454,947.91
025201200100	OSUN WATER REGULATORY COMMISSION	116,159,590.00	43,659,590.00	10,484,893.02	40,709,411.65	93.2%	2,950,178.35
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	159,475,130.00	210,675,130.00	51,406,734.55	205,225,748.79	97.4%	5,449,381.21
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	141,837,060.00	267,071,960.00	65,385,533.67	262,988,851.49	98.5%	4,083,108.51
025210200100	OSUN STATE WATER CORPORATION	371,918,430.00	786,987,900.00	191,372,370.19	783,262,443.86	99.5%	3,725,456.14
<b>02310000000</b>	<b>MINISTRY OF ENERGY</b>	<b>36,105,540.00</b>	<b>56,305,540.00</b>	<b>12,577,174.57</b>	<b>48,516,486.46</b>	<b>86.2%</b>	<b>7,789,053.54</b>
023100100100	MINISTRY OF ENERGY	36,105,540.00	56,305,540.00	12,577,174.57	48,516,486.46	86.2%	7,789,053.54

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<b>02600000000</b>	<b>MINISTRY OF LANDS AND PHYSICAL PLANNING</b>	<b>250,919,890.00</b>	<b>537,772,280.00</b>	<b>129,856,292.25</b>	<b>512,816,299.86</b>	<b>95.4%</b>	<b>24,955,980.14</b>
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	121,769,110.00	276,004,000.00	67,155,925.41	270,069,868.87	97.8%	5,934,131.13
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	47,606,290.00	78,810,260.00	19,034,770.90	75,376,001.73	95.6%	3,434,258.27
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	24,740,480.00	52,098,430.00	12,535,187.64	47,757,270.49	91.7%	4,341,159.51
026000500100	OFFICE OF THE SURVEYOR - GENERAL	56,804,010.00	130,859,590.00	31,130,408.30	119,613,158.77	91.4%	11,246,431.23
<b>02640000000</b>	<b>MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS</b>	<b>102,631,660.00</b>	<b>162,632,160.00</b>	<b>39,285,123.83</b>	<b>156,215,579.61</b>	<b>96.1%</b>	<b>6,416,580.39</b>
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	102,631,660.00	162,632,160.00	39,285,123.83	156,215,579.61	96.1%	6,416,580.39
<b>03000000000</b>	<b>Law and Justice Sector</b>	<b>2,437,328,360.00</b>	<b>2,870,195,910.00</b>	<b>620,153,946.21</b>	<b>2,710,880,042.85</b>	<b>94.4%</b>	<b>159,315,867.15</b>
<b>03180000000</b>	<b>JUDICIAL SERVICE COMMISSION</b>	<b>2,043,994,430.00</b>	<b>2,296,405,980.00</b>	<b>479,742,880.68</b>	<b>2,147,890,246.34</b>	<b>93.5%</b>	<b>148,515,733.66</b>
031801100100	JUDICIAL SERVICE COMMISSION	116,339,900.00	176,540,460.00	29,904,140.63	122,319,914.87	69.3%	54,220,545.13
031805100100	HIGH COURT OF JUSTICE	1,000,353,700.00	1,190,564,690.00	234,948,160.71	1,124,780,191.66	94.5%	65,784,498.34
031805200100	CUSTOMARY COURT OF APPEAL	927,300,830.00	929,300,830.00	214,890,579.34	900,790,139.81	96.9%	28,510,690.19
<b>03260000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>393,333,930.00</b>	<b>573,789,930.00</b>	<b>140,411,065.53</b>	<b>562,989,796.51</b>	<b>98.1%</b>	<b>10,800,133.49</b>
032600100100	MINISTRY OF JUSTICE	393,333,930.00	573,789,930.00	140,411,065.53	562,989,796.51	98.1%	10,800,133.49
<b>04000000000</b>	<b>Regional Sector</b>	<b>70,513,710.00</b>	<b>93,302,070.00</b>	<b>23,179,844.35</b>	<b>88,074,717.88</b>	<b>94.4%</b>	<b>5,227,352.12</b>
<b>04630000000</b>	<b>MINISTRY OF REGIONAL INTEGRATION</b>	<b>70,513,710.00</b>	<b>93,302,070.00</b>	<b>23,179,844.35</b>	<b>88,074,717.88</b>	<b>94.4%</b>	<b>5,227,352.12</b>
046300100100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	70,513,710.00	93,302,070.00	23,179,844.35	88,074,717.88	94.4%	5,227,352.12
<b>05000000000</b>	<b>Social Sector</b>	<b>38,838,536,320.00</b>	<b>43,637,453,640.00</b>	<b>9,293,742,758.82</b>	<b>39,780,821,073.60</b>	<b>91.2%</b>	<b>3,856,632,566.40</b>
<b>05130000000</b>	<b>MINISTRY OF YOUTHS AFFAIRS</b>	<b>2,461,896,570.00</b>	<b>2,364,901,080.00</b>	<b>335,334,648.43</b>	<b>2,260,431,001.85</b>	<b>95.6%</b>	<b>104,470,078.15</b>
051300100100	MINISTRY OF YOUTHS AFFAIRS	2,461,896,570.00	2,364,901,080.00	335,334,648.43	2,260,431,001.85	95.6%	104,470,078.15
<b>05140000000</b>	<b>MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS</b>	<b>85,200,380.00</b>	<b>192,835,250.00</b>	<b>46,121,922.56</b>	<b>180,069,595.98</b>	<b>93.4%</b>	<b>12,765,654.02</b>
051400100100	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	85,200,380.00	192,835,250.00	46,121,922.56	180,069,595.98	93.4%	12,765,654.02
<b>05170000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>19,228,079,600.00</b>	<b>24,045,422,910.00</b>	<b>5,545,853,812.38</b>	<b>22,017,827,008.52</b>	<b>91.6%</b>	<b>2,027,595,901.48</b>
051700100100	MINISTRY OF EDUCATION	431,175,600.00	985,175,600.00	240,472,071.22	960,556,116.12	97.5%	24,619,483.88
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	129,872,200.00	202,872,200.00	49,406,693.34	198,094,999.22	97.6%	4,777,200.78
051700400100	OSUN STATE SENIOR SECONDARY EDUCATION BOARD	34,974,760.00	61,209,660.00	14,246,922.31	58,726,632.05	95.9%	2,483,027.95
051700800100	OSUN STATE LIBRARY BOARD	16,256,730.00	32,805,030.00	6,002,845.16	26,954,966.48	82.2%	5,850,063.52
051700900100	OSUN STATE EXAMINATIONS BOARD	45,183,990.00	64,349,890.00	16,368,385.55	63,477,964.31	98.6%	871,925.69
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	1,108,428,790.00	1,513,557,740.00	383,838,700.68	1,513,159,501.86	100.0%	398,238.14
051701900100	OSUN STATE POLYTECHNIC, IREE	1,639,210,890.00	2,088,339,790.00	522,620,776.53	2,080,671,805.11	99.6%	7,667,984.89
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	1,497,940,160.00	1,758,263,950.00	413,877,465.39	1,701,119,852.94	96.7%	57,144,097.06
051702200100	OSUN STATE UNIVERSITY, OSOGBO	4,432,957,670.00	5,115,464,370.00	623,439,618.20	4,430,840,345.27	86.6%	684,624,024.73
051702300100	UNIVERSITY OF ILESA	2,897,655,090.00	3,647,753,430.00	672,073,116.63	2,439,384,951.19	66.9%	1,208,368,478.81
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	268,452,000.00	439,482,000.00	106,069,518.20	429,691,411.91	97.8%	9,790,588.09
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	6,725,971,720.00	8,136,149,250.00	2,497,437,699.18	8,115,148,462.06	99.7%	21,000,787.94
<b>05210000000</b>	<b>MINISTRY OF HEALTH</b>	<b>16,158,676,430.00</b>	<b>15,701,001,740.00</b>	<b>3,053,949,737.95</b>	<b>14,056,975,960.70</b>	<b>89.5%</b>	<b>1,644,025,779.30</b>
052100100100	MINISTRY OF HEALTH	865,326,440.00	1,159,005,340.00	275,631,556.25	1,076,902,354.57	92.9%	82,102,985.43
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	185,407,070.00	226,910,180.00	53,346,865.48	208,501,865.28	91.9%	18,408,314.72
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	195,841,980.00	250,946,530.00	54,819,083.40	223,977,519.74	89.3%	26,969,010.26
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	8,502,428,550.00	8,702,428,550.00	1,419,350,921.06	7,553,549,265.97	86.8%	1,148,879,284.03
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	6,228,637,390.00	5,078,637,390.00	1,182,121,580.34	4,720,807,798.66	93.0%	357,829,591.34
052110600100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	181,035,000.00	283,073,750.00	68,679,731.42	273,237,156.48	96.5%	9,836,593.52

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>05350000000</b>	<b>MINISTRY OF ENVIRONMENT AND SANITATION</b>	<b>466,262,880.00</b>	<b>808,741,680.00</b>	<b>185,168,130.20</b>	<b>759,295,135.24</b>	<b>93.9%</b>	<b>49,446,544.76</b>
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	268,478,670.00	551,644,570.00	133,977,672.62	532,569,596.43	96.5%	19,074,973.57
053505300100	OSUN STATE WASTE MANAGEMENT AGENCY	197,784,210.00	257,097,110.00	51,190,457.58	226,725,538.81	88.2%	30,371,571.19
<b>05390000000</b>	<b>MINISTRY OF SPORTS AND SPECIAL NEEDS</b>	<b>340,961,970.00</b>	<b>366,091,030.00</b>	<b>90,416,542.81</b>	<b>355,982,652.54</b>	<b>97.2%</b>	<b>10,108,377.46</b>
053900100100	MINISTRY OF SPORTS AND SPECIAL NEEDS	64,574,920.00	88,203,980.00	21,504,088.30	86,173,988.72	97.7%	2,029,991.28
053905100100	OSUN STATE SPORTS COUNCIL	276,387,050.00	277,887,050.00	68,912,454.51	269,808,663.82	97.1%	8,078,386.18
<b>05510000000</b>	<b>MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS</b>	<b>97,458,490.00</b>	<b>158,459,950.00</b>	<b>36,897,964.49</b>	<b>150,239,718.77</b>	<b>94.8%</b>	<b>8,220,231.23</b>
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	97,458,490.00	158,459,950.00	36,897,964.49	150,239,718.77	94.8%	8,220,231.23

**Table 6: Overhead Expenditure by Administrative Classification**

Osun State Government Budget Performance Report 2025 Q4 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Overhead Expenditure</b>	<b>88,890,461,440.00</b>	<b>92,242,988,314.00</b>	<b>21,339,068,611.31</b>	<b>65,737,274,855.59</b>	<b>71.3%</b>	<b>26,505,713,458.41</b>
<b>01000000000</b>	<b>Administration Sector</b>	<b>44,268,345,030.00</b>	<b>53,557,449,514.00</b>	<b>16,068,096,241.65</b>	<b>44,385,403,389.99</b>	<b>82.9%</b>	<b>9,172,046,124.01</b>
<b>01110000000</b>	<b>GOVERNMENT HOUSE</b>	<b>25,859,955,030.00</b>	<b>38,353,523,384.00</b>	<b>13,224,631,520.00</b>	<b>33,276,787,256.00</b>	<b>86.8%</b>	<b>5,076,736,128.00</b>
011100100100	BUREAU OF GENERAL SERVICES	24,200,000,000.00	37,193,568,354.00	13,098,801,520.00	32,595,820,256.00	87.6%	4,597,748,098.00
011100800100	OSUN EMERGENCY MANAGEMENT AGENCY	503,000,000.00	303,000,000.00	22,030,000.00	149,930,000.00	49.5%	153,070,000.00
011101000100	PUBLIC PROCUREMENT AGENCY	85,000,000.00	85,000,000.00	16,800,000.00	28,800,000.00	33.9%	56,200,000.00
011101100100	OSUN STATE SECURITY NETWORK AGENCY	944,200,000.00	644,200,000.00	80,000,000.00	472,837,000.00	73.4%	171,363,000.00
011103300100	OSUN STATE AGENCY FOR CONTROL OF AIDS	127,755,030.00	127,755,030.00	7,000,000.00	29,400,000.00	23.0%	98,355,030.00
<b>01120000000</b>	<b>OSUN STATE HOUSE OF ASSEMBLY</b>	<b>3,208,700,000.00</b>	<b>3,583,700,000.00</b>	<b>1,036,303,900.31</b>	<b>3,059,726,490.26</b>	<b>85.4%</b>	<b>523,973,509.74</b>
011200100100	OSUN STATE HOUSE OF ASSEMBLY	2,897,900,000.00	3,272,900,000.00	1,026,268,400.31	2,981,255,090.26	91.1%	291,644,909.74
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	310,800,000.00	310,800,000.00	10,035,500.00	78,471,400.00	25.2%	232,328,600.00
<b>01230000000</b>	<b>MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT</b>	<b>1,555,300,000.00</b>	<b>1,071,000,000.00</b>	<b>43,833,779.65</b>	<b>481,346,485.88</b>	<b>44.9%</b>	<b>589,653,514.12</b>
012300100100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	1,404,000,000.00	904,000,000.00	-	320,050,000.00	35.4%	583,950,000.00
012300300100	OSUN STATE BROADCASTING CORPORATION	151,300,000.00	167,000,000.00	43,833,779.65	161,296,485.88	96.6%	5,703,514.12
<b>01240000000</b>	<b>MINISTRY OF HOME AFFAIRS</b>	<b>566,500,000.00</b>	<b>366,500,000.00</b>	<b>104,331,910.47</b>	<b>301,032,569.30</b>	<b>82.1%</b>	<b>65,467,430.70</b>
012400100100	MINISTRY OF HOME AFFAIRS	566,500,000.00	366,500,000.00	104,331,910.47	301,032,569.30	82.1%	65,467,430.70
<b>01250000000</b>	<b>OFFICE OF THE HEAD OF SERVICE</b>	<b>2,497,000,000.00</b>	<b>1,946,200,000.00</b>	<b>558,454,278.22</b>	<b>1,749,620,010.55</b>	<b>89.9%</b>	<b>196,579,989.45</b>
012500100100	OFFICE OF THE HEAD OF SERVICE	1,344,000,000.00	943,200,000.00	218,384,278.22	846,090,010.55	89.7%	97,109,989.45
012500300100	BUREAU OF PUBLIC SERVICE PENSION	153,000,000.00	153,000,000.00	41,844,000.00	87,824,500.00	57.4%	65,175,500.00
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	1,000,000,000.00	850,000,000.00	298,226,000.00	815,705,500.00	96.0%	34,294,500.00
<b>01400000000</b>	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>216,300,000.00</b>	<b>216,306,000.00</b>	<b>70,376,350.00</b>	<b>154,459,600.00</b>	<b>71.4%</b>	<b>61,846,400.00</b>
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	118,700,000.00	118,700,000.00	49,792,750.00	117,334,000.00	98.8%	1,366,000.00
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	97,600,000.00	97,606,000.00	20,583,600.00	37,125,600.00	38.0%	60,480,400.00
<b>01470000000</b>	<b>CIVIL SERVICE COMMISSION</b>	<b>72,250,000.00</b>	<b>72,250,000.00</b>	<b>5,873,476.00</b>	<b>35,733,476.00</b>	<b>49.5%</b>	<b>36,516,524.00</b>
014700100100	CIVIL SERVICE COMMISSION	72,250,000.00	72,250,000.00	5,873,476.00	35,733,476.00	49.5%	36,516,524.00
<b>01480000000</b>	<b>OSUN STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>3,485,240,000.00</b>	<b>2,580,670,130.00</b>	<b>31,410,460.00</b>	<b>2,437,527,460.00</b>	<b>94.5%</b>	<b>143,142,670.00</b>
014800100100	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	3,485,240,000.00	2,580,670,130.00	31,410,460.00	2,437,527,460.00	94.5%	143,142,670.00
<b>01490000000</b>	<b>LOCAL GOVERNMENTS SERVICE COMMISSION</b>	<b>660,100,000.00</b>	<b>260,300,000.00</b>	<b>42,767,067.00</b>	<b>143,278,067.00</b>	<b>55.0%</b>	<b>117,021,933.00</b>
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	660,100,000.00	260,300,000.00	42,767,067.00	143,278,067.00	55.0%	117,021,933.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT</b>	<b>4,670,000,000.00</b>	<b>4,170,000,000.00</b>	<b>844,273,000.00</b>	<b>2,432,373,125.00</b>	<b>58.3%</b>	<b>1,737,626,875.00</b>
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	4,670,000,000.00	4,170,000,000.00	844,273,000.00	2,432,373,125.00	58.3%	1,737,626,875.00
<b>01620000000</b>	<b>MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL</b>	<b>1,077,000,000.00</b>	<b>457,000,000.00</b>	<b>33,080,000.00</b>	<b>98,929,100.00</b>	<b>21.6%</b>	<b>358,070,900.00</b>
016200100100	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL	1,077,000,000.00	457,000,000.00	33,080,000.00	98,929,100.00	21.6%	358,070,900.00
<b>01660000000</b>	<b>MINISTRY OF FEDERAL AFFAIRS</b>	<b>400,000,000.00</b>	<b>480,000,000.00</b>	<b>72,760,500.00</b>	<b>214,589,750.00</b>	<b>44.7%</b>	<b>265,410,250.00</b>
016600100100	MINISTRY OF FEDERAL AFFAIRS	400,000,000.00	480,000,000.00	72,760,500.00	214,589,750.00	44.7%	265,410,250.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>02000000000</b>	<b>Economic Sector</b>	<b>18,428,388,490.00</b>	<b>16,329,883,570.00</b>	<b>2,612,876,286.23</b>	<b>9,712,881,529.41</b>	<b>59.5%</b>	<b>6,617,002,040.59</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE AND FOOD SECURITY</b>	<b>406,100,000.00</b>	<b>339,100,000.00</b>	<b>17,858,533.99</b>	<b>71,775,928.12</b>	<b>21.2%</b>	<b>267,324,071.88</b>
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	250,000,000.00	250,000,000.00	1,500,000.00	44,765,000.00	17.9%	205,235,000.00
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	146,550,000.00	78,550,000.00	13,250,000.00	20,016,000.00	25.5%	58,534,000.00
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	9,550,000.00	10,550,000.00	3,108,533.99	6,994,928.12	66.3%	3,555,071.88
<b>02200000000</b>	<b>MINISTRY OF FINANCE</b>	<b>9,439,400,000.00</b>	<b>8,771,780,000.00</b>	<b>1,255,545,933.39</b>	<b>6,153,650,221.08</b>	<b>70.2%</b>	<b>2,618,129,778.92</b>
022000100100	MINISTRY OF FINANCE	8,329,500,000.00	7,655,500,000.00	959,148,114.90	5,267,151,254.45	68.8%	2,388,348,745.55
022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	559,900,000.00	489,900,000.00	45,288,900.00	294,185,525.41	60.1%	195,714,474.59
022000800100	OSUN STATE INTERNAL REVENUE SERVICE	550,000,000.00	626,380,000.00	251,108,918.49	592,313,441.22	94.6%	34,066,558.78
<b>02220000000</b>	<b>MINISTRY OF COMMERCE AND INDUSTRY</b>	<b>825,000,000.00</b>	<b>438,000,000.00</b>	<b>123,250,000.00</b>	<b>322,302,293.15</b>	<b>73.6%</b>	<b>115,697,706.85</b>
022200100100	MINISTRY OF COMMERCE AND INDUSTRY	650,000,000.00	355,000,000.00	117,250,000.00	290,472,293.15	81.8%	64,527,706.85
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	100,000,000.00	45,000,000.00	-	9,960,000.00	22.1%	35,040,000.00
022205400100	OSUN STATE INVESTMENT PROMOTION AGENCY	75,000,000.00	38,000,000.00	6,000,000.00	21,870,000.00	57.6%	16,130,000.00
<b>02730000000</b>	<b>MINISTRY OF COOPERATIVES AND EMPOWERMENT</b>	<b>1,239,696,380.00</b>	<b>809,996,460.00</b>	<b>358,116,500.00</b>	<b>589,752,815.55</b>	<b>72.8%</b>	<b>220,243,644.45</b>
027300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	744,696,380.00	744,696,380.00	346,632,500.00	550,264,500.00	73.9%	194,431,880.00
027300200100	OSUN MICRO CREDIT AGENCY	495,000,000.00	65,300,080.00	11,484,000.00	39,488,315.55	60.5%	25,811,764.45
<b>02280000000</b>	<b>MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY</b>	<b>850,000,000.00</b>	<b>499,600,000.00</b>	<b>54,440,000.00</b>	<b>260,178,400.00</b>	<b>52.1%</b>	<b>239,421,600.00</b>
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	850,000,000.00	499,600,000.00	54,440,000.00	260,178,400.00	52.1%	239,421,600.00
<b>02290000000</b>	<b>MINISTRY OF TRANSPORTATION</b>	<b>350,000,000.00</b>	<b>360,850,000.00</b>	<b>45,792,000.00</b>	<b>272,159,372.50</b>	<b>75.4%</b>	<b>88,690,627.50</b>
022900100100	MINISTRY OF TRANSPORTATION	350,000,000.00	360,850,000.00	45,792,000.00	272,159,372.50	75.4%	88,690,627.50
<b>02330000000</b>	<b>OFFICE OF NATURAL &amp; MINERAL RESOURCES</b>	<b>329,550,000.00</b>	<b>329,550,000.00</b>	<b>-</b>	<b>35,539,000.00</b>	<b>10.8%</b>	<b>294,011,000.00</b>
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	329,550,000.00	329,550,000.00	-	35,539,000.00	10.8%	294,011,000.00
<b>02340000000</b>	<b>MINISTRY OF WORKS</b>	<b>572,550,000.00</b>	<b>572,550,000.00</b>	<b>105,247,165.00</b>	<b>345,132,670.00</b>	<b>60.3%</b>	<b>227,417,330.00</b>
023400100100	MINISTRY OF WORKS	442,000,000.00	442,000,000.00	100,782,165.00	312,349,270.00	70.7%	129,650,730.00
023400400100	OSUN ROAD MAINTENANCE AGENCY	46,000,000.00	46,000,000.00	4,465,000.00	16,783,400.00	36.5%	29,216,600.00
023400500100	OSUN ASSETS MANAGEMENT AGENCY	84,550,000.00	84,550,000.00	-	16,000,000.00	18.9%	68,550,000.00
<b>02360000000</b>	<b>MINISTRY OF CULTURE AND TOURISM</b>	<b>837,699,110.00</b>	<b>866,499,110.00</b>	<b>73,340,000.00</b>	<b>347,500,000.00</b>	<b>40.1%</b>	<b>518,999,110.00</b>
023600100100	MINISTRY OF CULTURE AND TOURISM	461,149,110.00	461,149,110.00	13,340,000.00	176,500,000.00	38.3%	284,649,110.00
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	226,550,000.00	259,550,000.00	41,600,000.00	71,880,000.00	27.7%	187,670,000.00
023600500100	OSUN STATE TOURISM BOARD	150,000,000.00	145,800,000.00	18,400,000.00	99,120,000.00	68.0%	46,680,000.00
<b>02380000000</b>	<b>MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT</b>	<b>1,404,843,000.00</b>	<b>1,306,343,000.00</b>	<b>406,830,350.00</b>	<b>675,017,719.50</b>	<b>51.7%</b>	<b>631,325,280.50</b>
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	1,151,980,000.00	1,053,480,000.00	390,047,850.00	630,522,219.50	59.9%	422,957,780.50
023800400100	STATE BUREAU OF STATISTICS	252,863,000.00	252,863,000.00	16,782,500.00	44,495,500.00	17.6%	208,367,500.00
<b>02520000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>1,612,250,000.00</b>	<b>1,441,250,000.00</b>	<b>71,080,143.99</b>	<b>390,139,748.96</b>	<b>27.1%</b>	<b>1,051,110,251.04</b>
025200100100	MINISTRY OF WATER RESOURCES	305,200,000.00	330,200,000.00	16,510,000.00	146,155,000.00	44.3%	184,045,000.00
025201200100	OSUN WATER REGULATORY COMMISSION	390,000,000.00	245,000,000.00	-	27,060,000.00	11.0%	217,940,000.00
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	86,600,000.00	86,600,000.00	10,230,000.00	47,260,000.00	54.6%	39,340,000.00
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	235,000,000.00	160,000,000.00	30,955,000.00	76,081,300.00	47.6%	83,918,700.00
025210200100	OSUN STATE WATER CORPORATION	595,450,000.00	619,450,000.00	13,385,143.99	93,583,448.96	15.1%	525,866,551.04

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>023100000000</b>	<b>MINISTRY OF ENERGY</b>	<b>200,000,000.00</b>	<b>200,000,000.00</b>	<b>4,945,000.00</b>	<b>22,630,000.00</b>	<b>11.3%</b>	<b>177,370,000.00</b>
023100100100	MINISTRY OF ENERGY	200,000,000.00	200,000,000.00	4,945,000.00	22,630,000.00	11.3%	177,370,000.00
<b>026000000000</b>	<b>MINISTRY OF LANDS AND PHYSICAL PLANNING</b>	<b>215,300,000.00</b>	<b>242,365,000.00</b>	<b>26,080,659.86</b>	<b>127,238,360.55</b>	<b>52.5%</b>	<b>115,126,639.45</b>
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	100,000,000.00	105,000,000.00	14,531,840.00	50,500,940.00	48.1%	54,499,060.00
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	80,300,000.00	82,300,000.00	8,658,819.86	57,791,820.55	70.2%	24,508,179.45
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	25,000,000.00	26,310,000.00	2,890,000.00	13,019,850.00	49.5%	13,290,150.00
026000500100	OFFICE OF THE SURVEYOR - GENERAL	10,000,000.00	28,755,000.00	-	5,925,750.00	20.6%	22,829,250.00
<b>026400000000</b>	<b>MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS</b>	<b>146,000,000.00</b>	<b>152,000,000.00</b>	<b>70,350,000.00</b>	<b>99,865,000.00</b>	<b>65.7%</b>	<b>52,135,000.00</b>
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	146,000,000.00	152,000,000.00	70,350,000.00	99,865,000.00	65.7%	52,135,000.00
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>3,161,439,360.00</b>	<b>2,463,439,360.00</b>	<b>194,075,000.00</b>	<b>936,109,212.83</b>	<b>38.0%</b>	<b>1,527,330,147.17</b>
<b>031800000000</b>	<b>JUDICIAL SERVICE COMMISSION</b>	<b>2,474,650,000.00</b>	<b>1,774,650,000.00</b>	<b>137,560,000.00</b>	<b>575,828,962.83</b>	<b>32.4%</b>	<b>1,198,821,037.17</b>
031801100100	JUDICIAL SERVICE COMMISSION	374,800,000.00	374,800,000.00	6,000,000.00	31,528,500.00	8.4%	343,271,500.00
031805100100	HIGH COURT OF JUSTICE	1,715,000,000.00	1,015,000,000.00	102,460,000.00	406,600,962.83	40.1%	608,399,037.17
031805200100	CUSTOMARY COURT OF APPEAL	384,850,000.00	384,850,000.00	29,100,000.00	137,699,500.00	35.8%	247,150,500.00
<b>032600000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>686,789,360.00</b>	<b>688,789,360.00</b>	<b>56,515,000.00</b>	<b>360,280,250.00</b>	<b>52.3%</b>	<b>328,509,110.00</b>
032600100100	MINISTRY OF JUSTICE	686,789,360.00	688,789,360.00	56,515,000.00	360,280,250.00	52.3%	328,509,110.00
<b>040000000000</b>	<b>Regional Sector</b>	<b>3,122,350,000.00</b>	<b>922,350,000.00</b>	<b>51,112,960.00</b>	<b>268,322,960.00</b>	<b>29.1%</b>	<b>654,027,040.00</b>
<b>046300000000</b>	<b>MINISTRY OF REGIONAL INTEGRATION</b>	<b>3,122,350,000.00</b>	<b>922,350,000.00</b>	<b>51,112,960.00</b>	<b>268,322,960.00</b>	<b>29.1%</b>	<b>654,027,040.00</b>
046300100100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	3,122,350,000.00	922,350,000.00	51,112,960.00	268,322,960.00	29.1%	654,027,040.00
<b>050000000000</b>	<b>Social Sector</b>	<b>19,909,938,560.00</b>	<b>18,969,865,870.00</b>	<b>2,412,908,123.43</b>	<b>10,434,557,763.36</b>	<b>55.0%</b>	<b>8,535,308,106.64</b>
<b>051300000000</b>	<b>MINISTRY OF YOUTHS AFFAIRS</b>	<b>1,016,385,000.00</b>	<b>1,043,239,000.00</b>	<b>44,670,561.37</b>	<b>356,866,065.22</b>	<b>34.2%</b>	<b>686,372,934.78</b>
051300100100	MINISTRY OF YOUTHS AFFAIRS	1,016,385,000.00	1,043,239,000.00	44,670,561.37	356,866,065.22	34.2%	686,372,934.78
<b>051400000000</b>	<b>MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS</b>	<b>2,342,843,000.00</b>	<b>1,143,043,000.00</b>	<b>105,105,235.00</b>	<b>188,841,835.95</b>	<b>16.5%</b>	<b>954,201,164.05</b>
051400100100	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	2,342,843,000.00	1,143,043,000.00	105,105,235.00	188,841,835.95	16.5%	954,201,164.05
<b>051700000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>7,695,134,920.00</b>	<b>7,951,134,920.00</b>	<b>988,095,263.63</b>	<b>5,531,462,308.87</b>	<b>69.6%</b>	<b>2,419,672,611.13</b>
051700100100	MINISTRY OF EDUCATION	240,950,000.00	485,950,000.00	33,500,500.00	112,466,960.15	23.1%	373,483,039.85
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	1,248,672,570.00	1,248,672,570.00	14,456,000.00	672,446,285.41	53.9%	576,226,284.59
051700400100	OSUN STATE SENIOR SECONDARY EDUCATION BOARD	48,680,000.00	63,680,000.00	18,090,000.00	44,310,000.00	69.6%	19,370,000.00
051700800100	OSUN STATE LIBRARY BOARD	14,000,000.00	14,000,000.00	1,800,000.00	3,600,000.00	25.7%	10,400,000.00
051700900100	OSUN STATE EXAMINATIONS BOARD	77,400,000.00	77,400,000.00	17,190,188.00	56,170,188.00	72.6%	21,229,812.00
051701000100	OSUN STATE MASS EDUCATION AGENCY	12,000,000.00	12,000,000.00	-	1,800,000.00	15.0%	10,200,000.00
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	1,056,976,700.00	1,061,976,700.00	211,677,274.89	979,845,462.82	92.3%	82,131,237.18
051701900100	OSUN STATE POLYTECHNIC, IREE	1,663,818,450.00	1,679,818,450.00	376,219,511.81	1,280,862,863.31	76.3%	398,955,586.69
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	329,627,000.00	304,627,000.00	24,459,013.57	246,937,101.96	81.1%	57,689,898.04
051702200100	OSUN STATE UNIVERSITY, OSOGBO	1,183,210,200.00	1,183,210,200.00	112,431,547.15	849,648,159.15	71.8%	333,562,040.85
051702300100	UNIVERSITY OF ILESA	1,417,600,000.00	1,417,600,000.00	170,601,228.21	1,254,705,288.07	88.5%	162,894,711.93
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	26,000,000.00	26,000,000.00	1,070,000.00	11,070,000.00	42.6%	14,930,000.00
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	376,200,000.00	376,200,000.00	6,600,000.00	17,600,000.00	4.7%	358,600,000.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>05210000000</b>	<b>MINISTRY OF HEALTH</b>	<b>6,721,791,600.00</b>	<b>6,436,791,600.00</b>	<b>1,005,606,196.11</b>	<b>3,321,325,784.60</b>	<b>51.6%</b>	<b>3,115,465,815.40</b>
052100100100	MINISTRY OF HEALTH	1,062,758,000.00	947,758,000.00	1,947,500.00	159,610,000.00	16.8%	788,148,000.00
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	1,743,500,000.00	1,743,500,000.00	595,803,415.37	1,241,214,428.03	71.2%	502,285,571.97
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	1,458,144,600.00	1,458,144,600.00	162,570,000.00	538,460,000.00	36.9%	919,684,600.00
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	1,400,000,000.00	1,400,000,000.00	97,719,669.67	655,829,482.86	46.8%	744,170,517.14
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	609,589,000.00	439,589,000.00	83,715,000.00	282,825,000.00	64.3%	156,764,000.00
052110600100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	447,800,000.00	447,800,000.00	63,850,611.07	443,386,873.71	99.0%	4,413,126.29
<b>05350000000</b>	<b>MINISTRY OF ENVIRONMENT AND SANITATION</b>	<b>885,514,040.00</b>	<b>1,185,327,350.00</b>	<b>132,425,461.75</b>	<b>420,902,337.50</b>	<b>35.5%</b>	<b>764,425,012.50</b>
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	488,750,000.00	763,563,310.00	65,228,701.75	145,946,297.50	19.1%	617,617,012.50
053500200100	OSUN PARKS AND GARDENS MANAGEMENT AGENCY	50,000,000.00	75,000,000.00	6,997,500.00	10,497,500.00	14.0%	64,502,500.00
053505300100	OSUN STATE WASTE MANAGEMENT AGENCY	346,764,040.00	346,764,040.00	60,199,260.00	264,458,540.00	76.3%	82,305,500.00
<b>05390000000</b>	<b>MINISTRY OF SPORTS AND SPECIAL NEEDS</b>	<b>1,172,460,000.00</b>	<b>1,134,520,000.00</b>	<b>120,785,405.57</b>	<b>565,589,431.22</b>	<b>49.9%</b>	<b>568,930,568.78</b>
053900100100	MINISTRY OF SPORTS AND SPECIAL NEEDS	557,460,000.00	519,520,000.00	24,178,405.57	77,604,377.47	14.9%	441,915,622.53
053905100100	OSUN STATE SPORTS COUNCIL	615,000,000.00	615,000,000.00	96,607,000.00	487,985,053.75	79.3%	127,014,946.25
<b>05510000000</b>	<b>MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS</b>	<b>75,810,000.00</b>	<b>75,810,000.00</b>	<b>16,220,000.00</b>	<b>49,570,000.00</b>	<b>65.4%</b>	<b>26,240,000.00</b>
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	75,810,000.00	75,810,000.00	16,220,000.00	49,570,000.00	65.4%	26,240,000.00

**Table 7: Capital Expenditure by Administrative Classification**

Osun State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Capital Expenditure</b>	<b>191,549,142,270.00</b>	<b>167,030,716,412.00</b>	<b>66,234,670,287.27</b>	<b>133,116,897,697.60</b>	<b>79.7%</b>	<b>33,913,818,714.40</b>
<b>01000000000</b>	<b>Administration Sector</b>	<b>16,321,683,870.00</b>	<b>10,389,351,870.00</b>	<b>816,292,140.00</b>	<b>4,263,760,113.67</b>	<b>41.0%</b>	<b>6,125,591,756.33</b>
<b>01110000000</b>	<b>GOVERNMENT HOUSE</b>	<b>12,124,129,600.00</b>	<b>5,997,629,600.00</b>	<b>737,000,000.00</b>	<b>3,129,692,000.00</b>	<b>52.2%</b>	<b>2,867,937,600.00</b>
011100100100	BUREAU OF GENERAL SERVICES	11,566,000,000.00	4,689,500,000.00	137,000,000.00	2,509,692,000.00	53.5%	2,179,808,000.00
011100800100	OSUN EMERGENCY MANAGEMENT AGENCY	105,000,000.00	105,000,000.00	-	-	0.0%	105,000,000.00
011101000100	PUBLIC PROCUREMENT AGENCY	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
011101100100	OSUN STATE SECURITY NETWORK AGENCY	385,630,000.00	1,135,630,000.00	600,000,000.00	620,000,000.00	54.6%	515,630,000.00
011103300100	OSUN STATE AGENCY FOR CONTROL OF AIDS	7,499,600.00	7,499,600.00	-	-	0.0%	7,499,600.00
<b>01120000000</b>	<b>OSUN STATE HOUSE OF ASSEMBLY</b>	<b>600,700,000.00</b>	<b>600,700,000.00</b>	<b>19,865,000.00</b>	<b>62,615,000.00</b>	<b>10.4%</b>	<b>538,085,000.00</b>
011200100100	OSUN STATE HOUSE OF ASSEMBLY	500,700,000.00	500,700,000.00	19,865,000.00	62,615,000.00	12.5%	438,085,000.00
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
<b>01230000000</b>	<b>MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT</b>	<b>574,000,000.00</b>	<b>1,068,168,000.00</b>	<b>23,808,140.00</b>	<b>52,688,056.17</b>	<b>4.9%</b>	<b>1,015,479,943.83</b>
012300100100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	174,000,000.00	174,000,000.00	-	-	0.0%	174,000,000.00
012300300100	OSUN STATE BROADCASTING CORPORATION	400,000,000.00	894,168,000.00	23,808,140.00	52,688,056.17	5.9%	841,479,943.83
<b>01240000000</b>	<b>MINISTRY OF HOME AFFAIRS</b>	<b>1,712,000,000.00</b>	<b>1,712,000,000.00</b>	<b>-</b>	<b>792,045,057.50</b>	<b>46.3%</b>	<b>919,954,942.50</b>
012400100100	MINISTRY OF HOME AFFAIRS	1,712,000,000.00	1,712,000,000.00	-	792,045,057.50	46.3%	919,954,942.50
<b>01250000000</b>	<b>OFFICE OF THE HEAD OF SERVICE</b>	<b>627,245,370.00</b>	<b>327,245,370.00</b>	<b>-</b>	<b>10,000,000.00</b>	<b>3.1%</b>	<b>317,245,370.00</b>
012500100100	OFFICE OF THE HEAD OF SERVICE	340,885,370.00	40,885,370.00	-	-	0.0%	40,885,370.00
012500300100	BUREAU OF PUBLIC SERVICE PENSION	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	136,360,000.00	136,360,000.00	-	10,000,000.00	7.3%	126,360,000.00
<b>01400000000</b>	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>158,314,110.00</b>	<b>158,314,110.00</b>	<b>10,619,000.00</b>	<b>157,610,000.00</b>	<b>99.6%</b>	<b>704,110.00</b>
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	85,000,000.00	85,000,000.00	10,619,000.00	84,410,000.00	99.3%	590,000.00
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	73,314,110.00	73,314,110.00	-	73,200,000.00	99.8%	114,110.00
<b>01470000000</b>	<b>CIVIL SERVICE COMMISSION</b>	<b>77,686,290.00</b>	<b>77,686,290.00</b>	<b>25,000,000.00</b>	<b>27,950,000.00</b>	<b>36.0%</b>	<b>49,736,290.00</b>
014700100100	CIVIL SERVICE COMMISSION	77,686,290.00	77,686,290.00	25,000,000.00	27,950,000.00	36.0%	49,736,290.00
<b>01480000000</b>	<b>OSUN STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>40,000,000.00</b>	<b>40,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>40,000,000.00</b>
014800100100	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
<b>01490000000</b>	<b>LOCAL GOVERNMENTS SERVICE COMMISSION</b>	<b>102,608,500.00</b>	<b>102,608,500.00</b>	<b>-</b>	<b>27,760,000.00</b>	<b>27.1%</b>	<b>74,848,500.00</b>
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	102,608,500.00	102,608,500.00	-	27,760,000.00	27.1%	74,848,500.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT</b>	<b>180,000,000.00</b>	<b>180,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>180,000,000.00</b>
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	180,000,000.00	180,000,000.00	-	-	0.0%	180,000,000.00
<b>01620000000</b>	<b>MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>-</b>	<b>3,400,000.00</b>	<b>11.3%</b>	<b>26,600,000.00</b>
016200100100	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS	30,000,000.00	30,000,000.00	-	3,400,000.00	11.3%	26,600,000.00
<b>01660000000</b>	<b>MINISTRY OF FEDERAL AFFAIRS</b>	<b>95,000,000.00</b>	<b>95,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>95,000,000.00</b>
016600100100	MINISTRY OF FEDERAL AFFAIRS	95,000,000.00	95,000,000.00	-	-	0.0%	95,000,000.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>02000000000</b>	<b>Economic Sector</b>	<b>128,931,274,040.00</b>	<b>118,705,845,441.81</b>	<b>58,571,062,499.85</b>	<b>108,627,832,987.95</b>	<b>91.5%</b>	<b>10,078,012,453.86</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE AND FOOD SECURITY</b>	<b>5,890,325,560.00</b>	<b>4,563,803,710.00</b>	<b>-</b>	<b>528,677,500.00</b>	<b>11.6%</b>	<b>4,035,126,210.00</b>
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	3,126,326,460.00	3,131,326,460.00	-	528,677,500.00	16.9%	2,602,648,960.00
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	1,426,725,000.00	456,429,500.00	-	-	0.0%	456,429,500.00
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	1,337,274,100.00	976,047,750.00	-	-	0.0%	976,047,750.00
<b>02200000000</b>	<b>MINISTRY OF FINANCE</b>	<b>1,565,700,000.00</b>	<b>1,598,700,000.00</b>	<b>149,998,607.00</b>	<b>332,692,557.00</b>	<b>20.8%</b>	<b>1,266,007,443.00</b>
022000100100	MINISTRY OF FINANCE	806,200,000.00	806,200,000.00	-	137,296,450.00	17.0%	668,903,550.00
022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	609,500,000.00	609,500,000.00	149,998,607.00	186,138,607.00	30.5%	423,361,393.00
022000800100	OSUN STATE INTERNAL REVENUE SERVICE	150,000,000.00	183,000,000.00	-	9,257,500.00	5.1%	173,742,500.00
<b>02220000000</b>	<b>MINISTRY OF COMMERCE AND INDUSTRY</b>	<b>532,613,200.00</b>	<b>357,613,200.00</b>	<b>-</b>	<b>16,000,000.00</b>	<b>4.5%</b>	<b>341,613,200.00</b>
022200100100	MINISTRY OF COMMERCE AND INDUSTRY	340,000,000.00	165,000,000.00	-	-	0.0%	165,000,000.00
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	107,613,200.00	107,613,200.00	-	-	0.0%	107,613,200.00
022205400100	OSUN STATE INVESTMENT PROMOTION AGENCY	85,000,000.00	85,000,000.00	-	16,000,000.00	18.8%	69,000,000.00
<b>02730000000</b>	<b>MINISTRY OF COOPERATIVES AND EMPOWERMENT</b>	<b>432,096,230.00</b>	<b>121,423,500.00</b>	<b>20,000,000.00</b>	<b>106,355,000.00</b>	<b>87.6%</b>	<b>15,068,500.00</b>
027300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	238,296,230.00	101,423,500.00	-	86,355,000.00	85.1%	15,068,500.00
027300200100	OSUN MICRO CREDIT AGENCY	193,800,000.00	20,000,000.00	20,000,000.00	20,000,000.00	100.0%	-
<b>02280000000</b>	<b>MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY</b>	<b>400,000,000.00</b>	<b>400,000,000.00</b>	<b>54,000,000.00</b>	<b>169,955,000.00</b>	<b>42.5%</b>	<b>230,045,000.00</b>
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	400,000,000.00	400,000,000.00	54,000,000.00	169,955,000.00	42.5%	230,045,000.00
<b>02290000000</b>	<b>MINISTRY OF TRANSPORTATION</b>	<b>300,000,000.00</b>	<b>250,000,000.00</b>	<b>14,180,000.00</b>	<b>59,180,000.00</b>	<b>23.7%</b>	<b>190,820,000.00</b>
022900100100	MINISTRY OF TRANSPORTATION	300,000,000.00	250,000,000.00	14,180,000.00	59,180,000.00	23.7%	190,820,000.00
<b>02330000000</b>	<b>OFFICE OF NATURAL &amp; MINERAL RESOURCES</b>	<b>5,345,457,090.00</b>	<b>1,345,457,090.00</b>	<b>-</b>	<b>331,912,000.00</b>	<b>24.7%</b>	<b>1,013,545,090.00</b>
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	5,345,457,090.00	1,345,457,090.00	-	331,912,000.00	24.7%	1,013,545,090.00
<b>02340000000</b>	<b>MINISTRY OF WORKS</b>	<b>92,420,534,490.00</b>	<b>90,133,888,541.81</b>	<b>42,631,368,639.95</b>	<b>88,767,574,469.33</b>	<b>98.5%</b>	<b>1,366,314,072.48</b>
023400100100	MINISTRY OF WORKS	91,850,000,000.00	89,588,354,051.81	42,623,093,539.95	88,522,836,831.61	98.8%	1,065,517,220.20
023400400100	OSUN ROAD MAINTENANCE AGENCY	490,534,490.00	490,534,490.00	8,275,100.00	244,737,637.72	49.9%	245,796,852.28
023400500100	OSUN ASSETS MANAGEMENT AGENCY	80,000,000.00	55,000,000.00	-	-	0.0%	55,000,000.00
<b>02360000000</b>	<b>MINISTRY OF CULTURE AND TOURISM</b>	<b>1,417,500,000.00</b>	<b>272,500,000.00</b>	<b>-</b>	<b>4,000,000.00</b>	<b>1.5%</b>	<b>268,500,000.00</b>
023600100100	MINISTRY OF CULTURE AND TOURISM	730,000,000.00	170,000,000.00	-	-	0.0%	170,000,000.00
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	88,500,000.00	88,500,000.00	-	-	0.0%	88,500,000.00
023600500100	OSUN STATE TOURISM BOARD	599,000,000.00	14,000,000.00	-	4,000,000.00	28.6%	10,000,000.00
<b>02380000000</b>	<b>MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT</b>	<b>820,465,600.00</b>	<b>129,188,000.00</b>	<b>37,806,106.05</b>	<b>118,976,241.44</b>	<b>92.1%</b>	<b>10,211,758.56</b>
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	624,465,600.00	115,188,000.00	37,806,106.05	107,160,241.44	93.0%	8,027,758.56
023800400100	STATE BUREAU OF STATISTICS	196,000,000.00	14,000,000.00	-	11,816,000.00	84.4%	2,184,000.00
<b>02520000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>6,077,114,460.00</b>	<b>1,329,706,550.00</b>	<b>719,694,853.66</b>	<b>1,262,079,111.91</b>	<b>94.9%</b>	<b>67,627,438.09</b>
025200100100	MINISTRY OF WATER RESOURCES	200,000,000.00	2,837,370.00	-	-	0.0%	2,837,370.00
025201200100	OSUN WATER REGULATORY COMMISSION	97,937,290.00	-	-	-	-	-
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	1,098,800,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	603,503,090.00	737,369,970.00	500,000,000.00	688,985,700.75	93.4%	48,384,269.25
025210200100	OSUN STATE WATER CORPORATION	4,076,874,080.00	584,499,210.00	219,694,853.66	573,093,411.16	98.0%	11,405,798.84
<b>02310000000</b>	<b>MINISTRY OF ENERGY</b>	<b>615,000,000.00</b>	<b>615,000,000.00</b>	<b>-</b>	<b>252,963,780.00</b>	<b>41.1%</b>	<b>362,036,220.00</b>
023100100100	MINISTRY OF ENERGY	615,000,000.00	615,000,000.00	-	252,963,780.00	41.1%	362,036,220.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>026000000000</b>	<b>MINISTRY OF LANDS AND PHYSICAL PLANNING</b>	<b>6,517,211,660.00</b>	<b>1,076,559,100.00</b>	<b>82,804,025.00</b>	<b>1,054,932,111.25</b>	<b>98.0%</b>	<b>21,626,988.75</b>
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	5,984,500,000.00	944,000,000.00	-	942,558,486.25	99.8%	1,441,513.75
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	334,992,560.00	74,240,000.00	33,484,025.00	63,053,625.00	84.9%	11,186,375.00
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	64,523,110.00	7,523,110.00	-	-	0.0%	7,523,110.00
026000500100	OFFICE OF THE SURVEYOR - GENERAL	133,195,990.00	50,795,990.00	49,320,000.00	49,320,000.00	97.1%	1,475,990.00
<b>026400000000</b>	<b>MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS</b>	<b>6,597,255,750.00</b>	<b>16,512,005,750.00</b>	<b>14,861,210,268.19</b>	<b>15,622,535,217.02</b>	<b>94.6%</b>	<b>889,470,532.98</b>
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	6,597,255,750.00	16,512,005,750.00	14,861,210,268.19	15,622,535,217.02	94.6%	889,470,532.98
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>1,540,396,100.00</b>	<b>53,622,240.00</b>	<b>-</b>	<b>5,922,600.00</b>	<b>11.0%</b>	<b>47,699,640.00</b>
<b>031800000000</b>	<b>JUDICIAL SERVICE COMMISSION</b>	<b>495,867,860.00</b>	<b>28,804,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>28,804,000.00</b>
031801100100	JUDICIAL SERVICE COMMISSION	104,913,810.00	28,804,000.00	-	-	0.0%	28,804,000.00
031805100100	HIGH COURT OF JUSTICE	230,000,000.00	-	-	-	-	-
031805200100	CUSTOMARY COURT OF APPEAL	160,954,050.00	-	-	-	-	-
<b>032600000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>1,044,528,240.00</b>	<b>24,818,240.00</b>	<b>-</b>	<b>5,922,600.00</b>	<b>23.9%</b>	<b>18,895,640.00</b>
032600100100	MINISTRY OF JUSTICE	1,044,528,240.00	24,818,240.00	-	5,922,600.00	23.9%	18,895,640.00
<b>040000000000</b>	<b>Regional Sector</b>	<b>148,645,000.00</b>	<b>4,645,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,645,000.00</b>
<b>046300000000</b>	<b>MINISTRY OF REGIONAL INTEGRATION</b>	<b>148,645,000.00</b>	<b>4,645,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,645,000.00</b>
046300100100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	148,645,000.00	4,645,000.00	-	-	0.0%	4,645,000.00
<b>050000000000</b>	<b>Social Sector</b>	<b>44,607,143,260.00</b>	<b>37,877,251,860.19</b>	<b>6,847,315,647.42</b>	<b>20,219,381,995.98</b>	<b>53.4%</b>	<b>17,657,869,864.21</b>
<b>051300000000</b>	<b>MINISTRY OF YOUTHS AFFAIRS</b>	<b>400,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
051300100100	MINISTRY OF YOUTHS AFFAIRS	400,000,000.00	-	-	-	-	-
<b>051400000000</b>	<b>MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS</b>	<b>340,079,400.00</b>	<b>579,400.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>579,400.00</b>
051400100100	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	340,079,400.00	579,400.00	-	-	0.0%	579,400.00
<b>051700000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>26,669,486,110.00</b>	<b>23,693,594,710.19</b>	<b>5,602,511,875.73</b>	<b>13,354,979,378.27</b>	<b>56.4%</b>	<b>10,338,615,331.92</b>
051700100100	MINISTRY OF EDUCATION	4,825,921,820.00	2,546,030,420.19	1,187,230,013.64	1,358,560,202.29	53.4%	1,187,470,217.90
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	10,671,507,410.00	9,985,507,410.00	2,828,396,604.02	6,676,600,157.27	66.9%	3,308,907,252.73
051700400100	OSUN STATE SENIOR SECONDARY EDUCATION BOARD	85,320,000.00	30,320,000.00	-	8,844,854.37	29.2%	21,475,145.63
051700800100	OSUN STATE LIBRARY BOARD	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
051700900100	OSUN STATE EXAMINATIONS BOARD	185,848,640.00	185,848,640.00	15,000,000.00	99,332,000.00	53.4%	86,516,640.00
051701000100	OSUN STATE MASS EDUCATION AGENCY	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	931,182,800.00	931,182,800.00	17,248,913.67	33,573,973.13	3.6%	897,608,826.87
051701900100	OSUN STATE POLYTECHNIC, IREE	1,372,951,540.00	1,372,951,540.00	355,269,503.50	677,379,497.74	49.3%	695,572,042.26
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	2,197,278,180.00	2,222,278,180.00	58,284,244.50	1,721,222,484.74	77.5%	501,055,695.26
051702200100	OSUN STATE UNIVERSITY, OSOGBO	1,631,354,000.00	1,651,354,000.00	7,670,350.00	746,511,206.46	45.2%	904,842,793.54
051702300100	UNIVERSITY OF ILESA	4,175,612,360.00	4,175,612,360.00	1,124,862,246.40	2,024,405,002.27	48.5%	2,151,207,357.73
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	238,000,000.00	238,000,000.00	-	-	0.0%	238,000,000.00
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	259,509,360.00	259,509,360.00	8,550,000.00	8,550,000.00	3.3%	250,959,360.00
<b>052100000000</b>	<b>MINISTRY OF HEALTH</b>	<b>7,500,350,840.00</b>	<b>7,600,850,840.00</b>	<b>312,918,489.26</b>	<b>3,134,629,573.50</b>	<b>41.2%</b>	<b>4,466,221,266.50</b>
052100100100	MINISTRY OF HEALTH	3,583,800,000.00	3,583,800,000.00	-	1,897,377,713.69	52.9%	1,686,422,286.31
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	1,280,435,840.00	1,280,435,840.00	106,610,085.00	861,544,153.22	67.3%	418,891,686.78

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	209,536,000.00	209,536,000.00	-	-	0.0%	209,536,000.00
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	1,270,000,000.00	1,370,500,000.00	104,065,504.31	226,837,701.64	16.6%	1,143,662,298.36
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	272,474,000.00	272,474,000.00	-	-	0.0%	272,474,000.00
052110600100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	884,105,000.00	884,105,000.00	102,242,899.95	148,870,004.95	16.8%	735,234,995.05
<b>053500000000</b>	<b>MINISTRY OF ENVIRONMENT AND SANITATION</b>	<b>4,421,226,910.00</b>	<b>4,306,226,910.00</b>	<b>931,885,282.43</b>	<b>2,729,773,044.21</b>	<b>63.4%</b>	<b>1,576,453,865.79</b>
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	3,921,226,910.00	4,091,226,910.00	931,885,282.43	2,724,773,044.21	66.6%	1,366,453,865.79
053500200100	OSUN PARKS AND GARDENS MANAGEMENT AGENCY	100,000,000.00	70,000,000.00	-	5,000,000.00	7.1%	65,000,000.00
053505300100	OSUN STATE WASTE MANAGEMENT AGENCY	400,000,000.00	145,000,000.00	-	-	0.0%	145,000,000.00
<b>053900000000</b>	<b>MINISTRY OF SPORTS AND SPECIAL NEEDS</b>	<b>5,201,000,000.00</b>	<b>2,201,000,000.00</b>	<b>-</b>	<b>1,000,000,000.00</b>	<b>45.4%</b>	<b>1,201,000,000.00</b>
053900100100	MINISTRY OF SPORTS AND SPECIAL NEEDS	5,118,000,000.00	2,118,000,000.00	-	1,000,000,000.00	47.2%	1,118,000,000.00
053905100100	OSUN STATE SPORTS COUNCIL	83,000,000.00	83,000,000.00	-	-	0.0%	83,000,000.00
<b>055100000000</b>	<b>MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS</b>	<b>75,000,000.00</b>	<b>75,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>75,000,000.00</b>
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	75,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00

**Table 8: Other Expenditure by Administrative Classification**

Osun State Government Budget Performance Report 2025 Q4 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Other Expenditure</b>	<b>44,411,500,450.00</b>	<b>71,871,740,370.00</b>	<b>40,485,824,325.96</b>	<b>65,461,214,855.66</b>	<b>91.1%</b>	<b>6,410,525,514.34</b>
<b>01000000000</b>	<b>Administration Sector</b>	<b>1,730,000,000.00</b>	<b>1,730,000,000.00</b>	<b>142,522,300.00</b>	<b>1,148,849,800.00</b>	<b>66.4%</b>	<b>581,150,200.00</b>
<b>01120000000</b>	<b>OSUN STATE HOUSE OF ASSEMBLY</b>	<b>550,000,000.00</b>	<b>550,000,000.00</b>	<b>142,522,300.00</b>	<b>547,222,300.00</b>	<b>99.5%</b>	<b>2,777,700.00</b>
011200100100	OSUN STATE HOUSE OF ASSEMBLY	550,000,000.00	550,000,000.00	142,522,300.00	547,222,300.00	99.5%	2,777,700.00
<b>01240000000</b>	<b>MINISTRY OF HOME AFFAIRS</b>	<b>1,180,000,000.00</b>	<b>1,180,000,000.00</b>	<b>-</b>	<b>601,627,500.00</b>	<b>51.0%</b>	<b>578,372,500.00</b>
012400100100	MINISTRY OF HOME AFFAIRS	1,180,000,000.00	1,180,000,000.00	-	601,627,500.00	51.0%	578,372,500.00
<b>02000000000</b>	<b>Economic Sector</b>	<b>38,020,962,230.00</b>	<b>65,806,162,150.00</b>	<b>39,449,848,782.96</b>	<b>60,808,011,023.57</b>	<b>92.4%</b>	<b>4,998,151,126.43</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE AND FOOD SECURITY</b>	<b>320,450,000.00</b>	<b>10,450,000.00</b>	<b>-</b>	<b>6,518,700.75</b>	<b>62.4%</b>	<b>3,931,299.25</b>
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	20,000,000.00	-	-	-	-	-
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	300,450,000.00	10,450,000.00	-	6,518,700.75	62.4%	3,931,299.25
<b>02200000000</b>	<b>MINISTRY OF FINANCE</b>	<b>34,360,512,230.00</b>	<b>63,526,012,230.00</b>	<b>39,349,848,782.96</b>	<b>60,319,592,322.82</b>	<b>95.0%</b>	<b>3,206,419,907.18</b>
022000100100	MINISTRY OF FINANCE	5,360,000,000.00	34,525,500,000.00	28,471,403,770.94	31,687,646,150.40	91.8%	2,837,853,849.60
022000200100	DEBT MANAGEMENT OFFICE	29,000,512,230.00	29,000,512,230.00	10,878,445,012.02	28,631,946,172.42	98.7%	368,566,057.58
<b>02730000000</b>	<b>MINISTRY OF COOPERATIVES AND EMPOWERMENT</b>	<b>1,705,000,000.00</b>	<b>2,134,699,920.00</b>	<b>100,000,000.00</b>	<b>481,900,000.00</b>	<b>22.6%</b>	<b>1,652,799,920.00</b>
027300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	1,700,000,000.00	1,700,000,000.00	100,000,000.00	430,500,000.00	25.3%	1,269,500,000.00
027300200100	OSUN MICRO CREDIT AGENCY	5,000,000.00	434,699,920.00	-	51,400,000.00	11.8%	383,299,920.00
<b>02380000000</b>	<b>MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT</b>	<b>1,635,000,000.00</b>	<b>135,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>135,000,000.00</b>
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	1,635,000,000.00	135,000,000.00	-	-	0.0%	135,000,000.00
<b>05000000000</b>	<b>Social Sector</b>	<b>4,660,538,220.00</b>	<b>4,335,578,220.00</b>	<b>893,453,243.00</b>	<b>3,504,354,032.09</b>	<b>80.8%</b>	<b>831,224,187.91</b>
<b>05130000000</b>	<b>MINISTRY OF YOUTHS AFFAIRS</b>	<b>52,115,000.00</b>	<b>182,155,000.00</b>	<b>38,282,200.00</b>	<b>90,342,200.00</b>	<b>49.6%</b>	<b>91,812,800.00</b>
051300100100	MINISTRY OF YOUTHS AFFAIRS	52,115,000.00	182,155,000.00	38,282,200.00	90,342,200.00	49.6%	91,812,800.00
<b>05140000000</b>	<b>MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>-</b>	<b>1,992,500.00</b>	<b>4.0%</b>	<b>48,007,500.00</b>
051400100100	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	50,000,000.00	50,000,000.00	-	1,992,500.00	4.0%	48,007,500.00
<b>05170000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>2,345,789,220.00</b>	<b>1,850,789,220.00</b>	<b>154,723,956.00</b>	<b>1,206,243,929.37</b>	<b>65.2%</b>	<b>644,545,290.63</b>
051700100100	MINISTRY OF EDUCATION	594,468,720.00	94,468,720.00	-	84,220,050.00	89.2%	10,248,670.00
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
051700900100	OSUN STATE EXAMINATIONS BOARD	893,500,000.00	893,500,000.00	134,943,956.00	892,473,176.00	99.9%	1,026,824.00
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	150,000,000.00	150,000,000.00	480,000.00	149,951,690.37	100.0%	48,309.63
051701900100	OSUN STATE POLYTECHNIC, IREE	287,105,000.00	287,105,000.00	16,300,000.00	67,599,013.00	23.5%	219,505,987.00
051702300100	UNIVERSITY OF ILESA	42,000,000.00	42,000,000.00	-	-	0.0%	42,000,000.00
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	14,000,000.00	19,000,000.00	3,000,000.00	12,000,000.00	63.2%	7,000,000.00
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	244,715,500.00	244,715,500.00	-	-	0.0%	244,715,500.00
<b>05210000000</b>	<b>MINISTRY OF HEALTH</b>	<b>2,197,634,000.00</b>	<b>2,197,634,000.00</b>	<b>669,027,087.00</b>	<b>2,159,355,402.72</b>	<b>98.3%</b>	<b>38,278,597.28</b>
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	2,197,634,000.00	2,197,634,000.00	669,027,087.00	2,159,355,402.72	98.3%	38,278,597.28
<b>05350000000</b>	<b>MINISTRY OF ENVIRONMENT AND SANITATION</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>-</b>	<b>5,000,000.00</b>	<b>100.0%</b>	<b>-</b>
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	5,000,000.00	5,000,000.00	-	5,000,000.00	100.0%	-
<b>05390000000</b>	<b>MINISTRY OF SPORTS AND SPECIAL NEEDS</b>	<b>10,000,000.00</b>	<b>50,000,000.00</b>	<b>31,420,000.00</b>	<b>41,420,000.00</b>	<b>82.8%</b>	<b>8,580,000.00</b>
053900100100	MINISTRY OF SPORTS AND SPECIAL NEEDS	10,000,000.00	50,000,000.00	31,420,000.00	41,420,000.00	82.8%	8,580,000.00

### 3.D Expenditure by Economic Classification

**Table 9: Total Expenditure by Economic Classification**

Osun State Government Budget Performance Report 2025 Q4 - Total Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>427,746,925,170.00</b>	<b>427,746,925,170.00</b>	<b>149,175,459,253.19</b>	<b>351,780,076,601.85</b>	<b>82.2%</b>	<b>75,966,848,568.15</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>427,746,925,170.00</b>	<b>427,746,925,170.00</b>	<b>149,175,459,253.19</b>	<b>351,780,076,601.85</b>	<b>82.2%</b>	<b>75,966,848,568.15</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>102,895,821,010.00</b>	<b>96,601,480,074.00</b>	<b>21,115,896,028.65</b>	<b>87,464,689,193.00</b>	<b>90.5%</b>	<b>9,136,790,881.00</b>
<b>2101</b>	<b>SALARY</b>	<b>53,735,893,710.00</b>	<b>67,015,589,960.00</b>	<b>14,943,925,259.88</b>	<b>61,657,305,696.76</b>	<b>92.0%</b>	<b>5,358,284,263.24</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>53,735,893,710.00</b>	<b>67,015,589,960.00</b>	<b>14,943,925,259.88</b>	<b>61,657,305,696.76</b>	<b>92.0%</b>	<b>5,358,284,263.24</b>
21010101	SALARY	46,843,735,170.00	59,995,052,270.00	13,594,851,976.47	56,085,838,202.79	93.5%	3,909,214,067.21
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	478,505,920.00	606,885,070.00	132,401,593.05	509,217,333.49	83.9%	97,667,736.51
21010105	SALARY ARREARS	6,413,652,620.00	6,413,652,620.00	1,216,671,690.36	5,062,250,160.48	78.9%	1,351,402,459.52
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>27,615,249,580.00</b>	<b>16,509,883,600.00</b>	<b>3,595,554,154.10</b>	<b>14,775,602,714.31</b>	<b>89.5%</b>	<b>1,734,280,885.69</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>3,105,249,580.00</b>	<b>2,499,883,600.00</b>	<b>409,226,867.13</b>	<b>2,019,938,131.78</b>	<b>80.8%</b>	<b>479,945,468.22</b>
21020101	NON REGULAR ALLOWANCES	3,105,249,580.00	2,499,883,600.00	409,226,867.13	2,019,938,131.78	80.8%	479,945,468.22
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>24,510,000,000.00</b>	<b>14,010,000,000.00</b>	<b>3,186,327,286.97</b>	<b>12,755,664,582.53</b>	<b>91.0%</b>	<b>1,254,335,417.47</b>
21020201	NHIS CONTRIBUTION	760,000,000.00	760,000,000.00	135,516,718.82	498,980,059.22	65.7%	261,019,940.78
21020202	CONTRIBUTION PENSION	7,000,000,000.00	5,000,000,000.00	1,166,077,164.63	4,333,885,538.34	86.7%	666,114,461.66
21020203	GROUP LIFE INSURANCE	1,350,000,000.00	1,350,000,000.00	313,606,181.54	1,254,424,726.16	92.9%	95,575,273.84
21020204	EMPLOYEES COMPENSATION FUND	7,000,000,000.00	5,000,000,000.00	1,500,000,000.00	5,000,000,000.00	100.0%	-
21020206	REDEMPTION FUND	6,000,000,000.00	1,900,000,000.00	71,127,221.98	1,668,374,258.81	87.8%	231,625,741.19
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>21,544,677,720.00</b>	<b>13,076,006,514.00</b>	<b>2,576,416,614.67</b>	<b>11,031,780,781.93</b>	<b>84.4%</b>	<b>2,044,225,732.07</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>21,544,677,720.00</b>	<b>13,076,006,514.00</b>	<b>2,576,416,614.67</b>	<b>11,031,780,781.93</b>	<b>84.4%</b>	<b>2,044,225,732.07</b>
21030101	GRATUITY	4,500,000,000.00	1,531,328,794.00	300,000,000.00	1,100,000,000.00	71.8%	431,328,794.00
21030102	PENSION	5,500,000,000.00	8,500,000,000.00	2,055,813,106.04	8,234,486,786.30	96.9%	265,513,213.70
21030104	GRATUITY ARREARS	6,065,571,880.00	565,571,880.00	-	-	0.0%	565,571,880.00
21030105	PENSION ARREARS	5,479,105,840.00	2,479,105,840.00	220,603,508.63	1,697,293,995.63	68.5%	781,811,844.37
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>133,301,961,890.00</b>	<b>164,114,728,684.00</b>	<b>61,824,892,937.27</b>	<b>131,198,489,711.25</b>	<b>79.9%</b>	<b>32,916,238,972.75</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>88,890,461,440.00</b>	<b>92,242,988,314.00</b>	<b>21,339,068,611.31</b>	<b>65,737,274,855.59</b>	<b>71.3%</b>	<b>26,505,713,458.41</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>11,578,333,110.00</b>	<b>12,524,252,734.00</b>	<b>1,664,205,621.62</b>	<b>9,815,843,036.20</b>	<b>78.4%</b>	<b>2,708,409,697.80</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,428,155,000.00	2,474,678,820.00	413,673,206.00	1,664,856,011.00	67.3%	809,822,809.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,801,178,110.00	5,089,153,264.00	663,859,268.12	3,862,560,919.15	75.9%	1,226,592,344.85
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,212,000,000.00	1,212,000,000.00	56,873,500.00	739,727,198.50	61.0%	472,272,801.50
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	3,137,000,000.00	3,748,420,650.00	529,799,647.50	3,548,698,907.55	94.7%	199,721,742.45
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>2,021,602,000.00</b>	<b>1,724,602,000.00</b>	<b>291,530,895.34</b>	<b>1,257,176,868.95</b>	<b>72.9%</b>	<b>467,425,131.05</b>
22020201	ELECTRICITY CHARGES	1,333,200,000.00	1,034,700,000.00	192,222,195.00	813,871,047.59	78.7%	220,828,952.41
22020202	TELEPHONE CHARGES	224,342,000.00	225,842,000.00	38,414,376.09	144,786,756.09	64.1%	81,055,243.91
22020203	INTERNET ACCESS CHARGES	293,110,000.00	293,110,000.00	40,369,028.75	187,685,845.10	64.0%	105,424,154.90
22020204	SATELLITE BROADCASTING ACCESS CHARGES	21,050,000.00	21,050,000.00	8,622,795.50	14,828,350.17	70.4%	6,221,649.83
22020205	WATER RATES	2,400,000.00	2,400,000.00	500,000.00	550,000.00	22.9%	1,850,000.00
22020206	SEWAGE CHARGES	7,000,000.00	7,000,000.00	-	1,941,000.00	27.7%	5,059,000.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
22020209	INTERACTIVE LEARNING NETWORK	5,000,000.00	5,000,000.00	-	430,000.00	8.6%	4,570,000.00
22020210	SOFTWARE CHARGES/ LICENSE RENEWAL	135,500,000.00	135,500,000.00	11,402,500.00	93,083,870.00	68.7%	42,416,130.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>5,834,900,580.00</b>	<b>5,664,337,630.00</b>	<b>746,522,279.13</b>	<b>2,599,191,692.78</b>	<b>45.9%</b>	<b>3,065,145,937.22</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,195,538,250.00	1,248,330,300.00	160,716,278.21	642,774,494.58	51.5%	605,555,805.42
22020302	BOOKS	67,100,000.00	67,100,000.00	15,499,660.00	41,891,366.06	62.4%	25,208,633.94
22020303	NEWSPAPERS	46,416,380.00	46,596,380.00	5,226,890.00	18,158,160.00	39.0%	28,438,220.00
22020304	MAGAZINES & PERIODICALS	29,300,000.00	29,300,000.00	7,218,250.00	12,917,000.00	44.1%	16,383,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	816,437,000.00	822,052,000.00	101,036,672.00	417,126,726.72	50.7%	404,925,273.28
22020306	PRINTING OF SECURITY DOCUMENTS	79,840,000.00	90,690,000.00	10,832,000.00	34,876,455.00	38.5%	55,813,545.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,086,447,100.00	2,086,447,100.00	309,673,485.10	808,938,361.24	38.8%	1,277,508,738.76
22020308	FIELD & CAMPING MATERIALS SUPPLIES	73,982,850.00	73,982,850.00	4,590,000.00	57,256,850.00	77.4%	16,726,000.00
22020309	UNIFORMS & OTHER CLOTHING	591,189,000.00	476,189,000.00	62,230,000.00	252,899,162.83	53.1%	223,289,837.17
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	449,650,000.00	444,650,000.00	32,131,200.00	182,478,286.66	41.0%	262,171,713.34
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	90,000,000.00	90,000,000.00	-	52,175,845.00	58.0%	37,824,155.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL S	139,500,000.00	139,500,000.00	32,398,550.00	66,729,690.87	47.8%	72,770,309.13
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE	19,500,000.00	19,500,000.00	4,969,293.82	10,969,293.82	56.3%	8,530,706.18
22020314	CHEMICAL SUPPLIES	150,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>10,653,024,350.00</b>	<b>12,263,852,270.00</b>	<b>3,354,820,434.34</b>	<b>8,265,029,396.05</b>	<b>67.4%</b>	<b>3,998,822,873.95</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,401,190,000.00	1,580,425,020.00	221,393,593.00	847,423,269.75	53.6%	733,001,750.25
22020402	MAINTENANCE OF OFFICE FURNITURE	580,824,850.00	552,124,850.00	46,974,790.00	180,878,635.41	32.8%	371,246,214.59
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,489,000,000.00	3,490,300,000.00	1,118,655,430.00	2,214,030,967.08	63.4%	1,276,269,032.92
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	860,514,500.00	755,471,350.00	109,005,956.00	389,205,805.00	51.5%	366,265,545.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	369,775,000.00	385,975,000.00	31,440,022.84	139,680,511.56	36.2%	246,294,488.44
22020406	OTHER MAINTENANCE SERVICES	3,871,540,000.00	5,417,576,050.00	1,821,346,880.00	4,469,494,226.00	82.5%	948,081,824.00
22020410	MAINTENANCE OF STREET LIGHTINGS	9,000,000.00	9,000,000.00	380,000.00	985,000.00	10.9%	8,015,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	49,180,000.00	50,980,000.00	4,968,762.50	14,065,981.25	27.6%	36,914,018.75
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
22020413	MINOR ROAD MAINTENANCE	14,000,000.00	14,000,000.00	655,000.00	9,265,000.00	66.2%	4,735,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>7,530,567,070.00</b>	<b>7,859,777,150.00</b>	<b>2,350,782,101.00</b>	<b>5,174,706,402.33</b>	<b>65.8%</b>	<b>2,685,070,747.67</b>
22020501	LOCAL TRAINING	6,809,156,870.00	6,672,616,620.00	1,713,253,901.00	4,368,378,703.58	65.5%	2,304,237,916.42
22020502	INTERNATIONAL TRAINING	721,410,200.00	1,187,160,530.00	637,528,200.00	806,327,698.75	67.9%	380,832,831.25
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>6,741,376,400.00</b>	<b>11,040,583,220.00</b>	<b>4,944,412,526.87</b>	<b>9,948,790,847.80</b>	<b>90.1%</b>	<b>1,091,792,372.20</b>
22020601	SECURITY SERVICES	4,142,579,000.00	8,751,785,820.00	4,879,703,513.27	8,355,641,508.92	95.5%	396,144,311.08
22020602	OFFICE RENT	237,700,000.00	227,700,000.00	-	65,474,500.00	28.8%	162,225,500.00
22020603	RESIDENTIAL RENT	375,900,000.00	375,900,000.00	14,233,419.80	255,346,237.80	67.9%	120,553,762.20
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,008,240,000.00	1,008,240,000.00	60,000.00	896,507,250.00	88.9%	111,732,750.00
22020605	CLEANING & FUMIGATION SERVICES	802,707,400.00	502,707,400.00	49,975,593.80	364,631,351.08	72.5%	138,076,048.92
22020607	RESCUE SERVICES	174,250,000.00	174,250,000.00	440,000.00	11,190,000.00	6.4%	163,060,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>7,638,639,980.00</b>	<b>8,100,827,370.00</b>	<b>1,268,059,629.07</b>	<b>6,094,061,405.69</b>	<b>75.2%</b>	<b>2,006,765,964.31</b>
22020701	FINANCIAL CONSULTING	5,860,000,620.00	6,454,688,010.00	894,073,328.55	5,211,954,829.77	80.7%	1,242,733,180.23
22020702	INFORMATION TECHNOLOGY CONSULTING	102,000,000.00	56,000,000.00	2,592,000.00	20,138,340.00	36.0%	35,861,660.00
22020703	LEGAL SERVICES	440,439,360.00	353,439,360.00	42,678,519.86	218,234,969.86	61.7%	135,204,390.14
22020704	ENGINEERING SERVICES	68,200,000.00	58,700,000.00	400,000.00	602,600.00	1.0%	58,097,400.00
22020705	ARCHITECTURAL SERVICES	17,200,000.00	17,200,000.00	527,500.00	8,681,415.89	50.5%	8,518,584.11

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
22020706	SURVEYING SERVICES	160,200,000.00	161,000,000.00	24,838,382.00	37,520,182.00	23.3%	123,479,818.00
22020707	AGRICULTURAL CONSULTING	163,000,000.00	163,000,000.00	225,000.00	7,946,300.00	4.9%	155,053,700.00
22020708	MEDICAL CONSULTING	735,000,000.00	735,000,000.00	292,319,798.66	547,416,468.17	74.5%	187,583,531.83
22020709	AUDITING OF ACCOUNTS	92,600,000.00	101,800,000.00	10,405,100.00	41,566,300.00	40.8%	60,233,700.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>3,028,285,040.00</b>	<b>3,032,285,040.00</b>	<b>553,885,160.00</b>	<b>2,103,340,389.20</b>	<b>69.4%</b>	<b>928,944,650.80</b>
22020801	MOTOR VEHICLE FUEL COST	1,850,170,000.00	1,864,470,000.00	330,149,595.00	1,253,113,372.00	67.2%	611,356,628.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	332,969,040.00	332,969,040.00	58,421,150.00	240,191,045.00	72.1%	92,777,995.00
22020803	PLANT / GENERATOR FUEL COST	838,646,000.00	828,346,000.00	164,814,415.00	608,776,972.20	73.5%	219,569,027.80
22020806	COOKING GAS/FUEL COST	6,500,000.00	6,500,000.00	500,000.00	1,259,000.00	19.4%	5,241,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>1,806,840,000.00</b>	<b>1,804,040,080.00</b>	<b>55,749,067.56</b>	<b>246,577,269.30</b>	<b>13.7%</b>	<b>1,557,462,810.70</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	77,840,000.00	75,040,080.00	1,585,720.93	40,340,833.98	53.8%	34,699,246.02
22020902	INSURANCE PREMIUM	1,727,000,000.00	1,727,000,000.00	53,488,346.63	204,361,129.82	11.8%	1,522,638,870.18
22020904	OTHER CRF BANK CHARGES	2,000,000.00	2,000,000.00	675,000.00	1,875,305.50	93.8%	124,694.50
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>32,056,892,910.00</b>	<b>28,228,430,820.00</b>	<b>6,109,100,896.38</b>	<b>20,232,557,547.29</b>	<b>71.7%</b>	<b>7,995,873,272.71</b>
22021001	REFRESHMENT & MEALS	2,550,920,000.00	3,965,407,860.00	1,144,405,999.86	3,002,325,084.86	75.7%	963,082,775.14
22021002	HONORARIUM & SITTING ALLOWANCE	1,662,547,150.00	2,820,810,560.00	987,012,014.00	2,034,969,616.14	72.1%	785,840,943.86
22021003	PUBLICITY & ADVERTISEMENTS	2,741,188,080.00	1,945,021,360.00	126,899,392.29	1,047,284,554.72	53.8%	897,736,805.28
22021004	MEDICAL EXPENSES/SUPPORT	446,550,000.00	309,147,000.00	9,131,906.61	140,740,626.61	45.5%	168,406,373.39
22021006	POSTAGES & COURIER SERVICES	33,200,000.00	35,206,000.00	4,176,565.01	19,762,418.47	56.1%	15,443,581.53
22021007	WELFARE PACKAGES	15,632,897,680.00	14,213,317,910.00	3,267,246,252.00	10,225,603,350.88	71.9%	3,987,714,559.12
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	371,400,000.00	374,400,000.00	57,480,711.25	181,507,581.25	48.5%	192,892,418.75
22021009	SPORTING ACTIVITIES	862,000,000.00	862,000,000.00	118,110,500.00	538,282,830.75	62.4%	323,717,169.25
22021010	DIRECT TEACHING & LABORATORY COST	344,600,000.00	234,600,000.00	40,423,678.69	178,532,126.94	76.1%	56,067,873.06
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	421,900,000.00	523,400,000.00	327,213,876.67	440,629,356.67	84.2%	82,770,643.33
22021020	ELECTION-LOGISTICS SUPPORT	3,214,500,000.00	2,409,930,130.00	-	2,375,940,000.00	98.6%	33,990,130.00
22021037	MARGIN FOR INCREASE IN COSTS - RECURRENT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22021044	NON-PROFESSIONAL BODIES SUBSCRIPTION	200,000.00	200,000.00	-	-	0.0%	200,000.00
22021045	LEASE RENTAL FEES	4,650,000.00	4,650,000.00	-	-	0.0%	4,650,000.00
22021046	FOOD AND NUTRITION ACTIVITIES	2,725,340,000.00	525,340,000.00	27,000,000.00	46,980,000.00	8.9%	478,360,000.00
22021099	CONTINGENCY	1,040,000,000.00	-	-	-	-	-
<b>2203</b>	<b>LOANS AND ADVANCES</b>	<b>2,045,150,000.00</b>	<b>29,334,849,920.00</b>	<b>27,001,703,770.94</b>	<b>27,390,122,471.69</b>	<b>93.4%</b>	<b>1,944,727,448.31</b>
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>140,000,000.00</b>	<b>140,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>140,000,000.00</b>
22030106	MOTOR VEHICLE ADVANCES	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
22030108	HOUSING LOAN	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
<b>220302</b>	<b>OTHER LOANS</b>	<b>1,905,150,000.00</b>	<b>29,194,849,920.00</b>	<b>27,001,703,770.94</b>	<b>27,390,122,471.69</b>	<b>93.8%</b>	<b>1,804,727,448.31</b>
22030202	LOAN TO LOCAL GOVERNMENTS -CURRENT	-	27,500,000,000.00	27,001,703,770.94	27,001,703,770.94	98.2%	498,296,229.06
22030205	LOAN TO INDIVIDUALS / ORGANISATIONS	1,905,150,000.00	1,694,849,920.00	-	388,418,700.75	22.9%	1,306,431,219.25

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>5,032,789,220.00</b>	<b>4,167,789,220.00</b>	<b>262,302,300.00</b>	<b>2,267,985,553.37</b>	<b>54.4%</b>	<b>1,899,803,666.63</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>5,032,789,220.00</b>	<b>4,167,789,220.00</b>	<b>262,302,300.00</b>	<b>2,267,985,553.37</b>	<b>54.4%</b>	<b>1,899,803,666.63</b>
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	280,355,000.00	280,355,000.00	15,900,000.00	63,268,383.00	22.6%	217,086,617.00
22040109	GRANTS TO COMMUNITIES/NGOS	3,731,750,000.00	3,361,750,000.00	242,922,300.00	1,958,545,430.00	58.3%	1,403,204,570.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	1,018,684,220.00	523,684,220.00	3,480,000.00	246,171,740.37	47.0%	277,512,479.63
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
<b>2205</b>	<b>SUBSIDIES GENERAL</b>	<b>2,976,500,000.00</b>	<b>2,576,500,000.00</b>	<b>176,773,176.00</b>	<b>1,957,354,132.34</b>	<b>76.0%</b>	<b>619,145,867.66</b>
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>	<b>2,976,500,000.00</b>	<b>2,576,500,000.00</b>	<b>176,773,176.00</b>	<b>1,957,354,132.34</b>	<b>76.0%</b>	<b>619,145,867.66</b>
22050105	EDUCATION SUBSIDY	898,000,000.00	898,000,000.00	134,943,956.00	892,473,176.00	99.4%	5,526,824.00
22050107	HEALTH SUBSIDY	898,500,000.00	498,500,000.00	41,829,220.00	463,253,456.34	92.9%	35,246,543.66
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	1,180,000,000.00	1,180,000,000.00	-	601,627,500.00	51.0%	578,372,500.00
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>29,000,512,230.00</b>	<b>29,000,512,230.00</b>	<b>10,878,445,012.02</b>	<b>28,631,946,172.42</b>	<b>98.7%</b>	<b>368,566,057.58</b>
<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT</b>	<b>2,400,000,000.00</b>	<b>2,400,000,000.00</b>	<b>1,173,735,013.97</b>	<b>2,334,095,090.74</b>	<b>97.3%</b>	<b>65,904,909.26</b>
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	2,400,000,000.00	2,400,000,000.00	1,173,735,013.97	2,334,095,090.74	97.3%	65,904,909.26
<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>	<b>11,966,984,110.00</b>	<b>11,966,984,110.00</b>	<b>3,027,694,615.93</b>	<b>11,755,543,708.36</b>	<b>98.2%</b>	<b>211,440,401.64</b>
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	11,966,984,110.00	11,966,984,110.00	3,027,694,615.93	11,755,543,708.36	98.2%	211,440,401.64
<b>220603</b>	<b>FOREIGN PRINCIPAL</b>	<b>9,600,000,000.00</b>	<b>9,600,000,000.00</b>	<b>3,255,160,564.90</b>	<b>9,567,863,152.44</b>	<b>99.7%</b>	<b>32,136,847.56</b>
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	9,600,000,000.00	9,600,000,000.00	3,255,160,564.90	9,567,863,152.44	99.7%	32,136,847.56
<b>220604</b>	<b>DOMESTIC PRINCIPAL</b>	<b>5,033,528,120.00</b>	<b>5,033,528,120.00</b>	<b>3,421,854,817.22</b>	<b>4,974,444,220.88</b>	<b>98.8%</b>	<b>59,083,899.12</b>
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	5,033,528,120.00	5,033,528,120.00	3,421,854,817.22	4,974,444,220.88	98.8%	59,083,899.12
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>	<b>3,659,434,000.00</b>	<b>6,424,934,000.00</b>	<b>2,096,897,867.00</b>	<b>5,082,044,325.84</b>	<b>79.1%</b>	<b>1,342,889,674.16</b>
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>	<b>3,659,434,000.00</b>	<b>6,424,934,000.00</b>	<b>2,096,897,867.00</b>	<b>5,082,044,325.84</b>	<b>79.1%</b>	<b>1,342,889,674.16</b>
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	648,134,000.00	648,134,000.00	100,947,920.00	629,932,850.81	97.2%	18,201,149.19
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPEDITURE	3,011,300,000.00	5,776,800,000.00	1,995,949,947.00	4,452,111,475.03	77.1%	1,324,688,524.97
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>1,697,115,000.00</b>	<b>367,155,000.00</b>	<b>69,702,200.00</b>	<b>131,762,200.00</b>	<b>35.9%</b>	<b>235,392,800.00</b>
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>1,697,115,000.00</b>	<b>367,155,000.00</b>	<b>69,702,200.00</b>	<b>131,762,200.00</b>	<b>35.9%</b>	<b>235,392,800.00</b>
22080101	TRANSFER-PAYMENT TO UNEMPLOYED	52,115,000.00	182,155,000.00	38,282,200.00	90,342,200.00	49.6%	91,812,800.00
22080102	TRANSFER-PAYMENT TO AGED/VULNERABLE GROUP	1,645,000,000.00	185,000,000.00	31,420,000.00	41,420,000.00	22.4%	143,580,000.00
<b>23</b>	<b>Capital Expenditure</b>	<b>191,549,142,270.00</b>	<b>167,030,716,412.00</b>	<b>66,234,670,287.27</b>	<b>133,116,897,697.60</b>	<b>79.7%</b>	<b>33,913,818,714.40</b>
<b>2301</b>	<b>Fixed Assets Purchased</b>	<b>32,548,714,058.00</b>	<b>21,126,702,228.00</b>	<b>1,312,341,138.54</b>	<b>9,030,642,974.79</b>	<b>42.7%</b>	<b>12,096,059,253.21</b>
<b>230101</b>	<b>Purchase Of Fixed Assets - General</b>	<b>32,548,714,058.00</b>	<b>21,126,702,228.00</b>	<b>1,312,341,138.54</b>	<b>9,030,642,974.79</b>	<b>42.7%</b>	<b>12,096,059,253.21</b>
23010101	Purchase / Acquisition Of Land	1,880,000,000.00	974,000,000.00	-	942,558,486.25	96.8%	31,441,513.75
23010104	Purchase Motor Cycles	461,655,000.00	158,655,000.00	-	29,350,102.28	18.5%	129,304,897.72
23010105	Purchase Of Motor Vehicles	13,574,820,540.00	6,767,349,440.00	288,238,000.00	3,156,966,671.79	46.6%	3,610,382,768.21
23010107	Purchase Of Trucks	1,161,250,000.00	811,250,000.00	14,180,000.00	763,676,000.00	94.1%	47,574,000.00
23010108	Purchase Of Buses	324,142,500.00	264,142,500.00	7,156,310.81	7,156,310.81	2.7%	256,986,189.19
23010112	Purchase Of Office Furniture And Fittings	1,204,363,880.00	1,066,138,880.00	96,027,773.95	560,329,060.95	52.6%	505,809,819.05
23010113	Purchase Of Computers	1,089,452,520.00	934,429,520.00	46,675,176.05	196,905,121.09	21.1%	737,524,398.91
23010114	Purchase of Printers	153,086,550.00	142,936,550.00	5,180,000.00	37,629,000.00	26.3%	105,307,550.00
23010115	Purchase Of Photocopying Machines	126,718,200.00	117,018,200.00	6,917,750.00	23,752,500.00	20.3%	93,265,700.00
23010117	Purchase Of Shredding Machines	1,085,000.00	1,085,000.00	-	-	0.0%	1,085,000.00
23010118	Purchase Of Scanners	70,560,000.00	70,560,000.00	15,000,000.00	15,813,000.00	22.4%	54,747,000.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
23010119	Purchase Of Power Generating Set	122,137,020.00	119,637,020.00	-	1,953,285.39	1.6%	117,683,734.61
23010122	Purchase Of Health / Medical Equipment	1,490,000,000.00	1,490,000,000.00	-	740,031,341.35	49.7%	749,968,658.65
23010123	Purchase Of Fire Fighting Equipment	100,776,400.00	100,776,400.00	-	17,325,457.50	17.2%	83,450,942.50
23010124	Purchase Of Teaching / Learning Aid Equipment	410,820,990.00	47,015,990.00	-	10,613,310.81	22.6%	36,402,679.19
23010125	Purchase Of Library Books & Equipment	390,875,040.00	390,875,040.00	52,972,989.94	223,382,259.88	57.1%	167,492,780.12
23010126	Purchase Of Sporting / Gaming Equipment	87,000,000.00	87,000,000.00	-	-	0.0%	87,000,000.00
23010127	Purchase Of Agricultural Equipment	2,018,576,818.00	1,621,321,818.00	-	395,000,000.00	24.4%	1,226,321,818.00
23010128	Purchase Of Security Communication Equipment	104,880,000.00	104,880,000.00	-	23,000,000.00	21.9%	81,880,000.00
23010129	Purchase Of Industrial Equipment	457,192,730.00	415,270,000.00	-	-	0.0%	415,270,000.00
23010132	Purchase Of Security Equipment	194,700,000.00	184,700,000.00	27,694,097.50	27,694,097.50	15.0%	157,005,902.50
23010133	Purchases Of Surveying Equipment	176,255,990.00	55,990.00	-	-	0.0%	55,990.00
23010135	Purchase Of Tv Transmitting Equipment	290,500,000.00	784,668,000.00	23,043,140.00	23,043,140.00	2.9%	761,624,860.00
23010140	Purchase of Information / Communication Equipment	1,700,000.00	1,700,000.00	-	-	0.0%	1,700,000.00
23010141	Purchase / Provision of Kits / Uniforms	1,260,150,000.00	1,024,150,000.00	604,979,881.29	1,007,166,560.98	98.3%	16,983,439.02
23010142	Purchase of Laboratory Equipment	594,512,360.00	569,512,360.00	68,640,025.50	377,214,853.38	66.2%	192,297,506.62
23010143	Purchase of Other Equipment/Materials	2,014,598,310.00	1,405,970,310.00	23,466,097.50	209,954,106.83	14.9%	1,196,016,203.17
23010144	Purchase of Heavy Plants and Equipment	539,000,000.00	24,000,000.00	-	23,540,000.00	98.1%	460,000.00
23010146	Purchase of other ICT equipment	291,250,000.00	190,250,000.00	28,314,896.00	28,314,896.00	14.9%	161,935,104.00
23010147	Purchase of Office Equipment	25,720,000.00	23,920,000.00	-	2,320,500.00	9.7%	21,599,500.00
23010149	Purchase of Electronic Equipment and Fittings	132,964,800.00	115,464,800.00	3,855,000.00	30,275,412.00	26.2%	85,189,388.00
23010150	Purchase of Biological Assets	577,611,620.00	577,611,620.00	-	5,700,000.00	1.0%	571,911,620.00
23010151	Purchase of veterinary Clinic Equipments	23,991,160.00	23,991,160.00	-	-	0.0%	23,991,160.00
23010152	Purchase of Funmigation Equipment	26,195,110.00	26,195,110.00	-	-	0.0%	26,195,110.00
23010155	Purchase of Water Supply Equipment	685,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23010157	Purchase of Agro Input	485,171,520.00	485,171,520.00	-	149,977,500.00	30.9%	335,194,020.00
<b>2302</b>	<b>Construction / Provision</b>	<b>119,376,542,410.59</b>	<b>122,438,700,372.40</b>	<b>59,875,844,517.31</b>	<b>111,358,434,841.00</b>	<b>91.0%</b>	<b>11,080,265,531.40</b>
<b>230201</b>	<b>Construction / Provision Of Fixed Assets - General</b>	<b>119,376,542,410.59</b>	<b>122,438,700,372.40</b>	<b>59,875,844,517.31</b>	<b>111,358,434,841.00</b>	<b>91.0%</b>	<b>11,080,265,531.40</b>
23020101	Construction / Provision Of Office Buildings	5,264,617,091.67	3,234,407,091.67	354,128,471.47	1,703,750,125.47	52.7%	1,530,656,966.20
23020102	Construction / Provision Of Residential Buildings	1,427,000,000.00	618,500,000.00	19,865,000.00	68,615,000.00	11.1%	549,885,000.00
23020103	Construction / Provision Of Electricity / Solar Power	4,545,255,800.00	3,216,576,750.00	72,645,105.00	1,850,541,033.26	57.5%	1,366,035,716.74
23020105	Construction / Provision Of Water Facilities	626,006,780.00	181,629,150.00	23,205,935.28	159,123,194.01	87.6%	22,505,955.99
23020106	Construction / Provision Of Hospitals / Health Centres	660,700,000.00	559,400,000.00	32,087,815.96	146,737,033.48	26.2%	412,662,966.52
23020107	Construction / Provision Of Public Schools	8,485,735,860.00	7,970,735,860.00	1,571,390,902.54	4,668,854,364.36	58.6%	3,301,881,495.64
23020110	Construction / Provision Of Fire Fighting Stations	136,500,000.00	136,500,000.00	-	20,000,000.00	14.7%	116,500,000.00
23020111	Construction / Provision Of Libraries	20,700,000.00	-	-	-	-	-
23020112	Construction / Provision Of Sporting Facilities	220,000,000.00	220,000,000.00	-	27,675,449.74	12.6%	192,324,550.26
23020113	Construction / Provision Of Agricultural Facilities	1,354,235,025.00	785,618,175.00	24,147,941.35	24,147,941.35	3.1%	761,470,233.65
23020114	Construction / Provision Of Roads	83,356,039,983.92	79,412,561,475.73	33,201,287,260.08	78,026,808,301.74	98.3%	1,385,753,173.99
23020116	Construction / Provision Of Water-Ways	10,000,000.00	5,000,000.00	-	4,060,000.00	81.2%	940,000.00
23020117	Construction / Provision Of Air-Port / Aerodromes	10,000,000,000.00	24,320,000,000.00	24,272,069,583.59	24,272,069,583.59	99.8%	47,930,416.41
23020119	Construction / Provision Of Recreational Facilities	658,000,000.00	216,000,000.00	3,673,113.67	3,673,113.67	1.7%	212,326,886.33
23020122	Construction Of Boundary Pillars/ Right Of Ways	128,460,000.00	47,460,000.00	30,758,000.00	42,132,300.00	88.8%	5,327,700.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
23020123	Construction Of Traffic /Street Lights	38,771,650.00	38,771,650.00	-	-	0.0%	38,771,650.00
23020124	Construction Of Markets/Parks/Industries/Factories	828,490,790.00	461,010,790.00	-	-	0.0%	461,010,790.00
23020125	Construction Of Power Generating Plants	31,254,000.00	31,254,000.00	-	-	0.0%	31,254,000.00
23020126	Construction/Provision Of Cemeteries	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
23020127	Construction Of Ict Infrastructures	287,850,000.00	287,850,000.00	214,845,000.00	214,845,000.00	74.6%	73,005,000.00
23020129	Construction / Provision Of Bill Boards	90,885,000.00	90,885,000.00	-	-	0.0%	90,885,000.00
23020131	Construction / Provision Of Sewage or Drainage Network	26,500,000.00	-	-	-	-	-
23020133	Construction / Provision Of Toilets	225,615,970.00	150,615,970.00	55,740,388.37	125,402,400.33	83.3%	25,213,569.67
23020134	Construction / Provision Of Laboratory	60,650,000.00	60,650,000.00	-	-	0.0%	60,650,000.00
23020135	Construction / Provision Of Places of Worship	830,000,000.00	330,000,000.00	-	-	0.0%	330,000,000.00
23020136	Construction / Provision Of Storage Facilities	28,274,460.00	28,274,460.00	-	-	0.0%	28,274,460.00
<b>2303</b>	<b>Rehabilitation / Repairs</b>	<b>29,357,296,004.41</b>	<b>17,606,146,614.60</b>	<b>3,943,345,104.49</b>	<b>9,321,546,036.65</b>	<b>52.9%</b>	<b>8,284,600,577.95</b>
<b>230301</b>	<b>Rehabilitation / Repairs Of Fixed Assets - General</b>	<b>29,357,296,004.41</b>	<b>17,606,146,614.60</b>	<b>3,943,345,104.49</b>	<b>9,321,546,036.65</b>	<b>52.9%</b>	<b>8,284,600,577.95</b>
23030101	Rehabilitation / Repairs Of Residential Building	348,010,910.00	98,010,910.00	-	-	0.0%	98,010,910.00
23030102	Rehabilitation / Repairs - Electricity	449,627,000.00	449,627,000.00	-	252,963,780.00	56.3%	196,663,220.00
23030103	Rehabilitation / Repairs - Housing	40,579,400.00	79,400.00	-	-	0.0%	79,400.00
23030104	Rehabilitation / Repairs - Water Facilities	4,769,317,170.00	1,321,869,180.00	719,694,853.66	1,262,079,111.91	95.5%	59,790,068.09
23030105	Rehabilitation / Repairs - Hospital / Health Centres	928,224,000.00	628,224,000.00	55,196,526.10	236,225,395.43	37.6%	391,998,604.57
23030106	Rehabilitation / Repairs - Public Schools	8,806,580,140.00	7,940,993,740.19	2,345,577,902.80	4,395,845,671.53	55.4%	3,545,148,068.66
23030109	Rehabilitation / Repairs - Fire Fighting Stations	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23030110	Rehabilitation / Repairs - Libraries	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23030111	Rehabilitation / Repairs - Sporting Facilities	5,010,000,000.00	2,010,000,000.00	-	1,000,000,000.00	49.8%	1,010,000,000.00
23030112	Rehabilitation / Repairs - Agricultural Facilities	161,381,400.00	161,381,400.00	-	-	0.0%	161,381,400.00
23030113	Rehabilitation / Repairs - Roads	2,716,309,564.41	716,309,564.41	8,275,100.00	244,737,637.72	34.2%	471,571,926.69
23030118	Rehabilitation / Repairs - Recreational Facilities	223,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	4,660,789,070.00	3,251,749,070.00	204,600,721.93	1,319,694,440.06	40.6%	1,932,054,629.94
23030124	Rehabilitation/Repairs- Markets/Parks	37,957,350.00	37,957,350.00	-	-	0.0%	37,957,350.00
23030127	Rehabilitation/Repairs- Ict Infrastructures	50,000,000.00	50,000,000.00	10,000,000.00	10,000,000.00	20.0%	40,000,000.00
23030131	Rehabilitation/Repairs Of Sewage or Drainage Network	75,575,000.00	-	-	-	-	-
23030132	Rehabilitation/Repairs Of Specialised vehicles	920,000,000.00	770,000,000.00	600,000,000.00	600,000,000.00	77.9%	170,000,000.00
23030134	Rehabilitation/Repairs Of Heavy Equipment	54,945,000.00	54,945,000.00	-	-	0.0%	54,945,000.00
<b>2304</b>	<b>Preservation Of The Environment</b>	<b>3,657,963,567.00</b>	<b>3,860,463,567.00</b>	<b>931,885,282.43</b>	<b>2,629,418,884.21</b>	<b>68.1%</b>	<b>1,231,044,682.79</b>
<b>230401</b>	<b>Preservation Of The Environment - General</b>	<b>3,657,963,567.00</b>	<b>3,860,463,567.00</b>	<b>931,885,282.43</b>	<b>2,629,418,884.21</b>	<b>68.1%</b>	<b>1,231,044,682.79</b>
23040101	Tree Planting	187,660,617.00	187,660,617.00	-	-	0.0%	187,660,617.00
23040102	Erosion & Flood Control	3,421,761,000.00	3,591,761,000.00	931,885,282.43	2,629,418,884.21	73.2%	962,342,115.79
23040104	Industrial Pollution Prevention & Control	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
23040105	Water Pollution Prevention & Control	42,541,950.00	75,041,950.00	-	-	0.0%	75,041,950.00
<b>2305</b>	<b>Other Capital Projects</b>	<b>6,608,626,230.00</b>	<b>1,998,703,630.00</b>	<b>171,254,244.50</b>	<b>776,854,960.95</b>	<b>38.9%</b>	<b>1,221,848,669.05</b>
<b>230501</b>	<b>Acquisition Of Non Tangible Assets</b>	<b>6,608,626,230.00</b>	<b>1,998,703,630.00</b>	<b>171,254,244.50</b>	<b>776,854,960.95</b>	<b>38.9%</b>	<b>1,221,848,669.05</b>
23050101	Research And Development	948,219,580.00	560,396,980.00	88,254,244.50	294,980,424.11	52.6%	265,416,555.89
23050102	Computer Software Acquisition	583,451,010.00	402,951,010.00	83,000,000.00	129,355,000.00	32.1%	273,596,010.00
23050103	Monitoring And Evaluation	74,118,000.00	32,518,000.00	-	20,607,536.84	63.4%	11,910,463.16
23050134	Mining Rights	5,002,837,640.00	1,002,837,640.00	-	331,912,000.00	33.1%	670,925,640.00

### 3.E Expenditure by Functional Classification

**Table 10: Total Expenditure by Functional Classification**

Osun State Government Budget Performance Report 2025 Q4 - Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>427,746,925,170.00</b>	<b>427,746,925,170.00</b>	<b>149,175,459,253.19</b>	<b>351,780,076,601.85</b>	<b>82.2%</b>	<b>75,966,848,568.15</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>118,982,780,410.00</b>	<b>151,082,679,074.00</b>	<b>61,643,049,670.18</b>	<b>129,087,034,419.97</b>	<b>85.4%</b>	<b>21,995,644,654.03</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS</b>	<b>67,985,940,540.00</b>	<b>107,354,638,214.00</b>	<b>48,352,648,569.80</b>	<b>90,928,492,681.47</b>	<b>84.7%</b>	<b>16,426,145,532.53</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	43,848,405,980.00	54,107,208,664.00	16,788,266,740.29	45,851,567,273.39	84.7%	8,255,641,390.61
70112	FINANCIAL AND FISCAL AFFAIRS	24,137,534,560.00	53,247,429,550.00	31,564,381,829.51	45,076,925,408.08	84.7%	8,170,504,141.92
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>17,199,973,640.00</b>	<b>11,366,238,440.00</b>	<b>2,293,958,077.91</b>	<b>6,762,456,447.65</b>	<b>59.5%</b>	<b>4,603,781,992.35</b>
70131	GENERAL PERSONNEL SERVICES	4,084,012,870.00	3,085,914,770.00	727,019,104.27	2,458,329,843.71	79.7%	627,584,926.29
70132	OVERALL PLANNING AND STATISTICAL SERVICES	4,039,447,140.00	1,898,321,680.00	521,107,621.35	1,104,607,915.01	58.2%	793,713,764.99
70133	OTHER GENERAL SERVICES	9,076,513,630.00	6,382,001,990.00	1,045,831,352.29	3,199,518,688.93	50.1%	3,182,483,301.07
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>4,796,354,000.00</b>	<b>3,361,290,190.00</b>	<b>117,998,010.45</b>	<b>2,764,139,118.43</b>	<b>82.2%</b>	<b>597,151,071.57</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	4,796,354,000.00	3,361,290,190.00	117,998,010.45	2,764,139,118.43	82.2%	597,151,071.57
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>29,000,512,230.00</b>	<b>29,000,512,230.00</b>	<b>10,878,445,012.02</b>	<b>28,631,946,172.42</b>	<b>98.7%</b>	<b>368,566,057.58</b>
70171	PUBLIC DEBT TRANSACTIONS	29,000,512,230.00	29,000,512,230.00	10,878,445,012.02	28,631,946,172.42	98.7%	368,566,057.58
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>9,785,255,870.00</b>	<b>8,615,602,510.00</b>	<b>1,243,583,946.21</b>	<b>5,996,972,115.31</b>	<b>69.6%</b>	<b>2,618,630,394.69</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>1,086,500,000.00</b>	<b>1,086,500,000.00</b>	<b>-</b>	<b>786,045,057.50</b>	<b>72.3%</b>	<b>300,454,942.50</b>
70321	FIRE PROTECTION SERVICES	1,086,500,000.00	1,086,500,000.00	-	786,045,057.50	72.3%	300,454,942.50
<b>7033</b>	<b>LAW COURTS</b>	<b>7,139,163,820.00</b>	<b>5,387,257,510.00</b>	<b>814,228,946.21</b>	<b>3,652,911,855.68</b>	<b>67.8%</b>	<b>1,734,345,964.32</b>
70331	LAW COURTS	7,139,163,820.00	5,387,257,510.00	814,228,946.21	3,652,911,855.68	67.8%	1,734,345,964.32
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>1,559,592,050.00</b>	<b>2,141,845,000.00</b>	<b>429,355,000.00</b>	<b>1,558,015,202.13</b>	<b>72.7%</b>	<b>583,829,797.87</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,559,592,050.00	2,141,845,000.00	429,355,000.00	1,558,015,202.13	72.7%	583,829,797.87
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>117,862,324,450.00</b>	<b>120,951,199,571.81</b>	<b>59,033,358,993.53</b>	<b>109,588,324,639.43</b>	<b>90.6%</b>	<b>11,362,874,932.38</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>2,208,005,790.00</b>	<b>1,139,292,170.00</b>	<b>195,713,067.53</b>	<b>616,480,466.92</b>	<b>54.1%</b>	<b>522,811,703.08</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	2,208,005,790.00	1,139,292,170.00	195,713,067.53	616,480,466.92	54.1%	522,811,703.08
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>7,367,112,850.00</b>	<b>5,896,407,360.00</b>	<b>242,496,930.64</b>	<b>1,560,641,771.65</b>	<b>26.5%</b>	<b>4,335,765,588.35</b>
70421	AGRICULTURE	7,283,186,730.00	5,812,481,240.00	242,496,930.64	1,560,641,771.65	26.8%	4,251,839,468.35
70423	FISHING AND HUNTING	83,926,120.00	83,926,120.00	-	-	0.0%	83,926,120.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>924,580,640.00</b>	<b>944,780,640.00</b>	<b>17,522,174.57</b>	<b>324,110,266.46</b>	<b>34.3%</b>	<b>620,670,373.54</b>
70435	ELECTRICITY	848,776,095.00	868,976,095.00	17,522,174.57	324,110,266.46	37.3%	544,865,828.54
70436	NON ELECTRIC ENERGY	75,804,545.00	75,804,545.00	-	-	0.0%	75,804,545.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>17,740,426,931.67</b>	<b>26,279,590,431.67</b>	<b>24,282,750,277.64</b>	<b>24,721,375,043.58</b>	<b>94.1%</b>	<b>1,558,215,388.09</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	5,702,456,970.00	1,721,620,470.00	10,680,694.05	411,305,459.99	23.9%	1,310,315,010.01
70443	CONSTRUCTION	12,037,969,961.67	24,557,969,961.67	24,272,069,583.59	24,310,069,583.59	99.0%	247,900,378.08
<b>7045</b>	<b>TRANSPORT</b>	<b>84,072,127,218.33</b>	<b>81,632,361,220.14</b>	<b>33,551,613,513.89</b>	<b>79,963,723,077.67</b>	<b>98.0%</b>	<b>1,668,638,142.47</b>
70451	ROAD TRANSPORT	84,072,127,218.33	81,632,361,220.14	33,551,613,513.89	79,963,723,077.67	98.0%	1,668,638,142.47
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>1,336,888,980.00</b>	<b>796,138,980.00</b>	<b>73,806,021.19</b>	<b>449,586,835.95</b>	<b>56.5%</b>	<b>346,552,144.05</b>
70473	TOURISM	1,336,888,980.00	796,138,980.00	73,806,021.19	449,586,835.95	56.5%	346,552,144.05
<b>7049</b>	<b>ECONOMIC AFFAIRS N.E.C.</b>	<b>4,213,182,040.00</b>	<b>4,262,628,770.00</b>	<b>669,457,008.07</b>	<b>1,952,407,177.20</b>	<b>45.8%</b>	<b>2,310,221,592.80</b>
70491	ECONOMIC AFFAIRS N.E.C.	4,213,182,040.00	4,262,628,770.00	669,457,008.07	1,952,407,177.20	45.8%	2,310,221,592.80

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>5,563,103,830.00</b>	<b>6,095,395,940.00</b>	<b>1,242,481,374.38</b>	<b>3,899,473,016.95</b>	<b>64.0%</b>	<b>2,195,922,923.05</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>944,548,250.00</b>	<b>748,861,150.00</b>	<b>111,389,717.58</b>	<b>491,184,078.81</b>	<b>65.6%</b>	<b>257,677,071.19</b>
70511	WASTE MANAGEMENT	944,548,250.00	748,861,150.00	111,389,717.58	491,184,078.81	65.6%	257,677,071.19
<b>7055</b>	<b>R&amp;D ENVIRONMENTAL PROTECTION</b>	<b>74,479,800.00</b>	<b>74,479,800.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>74,479,800.00</b>
70551	R & D ENVIRONMENTAL PROTECTION	74,479,800.00	74,479,800.00	-	-	0.0%	74,479,800.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>4,544,075,780.00</b>	<b>5,272,054,990.00</b>	<b>1,131,091,656.80</b>	<b>3,408,288,938.14</b>	<b>64.6%</b>	<b>1,863,766,051.86</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	4,544,075,780.00	5,272,054,990.00	1,131,091,656.80	3,408,288,938.14	64.6%	1,863,766,051.86
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>19,925,451,030.00</b>	<b>9,036,449,180.00</b>	<b>1,592,523,281.39</b>	<b>6,919,515,406.20</b>	<b>76.6%</b>	<b>2,116,933,773.80</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>6,983,431,550.00</b>	<b>1,856,696,380.00</b>	<b>238,740,977.11</b>	<b>1,694,986,771.66</b>	<b>91.3%</b>	<b>161,709,608.34</b>
70611	HOUSING DEVELOPMENT	6,983,431,550.00	1,856,696,380.00	238,740,977.11	1,694,986,771.66	91.3%	161,709,608.34
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>3,356,935,900.00</b>	<b>1,898,937,860.00</b>	<b>215,952,150.67</b>	<b>1,166,661,405.79</b>	<b>61.4%</b>	<b>732,276,454.21</b>
70621	COMMUNITY DEVELOPMENT	3,356,935,900.00	1,898,937,860.00	215,952,150.67	1,166,661,405.79	61.4%	732,276,454.21
<b>7063</b>	<b>WATER SUPPLY</b>	<b>8,535,083,580.00</b>	<b>4,130,814,940.00</b>	<b>1,120,652,353.61</b>	<b>2,991,394,178.75</b>	<b>72.4%</b>	<b>1,139,420,761.25</b>
70631	WATER SUPPLY	8,535,083,580.00	4,130,814,940.00	1,120,652,353.61	2,991,394,178.75	72.4%	1,139,420,761.25
<b>7064</b>	<b>STREET LIGHTING</b>	<b>1,050,000,000.00</b>	<b>1,150,000,000.00</b>	<b>17,177,800.00</b>	<b>1,066,473,050.00</b>	<b>92.7%</b>	<b>83,526,950.00</b>
70641	STREET LIGHTING	1,050,000,000.00	1,150,000,000.00	17,177,800.00	1,066,473,050.00	92.7%	83,526,950.00
<b>707</b>	<b>HEALTH</b>	<b>31,648,696,200.00</b>	<b>30,614,482,760.00</b>	<b>4,844,784,262.99</b>	<b>21,970,173,850.71</b>	<b>71.8%</b>	<b>8,644,308,909.29</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>1,470,000,000.00</b>	<b>1,470,000,000.00</b>	<b>-</b>	<b>740,031,341.35</b>	<b>50.3%</b>	<b>729,968,658.65</b>
70711	PHARMACEUTICAL PRODUCTS	1,470,000,000.00	1,470,000,000.00	-	740,031,341.35	50.3%	729,968,658.65
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>7,535,700,390.00</b>	<b>5,925,700,390.00</b>	<b>1,291,215,658.09</b>	<b>5,110,764,780.18</b>	<b>86.2%</b>	<b>814,935,609.82</b>
70731	GENERAL HOSPITAL SERVICES	902,063,000.00	732,063,000.00	83,715,000.00	282,825,000.00	38.6%	449,238,000.00
70732	SPECIALIZED HOSPITAL SERVICES	6,228,637,390.00	5,078,637,390.00	1,182,121,580.34	4,720,807,798.66	93.0%	357,829,591.34
70733	MEDICAL AND MATERNITY CENTRE SERVICES	405,000,000.00	115,000,000.00	25,379,077.75	107,131,981.52	93.2%	7,868,018.48
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>19,771,111,370.00</b>	<b>20,168,219,030.00</b>	<b>3,275,989,548.65</b>	<b>14,773,100,827.61</b>	<b>73.2%</b>	<b>5,395,118,202.39</b>
70741	PUBLIC HEALTH SERVICES	19,771,111,370.00	20,168,219,030.00	3,275,989,548.65	14,773,100,827.61	73.2%	5,395,118,202.39
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>2,871,884,440.00</b>	<b>3,050,563,340.00</b>	<b>277,579,056.25</b>	<b>1,346,276,901.57</b>	<b>44.1%</b>	<b>1,704,286,438.43</b>
70761	HEALTH N.E.C.	2,871,884,440.00	3,050,563,340.00	277,579,056.25	1,346,276,901.57	44.1%	1,704,286,438.43
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>12,823,114,620.00</b>	<b>9,347,276,620.00</b>	<b>681,151,172.78</b>	<b>4,422,409,436.52</b>	<b>47.3%</b>	<b>4,924,867,183.48</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>6,234,129,700.00</b>	<b>3,197,773,700.00</b>	<b>173,222,815.88</b>	<b>1,780,056,182.79</b>	<b>55.7%</b>	<b>1,417,717,517.21</b>
70811	RECREATIONAL AND SPORTING SERVICES	6,234,129,700.00	3,197,773,700.00	173,222,815.88	1,780,056,182.79	55.7%	1,417,717,517.21
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>445,360,470.00</b>	<b>510,360,470.00</b>	<b>74,908,458.27</b>	<b>205,590,113.23</b>	<b>40.3%</b>	<b>304,770,356.77</b>
70821	CULTURAL SERVICES	445,360,470.00	510,360,470.00	74,908,458.27	205,590,113.23	40.3%	304,770,356.77
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>2,802,903,370.00</b>	<b>2,883,421,370.00</b>	<b>222,899,247.15</b>	<b>1,101,540,028.65</b>	<b>38.2%</b>	<b>1,781,881,341.35</b>
70831	BROADCASTING AND PUBLISHING SERVICES	2,802,903,370.00	2,883,421,370.00	222,899,247.15	1,101,540,028.65	38.2%	1,781,881,341.35
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>3,340,721,080.00</b>	<b>2,755,721,080.00</b>	<b>210,120,651.48</b>	<b>1,335,223,111.85</b>	<b>48.5%</b>	<b>1,420,497,968.15</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	3,340,721,080.00	2,755,721,080.00	210,120,651.48	1,335,223,111.85	48.5%	1,420,497,968.15
<b>709</b>	<b>EDUCATION</b>	<b>57,451,429,850.00</b>	<b>59,155,920,510.19</b>	<b>12,525,958,150.19</b>	<b>42,976,006,660.17</b>	<b>72.6%</b>	<b>16,179,913,850.02</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>11,305,448,880.00</b>	<b>10,692,448,880.00</b>	<b>2,800,844,148.29</b>	<b>7,181,190,033.27</b>	<b>67.2%</b>	<b>3,511,258,846.73</b>
70911	PRE-PRIMARY EDUCATION	8,084,000.00	8,084,000.00	-	7,156,310.81	88.5%	927,689.19
70912	PRIMARY EDUCATION	11,297,364,880.00	10,684,364,880.00	2,800,844,148.29	7,174,033,722.46	67.1%	3,510,331,157.54

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>10,092,452,670.00</b>	<b>12,468,596,899.19</b>	<b>3,893,081,643.75</b>	<b>10,218,495,124.01</b>	<b>82.0%</b>	<b>2,250,101,775.18</b>
70921	LOWER SECONDARY EDUCATION	864,603,300.00	864,603,300.00	91,415,149.07	365,951,408.63	42.3%	498,651,891.37
70922	UPPER-SECONDARY EDUCATION	9,227,849,370.00	11,603,993,599.19	3,801,666,494.68	9,852,543,715.38	84.9%	1,751,449,883.81
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>29,527,848,830.00</b>	<b>32,218,074,260.00</b>	<b>5,326,126,753.57</b>	<b>23,063,312,234.53</b>	<b>71.6%</b>	<b>9,154,762,025.47</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	8,784,373,630.00	9,556,865,120.00	1,344,638,855.14	7,211,304,102.96	75.5%	2,345,561,017.04
70942	SECOND STAGE OF TERTIARY EDUCATION	20,743,475,200.00	22,661,209,140.00	3,981,487,898.43	15,852,008,131.57	70.0%	6,809,201,008.43
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>1,228,932,630.00</b>	<b>1,248,098,530.00</b>	<b>183,502,529.55</b>	<b>1,113,253,328.31</b>	<b>89.2%</b>	<b>134,845,201.69</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,228,932,630.00	1,248,098,530.00	183,502,529.55	1,113,253,328.31	89.2%	134,845,201.69
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>110,256,730.00</b>	<b>126,805,030.00</b>	<b>7,802,845.16</b>	<b>30,554,966.48</b>	<b>24.1%</b>	<b>96,250,063.52</b>
70971	R & D EDUCATION	110,256,730.00	126,805,030.00	7,802,845.16	30,554,966.48	24.1%	96,250,063.52
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>5,186,490,110.00</b>	<b>2,401,896,911.00</b>	<b>314,600,229.87</b>	<b>1,369,200,973.57</b>	<b>57.0%</b>	<b>1,032,695,937.44</b>
70981	EDUCATION N.E.C	5,186,490,110.00	2,401,896,911.00	314,600,229.87	1,369,200,973.57	57.0%	1,032,695,937.44
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>53,704,768,910.00</b>	<b>32,847,919,004.00</b>	<b>6,368,568,401.54</b>	<b>26,920,167,056.59</b>	<b>82.0%</b>	<b>5,927,751,947.41</b>
<b>7101</b>	<b>SICKNESS AND DISABILITY</b>	<b>63,000,000.00</b>	<b>63,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>63,000,000.00</b>
71011	SICKNESS	23,000,000.00	23,000,000.00	-	-	0.0%	23,000,000.00
71012	DISABILITY	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
<b>7102</b>	<b>OLD AGE</b>	<b>41,890,397,290.00</b>	<b>25,364,726,084.00</b>	<b>5,374,905,436.65</b>	<b>22,198,425,539.53</b>	<b>87.5%</b>	<b>3,166,300,544.47</b>
71021	OLD AGE	41,890,397,290.00	25,364,726,084.00	5,374,905,436.65	22,198,425,539.53	87.5%	3,166,300,544.47
<b>7103</b>	<b>SURVIVORS</b>	<b>3,750,000,000.00</b>	<b>1,350,000,000.00</b>	<b>313,606,181.54</b>	<b>1,254,424,726.16</b>	<b>92.9%</b>	<b>95,575,273.84</b>
71031	SURVIVORS	3,750,000,000.00	1,350,000,000.00	313,606,181.54	1,254,424,726.16	92.9%	95,575,273.84
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>2,818,122,780.00</b>	<b>1,386,457,650.00</b>	<b>151,227,157.56</b>	<b>370,903,931.93</b>	<b>26.8%</b>	<b>1,015,553,718.07</b>
71041	FAMILY AND CHILDREN	2,818,122,780.00	1,386,457,650.00	151,227,157.56	370,903,931.93	26.8%	1,015,553,718.07
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>3,922,153,920.00</b>	<b>3,574,908,430.00</b>	<b>417,581,548.43</b>	<b>2,700,874,301.85</b>	<b>75.6%</b>	<b>874,034,128.15</b>
71051	UNEMPLOYMENT	3,922,153,920.00	3,574,908,430.00	417,581,548.43	2,700,874,301.85	75.6%	874,034,128.15
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>1,261,094,920.00</b>	<b>1,108,826,840.00</b>	<b>111,248,077.36</b>	<b>395,538,557.12</b>	<b>35.7%</b>	<b>713,288,282.88</b>
71091	SOCIAL PROTECTION N.E.C.	1,261,094,920.00	1,108,826,840.00	111,248,077.36	395,538,557.12	35.7%	713,288,282.88

**Table 11: Personnel Expenditure by Functional Classification**

**Osun State Government Budget Performance Report 2025 Q4 - Personnel Expenditure by Functional Classification**

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Personnel Expenditure</b>	<b>102,895,821,010.00</b>	<b>96,601,480,074.00</b>	<b>21,115,896,028.65</b>	<b>87,464,689,193.00</b>	<b>90.5%</b>	<b>9,136,790,881.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>11,890,170,310.00</b>	<b>16,071,062,090.00</b>	<b>3,687,844,079.25</b>	<b>14,393,500,263.32</b>	<b>89.6%</b>	<b>1,677,561,826.68</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS</b>	<b>11,045,826,430.00</b>	<b>14,641,569,750.00</b>	<b>3,360,212,188.16</b>	<b>13,067,358,106.73</b>	<b>89.2%</b>	<b>1,574,211,643.27</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3,648,005,980.00	6,664,740,310.00	1,753,774,019.98	6,476,491,227.13	97.2%	188,249,082.87
70112	FINANCIAL AND FISCAL AFFAIRS	7,397,820,450.00	7,976,829,440.00	1,606,438,168.18	6,590,866,879.60	82.6%	1,385,962,560.40
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>680,229,880.00</b>	<b>1,175,872,280.00</b>	<b>274,124,340.64</b>	<b>1,101,859,598.16</b>	<b>93.7%</b>	<b>74,012,681.84</b>
70131	GENERAL PERSONNEL SERVICES	350,122,710.00	602,624,610.00	136,768,283.05	551,812,790.16	91.6%	50,811,819.84
70132	OVERALL PLANNING AND STATISTICAL SERVICES	179,138,540.00	327,790,680.00	76,471,165.30	310,613,954.07	94.8%	17,176,725.93
70133	OTHER GENERAL SERVICES	150,968,630.00	245,456,990.00	60,884,892.29	239,432,853.93	97.5%	6,024,136.07
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>164,114,000.00</b>	<b>253,620,060.00</b>	<b>53,507,550.45</b>	<b>224,282,558.43</b>	<b>88.4%</b>	<b>29,337,501.57</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	164,114,000.00	253,620,060.00	53,507,550.45	224,282,558.43	88.4%	29,337,501.57
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>2,632,890,410.00</b>	<b>3,958,010,910.00</b>	<b>949,508,946.21</b>	<b>3,756,058,244.98</b>	<b>94.9%</b>	<b>201,952,665.02</b>
<b>7033</b>	<b>LAW COURTS</b>	<b>2,437,328,360.00</b>	<b>2,870,195,910.00</b>	<b>620,153,946.21</b>	<b>2,710,880,042.85</b>	<b>94.4%</b>	<b>159,315,867.15</b>
70331	LAW COURTS	2,437,328,360.00	2,870,195,910.00	620,153,946.21	2,710,880,042.85	94.4%	159,315,867.15
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>195,562,050.00</b>	<b>1,087,815,000.00</b>	<b>329,355,000.00</b>	<b>1,045,178,202.13</b>	<b>96.1%</b>	<b>42,636,797.87</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	195,562,050.00	1,087,815,000.00	329,355,000.00	1,045,178,202.13	96.1%	42,636,797.87
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,862,452,390.00</b>	<b>3,050,168,040.00</b>	<b>726,966,826.50</b>	<b>2,966,038,631.94</b>	<b>97.2%</b>	<b>84,129,408.06</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>156,592,590.00</b>	<b>173,678,970.00</b>	<b>40,979,067.53</b>	<b>167,289,858.22</b>	<b>96.3%</b>	<b>6,389,111.78</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	156,592,590.00	173,678,970.00	40,979,067.53	167,289,858.22	96.3%	6,389,111.78
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>545,237,290.00</b>	<b>960,303,650.00</b>	<b>224,638,396.65</b>	<b>931,669,642.78</b>	<b>97.0%</b>	<b>28,634,007.22</b>
70421	AGRICULTURE	545,237,290.00	960,303,650.00	224,638,396.65	931,669,642.78	97.0%	28,634,007.22
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>36,105,540.00</b>	<b>56,305,540.00</b>	<b>12,577,174.57</b>	<b>48,516,486.46</b>	<b>86.2%</b>	<b>7,789,053.54</b>
70435	ELECTRICITY	36,105,540.00	56,305,540.00	12,577,174.57	48,516,486.46	86.2%	7,789,053.54
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>27,449,880.00</b>	<b>46,613,380.00</b>	<b>10,680,694.05</b>	<b>43,854,459.99</b>	<b>94.1%</b>	<b>2,758,920.01</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	27,449,880.00	46,613,380.00	10,680,694.05	43,854,459.99	94.1%	2,758,920.01
<b>7045</b>	<b>TRANSPORT</b>	<b>690,137,790.00</b>	<b>1,171,167,740.00</b>	<b>281,640,964.44</b>	<b>1,149,587,071.34</b>	<b>98.2%</b>	<b>21,580,668.66</b>
70451	ROAD TRANSPORT	690,137,790.00	1,171,167,740.00	281,640,964.44	1,149,587,071.34	98.2%	21,580,668.66
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>126,739,870.00</b>	<b>175,189,870.00</b>	<b>42,066,021.19</b>	<b>169,966,835.95</b>	<b>97.0%</b>	<b>5,223,034.05</b>
70473	TOURISM	126,739,870.00	175,189,870.00	42,066,021.19	169,966,835.95	97.0%	5,223,034.05
<b>7049</b>	<b>ECONOMIC AFFAIRS N.E.C.</b>	<b>280,189,430.00</b>	<b>466,908,890.00</b>	<b>114,384,508.07</b>	<b>455,154,277.20</b>	<b>97.5%</b>	<b>11,754,612.80</b>
70491	ECONOMIC AFFAIRS N.E.C.	280,189,430.00	466,908,890.00	114,384,508.07	455,154,277.20	97.5%	11,754,612.80
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>466,262,880.00</b>	<b>808,741,680.00</b>	<b>185,168,130.20</b>	<b>759,295,135.24</b>	<b>93.9%</b>	<b>49,446,544.76</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>197,784,210.00</b>	<b>257,097,110.00</b>	<b>51,190,457.58</b>	<b>226,725,538.81</b>	<b>88.2%</b>	<b>30,371,571.19</b>
70511	WASTE MANAGEMENT	197,784,210.00	257,097,110.00	51,190,457.58	226,725,538.81	88.2%	30,371,571.19
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>268,478,670.00</b>	<b>551,644,570.00</b>	<b>133,977,672.62</b>	<b>532,569,596.43</b>	<b>96.5%</b>	<b>19,074,973.57</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	268,478,670.00	551,644,570.00	133,977,672.62	532,569,596.43	96.5%	19,074,973.57

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>1,278,709,160.00</b>	<b>2,218,702,780.00</b>	<b>535,916,736.53</b>	<b>2,158,446,916.12</b>	<b>97.3%</b>	<b>60,255,863.88</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>250,919,890.00</b>	<b>537,772,280.00</b>	<b>129,856,292.25</b>	<b>512,816,299.86</b>	<b>95.4%</b>	<b>24,955,980.14</b>
70611	HOUSING DEVELOPMENT	250,919,890.00	537,772,280.00	129,856,292.25	512,816,299.86	95.4%	24,955,980.14
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>200,090,150.00</b>	<b>321,092,110.00</b>	<b>76,183,088.32</b>	<b>306,455,298.38</b>	<b>95.4%</b>	<b>14,636,811.62</b>
70621	COMMUNITY DEVELOPMENT	200,090,150.00	321,092,110.00	76,183,088.32	306,455,298.38	95.4%	14,636,811.62
<b>7063</b>	<b>WATER SUPPLY</b>	<b>827,699,120.00</b>	<b>1,359,838,390.00</b>	<b>329,877,355.96</b>	<b>1,339,175,317.88</b>	<b>98.5%</b>	<b>20,663,072.12</b>
70631	WATER SUPPLY	827,699,120.00	1,359,838,390.00	329,877,355.96	1,339,175,317.88	98.5%	20,663,072.12
<b>707</b>	<b>HEALTH</b>	<b>16,020,570,130.00</b>	<b>15,460,856,690.00</b>	<b>2,990,946,923.89</b>	<b>13,810,587,987.03</b>	<b>89.3%</b>	<b>1,650,268,702.97</b>
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>6,228,637,390.00</b>	<b>5,078,637,390.00</b>	<b>1,182,121,580.34</b>	<b>4,720,807,798.66</b>	<b>93.0%</b>	<b>357,829,591.34</b>
70732	SPECIALIZED HOSPITAL SERVICES	6,228,637,390.00	5,078,637,390.00	1,182,121,580.34	4,720,807,798.66	93.0%	357,829,591.34
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>8,926,606,300.00</b>	<b>9,223,213,960.00</b>	<b>1,533,193,787.30</b>	<b>8,012,877,833.80</b>	<b>86.9%</b>	<b>1,210,336,126.20</b>
70741	PUBLIC HEALTH SERVICES	8,926,606,300.00	9,223,213,960.00	1,533,193,787.30	8,012,877,833.80	86.9%	1,210,336,126.20
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>865,326,440.00</b>	<b>1,159,005,340.00</b>	<b>275,631,556.25</b>	<b>1,076,902,354.57</b>	<b>92.9%</b>	<b>82,102,985.43</b>
70761	HEALTH N.E.C.	865,326,440.00	1,159,005,340.00	275,631,556.25	1,076,902,354.57	92.9%	82,102,985.43
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>1,365,521,970.00</b>	<b>1,604,671,970.00</b>	<b>363,266,981.29</b>	<b>1,397,587,306.20</b>	<b>87.1%</b>	<b>207,084,663.80</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>276,387,050.00</b>	<b>277,887,050.00</b>	<b>68,912,454.51</b>	<b>269,808,663.82</b>	<b>97.1%</b>	<b>8,078,386.18</b>
70811	RECREATIONAL AND SPORTING SERVICES	276,387,050.00	277,887,050.00	68,912,454.51	269,808,663.82	97.1%	8,078,386.18
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>96,810,470.00</b>	<b>148,810,470.00</b>	<b>33,308,458.27</b>	<b>133,710,113.23</b>	<b>89.9%</b>	<b>15,100,356.77</b>
70821	CULTURAL SERVICES	96,810,470.00	148,810,470.00	33,308,458.27	133,710,113.23	89.9%	15,100,356.77
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>673,603,370.00</b>	<b>744,253,370.00</b>	<b>155,257,327.50</b>	<b>567,505,486.60</b>	<b>76.3%</b>	<b>176,747,883.40</b>
70831	BROADCASTING AND PUBLISHING SERVICES	673,603,370.00	744,253,370.00	155,257,327.50	567,505,486.60	76.3%	176,747,883.40
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>318,721,080.00</b>	<b>433,721,080.00</b>	<b>105,788,741.01</b>	<b>426,563,042.55</b>	<b>98.3%</b>	<b>7,158,037.45</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	318,721,080.00	433,721,080.00	105,788,741.01	426,563,042.55	98.3%	7,158,037.45
<b>709</b>	<b>EDUCATION</b>	<b>19,409,114,600.00</b>	<b>24,328,496,660.00</b>	<b>5,614,533,543.80</b>	<b>22,291,064,165.00</b>	<b>91.6%</b>	<b>2,037,432,495.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>129,872,200.00</b>	<b>202,872,200.00</b>	<b>49,406,693.34</b>	<b>198,094,999.22</b>	<b>97.6%</b>	<b>4,777,200.78</b>
70912	PRIMARY EDUCATION	129,872,200.00	202,872,200.00	49,406,693.34	198,094,999.22	97.6%	4,777,200.78
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>7,029,398,480.00</b>	<b>8,636,840,910.00</b>	<b>2,617,754,139.69</b>	<b>8,603,566,506.02</b>	<b>99.6%</b>	<b>33,274,403.98</b>
70922	UPPER-SECONDARY EDUCATION	7,029,398,480.00	8,636,840,910.00	2,617,754,139.69	8,603,566,506.02	99.6%	33,274,403.98
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>11,757,227,600.00</b>	<b>14,406,453,030.00</b>	<b>2,684,529,408.85</b>	<b>12,438,413,612.85</b>	<b>86.3%</b>	<b>1,968,039,417.15</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	2,787,403,950.00	3,554,895,440.00	866,395,897.49	3,487,516,511.28	98.1%	67,378,928.72
70942	SECOND STAGE OF TERTIARY EDUCATION	8,969,823,650.00	10,851,557,590.00	1,818,133,511.36	8,950,897,101.57	82.5%	1,900,660,488.43
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>45,183,990.00</b>	<b>64,349,890.00</b>	<b>16,368,385.55</b>	<b>63,477,964.31</b>	<b>98.6%</b>	<b>871,925.69</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	45,183,990.00	64,349,890.00	16,368,385.55	63,477,964.31	98.6%	871,925.69
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>16,256,730.00</b>	<b>32,805,030.00</b>	<b>6,002,845.16</b>	<b>26,954,966.48</b>	<b>82.2%</b>	<b>5,850,063.52</b>
70971	R & D EDUCATION	16,256,730.00	32,805,030.00	6,002,845.16	26,954,966.48	82.2%	5,850,063.52
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>431,175,600.00</b>	<b>985,175,600.00</b>	<b>240,472,071.22</b>	<b>960,556,116.12</b>	<b>97.5%</b>	<b>24,619,483.88</b>
70981	EDUCATION N.E.C	431,175,600.00	985,175,600.00	240,472,071.22	960,556,116.12	97.5%	24,619,483.88

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>47,970,129,160.00</b>	<b>29,100,769,254.00</b>	<b>6,061,743,860.97</b>	<b>25,932,110,543.17</b>	<b>89.1%</b>	<b>3,168,658,710.83</b>
<b>7102</b>	<b>OLD AGE</b>	<b>41,587,397,290.00</b>	<b>25,061,726,084.00</b>	<b>5,333,061,436.65</b>	<b>22,110,601,039.53</b>	<b>88.2%</b>	<b>2,951,125,044.47</b>
71021	OLD AGE	41,587,397,290.00	25,061,726,084.00	5,333,061,436.65	22,110,601,039.53	88.2%	2,951,125,044.47
<b>7103</b>	<b>SURVIVORS</b>	<b>3,750,000,000.00</b>	<b>1,350,000,000.00</b>	<b>313,606,181.54</b>	<b>1,254,424,726.16</b>	<b>92.9%</b>	<b>95,575,273.84</b>
71031	SURVIVORS	3,750,000,000.00	1,350,000,000.00	313,606,181.54	1,254,424,726.16	92.9%	95,575,273.84
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>85,200,380.00</b>	<b>192,835,250.00</b>	<b>46,121,922.56</b>	<b>180,069,595.98</b>	<b>93.4%</b>	<b>12,765,654.02</b>
71041	FAMILY AND CHILDREN	85,200,380.00	192,835,250.00	46,121,922.56	180,069,595.98	93.4%	12,765,654.02
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>2,461,896,570.00</b>	<b>2,364,901,080.00</b>	<b>335,334,648.43</b>	<b>2,260,431,001.85</b>	<b>95.6%</b>	<b>104,470,078.15</b>
71051	UNEMPLOYMENT	2,461,896,570.00	2,364,901,080.00	335,334,648.43	2,260,431,001.85	95.6%	104,470,078.15
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>85,634,920.00</b>	<b>131,306,840.00</b>	<b>33,619,671.79</b>	<b>126,584,179.65</b>	<b>96.4%</b>	<b>4,722,660.35</b>
71091	SOCIAL PROTECTION N.E.C.	85,634,920.00	131,306,840.00	33,619,671.79	126,584,179.65	96.4%	4,722,660.35

**Table 12: Overhead Expenditure by Functional Classification**

**Osun State Government Budget Performance Report 2025 Q4 - Overhead Expenditure by Functional Classification**

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Overhead Expenditure</b>	<b>88,890,461,440.00</b>	<b>92,242,988,314.00</b>	<b>21,339,068,611.31</b>	<b>65,737,274,855.59</b>	<b>71.3%</b>	<b>26,505,713,458.41</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>54,469,733,000.00</b>	<b>61,977,017,484.00</b>	<b>17,482,545,794.92</b>	<b>49,976,023,735.39</b>	<b>80.6%</b>	<b>12,000,993,748.61</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS</b>	<b>37,064,400,000.00</b>	<b>49,765,354,354.00</b>	<b>15,461,027,703.70</b>	<b>41,963,656,567.34</b>	<b>84.3%</b>	<b>7,801,697,786.66</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	27,408,700,000.00	40,777,268,354.00	14,135,105,420.31	35,655,546,746.26	87.4%	5,121,721,607.74
70112	FINANCIAL AND FISCAL AFFAIRS	9,655,700,000.00	8,988,086,000.00	1,325,922,283.39	6,308,109,821.08	70.2%	2,679,976,178.92
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>12,843,093,000.00</b>	<b>9,173,993,000.00</b>	<b>1,957,027,631.22</b>	<b>5,475,910,608.05</b>	<b>59.7%</b>	<b>3,698,082,391.95</b>
70131	GENERAL PERSONNEL SERVICES	3,076,350,000.00	2,125,750,000.00	565,250,821.22	1,840,807,053.55	86.6%	284,942,946.45
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,404,843,000.00	1,306,343,000.00	406,830,350.00	675,017,719.50	51.7%	631,325,280.50
70133	OTHER GENERAL SERVICES	8,361,900,000.00	5,741,900,000.00	984,946,460.00	2,960,085,835.00	51.6%	2,781,814,165.00
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>4,562,240,000.00</b>	<b>3,037,670,130.00</b>	<b>64,490,460.00</b>	<b>2,536,456,560.00</b>	<b>83.5%</b>	<b>501,213,570.00</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	4,562,240,000.00	3,037,670,130.00	64,490,460.00	2,536,456,560.00	83.5%	501,213,570.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>4,105,639,360.00</b>	<b>3,107,639,360.00</b>	<b>274,075,000.00</b>	<b>1,408,946,212.83</b>	<b>45.3%</b>	<b>1,698,693,147.17</b>
<b>7033</b>	<b>LAW COURTS</b>	<b>3,161,439,360.00</b>	<b>2,463,439,360.00</b>	<b>194,075,000.00</b>	<b>936,109,212.83</b>	<b>38.0%</b>	<b>1,527,330,147.17</b>
70331	LAW COURTS	3,161,439,360.00	2,463,439,360.00	194,075,000.00	936,109,212.83	38.0%	1,527,330,147.17
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>944,200,000.00</b>	<b>644,200,000.00</b>	<b>80,000,000.00</b>	<b>472,837,000.00</b>	<b>73.4%</b>	<b>171,363,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	944,200,000.00	644,200,000.00	80,000,000.00	472,837,000.00	73.4%	171,363,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>5,299,495,490.00</b>	<b>4,072,045,570.00</b>	<b>741,389,198.99</b>	<b>2,179,090,479.32</b>	<b>53.5%</b>	<b>1,892,955,090.68</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>1,320,000,000.00</b>	<b>503,300,080.00</b>	<b>134,734,000.00</b>	<b>361,790,608.70</b>	<b>71.9%</b>	<b>141,509,471.30</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	1,320,000,000.00	503,300,080.00	134,734,000.00	361,790,608.70	71.9%	141,509,471.30
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>406,100,000.00</b>	<b>339,100,000.00</b>	<b>17,858,533.99</b>	<b>71,775,928.12</b>	<b>21.2%</b>	<b>267,324,071.88</b>
70421	AGRICULTURE	406,100,000.00	339,100,000.00	17,858,533.99	71,775,928.12	21.2%	267,324,071.88
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>200,000,000.00</b>	<b>200,000,000.00</b>	<b>4,945,000.00</b>	<b>22,630,000.00</b>	<b>11.3%</b>	<b>177,370,000.00</b>
70435	ELECTRICITY	200,000,000.00	200,000,000.00	4,945,000.00	22,630,000.00	11.3%	177,370,000.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>329,550,000.00</b>	<b>329,550,000.00</b>	<b>-</b>	<b>35,539,000.00</b>	<b>10.8%</b>	<b>294,011,000.00</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	329,550,000.00	329,550,000.00	-	35,539,000.00	10.8%	294,011,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>838,000,000.00</b>	<b>848,850,000.00</b>	<b>151,039,165.00</b>	<b>601,292,042.50</b>	<b>70.8%</b>	<b>247,557,957.50</b>
70451	ROAD TRANSPORT	838,000,000.00	848,850,000.00	151,039,165.00	601,292,042.50	70.8%	247,557,957.50
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>611,149,110.00</b>	<b>606,949,110.00</b>	<b>31,740,000.00</b>	<b>275,620,000.00</b>	<b>45.4%</b>	<b>331,329,110.00</b>
70473	TOURISM	611,149,110.00	606,949,110.00	31,740,000.00	275,620,000.00	45.4%	331,329,110.00
<b>7049</b>	<b>ECONOMIC AFFAIRS N.E.C.</b>	<b>1,594,696,380.00</b>	<b>1,244,296,380.00</b>	<b>401,072,500.00</b>	<b>810,442,900.00</b>	<b>65.1%</b>	<b>433,853,480.00</b>
70491	ECONOMIC AFFAIRS N.E.C.	1,594,696,380.00	1,244,296,380.00	401,072,500.00	810,442,900.00	65.1%	433,853,480.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>835,514,040.00</b>	<b>1,110,327,350.00</b>	<b>125,427,961.75</b>	<b>410,404,837.50</b>	<b>37.0%</b>	<b>699,922,512.50</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>346,764,040.00</b>	<b>346,764,040.00</b>	<b>60,199,260.00</b>	<b>264,458,540.00</b>	<b>76.3%</b>	<b>82,305,500.00</b>
70511	WASTE MANAGEMENT	346,764,040.00	346,764,040.00	60,199,260.00	264,458,540.00	76.3%	82,305,500.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>488,750,000.00</b>	<b>763,563,310.00</b>	<b>65,228,701.75</b>	<b>145,946,297.50</b>	<b>19.1%</b>	<b>617,617,012.50</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	488,750,000.00	763,563,310.00	65,228,701.75	145,946,297.50	19.1%	617,617,012.50

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>2,049,360,000.00</b>	<b>1,911,425,000.00</b>	<b>183,730,803.85</b>	<b>666,813,109.51</b>	<b>34.9%</b>	<b>1,244,611,890.49</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>215,300,000.00</b>	<b>242,365,000.00</b>	<b>26,080,659.86</b>	<b>127,238,360.55</b>	<b>52.5%</b>	<b>115,126,639.45</b>
70611	HOUSING DEVELOPMENT	215,300,000.00	242,365,000.00	26,080,659.86	127,238,360.55	52.5%	115,126,639.45
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>227,810,000.00</b>	<b>227,810,000.00</b>	<b>86,570,000.00</b>	<b>149,435,000.00</b>	<b>65.6%</b>	<b>78,375,000.00</b>
70621	COMMUNITY DEVELOPMENT	227,810,000.00	227,810,000.00	86,570,000.00	149,435,000.00	65.6%	78,375,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>1,612,250,000.00</b>	<b>1,441,250,000.00</b>	<b>71,080,143.99</b>	<b>390,139,748.96</b>	<b>27.1%</b>	<b>1,051,110,251.04</b>
70631	WATER SUPPLY	1,612,250,000.00	1,441,250,000.00	71,080,143.99	390,139,748.96	27.1%	1,051,110,251.04
<b>707</b>	<b>HEALTH</b>	<b>6,401,746,630.00</b>	<b>6,116,746,630.00</b>	<b>948,755,585.04</b>	<b>2,907,338,910.89</b>	<b>47.5%</b>	<b>3,209,407,719.11</b>
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>609,589,000.00</b>	<b>439,589,000.00</b>	<b>83,715,000.00</b>	<b>282,825,000.00</b>	<b>64.3%</b>	<b>156,764,000.00</b>
70731	GENERAL HOSPITAL SERVICES	609,589,000.00	439,589,000.00	83,715,000.00	282,825,000.00	64.3%	156,764,000.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>4,729,399,630.00</b>	<b>4,729,399,630.00</b>	<b>863,093,085.04</b>	<b>2,464,903,910.89</b>	<b>52.1%</b>	<b>2,264,495,719.11</b>
70741	PUBLIC HEALTH SERVICES	4,729,399,630.00	4,729,399,630.00	863,093,085.04	2,464,903,910.89	52.1%	2,264,495,719.11
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>1,062,758,000.00</b>	<b>947,758,000.00</b>	<b>1,947,500.00</b>	<b>159,610,000.00</b>	<b>16.8%</b>	<b>788,148,000.00</b>
70761	HEALTH N.E.C.	1,062,758,000.00	947,758,000.00	1,947,500.00	159,610,000.00	16.8%	788,148,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>3,021,592,650.00</b>	<b>2,402,436,650.00</b>	<b>294,076,051.49</b>	<b>1,359,506,574.15</b>	<b>56.6%</b>	<b>1,042,930,075.85</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>673,242,650.00</b>	<b>705,386,650.00</b>	<b>104,310,361.37</b>	<b>505,247,518.97</b>	<b>71.6%</b>	<b>200,139,131.03</b>
70811	RECREATIONAL AND SPORTING SERVICES	673,242,650.00	705,386,650.00	104,310,361.37	505,247,518.97	71.6%	200,139,131.03
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>226,550,000.00</b>	<b>259,550,000.00</b>	<b>41,600,000.00</b>	<b>71,880,000.00</b>	<b>27.7%</b>	<b>187,670,000.00</b>
70821	CULTURAL SERVICES	226,550,000.00	259,550,000.00	41,600,000.00	71,880,000.00	27.7%	187,670,000.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>1,555,300,000.00</b>	<b>1,071,000,000.00</b>	<b>43,833,779.65</b>	<b>481,346,485.88</b>	<b>44.9%</b>	<b>589,653,514.12</b>
70831	BROADCASTING AND PUBLISHING SERVICES	1,555,300,000.00	1,071,000,000.00	43,833,779.65	481,346,485.88	44.9%	589,653,514.12
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>566,500,000.00</b>	<b>366,500,000.00</b>	<b>104,331,910.47</b>	<b>301,032,569.30</b>	<b>82.1%</b>	<b>65,467,430.70</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	566,500,000.00	366,500,000.00	104,331,910.47	301,032,569.30	82.1%	65,467,430.70
<b>709</b>	<b>EDUCATION</b>	<b>8,142,934,920.00</b>	<b>8,398,934,920.00</b>	<b>1,051,945,874.70</b>	<b>5,974,849,182.58</b>	<b>71.1%</b>	<b>2,424,085,737.42</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>1,248,672,570.00</b>	<b>1,248,672,570.00</b>	<b>14,456,000.00</b>	<b>672,446,285.41</b>	<b>53.9%</b>	<b>576,226,284.59</b>
70912	PRIMARY EDUCATION	1,248,672,570.00	1,248,672,570.00	14,456,000.00	672,446,285.41	53.9%	576,226,284.59
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>450,880,000.00</b>	<b>465,880,000.00</b>	<b>25,760,000.00</b>	<b>72,980,000.00</b>	<b>15.7%</b>	<b>392,900,000.00</b>
70922	UPPER-SECONDARY EDUCATION	450,880,000.00	465,880,000.00	25,760,000.00	72,980,000.00	15.7%	392,900,000.00
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>6,099,032,350.00</b>	<b>6,095,032,350.00</b>	<b>959,239,186.70</b>	<b>5,055,385,749.02</b>	<b>82.9%</b>	<b>1,039,646,600.98</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	1,834,403,700.00	1,814,403,700.00	299,986,899.53	1,670,169,438.49	92.1%	144,234,261.51
70942	SECOND STAGE OF TERTIARY EDUCATION	4,264,628,650.00	4,280,628,650.00	659,252,287.17	3,385,216,310.53	79.1%	895,412,339.47
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>89,400,000.00</b>	<b>89,400,000.00</b>	<b>17,190,188.00</b>	<b>57,970,188.00</b>	<b>64.8%</b>	<b>31,429,812.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	89,400,000.00	89,400,000.00	17,190,188.00	57,970,188.00	64.8%	31,429,812.00
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>14,000,000.00</b>	<b>14,000,000.00</b>	<b>1,800,000.00</b>	<b>3,600,000.00</b>	<b>25.7%</b>	<b>10,400,000.00</b>
70971	R & D EDUCATION	14,000,000.00	14,000,000.00	1,800,000.00	3,600,000.00	25.7%	10,400,000.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>240,950,000.00</b>	<b>485,950,000.00</b>	<b>33,500,500.00</b>	<b>112,466,960.15</b>	<b>23.1%</b>	<b>373,483,039.85</b>
70981	EDUCATION N.E.C	240,950,000.00	485,950,000.00	33,500,500.00	112,466,960.15	23.1%	373,483,039.85
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>4,564,445,350.00</b>	<b>3,146,415,350.00</b>	<b>237,122,340.57</b>	<b>854,301,813.42</b>	<b>27.2%</b>	<b>2,292,113,536.58</b>
<b>7102</b>	<b>OLD AGE</b>	<b>153,000,000.00</b>	<b>153,000,000.00</b>	<b>41,844,000.00</b>	<b>87,824,500.00</b>	<b>57.4%</b>	<b>65,175,500.00</b>
71021	OLD AGE	153,000,000.00	153,000,000.00	41,844,000.00	87,824,500.00	57.4%	65,175,500.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>2,342,843,000.00</b>	<b>1,143,043,000.00</b>	<b>105,105,235.00</b>	<b>188,841,835.95</b>	<b>16.5%</b>	<b>954,201,164.05</b>
71041	FAMILY AND CHILDREN	2,342,843,000.00	1,143,043,000.00	105,105,235.00	188,841,835.95	16.5%	954,201,164.05
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>1,008,142,350.00</b>	<b>1,027,852,350.00</b>	<b>43,964,700.00</b>	<b>350,101,100.00</b>	<b>34.1%</b>	<b>677,751,250.00</b>
71051	UNEMPLOYMENT	1,008,142,350.00	1,027,852,350.00	43,964,700.00	350,101,100.00	34.1%	677,751,250.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>1,060,460,000.00</b>	<b>822,520,000.00</b>	<b>46,208,405.57</b>	<b>227,534,377.47</b>	<b>27.7%</b>	<b>594,985,622.53</b>
71091	SOCIAL PROTECTION N.E.C.	1,060,460,000.00	822,520,000.00	46,208,405.57	227,534,377.47	27.7%	594,985,622.53

**Table 13: Capital Expenditure by Functional Classification**

Osun State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Capital Expenditure</b>	<b>191,549,142,270.00</b>	<b>167,030,716,412.00</b>	<b>66,234,670,287.27</b>	<b>133,116,897,697.60</b>	<b>79.7%</b>	<b>33,913,818,714.40</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>16,077,364,870.00</b>	<b>8,823,587,270.00</b>	<b>980,288,713.05</b>	<b>3,850,695,798.44</b>	<b>43.6%</b>	<b>4,972,891,471.56</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS</b>	<b>13,965,714,110.00</b>	<b>7,872,214,110.00</b>	<b>917,482,607.00</b>	<b>3,662,609,557.00</b>	<b>46.5%</b>	<b>4,209,604,553.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	12,241,700,000.00	6,115,200,000.00	756,865,000.00	3,172,307,000.00	51.9%	2,942,893,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	1,724,014,110.00	1,757,014,110.00	160,617,607.00	490,302,557.00	27.9%	1,266,711,553.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>2,041,650,760.00</b>	<b>881,373,160.00</b>	<b>62,806,106.05</b>	<b>184,686,241.44</b>	<b>21.0%</b>	<b>696,686,918.56</b>
70131	GENERAL PERSONNEL SERVICES	657,540,160.00	357,540,160.00	25,000,000.00	65,710,000.00	18.4%	291,830,160.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	820,465,600.00	129,188,000.00	37,806,106.05	118,976,241.44	92.1%	10,211,758.56
70133	OTHER GENERAL SERVICES	563,645,000.00	394,645,000.00	-	-	0.0%	394,645,000.00
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>70,000,000.00</b>	<b>70,000,000.00</b>	<b>-</b>	<b>3,400,000.00</b>	<b>4.9%</b>	<b>66,600,000.00</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	70,000,000.00	70,000,000.00	-	3,400,000.00	4.9%	66,600,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>3,046,726,100.00</b>	<b>1,549,952,240.00</b>	<b>20,000,000.00</b>	<b>831,967,657.50</b>	<b>53.7%</b>	<b>717,984,582.50</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>1,086,500,000.00</b>	<b>1,086,500,000.00</b>	<b>-</b>	<b>786,045,057.50</b>	<b>72.3%</b>	<b>300,454,942.50</b>
70321	FIRE PROTECTION SERVICES	1,086,500,000.00	1,086,500,000.00	-	786,045,057.50	72.3%	300,454,942.50
<b>7033</b>	<b>LAW COURTS</b>	<b>1,540,396,100.00</b>	<b>53,622,240.00</b>	<b>-</b>	<b>5,922,600.00</b>	<b>11.0%</b>	<b>47,699,640.00</b>
70331	LAW COURTS	1,540,396,100.00	53,622,240.00	-	5,922,600.00	11.0%	47,699,640.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>419,830,000.00</b>	<b>409,830,000.00</b>	<b>20,000,000.00</b>	<b>40,000,000.00</b>	<b>9.8%</b>	<b>369,830,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	419,830,000.00	409,830,000.00	20,000,000.00	40,000,000.00	9.8%	369,830,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>108,674,926,570.00</b>	<b>111,683,836,041.81</b>	<b>57,465,002,968.04</b>	<b>103,954,776,827.42</b>	<b>93.1%</b>	<b>7,729,059,214.39</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>726,413,200.00</b>	<b>377,613,200.00</b>	<b>20,000,000.00</b>	<b>36,000,000.00</b>	<b>9.5%</b>	<b>341,613,200.00</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	726,413,200.00	377,613,200.00	20,000,000.00	36,000,000.00	9.5%	341,613,200.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>6,095,325,560.00</b>	<b>4,586,553,710.00</b>	<b>-</b>	<b>550,677,500.00</b>	<b>12.0%</b>	<b>4,035,876,210.00</b>
70421	AGRICULTURE	6,011,399,440.00	4,502,627,590.00	-	550,677,500.00	12.2%	3,951,950,090.00
70423	FISHING AND HUNTING	83,926,120.00	83,926,120.00	-	-	0.0%	83,926,120.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>688,475,100.00</b>	<b>688,475,100.00</b>	<b>-</b>	<b>252,963,780.00</b>	<b>36.7%</b>	<b>435,511,320.00</b>
70435	ELECTRICITY	612,670,555.00	612,670,555.00	-	252,963,780.00	41.3%	359,706,775.00
70436	NON ELECTRIC ENERGY	75,804,545.00	75,804,545.00	-	-	0.0%	75,804,545.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>17,383,427,051.67</b>	<b>25,903,427,051.67</b>	<b>24,272,069,583.59</b>	<b>24,641,981,583.59</b>	<b>95.1%</b>	<b>1,261,445,468.08</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	5,345,457,090.00	1,345,457,090.00	-	331,912,000.00	24.7%	1,013,545,090.00
70443	CONSTRUCTION	12,037,969,961.67	24,557,969,961.67	24,272,069,583.59	24,310,069,583.59	99.0%	247,900,378.08
<b>7045</b>	<b>TRANSPORT</b>	<b>82,543,989,428.33</b>	<b>79,612,343,480.14</b>	<b>33,118,933,384.45</b>	<b>78,212,843,963.83</b>	<b>98.2%</b>	<b>1,399,499,516.31</b>
70451	ROAD TRANSPORT	82,543,989,428.33	79,612,343,480.14	33,118,933,384.45	78,212,843,963.83	98.2%	1,399,499,516.31

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>599,000,000.00</b>	<b>14,000,000.00</b>	-	<b>4,000,000.00</b>	<b>28.6%</b>	<b>10,000,000.00</b>
70473	TOURISM	599,000,000.00	14,000,000.00	-	4,000,000.00	28.6%	10,000,000.00
<b>7049</b>	<b>ECONOMIC AFFAIRS N.E.C</b>	<b>638,296,230.00</b>	<b>501,423,500.00</b>	<b>54,000,000.00</b>	<b>256,310,000.00</b>	<b>51.1%</b>	<b>245,113,500.00</b>
70491	ECONOMIC AFFAIRS N.E.C.	638,296,230.00	501,423,500.00	54,000,000.00	256,310,000.00	51.1%	245,113,500.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>4,256,326,910.00</b>	<b>4,171,326,910.00</b>	<b>931,885,282.43</b>	<b>2,724,773,044.21</b>	<b>65.3%</b>	<b>1,446,553,865.79</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>400,000,000.00</b>	<b>145,000,000.00</b>	-	-	<b>0.0%</b>	<b>145,000,000.00</b>
70511	WASTE MANAGEMENT	400,000,000.00	145,000,000.00	-	-	0.0%	145,000,000.00
<b>7055</b>	<b>R&amp;D ENVIRONMENTAL PROTECTION</b>	<b>74,479,800.00</b>	<b>74,479,800.00</b>	-	-	<b>0.0%</b>	<b>74,479,800.00</b>
70551	R & D ENVIRONMENTAL PROTECTION	74,479,800.00	74,479,800.00	-	-	0.0%	74,479,800.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>3,781,847,110.00</b>	<b>3,951,847,110.00</b>	<b>931,885,282.43</b>	<b>2,724,773,044.21</b>	<b>68.9%</b>	<b>1,227,074,065.79</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	3,781,847,110.00	3,951,847,110.00	931,885,282.43	2,724,773,044.21	68.9%	1,227,074,065.79
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>16,597,381,870.00</b>	<b>4,906,321,400.00</b>	<b>872,875,741.01</b>	<b>4,094,255,380.57</b>	<b>83.4%</b>	<b>812,066,019.43</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>6,517,211,660.00</b>	<b>1,076,559,100.00</b>	<b>82,804,025.00</b>	<b>1,054,932,111.25</b>	<b>98.0%</b>	<b>21,626,988.75</b>
70611	HOUSING DEVELOPMENT	6,517,211,660.00	1,076,559,100.00	82,804,025.00	1,054,932,111.25	98.0%	21,626,988.75
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>2,935,035,750.00</b>	<b>1,350,035,750.00</b>	<b>53,199,062.35</b>	<b>710,771,107.41</b>	<b>52.6%</b>	<b>639,264,642.59</b>
70621	COMMUNITY DEVELOPMENT	2,935,035,750.00	1,350,035,750.00	53,199,062.35	710,771,107.41	52.6%	639,264,642.59
<b>7063</b>	<b>WATER SUPPLY</b>	<b>6,095,134,460.00</b>	<b>1,329,726,550.00</b>	<b>719,694,853.66</b>	<b>1,262,079,111.91</b>	<b>94.9%</b>	<b>67,647,438.09</b>
70631	WATER SUPPLY	6,095,134,460.00	1,329,726,550.00	719,694,853.66	1,262,079,111.91	94.9%	67,647,438.09
<b>7064</b>	<b>STREET LIGHTING</b>	<b>1,050,000,000.00</b>	<b>1,150,000,000.00</b>	<b>17,177,800.00</b>	<b>1,066,473,050.00</b>	<b>92.7%</b>	<b>83,526,950.00</b>
70641	STREET LIGHTING	1,050,000,000.00	1,150,000,000.00	17,177,800.00	1,066,473,050.00	92.7%	83,526,950.00
<b>707</b>	<b>HEALTH</b>	<b>7,028,745,440.00</b>	<b>6,839,245,440.00</b>	<b>236,054,667.06</b>	<b>3,092,891,550.07</b>	<b>45.2%</b>	<b>3,746,353,889.93</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>1,470,000,000.00</b>	<b>1,470,000,000.00</b>	-	<b>740,031,341.35</b>	<b>50.3%</b>	<b>729,968,658.65</b>
70711	PHARMACEUTICAL PRODUCTS	1,470,000,000.00	1,470,000,000.00	-	740,031,341.35	50.3%	729,968,658.65
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>697,474,000.00</b>	<b>407,474,000.00</b>	<b>25,379,077.75</b>	<b>107,131,981.52</b>	<b>26.3%</b>	<b>300,342,018.48</b>
70731	GENERAL HOSPITAL SERVICES	292,474,000.00	292,474,000.00	-	-	0.0%	292,474,000.00
70733	MEDICAL AND MATERNITY CENTRE SERVICES	405,000,000.00	115,000,000.00	25,379,077.75	107,131,981.52	93.2%	7,868,018.48
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>3,917,471,440.00</b>	<b>4,017,971,440.00</b>	<b>210,675,589.31</b>	<b>2,135,963,680.20</b>	<b>53.2%</b>	<b>1,882,007,759.80</b>
70741	PUBLIC HEALTH SERVICES	3,917,471,440.00	4,017,971,440.00	210,675,589.31	2,135,963,680.20	53.2%	1,882,007,759.80
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>943,800,000.00</b>	<b>943,800,000.00</b>	-	<b>109,764,547.00</b>	<b>11.6%</b>	<b>834,035,453.00</b>
70761	HEALTH N.E.C.	943,800,000.00	943,800,000.00	-	109,764,547.00	11.6%	834,035,453.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>7,256,000,000.00</b>	<b>4,160,168,000.00</b>	<b>23,808,140.00</b>	<b>1,063,688,056.17</b>	<b>25.6%</b>	<b>3,096,479,943.83</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>5,284,500,000.00</b>	<b>2,214,500,000.00</b>	-	<b>1,005,000,000.00</b>	<b>45.4%</b>	<b>1,209,500,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	5,284,500,000.00	2,214,500,000.00	-	1,005,000,000.00	45.4%	1,209,500,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>122,000,000.00</b>	<b>102,000,000.00</b>	-	-	<b>0.0%</b>	<b>102,000,000.00</b>
70821	CULTURAL SERVICES	122,000,000.00	102,000,000.00	-	-	0.0%	102,000,000.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>574,000,000.00</b>	<b>1,068,168,000.00</b>	<b>23,808,140.00</b>	<b>52,688,056.17</b>	<b>4.9%</b>	<b>1,015,479,943.83</b>
70831	BROADCASTING AND PUBLISHING SERVICES	574,000,000.00	1,068,168,000.00	23,808,140.00	52,688,056.17	4.9%	1,015,479,943.83
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>1,275,500,000.00</b>	<b>775,500,000.00</b>	-	<b>6,000,000.00</b>	<b>0.8%</b>	<b>769,500,000.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,275,500,000.00	775,500,000.00	-	6,000,000.00	0.8%	769,500,000.00
<b>709</b>	<b>EDUCATION</b>	<b>27,553,591,110.00</b>	<b>24,577,699,710.19</b>	<b>5,704,754,775.68</b>	<b>13,503,849,383.22</b>	<b>54.9%</b>	<b>11,073,850,326.97</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>9,806,904,110.00</b>	<b>9,120,904,110.00</b>	<b>2,736,981,454.95</b>	<b>6,310,648,748.64</b>	<b>69.2%</b>	<b>2,810,255,361.36</b>
70911	PRE-PRIMARY EDUCATION	8,084,000.00	8,084,000.00	-	7,156,310.81	88.5%	927,689.19
70912	PRIMARY EDUCATION	9,798,820,110.00	9,112,820,110.00	2,736,981,454.95	6,303,492,437.83	69.2%	2,809,327,672.17

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>2,353,458,690.00</b>	<b>3,102,160,489.19</b>	<b>1,246,567,504.07</b>	<b>1,529,948,618.00</b>	<b>49.3%</b>	<b>1,572,211,871.19</b>
70921	LOWER SECONDARY EDUCATION	864,603,300.00	864,603,300.00	91,415,149.07	365,951,408.63	42.3%	498,651,891.37
70922	UPPER-SECONDARY EDUCATION	1,488,855,390.00	2,237,557,189.19	1,155,152,355.00	1,163,997,209.37	52.0%	1,073,559,979.82
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>11,192,483,880.00</b>	<b>11,237,483,880.00</b>	<b>1,665,578,158.02</b>	<b>5,351,962,169.29</b>	<b>47.6%</b>	<b>5,885,521,710.71</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	4,012,565,980.00	4,037,565,980.00	177,776,058.12	1,903,666,462.82	47.1%	2,133,899,517.18
70942	SECOND STAGE OF TERTIARY EDUCATION	7,179,917,900.00	7,199,917,900.00	1,487,802,099.90	3,448,295,706.47	47.9%	3,751,622,193.53
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>200,848,640.00</b>	<b>200,848,640.00</b>	<b>15,000,000.00</b>	<b>99,332,000.00</b>	<b>49.5%</b>	<b>101,516,640.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	200,848,640.00	200,848,640.00	15,000,000.00	99,332,000.00	49.5%	101,516,640.00
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>80,000,000.00</b>	<b>80,000,000.00</b>	-	-	<b>0.0%</b>	<b>80,000,000.00</b>
70971	R & D EDUCATION	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>3,919,895,790.00</b>	<b>836,302,591.00</b>	<b>40,627,658.65</b>	<b>211,957,847.30</b>	<b>25.3%</b>	<b>624,344,743.71</b>
70981	EDUCATION N.E.C	3,919,895,790.00	836,302,591.00	40,627,658.65	211,957,847.30	25.3%	624,344,743.71
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>1,058,079,400.00</b>	<b>318,579,400.00</b>	-	-	<b>0.0%</b>	<b>318,579,400.00</b>
<b>7101</b>	<b>SICKNESS AND DISABILITY</b>	<b>63,000,000.00</b>	<b>63,000,000.00</b>	-	-	<b>0.0%</b>	<b>63,000,000.00</b>
71011	SICKNESS	23,000,000.00	23,000,000.00	-	-	0.0%	23,000,000.00
71012	DISABILITY	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
<b>7102</b>	<b>OLD AGE</b>	<b>150,000,000.00</b>	<b>150,000,000.00</b>	-	-	<b>0.0%</b>	<b>150,000,000.00</b>
71021	OLD AGE	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>340,079,400.00</b>	<b>579,400.00</b>	-	-	<b>0.0%</b>	<b>579,400.00</b>
71041	FAMILY AND CHILDREN	340,079,400.00	579,400.00	-	-	0.0%	579,400.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>400,000,000.00</b>	-	-	-	-	-
71051	UNEMPLOYMENT	400,000,000.00	-	-	-	-	-
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>105,000,000.00</b>	<b>105,000,000.00</b>	-	-	<b>0.0%</b>	<b>105,000,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	105,000,000.00	105,000,000.00	-	-	0.0%	105,000,000.00

**Table 14: Other Expenditure by Functional Classification**

**Osun State Government Budget Performance Report 2025 Q4 - Other Expenditure by Functional Classification**

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Other Expenditure</b>	<b>44,411,500,450.00</b>	<b>71,871,740,370.00</b>	<b>40,485,824,325.96</b>	<b>65,461,214,855.66</b>	<b>91.1%</b>	<b>6,410,525,514.34</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>36,545,512,230.00</b>	<b>64,211,012,230.00</b>	<b>39,492,371,082.96</b>	<b>60,866,814,622.82</b>	<b>94.8%</b>	<b>3,344,197,607.18</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS</b>	<b>5,910,000,000.00</b>	<b>35,075,500,000.00</b>	<b>28,613,926,070.94</b>	<b>32,234,868,450.40</b>	<b>91.9%</b>	<b>2,840,631,549.60</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	550,000,000.00	550,000,000.00	142,522,300.00	547,222,300.00	99.5%	2,777,700.00
70112	FINANCIAL AND FISCAL AFFAIRS	5,360,000,000.00	34,525,500,000.00	28,471,403,770.94	31,687,646,150.40	91.8%	2,837,853,849.60
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>1,635,000,000.00</b>	<b>135,000,000.00</b>	-	-	<b>0.0%</b>	<b>135,000,000.00</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,635,000,000.00	135,000,000.00	-	-	0.0%	135,000,000.00
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>29,000,512,230.00</b>	<b>29,000,512,230.00</b>	<b>10,878,445,012.02</b>	<b>28,631,946,172.42</b>	<b>98.7%</b>	<b>368,566,057.58</b>
70171	PUBLIC DEBT TRANSACTIONS	29,000,512,230.00	29,000,512,230.00	10,878,445,012.02	28,631,946,172.42	98.7%	368,566,057.58
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>2,025,450,000.00</b>	<b>2,145,149,920.00</b>	<b>100,000,000.00</b>	<b>488,418,700.75</b>	<b>22.8%</b>	<b>1,656,731,219.25</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>5,000,000.00</b>	<b>84,699,920.00</b>	-	<b>51,400,000.00</b>	<b>60.7%</b>	<b>33,299,920.00</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	5,000,000.00	84,699,920.00	-	51,400,000.00	60.7%	33,299,920.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>320,450,000.00</b>	<b>10,450,000.00</b>	-	<b>6,518,700.75</b>	<b>62.4%</b>	<b>3,931,299.25</b>
70421	AGRICULTURE	320,450,000.00	10,450,000.00	-	6,518,700.75	62.4%	3,931,299.25
<b>7049</b>	<b>ECONOMIC AFFAIRS N.E.C</b>	<b>1,700,000,000.00</b>	<b>2,050,000,000.00</b>	<b>100,000,000.00</b>	<b>430,500,000.00</b>	<b>21.0%</b>	<b>1,619,500,000.00</b>
70491	ECONOMIC AFFAIRS N.E.C.	1,700,000,000.00	2,050,000,000.00	100,000,000.00	430,500,000.00	21.0%	1,619,500,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	-	<b>5,000,000.00</b>	<b>100.0%</b>	-
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	-	<b>5,000,000.00</b>	<b>100.0%</b>	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	5,000,000.00	5,000,000.00	-	5,000,000.00	100.0%	-
<b>707</b>	<b>HEALTH</b>	<b>2,197,634,000.00</b>	<b>2,197,634,000.00</b>	<b>669,027,087.00</b>	<b>2,159,355,402.72</b>	<b>98.3%</b>	<b>38,278,597.28</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>2,197,634,000.00</b>	<b>2,197,634,000.00</b>	<b>669,027,087.00</b>	<b>2,159,355,402.72</b>	<b>98.3%</b>	<b>38,278,597.28</b>
70741	PUBLIC HEALTH SERVICES	2,197,634,000.00	2,197,634,000.00	669,027,087.00	2,159,355,402.72	98.3%	38,278,597.28
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>1,180,000,000.00</b>	<b>1,180,000,000.00</b>	-	<b>601,627,500.00</b>	<b>51.0%</b>	<b>578,372,500.00</b>
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>1,180,000,000.00</b>	<b>1,180,000,000.00</b>	-	<b>601,627,500.00</b>	<b>51.0%</b>	<b>578,372,500.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,180,000,000.00	1,180,000,000.00	-	601,627,500.00	51.0%	578,372,500.00
<b>709</b>	<b>EDUCATION</b>	<b>2,345,789,220.00</b>	<b>1,850,789,220.00</b>	<b>154,723,956.00</b>	<b>1,206,243,929.37</b>	<b>65.2%</b>	<b>644,545,290.63</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>120,000,000.00</b>	<b>120,000,000.00</b>	-	-	<b>0.0%</b>	<b>120,000,000.00</b>
70912	PRIMARY EDUCATION	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>258,715,500.00</b>	<b>263,715,500.00</b>	<b>3,000,000.00</b>	<b>12,000,000.00</b>	<b>4.6%</b>	<b>251,715,500.00</b>
70922	UPPER-SECONDARY EDUCATION	258,715,500.00	263,715,500.00	3,000,000.00	12,000,000.00	4.6%	251,715,500.00
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>479,105,000.00</b>	<b>479,105,000.00</b>	<b>16,780,000.00</b>	<b>217,550,703.37</b>	<b>45.4%</b>	<b>261,554,296.63</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	150,000,000.00	150,000,000.00	480,000.00	149,951,690.37	100.0%	48,309.63
70942	SECOND STAGE OF TERTIARY EDUCATION	329,105,000.00	329,105,000.00	16,300,000.00	67,599,013.00	20.5%	261,505,987.00

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>893,500,000.00</b>	<b>893,500,000.00</b>	<b>134,943,956.00</b>	<b>892,473,176.00</b>	<b>99.9%</b>	<b>1,026,824.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	893,500,000.00	893,500,000.00	134,943,956.00	892,473,176.00	99.9%	1,026,824.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>594,468,720.00</b>	<b>94,468,720.00</b>	<b>-</b>	<b>84,220,050.00</b>	<b>89.2%</b>	<b>10,248,670.00</b>
70981	EDUCATION N.E.C	594,468,720.00	94,468,720.00	-	84,220,050.00	89.2%	10,248,670.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>112,115,000.00</b>	<b>282,155,000.00</b>	<b>69,702,200.00</b>	<b>133,754,700.00</b>	<b>47.4%</b>	<b>148,400,300.00</b>
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>-</b>	<b>1,992,500.00</b>	<b>4.0%</b>	<b>48,007,500.00</b>
71041	FAMILY AND CHILDREN	50,000,000.00	50,000,000.00	-	1,992,500.00	4.0%	48,007,500.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>52,115,000.00</b>	<b>182,155,000.00</b>	<b>38,282,200.00</b>	<b>90,342,200.00</b>	<b>49.6%</b>	<b>91,812,800.00</b>
71051	UNEMPLOYMENT	52,115,000.00	182,155,000.00	38,282,200.00	90,342,200.00	49.6%	91,812,800.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>10,000,000.00</b>	<b>50,000,000.00</b>	<b>31,420,000.00</b>	<b>41,420,000.00</b>	<b>82.8%</b>	<b>8,580,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	10,000,000.00	50,000,000.00	31,420,000.00	41,420,000.00	82.8%	8,580,000.00

### 3.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Osun State Government Budget Performance Report 2025 Q4 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>427,746,925,170.00</b>	<b>427,746,925,170.00</b>	<b>149,175,459,253.19</b>	<b>351,780,076,601.85</b>	<b>82.2%</b>	<b>75,966,848,568.15</b>
<b>01</b>	<b>Agriculture</b>	<b>7,162,112,850.00</b>	<b>5,873,657,360.00</b>	<b>242,496,930.64</b>	<b>1,538,641,771.65</b>	<b>26.2%</b>	<b>4,335,015,588.35</b>
0101	Effective governance of the Agriculture Sector	19,890,000.00	19,890,000.00	-	-	0.0%	19,890,000.00
0102	Development of the livestock value chain	863,357,000.00	1,238,423,360.00	170,809,039.34	678,951,470.38	54.8%	559,471,889.62
0103	Enhancement of food production and productivity	2,117,733,148.00	1,622,857,648.00	-	487,437,500.00	30.0%	1,135,420,148.00
0104	Reduction of post-harvest losses	272,615,397.00	272,615,397.00	-	-	0.0%	272,615,397.00
0105	Enhancement of fisheries resources development (aquaculture, marine, in	333,590,120.00	333,590,120.00	-	-	0.0%	333,590,120.00
0107	Promotion of enabling environment for increased agricultural development	2,334,148,077.00	1,813,751,727.00	53,829,357.31	293,958,172.40	16.2%	1,519,793,554.60
0110	Agriculture Sector Expenditures Not Elsewhere Classified	1,220,779,108.00	572,529,108.00	17,858,533.99	78,294,628.87	13.7%	494,234,479.13
<b>03</b>	<b>Human Capital Development</b>	<b>45,390,505,510.00</b>	<b>28,139,941,624.00</b>	<b>5,867,970,197.90</b>	<b>23,716,507,071.64</b>	<b>84.3%</b>	<b>4,423,434,552.36</b>
0301	To evolve a vibrant, responsive and productive workforce for effective ser	2,585,913,220.00	1,943,020,540.00	163,080,633.21	573,208,379.24	29.5%	1,369,812,160.76
0302	To ensure adequate management and efficient development of Human Ca	1,064,195,000.00	982,195,000.00	329,984,128.04	944,873,152.87	96.2%	37,321,847.13
0310	Human Capital Development Programme Not Elsewhere Classified	41,740,397,290.00	25,214,726,084.00	5,374,905,436.65	22,198,425,539.53	88.0%	3,016,300,544.47
<b>04</b>	<b>Health</b>	<b>31,243,696,200.00</b>	<b>30,499,482,760.00</b>	<b>4,819,405,185.24</b>	<b>21,863,041,869.19</b>	<b>71.7%</b>	<b>8,636,440,890.81</b>
0401	Effective governance of the health system	24,036,000.00	24,036,000.00	-	-	0.0%	24,036,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPH	243,683,730.00	243,683,730.00	12,676,917.36	56,249,182.81	23.1%	187,434,547.19
0405	Provision of adequate and modern health infrastructure for health services	15,076,588,730.00	15,682,193,280.00	1,920,892,225.21	11,015,212,958.74	70.2%	4,666,980,321.26
0406	Provision of quality, affordable, available, and safe medicines, vaccines, a	2,244,550,000.00	2,244,550,000.00	24,243,038.23	813,220,336.58	36.2%	1,431,329,663.42
0407	Evidence generation and utilisation	761,985,840.00	511,985,840.00	-	129,142,541.80	25.2%	382,843,298.20
0408	Institution and maintenance of a responsive public health emergency prep	865,326,440.00	1,159,005,340.00	275,631,556.25	1,076,902,354.57	92.9%	82,102,985.43
0409	Provision of universal health coverage and financial risk protection for citiz	4,126,541,070.00	4,168,044,180.00	1,318,177,367.85	3,609,071,696.03	86.6%	558,972,483.97
0410	Health Sector Expenditures Not Elsewhere Classified	7,900,984,390.00	6,465,984,390.00	1,267,784,080.34	5,163,242,798.66	79.9%	1,302,741,591.34
<b>05</b>	<b>Education</b>	<b>57,806,920,490.00</b>	<b>59,511,411,150.19</b>	<b>12,614,015,150.19</b>	<b>43,455,441,713.92</b>	<b>73.0%</b>	<b>16,055,969,436.27</b>
0501	Effective governance of the education system	1,710,095,610.00	610,095,610.00	24,147,941.35	195,478,130.00	32.0%	414,617,480.00
0503	Equity and inclusiveness in the provision of educational services	17,891,130.00	10,891,130.00	-	-	0.0%	10,891,130.00
0504	Improved quality of teaching and learning outcomes	4,918,444,190.00	4,311,639,190.00	564,953,036.00	2,476,474,040.60	57.4%	1,835,165,149.40
0505	Adequate infrastructure at all levels	26,225,979,600.00	24,823,893,200.19	5,518,034,529.38	14,814,765,208.00	59.7%	10,009,127,992.19
0506	Improved education information management system (EIMS)	52,000,000.00	-	-	-	-	-
0507	Education Sector Expenditures Not Elsewhere Classified	24,882,509,960.00	29,754,892,020.00	6,506,879,643.45	25,968,724,335.32	87.3%	3,786,167,684.68

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>08</b>	<b>Social, Welfare and Youth Development</b>	<b>13,102,941,320.00</b>	<b>8,136,113,760.00</b>	<b>715,529,515.74</b>	<b>4,575,550,229.01</b>	<b>56.2%</b>	<b>3,560,563,530.99</b>
0801	Improve standard of living among vulnerable groups for their all-round de	677,450,380.00	192,835,250.00	46,121,922.56	180,069,595.98	93.4%	12,765,654.02
0802	Proffer adequate policy directions and programmes on all matters relating	8,613,396,570.00	5,673,295,080.00	418,287,409.80	3,707,639,267.07	65.4%	1,965,655,812.93
0803	Facilitate the process of active participation of private sector in community	403,711,970.00	388,841,030.00	90,416,542.81	377,982,652.54	97.2%	10,858,377.46
0804	Ensure implementation of Gender Equity and Social Inclusion (GESI) in the	2,840,922,400.00	1,311,622,400.00	105,105,235.00	190,834,335.95	14.5%	1,120,788,064.05
0810	Social, Welfare and Youth Development Not Elsewhere Classified	567,460,000.00	569,520,000.00	55,598,405.57	119,024,377.47	20.9%	450,495,622.53
<b>09</b>	<b>Environment and Sanitation</b>	<b>6,942,998,110.00</b>	<b>7,342,733,080.00</b>	<b>1,389,413,198.88</b>	<b>4,541,833,750.43</b>	<b>61.9%</b>	<b>2,800,899,329.57</b>
0901	To ensure a green, aesthetic and healthy environment that effectively sup	2,304,977,360.00	2,314,503,570.00	183,615,919.33	762,942,036.31	33.0%	1,551,561,533.69
0902	Improve preparedness and responsiveness to disaster and emergency situ	4,319,299,670.00	4,594,508,430.00	1,100,008,538.54	3,352,328,671.57	73.0%	1,242,179,758.43
0910	Environment and Sanitation Expenditures not Elsewhere Classified	318,721,080.00	433,721,080.00	105,788,741.01	426,563,042.55	98.3%	7,158,037.45
<b>10</b>	<b>Water and Sanitation</b>	<b>8,478,754,670.00</b>	<b>4,079,351,130.00</b>	<b>1,109,424,529.08</b>	<b>2,944,405,316.66</b>	<b>72.2%</b>	<b>1,134,945,813.34</b>
1001	To increase access and improve provision of reliable, clean and affordable	7,872,999,200.00	3,779,280,580.00	1,047,787,794.53	2,691,919,567.87	71.2%	1,087,361,012.13
1002	To increase access to basic sanitation, improved wastewater systems and	89,815,000.00	-	-	-	-	-
1003	To improve watershed management and effectiveness of flood mitigation	515,940,470.00	300,070,550.00	61,636,734.55	252,485,748.79	84.1%	47,584,801.21
<b>11</b>	<b>Information, Communication and Media</b>	<b>2,802,903,370.00</b>	<b>2,883,421,370.00</b>	<b>222,899,247.15</b>	<b>1,101,540,028.65</b>	<b>38.2%</b>	<b>1,781,881,341.35</b>
1101	To produce and broadcast informative, educative and entertaining prograr	2,628,203,370.00	2,708,721,370.00	222,899,247.15	1,101,540,028.65	40.7%	1,607,181,341.35
1102	To promote government policies, programmes and activities	174,700,000.00	174,700,000.00	-	-	0.0%	174,700,000.00
<b>12</b>	<b>Commerce and Industry</b>	<b>4,818,903,350.00</b>	<b>4,090,592,000.00</b>	<b>694,365,794.03</b>	<b>1,879,426,779.24</b>	<b>45.9%</b>	<b>2,211,165,820.76</b>
1201	Create a thriving environment for the promotion of commercial & industria	1,297,931,580.00	474,104,740.00	39,795,158.40	231,640,544.68	48.9%	242,464,195.32
1202	Transform Osun State into an investment destination	184,159,510.00	123,000,000.00	6,000,000.00	37,870,000.00	30.8%	85,130,000.00
1210	Commerce and Industry Programme Not Elsewhere Classified	3,336,812,260.00	3,493,487,260.00	648,570,635.63	1,609,916,234.56	46.1%	1,883,571,025.44
<b>13</b>	<b>Governance and Administration</b>	<b>60,542,900,710.00</b>	<b>65,471,459,194.00</b>	<b>17,836,155,702.12</b>	<b>53,264,027,778.45</b>	<b>81.4%</b>	<b>12,207,431,415.55</b>
1301	To strengthen the institutions for efficient service delivery in the State	40,796,091,500.00	50,008,594,184.00	15,098,953,023.04	42,055,467,607.87	84.1%	7,953,126,576.13
1302	To ensure equity, inclusiveness, transparency and accountability for effici	6,737,641,730.00	6,474,765,940.00	1,622,777,653.19	5,432,013,524.18	83.9%	1,042,752,415.82
1310	Governance and Administration Programme Not Elsewhere Classified	13,009,167,480.00	8,988,099,070.00	1,114,425,025.89	5,776,546,646.40	64.3%	3,211,552,423.60
<b>17</b>	<b>Infrastructure</b>	<b>108,756,955,690.00</b>	<b>112,031,789,921.81</b>	<b>58,296,565,137.62</b>	<b>108,491,235,280.01</b>	<b>96.8%</b>	<b>3,540,554,641.80</b>
1701	To ensure safe and efficient transportation system in the State	88,023,310,518.33	81,691,504,960.14	33,603,176,574.61	79,977,720,332.13	97.9%	1,713,784,628.01
1702	To improve access to electricity within the State	4,374,201,290.00	3,119,281,290.00	62,765,999.57	1,929,458,329.06	61.9%	1,189,822,960.94
1703	To ensure effective public infrastructure management and maintenance fo	16,359,443,881.67	27,221,003,671.67	24,630,622,563.44	26,584,056,618.82	97.7%	636,947,052.85
<b>21</b>	<b>Solid Mineral Resources</b>	<b>5,702,456,970.00</b>	<b>1,721,620,470.00</b>	<b>10,680,694.05</b>	<b>411,305,459.99</b>	<b>23.9%</b>	<b>1,310,315,010.01</b>
2101	To promote awareness about conservation, systematic and scientific devel	549,394,880.00	568,558,380.00	10,680,694.05	79,393,459.99	14.0%	489,164,920.01
2102	To industrialize and modernize the mining activities in the State	5,082,837,640.00	1,082,837,640.00	-	331,912,000.00	30.7%	750,925,640.00
2103	To collect, collate and maintain database on exploration, protecting, mines a	70,224,450.00	70,224,450.00	-	-	0.0%	70,224,450.00
<b>22</b>	<b>Security, Law and Justice</b>	<b>8,118,502,160.00</b>	<b>7,714,758,050.00</b>	<b>1,807,679,805.58</b>	<b>5,662,178,642.94</b>	<b>73.4%</b>	<b>2,052,579,407.06</b>
2201	To improve safety through enhancing Effectiveness, transparency and imp	1,575,392,050.00	2,907,645,000.00	1,029,355,000.00	2,163,115,202.13	74.4%	744,529,797.87
2202	To ensure fair and speedy dispensation of Justice	5,194,196,300.00	3,303,252,290.00	423,023,160.71	2,035,283,504.49	61.6%	1,267,968,785.51
2203	Promote correctional restorative justice and Alternative Dispute Resolution	955,579,880.00	930,070,830.00	214,890,579.34	900,790,139.81	96.9%	29,280,690.19
2210	Security, Law and Justice Programme Not Elsewhere Classified	393,333,930.00	573,789,930.00	140,411,065.53	562,989,796.51	98.1%	10,800,133.49

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>23</b>	<b>Culture and Tourism</b>	<b>5,937,249,450.00</b>	<b>4,721,499,450.00</b>	<b>253,046,389.93</b>	<b>2,349,882,075.98</b>	<b>49.8%</b>	<b>2,371,617,374.02</b>
2302	Transform the Osun State to a hub of culture, tourism and creativity	1,955,862,600.00	902,662,600.00	111,316,348.50	382,250,398.69	42.3%	520,412,201.31
2303	Prevent and efficiently control disaster in the State	1,086,500,000.00	1,086,500,000.00	-	786,045,057.50	72.3%	300,454,942.50
2304	Ensure a peaceful social and religious co-existence in the State	625,500,000.00	625,500,000.00	-	6,000,000.00	1.0%	619,500,000.00
2310	Culture and Tourism Programme Not Elsewhere Classified	2,269,386,850.00	2,106,836,850.00	141,730,041.43	1,175,586,619.79	55.8%	931,250,230.21
<b>24</b>	<b>Finance and Revenue Mobilization</b>	<b>56,729,732,680.00</b>	<b>83,439,627,670.00</b>	<b>42,745,814,023.07</b>	<b>74,805,686,306.66</b>	<b>89.7%</b>	<b>8,633,941,363.34</b>
2401	Ensure Adequate and judicious utilization of government resources	55,106,027,650.00	81,668,542,640.00	42,459,535,174.01	73,935,973,832.36	90.5%	7,732,568,807.64
2402	Ensure improvement in internally Generation Revenue of the State	817,505,030.00	964,885,030.00	286,278,849.06	732,416,024.30	75.9%	232,469,005.70
2403	Ensure improvement in the funding of programmes and projects through f	806,200,000.00	806,200,000.00	-	137,296,450.00	17.0%	668,903,550.00
<b>25</b>	<b>Economic Planning, Budget and Development</b>	<b>4,209,391,640.00</b>	<b>2,089,466,180.00</b>	<b>549,997,751.97</b>	<b>1,179,372,527.43</b>	<b>56.4%</b>	<b>910,093,652.57</b>
2501	Ensure effective planning towards improved service delivery and economic	3,673,852,570.00	1,690,468,280.00	509,781,820.78	992,762,854.84	58.7%	697,705,425.16
2502	Ensure availability of accurate and reliable data for informed decision mak	535,539,070.00	398,997,900.00	40,215,931.19	186,609,672.59	46.8%	212,388,227.41

**Table 16: Personnel Expenditure by Programme Classification**

**Osun State Government Budget Performance Report 2025 Q4 - Personnel Expenditure by Programme Classification**

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Personnel Expenditure</b>	<b>102,895,821,010.00</b>	<b>96,601,480,074.00</b>	<b>21,115,896,028.65</b>	<b>87,464,689,193.00</b>	<b>90.5%</b>	<b>9,136,790,881.00</b>
<b>01</b>	<b>Agriculture</b>	<b>545,237,290.00</b>	<b>960,303,650.00</b>	<b>224,638,396.65</b>	<b>931,669,642.78</b>	<b>97.0%</b>	<b>28,634,007.22</b>
0102	Development of the livestock value chain	311,244,340.00	686,310,700.00	170,809,039.34	673,251,470.38	98.1%	13,059,229.62
0107	Promotion of enabling environment for increased agricultural development	233,992,950.00	273,992,950.00	53,829,357.31	258,418,172.40	94.3%	15,574,777.60
<b>03</b>	<b>Human Capital Development</b>	<b>41,930,642,180.00</b>	<b>25,605,988,104.00</b>	<b>5,445,583,130.90</b>	<b>22,563,910,504.64</b>	<b>88.1%</b>	<b>3,042,077,599.36</b>
0301	To evolve a vibrant, responsive and productive workforce for effective ser	279,049,890.00	412,067,020.00	80,763,566.21	324,141,812.24	78.7%	87,925,207.76
0302	To ensure adequate management and efficient development of Human Ca	64,195,000.00	132,195,000.00	31,758,128.04	129,167,652.87	97.7%	3,027,347.13
0310	Human Capital Development Programme Not Elsewhere Classified	41,587,397,290.00	25,061,726,084.00	5,333,061,436.65	22,110,601,039.53	88.2%	2,951,125,044.47
<b>04</b>	<b>Health</b>	<b>16,020,570,130.00</b>	<b>15,460,856,690.00</b>	<b>2,990,946,923.89</b>	<b>13,810,587,987.03</b>	<b>89.3%</b>	<b>1,650,268,702.97</b>
0403	Enhancement of the delivery of Essential Package of Health Services (EPH	42,928,700.00	42,928,700.00	5,676,917.36	26,849,182.81	62.5%	16,079,517.19
0405	Provision of adequate and modern health infrastructure for health services	8,698,270,530.00	8,953,375,080.00	1,474,170,004.46	7,777,526,785.71	86.9%	1,175,848,294.29
0408	Institution and maintenance of a responsive public health emergency prep	865,326,440.00	1,159,005,340.00	275,631,556.25	1,076,902,354.57	92.9%	82,102,985.43
0409	Provision of universal health coverage and financial risk protection for citiz	185,407,070.00	226,910,180.00	53,346,865.48	208,501,865.28	91.9%	18,408,314.72
0410	Health Sector Expenditures Not Elsewhere Classified	6,228,637,390.00	5,078,637,390.00	1,182,121,580.34	4,720,807,798.66	93.0%	357,829,591.34
<b>05</b>	<b>Education</b>	<b>19,409,114,600.00</b>	<b>24,328,496,660.00</b>	<b>5,614,533,543.80</b>	<b>22,291,064,165.00</b>	<b>91.6%</b>	<b>2,037,432,495.00</b>
0507	Education Sector Expenditures Not Elsewhere Classified	19,409,114,600.00	24,328,496,660.00	5,614,533,543.80	22,291,064,165.00	91.6%	2,037,432,495.00
<b>08</b>	<b>Social, Welfare and Youth Development</b>	<b>2,888,058,920.00</b>	<b>2,923,827,360.00</b>	<b>471,873,113.80</b>	<b>2,796,483,250.37</b>	<b>95.6%</b>	<b>127,344,109.63</b>
0801	Improve standard of living among vulnerable groups for their all-round de	85,200,380.00	192,835,250.00	46,121,922.56	180,069,595.98	93.4%	12,765,654.02
0802	Proffer adequate policy directions and programmes on all matters relating	2,461,896,570.00	2,364,901,080.00	335,334,648.43	2,260,431,001.85	95.6%	104,470,078.15
0803	Facilitate the process of active participation of private sector in community	340,961,970.00	366,091,030.00	90,416,542.81	355,982,652.54	97.2%	10,108,377.46
<b>09</b>	<b>Environment and Sanitation</b>	<b>815,643,960.00</b>	<b>1,285,565,620.00</b>	<b>303,072,454.70</b>	<b>1,226,268,368.72</b>	<b>95.4%</b>	<b>59,297,251.28</b>
0901	To ensure a green, aesthetic and healthy environment that effectively sup	207,384,210.00	257,097,110.00	51,190,457.58	226,725,538.81	88.2%	30,371,571.19
0902	Improve preparedness and responsiveness to disaster and emergency situ	289,538,670.00	594,747,430.00	146,093,256.11	572,979,787.36	96.3%	21,767,642.64
0910	Environment and Sanitation Expenditures not Elsewhere Classified	318,721,080.00	433,721,080.00	105,788,741.01	426,563,042.55	98.3%	7,158,037.45
<b>10</b>	<b>Water and Sanitation</b>	<b>789,390,210.00</b>	<b>1,308,394,580.00</b>	<b>318,649,531.43</b>	<b>1,292,186,455.79</b>	<b>98.8%</b>	<b>16,208,124.21</b>
1001	To increase access and improve provision of reliable, clean and affordable	629,915,080.00	1,097,719,450.00	267,242,796.88	1,086,960,707.00	99.0%	10,758,743.00
1003	To improve watershed management and effectiveness of flood mitigation	159,475,130.00	210,675,130.00	51,406,734.55	205,225,748.79	97.4%	5,449,381.21
<b>11</b>	<b>Information, Communication and Media</b>	<b>673,603,370.00</b>	<b>744,253,370.00</b>	<b>155,257,327.50</b>	<b>567,505,486.60</b>	<b>76.3%</b>	<b>176,747,883.40</b>
1101	To produce and broadcast informative, educative and entertaining progr	673,603,370.00	744,253,370.00	155,257,327.50	567,505,486.60	76.3%	176,747,883.40
<b>12</b>	<b>Commerce and Industry</b>	<b>292,110,740.00</b>	<b>381,472,120.00</b>	<b>92,999,294.03</b>	<b>373,076,670.54</b>	<b>97.8%</b>	<b>8,395,449.46</b>
1201	Create a thriving environment for the promotion of commercial & industria	25,835,350.00	37,681,240.00	8,311,158.40	34,397,229.13	91.3%	3,284,010.87
1202	Transform Osun State into an investment destination	24,159,510.00	-	-	-	-	-
1210	Commerce and Industry Programme Not Elsewhere Classified	242,115,880.00	343,790,880.00	84,688,135.63	338,679,441.41	98.5%	5,111,438.59

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>13</b>	<b>Governance and Administration</b>	<b>4,293,891,600.00</b>	<b>7,770,151,600.00</b>	<b>2,009,489,307.59</b>	<b>7,514,672,450.64</b>	<b>96.7%</b>	<b>255,479,149.36</b>
1301	To strengthen the institutions for efficient service delivery in the State	3,225,965,890.00	5,966,200,220.00	1,579,283,224.82	5,799,285,341.32	97.2%	166,914,878.68
1302	To ensure equity, inclusiveness, transparency and accountability for efficient service delivery	889,158,230.00	1,501,682,440.00	364,637,976.88	1,440,152,857.92	95.9%	61,529,582.08
1310	Governance and Administration Programme Not Elsewhere Classified	178,767,480.00	302,268,940.00	65,568,105.89	275,234,251.40	91.1%	27,034,688.60
<b>17</b>	<b>Infrastructure</b>	<b>1,118,103,790.00</b>	<b>1,979,321,530.00</b>	<b>474,587,379.62</b>	<b>1,914,124,299.36</b>	<b>96.7%</b>	<b>65,197,230.64</b>
1701	To ensure safe and efficient transportation system in the State	535,052,670.00	1,084,875,620.00	262,854,025.16	1,051,659,325.80	96.9%	33,216,294.20
1702	To improve access to electricity within the State	36,105,540.00	56,305,540.00	12,577,174.57	48,516,486.46	86.2%	7,789,053.54
1703	To ensure effective public infrastructure management and maintenance for the State	546,945,580.00	838,140,370.00	199,156,179.89	813,948,487.10	97.1%	24,191,882.90
<b>21</b>	<b>Solid Mineral Resources</b>	<b>27,449,880.00</b>	<b>46,613,380.00</b>	<b>10,680,694.05</b>	<b>43,854,459.99</b>	<b>94.1%</b>	<b>2,758,920.01</b>
2101	To promote awareness about conservation, systematic and scientific development of mineral resources	27,449,880.00	46,613,380.00	10,680,694.05	43,854,459.99	94.1%	2,758,920.01
<b>22</b>	<b>Security, Law and Justice</b>	<b>2,516,550,510.00</b>	<b>3,781,470,450.00</b>	<b>919,604,805.58</b>	<b>3,633,738,330.11</b>	<b>96.1%</b>	<b>147,732,119.89</b>
2201	To improve safety through enhancing Effectiveness, transparency and integrity	195,562,050.00	1,087,815,000.00	329,355,000.00	1,045,178,202.13	96.1%	42,636,797.87
2202	To ensure fair and speedy dispensation of Justice	1,000,353,700.00	1,190,564,690.00	234,948,160.71	1,124,780,191.66	94.5%	65,784,498.34
2203	Promote correctional restorative justice and Alternative Dispute Resolution	927,300,830.00	929,300,830.00	214,890,579.34	900,790,139.81	96.9%	28,510,690.19
2210	Security, Law and Justice Programme Not Elsewhere Classified	393,333,930.00	573,789,930.00	140,411,065.53	562,989,796.51	98.1%	10,800,133.49
<b>23</b>	<b>Culture and Tourism</b>	<b>223,550,340.00</b>	<b>324,000,340.00</b>	<b>75,374,479.46</b>	<b>303,676,949.18</b>	<b>93.7%</b>	<b>20,323,390.82</b>
2302	Transform the Osun State to a hub of culture, tourism and creativity	161,812,600.00	224,812,600.00	51,316,348.50	207,250,398.69	92.2%	17,562,201.31
2310	Culture and Tourism Programme Not Elsewhere Classified	61,737,740.00	99,187,740.00	24,058,130.96	96,426,550.49	97.2%	2,761,189.51
<b>24</b>	<b>Finance and Revenue Mobilization</b>	<b>11,147,820,450.00</b>	<b>9,326,829,440.00</b>	<b>1,920,044,349.72</b>	<b>7,845,291,605.76</b>	<b>84.1%</b>	<b>1,481,537,834.24</b>
2401	Ensure Adequate and judicious utilization of government resources	11,030,315,420.00	9,171,324,410.00	1,884,874,419.15	7,714,446,522.68	84.1%	1,456,877,887.32
2402	Ensure improvement in internally Generated Revenue of the State	117,505,030.00	155,505,030.00	35,169,930.57	130,845,083.08	84.1%	24,659,946.92
<b>25</b>	<b>Economic Planning, Budget and Development</b>	<b>204,083,040.00</b>	<b>373,935,180.00</b>	<b>88,561,295.92</b>	<b>356,578,566.49</b>	<b>95.4%</b>	<b>17,356,613.51</b>
2501	Ensure effective planning towards improved service delivery and economic growth	147,390,970.00	279,284,280.00	65,127,864.73	261,996,423.24	93.8%	17,287,856.76
2502	Ensure availability of accurate and reliable data for informed decision making	56,692,070.00	94,650,900.00	23,433,431.19	94,582,143.25	99.9%	68,756.75

Table 17: Overhead Expenditure by Programme Classification

## Osun State Government Budget Performance Report 2025 Q4 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Overhead Expenditure</b>	<b>88,890,461,440.00</b>	<b>92,242,988,314.00</b>	<b>21,339,068,611.31</b>	<b>65,737,274,855.59</b>	<b>71.3%</b>	<b>26,505,713,458.41</b>
<b>01</b>	<b>Agriculture</b>	<b>406,100,000.00</b>	<b>339,100,000.00</b>	<b>17,858,533.99</b>	<b>71,775,928.12</b>	<b>21.2%</b>	<b>267,324,071.88</b>
0110	Agriculture Sector Expenditures Not Elsewhere Classified	406,100,000.00	339,100,000.00	17,858,533.99	71,775,928.12	21.2%	267,324,071.88
<b>03</b>	<b>Human Capital Development</b>	<b>2,187,900,000.00</b>	<b>1,638,100,000.00</b>	<b>388,837,067.00</b>	<b>1,078,336,567.00</b>	<b>65.8%</b>	<b>559,763,433.00</b>
0301	To evolve a vibrant, responsive and productive workforce for effective ser	1,034,900,000.00	635,100,000.00	48,767,067.00	174,806,567.00	27.5%	460,293,433.00
0302	To ensure adequate management and efficient development of Human Ca	1,000,000,000.00	850,000,000.00	298,226,000.00	815,705,500.00	96.0%	34,294,500.00
0310	Human Capital Development Programme Not Elsewhere Classified	153,000,000.00	153,000,000.00	41,844,000.00	87,824,500.00	57.4%	65,175,500.00
<b>04</b>	<b>Health</b>	<b>6,401,746,630.00</b>	<b>6,116,746,630.00</b>	<b>948,755,585.04</b>	<b>2,907,338,910.89</b>	<b>47.5%</b>	<b>3,209,407,719.11</b>
0403	Enhancement of the delivery of Essential Package of Health Services (EPH	127,755,030.00	127,755,030.00	7,000,000.00	29,400,000.00	23.0%	98,355,030.00
0405	Provision of adequate and modern health infrastructure for health services	2,858,144,600.00	2,858,144,600.00	260,289,669.67	1,194,289,482.86	41.8%	1,663,855,117.14
0409	Provision of universal health coverage and financial risk protection for citiz	1,743,500,000.00	1,743,500,000.00	595,803,415.37	1,241,214,428.03	71.2%	502,285,571.97
0410	Health Sector Expenditures Not Elsewhere Classified	1,672,347,000.00	1,387,347,000.00	85,662,500.00	442,435,000.00	31.9%	944,912,000.00
<b>05</b>	<b>Education</b>	<b>8,757,934,920.00</b>	<b>9,013,934,920.00</b>	<b>1,148,552,874.70</b>	<b>6,462,834,236.33</b>	<b>71.7%</b>	<b>2,551,100,683.67</b>
0504	Improved quality of teaching and learning outcomes	1,615,702,570.00	1,875,702,570.00	83,236,688.00	885,393,433.56	47.2%	990,309,136.44
0505	Adequate infrastructure at all levels	3,592,010,200.00	3,592,010,200.00	386,239,775.36	2,609,938,500.97	72.7%	982,071,699.03
0507	Education Sector Expenditures Not Elsewhere Classified	3,550,222,150.00	3,546,222,150.00	679,076,411.34	2,967,502,301.80	83.7%	578,719,848.20
<b>08</b>	<b>Social, Welfare and Youth Development</b>	<b>3,916,688,000.00</b>	<b>2,705,802,000.00</b>	<b>173,954,201.94</b>	<b>623,312,278.64</b>	<b>23.0%</b>	<b>2,082,489,721.36</b>
0802	Proffer adequate policy directions and programmes on all matters relating	1,016,385,000.00	1,043,239,000.00	44,670,561.37	356,866,065.22	34.2%	686,372,934.78
0804	Ensure implementation of Gender Equity and Social Inclusion (GESI) in the	2,342,843,000.00	1,143,043,000.00	105,105,235.00	188,841,835.95	16.5%	954,201,164.05
0810	Social, Welfare and Youth Development Not Elsewhere Classified	557,460,000.00	519,520,000.00	24,178,405.57	77,604,377.47	14.9%	441,915,622.53
<b>09</b>	<b>Environment and Sanitation</b>	<b>1,488,514,040.00</b>	<b>1,533,327,350.00</b>	<b>154,455,461.75</b>	<b>580,792,337.50</b>	<b>37.9%</b>	<b>952,535,012.50</b>
0901	To ensure a green, aesthetic and healthy environment that effectively sup	985,514,040.00	1,230,327,350.00	132,425,461.75	430,862,337.50	35.0%	799,465,012.50
0902	Improve preparedness and responsiveness to disaster and emergency situ	503,000,000.00	303,000,000.00	22,030,000.00	149,930,000.00	49.5%	153,070,000.00
<b>10</b>	<b>Water and Sanitation</b>	<b>1,612,250,000.00</b>	<b>1,441,250,000.00</b>	<b>71,080,143.99</b>	<b>390,139,748.96</b>	<b>27.1%</b>	<b>1,051,110,251.04</b>
1001	To increase access and improve provision of reliable, clean and affordable	1,525,650,000.00	1,354,650,000.00	60,850,143.99	342,879,748.96	25.3%	1,011,770,251.04
1003	To improve watershed management and effectiveness of flood mitigation	86,600,000.00	86,600,000.00	10,230,000.00	47,260,000.00	54.6%	39,340,000.00
<b>11</b>	<b>Information, Communication and Media</b>	<b>1,555,300,000.00</b>	<b>1,071,000,000.00</b>	<b>43,833,779.65</b>	<b>481,346,485.88</b>	<b>44.9%</b>	<b>589,653,514.12</b>
1101	To produce and broadcast informative, educative and entertaining prograr	1,555,300,000.00	1,071,000,000.00	43,833,779.65	481,346,485.88	44.9%	589,653,514.12
<b>12</b>	<b>Commerce and Industry</b>	<b>1,964,696,380.00</b>	<b>1,202,996,460.00</b>	<b>481,366,500.00</b>	<b>902,095,108.70</b>	<b>75.0%</b>	<b>300,901,351.30</b>
1201	Create a thriving environment for the promotion of commercial & industria	495,000,000.00	65,300,080.00	11,484,000.00	39,488,315.55	60.5%	25,811,764.45
1202	Transform Osun State into an investment destination	75,000,000.00	38,000,000.00	6,000,000.00	21,870,000.00	57.6%	16,130,000.00
1210	Commerce and Industry Programme Not Elsewhere Classified	1,394,696,380.00	1,099,696,380.00	463,882,500.00	840,736,793.15	76.5%	258,959,586.85
<b>13</b>	<b>Governance and Administration</b>	<b>42,505,350,000.00</b>	<b>50,978,148,484.00</b>	<b>15,462,660,094.53</b>	<b>42,298,861,027.81</b>	<b>83.0%</b>	<b>8,679,287,456.19</b>
1301	To strengthen the institutions for efficient service delivery in the State	25,544,000,000.00	38,136,768,354.00	13,317,185,798.22	33,441,910,266.55	87.7%	4,694,858,087.45
1302	To ensure equity, inclusiveness, transparency and accountability for effici	4,130,950,000.00	4,155,550,000.00	1,096,617,376.31	3,355,638,366.26	80.8%	799,911,633.74
1310	Governance and Administration Programme Not Elsewhere Classified	12,830,400,000.00	8,685,830,130.00	1,048,856,920.00	5,501,312,395.00	63.3%	3,184,517,735.00

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>17</b>	<b>Infrastructure</b>	<b>1,483,850,000.00</b>	<b>1,527,765,000.00</b>	<b>252,414,824.86</b>	<b>867,025,403.05</b>	<b>56.8%</b>	<b>660,739,596.95</b>
1701	To ensure safe and efficient transportation system in the State	984,000,000.00	1,000,850,000.00	221,389,165.00	701,157,042.50	70.1%	299,692,957.50
1702	To improve access to electricity within the State	200,000,000.00	200,000,000.00	4,945,000.00	22,630,000.00	11.3%	177,370,000.00
1703	To ensure effective public infrastructure management and maintenance for	299,850,000.00	326,915,000.00	26,080,659.86	143,238,360.55	43.8%	183,676,639.45
<b>21</b>	<b>Solid Mineral Resources</b>	<b>329,550,000.00</b>	<b>329,550,000.00</b>	<b>-</b>	<b>35,539,000.00</b>	<b>10.8%</b>	<b>294,011,000.00</b>
2101	To promote awareness about conservation, systematic and scientific deve	329,550,000.00	329,550,000.00	-	35,539,000.00	10.8%	294,011,000.00
<b>22</b>	<b>Security, Law and Justice</b>	<b>3,730,839,360.00</b>	<b>2,732,839,360.00</b>	<b>268,075,000.00</b>	<b>1,377,417,712.83</b>	<b>50.4%</b>	<b>1,355,421,647.17</b>
2201	To improve safety through enhancing Effectiveness, transparency and imp	944,200,000.00	644,200,000.00	80,000,000.00	472,837,000.00	73.4%	171,363,000.00
2202	To ensure fair and speedy dispensation of Justice	2,786,639,360.00	2,088,639,360.00	188,075,000.00	904,580,712.83	43.3%	1,184,058,647.17
<b>23</b>	<b>Culture and Tourism</b>	<b>1,404,199,110.00</b>	<b>1,232,999,110.00</b>	<b>177,671,910.47</b>	<b>648,532,569.30</b>	<b>52.6%</b>	<b>584,466,540.70</b>
2302	Transform the Osun State to a hub of culture, tourism and creativity	376,550,000.00	405,350,000.00	60,000,000.00	171,000,000.00	42.2%	234,350,000.00
2310	Culture and Tourism Programme Not Elsewhere Classified	1,027,649,110.00	827,649,110.00	117,671,910.47	477,532,569.30	57.7%	350,116,540.70
<b>24</b>	<b>Finance and Revenue Mobilization</b>	<b>9,655,700,000.00</b>	<b>8,988,086,000.00</b>	<b>1,325,922,283.39</b>	<b>6,308,109,821.08</b>	<b>70.2%</b>	<b>2,679,976,178.92</b>
2401	Ensure Adequate and judicious utilization of government resources	9,105,700,000.00	8,361,706,000.00	1,074,813,364.90	5,715,796,379.86	68.4%	2,645,909,620.14
2402	Ensure improvement in internally Generation Revenue of the State	550,000,000.00	626,380,000.00	251,108,918.49	592,313,441.22	94.6%	34,066,558.78
<b>25</b>	<b>Economic Planning, Budget and Development</b>	<b>1,489,843,000.00</b>	<b>1,391,343,000.00</b>	<b>423,630,350.00</b>	<b>703,817,719.50</b>	<b>50.6%</b>	<b>687,525,280.50</b>
2501	Ensure effective planning towards improved service delivery and economic	1,236,980,000.00	1,138,480,000.00	406,847,850.00	659,322,219.50	57.9%	479,157,780.50
2502	Ensure availability of accurate and reliable data for informed decision mak	252,863,000.00	252,863,000.00	16,782,500.00	44,495,500.00	17.6%	208,367,500.00

**Table 18: Capital Expenditure by Programme Classification**

**Osun State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Programme Classification**

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Capital Expenditure</b>	<b>191,549,142,270.00</b>	<b>167,030,716,412.00</b>	<b>66,234,670,287.27</b>	<b>133,116,897,697.60</b>	<b>79.7%</b>	<b>33,913,818,714.40</b>
<b>01</b>	<b>Agriculture</b>	<b>5,890,325,560.00</b>	<b>4,563,803,710.00</b>	<b>-</b>	<b>528,677,500.00</b>	<b>11.6%</b>	<b>4,035,126,210.00</b>
0101	Effective governance of the Agriculture Sector	19,890,000.00	19,890,000.00	-	-	0.0%	19,890,000.00
0102	Development of the livestock value chain	552,112,660.00	552,112,660.00	-	5,700,000.00	1.0%	546,412,660.00
0103	Enhancement of food production and productivity	2,117,733,148.00	1,622,857,648.00	-	487,437,500.00	30.0%	1,135,420,148.00
0104	Reduction of post-harvest losses	272,615,397.00	272,615,397.00	-	-	0.0%	272,615,397.00
0105	Enhancement of fisheries resources development (aquaculture, marine, in	333,590,120.00	333,590,120.00	-	-	0.0%	333,590,120.00
0107	Promotion of enabling environment for increased agricultural development	2,100,155,127.00	1,539,758,777.00	-	35,540,000.00	2.3%	1,504,218,777.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	494,229,108.00	222,979,108.00	-	-	0.0%	222,979,108.00
<b>03</b>	<b>Human Capital Development</b>	<b>1,271,963,330.00</b>	<b>895,853,520.00</b>	<b>33,550,000.00</b>	<b>74,260,000.00</b>	<b>8.3%</b>	<b>821,593,520.00</b>
0301	To evolve a vibrant, responsive and productive workforce for effective ser	1,271,963,330.00	895,853,520.00	33,550,000.00	74,260,000.00	8.3%	821,593,520.00
<b>04</b>	<b>Health</b>	<b>6,623,745,440.00</b>	<b>6,724,245,440.00</b>	<b>210,675,589.31</b>	<b>2,985,759,568.55</b>	<b>44.4%</b>	<b>3,738,485,871.45</b>
0401	Effective governance of the health system	24,036,000.00	24,036,000.00	-	-	0.0%	24,036,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPH)	73,000,000.00	73,000,000.00	-	-	0.0%	73,000,000.00
0405	Provision of adequate and modern health infrastructure for health services	3,520,173,600.00	3,870,673,600.00	186,432,551.08	2,043,396,690.17	52.8%	1,827,276,909.83
0406	Provision of quality, affordable, available, and safe medicines, vaccines, a	2,244,550,000.00	2,244,550,000.00	24,243,038.23	813,220,336.58	36.2%	1,431,329,663.42
0407	Evidence generation and utilisation	761,985,840.00	511,985,840.00	-	129,142,541.80	25.2%	382,843,298.20
<b>05</b>	<b>Education</b>	<b>27,294,081,750.00</b>	<b>24,318,190,350.19</b>	<b>5,696,204,775.68</b>	<b>13,495,299,383.22</b>	<b>55.5%</b>	<b>10,822,890,966.97</b>
0501	Effective governance of the education system	1,710,095,610.00	610,095,610.00	24,147,941.35	195,478,130.00	32.0%	414,617,480.00
0503	Equity and inclusiveness in the provision of educational services	17,891,130.00	10,891,130.00	-	-	0.0%	10,891,130.00
0504	Improved quality of teaching and learning outcomes	1,694,772,900.00	1,327,967,900.00	346,772,392.00	614,387,381.04	46.3%	713,580,518.96
0505	Adequate infrastructure at all levels	22,347,253,900.00	20,945,167,500.19	5,131,794,754.02	12,204,826,707.03	58.3%	8,740,340,793.16
0506	Improved education information management system (EIMS)	52,000,000.00	-	-	-	-	-
0507	Education Sector Expenditures Not Elsewhere Classified	1,472,068,210.00	1,424,068,210.00	193,489,688.31	480,607,165.15	33.7%	943,461,044.85
<b>08</b>	<b>Social, Welfare and Youth Development</b>	<b>6,186,079,400.00</b>	<b>2,224,329,400.00</b>	<b>-</b>	<b>1,022,000,000.00</b>	<b>45.9%</b>	<b>1,202,329,400.00</b>
0801	Improve standard of living among vulnerable groups for their all-round de	592,250,000.00	-	-	-	-	-
0802	Proffer adequate policy directions and programmes on all matters relating	5,083,000,000.00	2,083,000,000.00	-	1,000,000,000.00	48.0%	1,083,000,000.00
0803	Facilitate the process of active participation of private sector in community	62,750,000.00	22,750,000.00	-	22,000,000.00	96.7%	750,000.00
0804	Ensure implementation of Gender Equity and Social Inclusion (GESI) in the	448,079,400.00	118,579,400.00	-	-	0.0%	118,579,400.00
<b>09</b>	<b>Environment and Sanitation</b>	<b>4,633,840,110.00</b>	<b>4,518,840,110.00</b>	<b>931,885,282.43</b>	<b>2,729,773,044.21</b>	<b>60.4%</b>	<b>1,789,067,065.79</b>
0901	To ensure a green, aesthetic and healthy environment that effectively sup	1,107,079,110.00	822,079,110.00	-	100,354,160.00	12.2%	721,724,950.00
0902	Improve preparedness and responsiveness to disaster and emergency situ	3,526,761,000.00	3,696,761,000.00	931,885,282.43	2,629,418,884.21	71.1%	1,067,342,115.79
<b>10</b>	<b>Water and Sanitation</b>	<b>6,077,114,460.00</b>	<b>1,329,706,550.00</b>	<b>719,694,853.66</b>	<b>1,262,079,111.91</b>	<b>94.9%</b>	<b>67,627,438.09</b>
1001	To increase access and improve provision of reliable, clean and affordable	5,717,434,120.00	1,326,911,130.00	719,694,853.66	1,262,079,111.91	95.1%	64,832,018.09
1002	To increase access to basic sanitation, improved wastewater systems and	89,815,000.00	-	-	-	-	-
1003	To improve watershed management and effectiveness of flood mitigation	269,865,340.00	2,795,420.00	-	-	0.0%	2,795,420.00

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>11</b>	<b>Information, Communication and Media</b>	<b>574,000,000.00</b>	<b>1,068,168,000.00</b>	<b>23,808,140.00</b>	<b>52,688,056.17</b>	<b>4.9%</b>	<b>1,015,479,943.83</b>
1101	To produce and broadcast informative, educative and entertaining program	399,300,000.00	893,468,000.00	23,808,140.00	52,688,056.17	5.9%	840,779,943.83
1102	To promote government policies, programmes and activities	174,700,000.00	174,700,000.00	-	-	0.0%	174,700,000.00
<b>12</b>	<b>Commerce and Industry</b>	<b>857,096,230.00</b>	<b>371,423,500.00</b>	<b>20,000,000.00</b>	<b>122,355,000.00</b>	<b>32.9%</b>	<b>249,068,500.00</b>
1201	Create a thriving environment for the promotion of commercial & industrial	772,096,230.00	286,423,500.00	20,000,000.00	106,355,000.00	37.1%	180,068,500.00
1202	Transform Osun State into an investment destination	85,000,000.00	85,000,000.00	-	16,000,000.00	18.8%	69,000,000.00
<b>13</b>	<b>Governance and Administration</b>	<b>13,193,659,110.00</b>	<b>6,173,159,110.00</b>	<b>221,484,000.00</b>	<b>2,903,272,000.00</b>	<b>47.0%</b>	<b>3,269,887,110.00</b>
1301	To strengthen the institutions for efficient service delivery in the State	12,026,125,610.00	5,905,625,610.00	202,484,000.00	2,814,272,000.00	47.7%	3,091,353,610.00
1302	To ensure equity, inclusiveness, transparency and accountability for efficient	1,167,533,500.00	267,533,500.00	19,000,000.00	89,000,000.00	33.3%	178,533,500.00
<b>17</b>	<b>Infrastructure</b>	<b>106,155,001,900.00</b>	<b>108,524,703,391.81</b>	<b>57,569,562,933.14</b>	<b>105,710,085,577.60</b>	<b>97.4%</b>	<b>2,814,617,814.21</b>
1701	To ensure safe and efficient transportation system in the State	86,504,257,848.33	79,605,779,340.14	33,118,933,384.45	78,224,903,963.83	98.3%	1,380,875,376.31
1702	To improve access to electricity within the State	4,138,095,750.00	2,862,975,750.00	45,243,825.00	1,858,311,842.60	64.9%	1,004,663,907.40
1703	To ensure effective public infrastructure management and maintenance for	15,512,648,301.67	26,055,948,301.67	24,405,385,723.69	25,626,869,771.17	98.4%	429,078,530.50
<b>21</b>	<b>Solid Mineral Resources</b>	<b>5,345,457,090.00</b>	<b>1,345,457,090.00</b>	<b>-</b>	<b>331,912,000.00</b>	<b>24.7%</b>	<b>1,013,545,090.00</b>
2101	To promote awareness about conservation, systematic and scientific deve	192,395,000.00	192,395,000.00	-	-	0.0%	192,395,000.00
2102	To industrialize and modernize the mining activities in the State	5,082,837,640.00	1,082,837,640.00	-	331,912,000.00	30.7%	750,925,640.00
2103	To collect, collate and maintain database on exploration, protecting, mines a	70,224,450.00	70,224,450.00	-	-	0.0%	70,224,450.00
<b>22</b>	<b>Security, Law and Justice</b>	<b>1,871,112,290.00</b>	<b>1,200,448,240.00</b>	<b>620,000,000.00</b>	<b>651,022,600.00</b>	<b>54.2%</b>	<b>549,425,640.00</b>
2201	To improve safety through enhancing Effectiveness, transparency and imp	435,630,000.00	1,175,630,000.00	620,000,000.00	645,100,000.00	54.9%	530,530,000.00
2202	To ensure fair and speedy dispensation of Justice	1,407,203,240.00	24,048,240.00	-	5,922,600.00	24.6%	18,125,640.00
2203	Promote correctional restorative justice and Alternative Dispute Resolution	28,279,050.00	770,000.00	-	-	0.0%	770,000.00
<b>23</b>	<b>Culture and Tourism</b>	<b>3,129,500,000.00</b>	<b>1,984,500,000.00</b>	<b>-</b>	<b>796,045,057.50</b>	<b>40.1%</b>	<b>1,188,454,942.50</b>
2302	Transform the Osun State to a hub of culture, tourism and creativity	1,417,500,000.00	272,500,000.00	-	4,000,000.00	1.5%	268,500,000.00
2303	Prevent and efficiently control disaster in the State	1,086,500,000.00	1,086,500,000.00	-	786,045,057.50	72.3%	300,454,942.50
2304	Ensure a peaceful social and religious co-existence in the State	625,500,000.00	625,500,000.00	-	6,000,000.00	1.0%	619,500,000.00
<b>24</b>	<b>Finance and Revenue Mobilization</b>	<b>1,565,700,000.00</b>	<b>1,598,700,000.00</b>	<b>149,998,607.00</b>	<b>332,692,557.00</b>	<b>20.8%</b>	<b>1,266,007,443.00</b>
2401	Ensure Adequate and judicious utilization of government resources	609,500,000.00	609,500,000.00	149,998,607.00	186,138,607.00	30.5%	423,361,393.00
2402	Ensure improvement in internally Generation Revenue of the State	150,000,000.00	183,000,000.00	-	9,257,500.00	5.1%	173,742,500.00
2403	Ensure improvement in the funding of programmes and projects through f	806,200,000.00	806,200,000.00	-	137,296,450.00	17.0%	668,903,550.00
<b>25</b>	<b>Economic Planning, Budget and Development</b>	<b>880,465,600.00</b>	<b>189,188,000.00</b>	<b>37,806,106.05</b>	<b>118,976,241.44</b>	<b>62.9%</b>	<b>70,211,758.56</b>
2501	Ensure effective planning towards improved service delivery and economic	654,481,600.00	137,704,000.00	37,806,106.05	71,444,212.10	51.9%	66,259,787.90
2502	Ensure availability of accurate and reliable data for informed decision mak	225,984,000.00	51,484,000.00	-	47,532,029.34	92.3%	3,951,970.66

Table 19: Other Expenditure by Programme Classification

## Osun State Government Budget Performance Report 2025 Q4 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Other Expenditure</b>	<b>44,411,500,450.00</b>	<b>71,871,740,370.00</b>	<b>40,485,824,325.96</b>	<b>65,461,214,855.66</b>	<b>91.1%</b>	<b>6,410,525,514.34</b>
<b>01</b>	<b>Agriculture</b>	<b>320,450,000.00</b>	<b>10,450,000.00</b>	<b>-</b>	<b>6,518,700.75</b>	<b>62.4%</b>	<b>3,931,299.25</b>
0110	Agriculture Sector Expenditures Not Elsewhere Classified	320,450,000.00	10,450,000.00	-	6,518,700.75	62.4%	3,931,299.25
<b>04</b>	<b>Health</b>	<b>2,197,634,000.00</b>	<b>2,197,634,000.00</b>	<b>669,027,087.00</b>	<b>2,159,355,402.72</b>	<b>98.3%</b>	<b>38,278,597.28</b>
0409	Provision of universal health coverage and financial risk protection for citizens	2,197,634,000.00	2,197,634,000.00	669,027,087.00	2,159,355,402.72	98.3%	38,278,597.28
<b>05</b>	<b>Education</b>	<b>2,345,789,220.00</b>	<b>1,850,789,220.00</b>	<b>154,723,956.00</b>	<b>1,206,243,929.37</b>	<b>65.2%</b>	<b>644,545,290.63</b>
0504	Improved quality of teaching and learning outcomes	1,607,968,720.00	1,107,968,720.00	134,943,956.00	976,693,226.00	88.2%	131,275,494.00
0505	Adequate infrastructure at all levels	286,715,500.00	286,715,500.00	-	-	0.0%	286,715,500.00
0507	Education Sector Expenditures Not Elsewhere Classified	451,105,000.00	456,105,000.00	19,780,000.00	229,550,703.37	50.3%	226,554,296.63
<b>08</b>	<b>Social, Welfare and Youth Development</b>	<b>112,115,000.00</b>	<b>282,155,000.00</b>	<b>69,702,200.00</b>	<b>133,754,700.00</b>	<b>47.4%</b>	<b>148,400,300.00</b>
0802	Proffer adequate policy directions and programmes on all matters relating to social, welfare and youth development	52,115,000.00	182,155,000.00	38,282,200.00	90,342,200.00	49.6%	91,812,800.00
0804	Ensure implementation of Gender Equity and Social Inclusion (GESI) in the social, welfare and youth development	50,000,000.00	50,000,000.00	-	1,992,500.00	4.0%	48,007,500.00
0810	Social, Welfare and Youth Development Not Elsewhere Classified	10,000,000.00	50,000,000.00	31,420,000.00	41,420,000.00	82.8%	8,580,000.00
<b>09</b>	<b>Environment and Sanitation</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>-</b>	<b>5,000,000.00</b>	<b>100.0%</b>	<b>-</b>
0901	To ensure a green, aesthetic and healthy environment that effectively supports sustainable development	5,000,000.00	5,000,000.00	-	5,000,000.00	100.0%	-
<b>12</b>	<b>Commerce and Industry</b>	<b>1,705,000,000.00</b>	<b>2,134,699,920.00</b>	<b>100,000,000.00</b>	<b>481,900,000.00</b>	<b>22.6%</b>	<b>1,652,799,920.00</b>
1201	Create a thriving environment for the promotion of commercial & industrial activities	5,000,000.00	84,699,920.00	-	51,400,000.00	60.7%	33,299,920.00
1210	Commerce and Industry Programme Not Elsewhere Classified	1,700,000,000.00	2,050,000,000.00	100,000,000.00	430,500,000.00	21.0%	1,619,500,000.00
<b>13</b>	<b>Governance and Administration</b>	<b>550,000,000.00</b>	<b>550,000,000.00</b>	<b>142,522,300.00</b>	<b>547,222,300.00</b>	<b>99.5%</b>	<b>2,777,700.00</b>
1302	To ensure equity, inclusiveness, transparency and accountability for efficient and effective service delivery	550,000,000.00	550,000,000.00	142,522,300.00	547,222,300.00	99.5%	2,777,700.00
<b>23</b>	<b>Culture and Tourism</b>	<b>1,180,000,000.00</b>	<b>1,180,000,000.00</b>	<b>-</b>	<b>601,627,500.00</b>	<b>51.0%</b>	<b>578,372,500.00</b>
2310	Culture and Tourism Programme Not Elsewhere Classified	1,180,000,000.00	1,180,000,000.00	-	601,627,500.00	51.0%	578,372,500.00
<b>24</b>	<b>Finance and Revenue Mobilization</b>	<b>34,360,512,230.00</b>	<b>63,526,012,230.00</b>	<b>39,349,848,782.96</b>	<b>60,319,592,322.82</b>	<b>95.0%</b>	<b>3,206,419,907.18</b>
2401	Ensure Adequate and judicious utilization of government resources	34,360,512,230.00	63,526,012,230.00	39,349,848,782.96	60,319,592,322.82	95.0%	3,206,419,907.18
<b>25</b>	<b>Economic Planning, Budget and Development</b>	<b>1,635,000,000.00</b>	<b>135,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>135,000,000.00</b>
2501	Ensure effective planning towards improved service delivery and economic growth	1,635,000,000.00	135,000,000.00	-	-	0.0%	135,000,000.00

## 4 Primary Healthcare Budget Performance

### 4.A Overview

The Primary Health Care sector had a total approved expenditure of ₦1.86 billion in year 2025. As of the fourth quarter, there was an upward budget review of ₦1.92 billion with an actual spending of ₦0.76 billion, translating to an implementation rate of 40% against the final budget.

A breakdown of the expenditure shows that:

Personnel costs were initially budgeted at ₦0.20 billion and later reviewed to ₦0.25 billion, with an actual spending at ₦0.22 billion, reflecting a 89% performance against final budget.

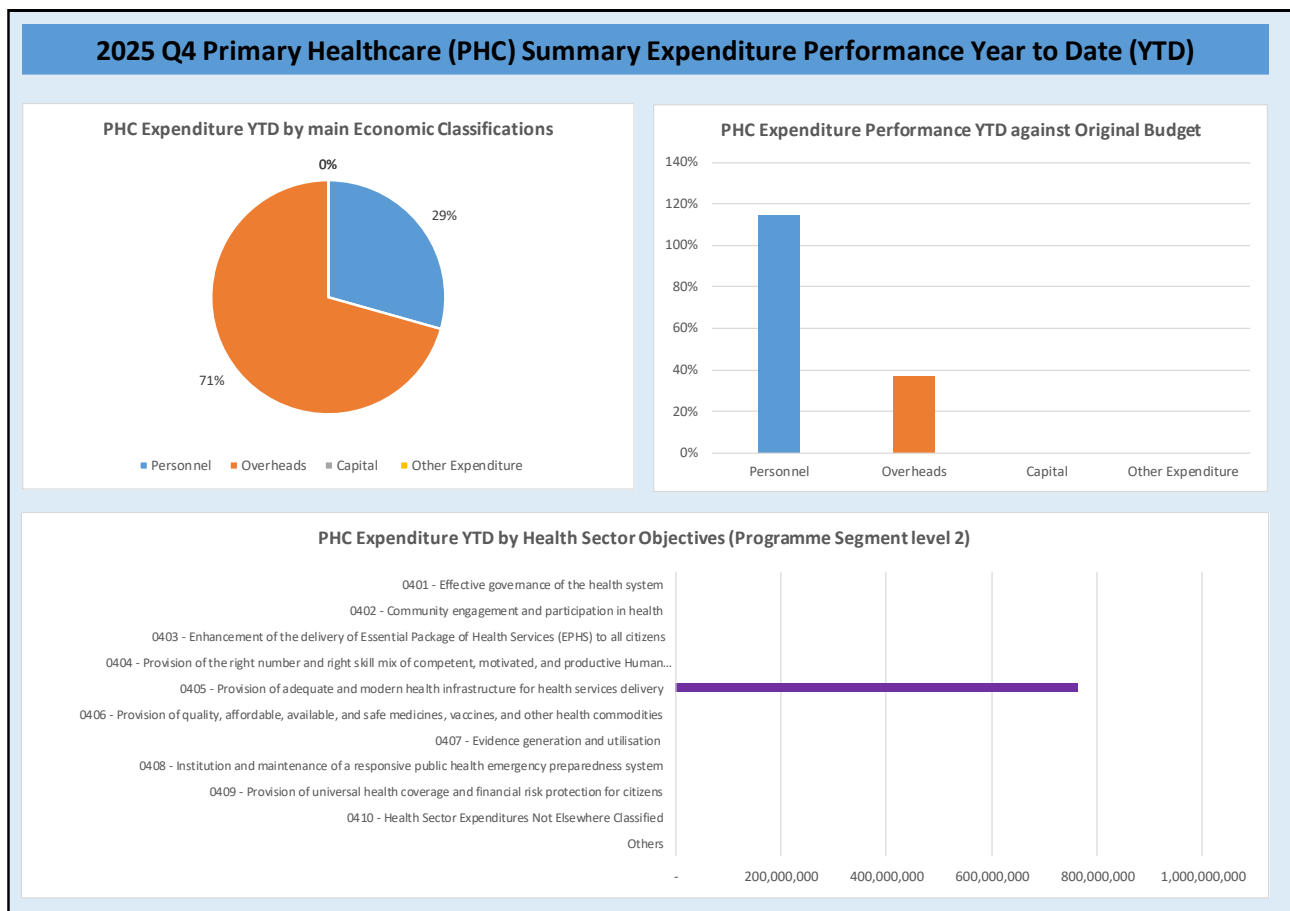
Other recurrent expenditures were allocated at ₦1.46 billion, with only ₦0.54 billion utilised, resulting in a 37% performance.

Capital expenditure was projected at ₦0.21 billion, but no disbursement was recorded in the fourth quarter, indicating 0% performance.

During the reporting period, available funds were primarily channelled towards recurrent expenses to sustain essential health service delivery at the primary care level.

A summary of the performance Year to Date (YTD) against the original budget is provided below for the main economic classifications of expenditure, and YTD against the programme segment (Objective level).

**Figure 3: Summary of Primary Health Care Budget Performance for Quarter and Year to Date**



## 4.B Budget Implementation Reports by NCOA Segment

**Table 20: Primary Healthcare Expenditure by Administrative Classification**

Osun State Government Budget Performance Report 2025 Q4 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>1,863,522,580.00</b>	<b>1,918,627,130.00</b>	<b>217,389,083.40</b>	<b>762,437,519.74</b>	<b>39.7%</b>	<b>1,156,189,610.26</b>
050000000000	Social Sector	1,863,522,580.00	1,918,627,130.00	217,389,083.40	762,437,519.74	39.7%	1,156,189,610.26
052100000000	MINISTRY OF HEALTH	1,863,522,580.00	1,918,627,130.00	217,389,083.40	762,437,519.74	39.7%	1,156,189,610.26
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	1,863,522,580.00	1,918,627,130.00	217,389,083.40	762,437,519.74	39.7%	1,156,189,610.26

**Table 21: Primary Healthcare Expenditure by Functional Classification**

Osun State Government Budget Performance Report 2025 Q4 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>1,863,522,580.00</b>	<b>1,918,627,130.00</b>	<b>217,389,083.40</b>	<b>762,437,519.74</b>	<b>39.7%</b>	<b>1,156,189,610.26</b>
707	HEALTH	1,863,522,580.00	1,918,627,130.00	217,389,083.40	762,437,519.74	39.7%	1,156,189,610.26
7074	PUBLIC HEALTH SERVICES	1,863,522,580.00	1,918,627,130.00	217,389,083.40	762,437,519.74	39.7%	1,156,189,610.26
70741	PUBLIC HEALTH SERVICES	1,863,522,580.00	1,918,627,130.00	217,389,083.40	762,437,519.74	39.7%	1,156,189,610.26

**Table 22: Primary Healthcare Expenditure by Programme Classification**

Osun State Government Budget Performance Report 2025 Q4 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>1,863,522,580.00</b>	<b>1,918,627,130.00</b>	<b>217,389,083.40</b>	<b>762,437,519.74</b>	<b>39.7%</b>	<b>1,156,189,610.26</b>
04	Health	1,863,522,580.00	1,918,627,130.00	217,389,083.40	762,437,519.74	39.7%	1,156,189,610.26
0401	Effective governance of the health system	24,036,000.00	24,036,000.00	-	-	0.0%	24,036,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	25,500,000.00	25,500,000.00	-	-	0.0%	25,500,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	1,813,986,580.00	1,869,091,130.00	217,389,083.40	762,437,519.74	40.8%	1,106,653,610.26

**Table 23: Primary Healthcare Expenditure by Economic Classification**

Osun State Government Budget Performance Report 2025 Q4 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>1,863,522,580.00</b>	<b>1,918,627,130.00</b>	<b>217,389,083.40</b>	<b>762,437,519.74</b>	<b>39.7%</b>	<b>1,156,189,610.26</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>1,863,522,580.00</b>	<b>1,918,627,130.00</b>	<b>217,389,083.40</b>	<b>762,437,519.74</b>	<b>39.7%</b>	<b>1,156,189,610.26</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>195,841,980.00</b>	<b>250,946,530.00</b>	<b>54,819,083.40</b>	<b>223,977,519.74</b>	<b>89.3%</b>	<b>26,969,010.26</b>
<b>2101</b>	<b>SALARY</b>	<b>184,558,060.00</b>	<b>238,462,610.00</b>	<b>52,334,780.98</b>	<b>215,307,329.12</b>	<b>90.3%</b>	<b>23,155,280.88</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>184,558,060.00</b>	<b>238,462,610.00</b>	<b>52,334,780.98</b>	<b>215,307,329.12</b>	<b>90.3%</b>	<b>23,155,280.88</b>
21010101	SALARY	184,558,060.00	238,462,610.00	52,334,780.98	215,307,329.12	90.3%	23,155,280.88
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>11,283,920.00</b>	<b>12,483,920.00</b>	<b>2,484,302.42</b>	<b>8,670,190.62</b>	<b>69.5%</b>	<b>3,813,729.38</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>11,283,920.00</b>	<b>12,483,920.00</b>	<b>2,484,302.42</b>	<b>8,670,190.62</b>	<b>69.5%</b>	<b>3,813,729.38</b>
21020101	NON REGULAR ALLOWANCES	11,283,920.00	12,483,920.00	2,484,302.42	8,670,190.62	69.5%	3,813,729.38
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>1,458,144,600.00</b>	<b>1,458,144,600.00</b>	<b>162,570,000.00</b>	<b>538,460,000.00</b>	<b>36.9%</b>	<b>919,684,600.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>1,458,144,600.00</b>	<b>1,458,144,600.00</b>	<b>162,570,000.00</b>	<b>538,460,000.00</b>	<b>36.9%</b>	<b>919,684,600.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>60,000,000.00</b>	<b>60,000,000.00</b>	<b>-</b>	<b>9,090,000.00</b>	<b>15.2%</b>	<b>50,910,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	50,000,000.00	-	9,090,000.00	18.2%	40,910,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>17,000,000.00</b>	<b>17,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>17,000,000.00</b>
22020201	ELECTRICITY CHARGES	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
22020203	INTERNET ACCESS CHARGES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>261,644,600.00</b>	<b>261,644,600.00</b>	<b>162,570,000.00</b>	<b>165,070,000.00</b>	<b>63.1%</b>	<b>96,574,600.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,000,000.00	30,000,000.00	26,460,000.00	28,960,000.00	96.5%	1,040,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	223,144,600.00	223,144,600.00	136,110,000.00	136,110,000.00	61.0%	87,034,600.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL S	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>529,500,000.00</b>	<b>529,500,000.00</b>	<b>-</b>	<b>15,000,000.00</b>	<b>2.8%</b>	<b>514,500,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020406	OTHER MAINTENANCE SERVICES	515,000,000.00	515,000,000.00	-	15,000,000.00	2.9%	500,000,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>453,500,000.00</b>	<b>453,500,000.00</b>	<b>-</b>	<b>349,300,000.00</b>	<b>77.0%</b>	<b>104,200,000.00</b>
22020501	LOCAL TRAINING	453,500,000.00	453,500,000.00	-	349,300,000.00	77.0%	104,200,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>9,000,000.00</b>	<b>9,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>9,000,000.00</b>
22020601	SECURITY SERVICES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>9,000,000.00</b>	<b>9,000,000.00</b>	-	-	<b>0.0%</b>	<b>9,000,000.00</b>
22020702	INFORMATION TECHNOLOGY CONSULTING	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020703	LEGAL SERVICES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020709	AUDITING OF ACCOUNTS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>	-	-	<b>0.0%</b>	<b>25,000,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>4,500,000.00</b>	<b>4,500,000.00</b>	-	-	<b>0.0%</b>	<b>4,500,000.00</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
22020902	INSURANCE PREMIUM	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>89,000,000.00</b>	<b>89,000,000.00</b>	-	-	<b>0.0%</b>	<b>89,000,000.00</b>
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22021006	POSTAGES & COURIER SERVICES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22021007	WELFARE PACKAGES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22021046	FOOD AND NUTRITION ACTIVITIES	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00
<b>23</b>	<b>Capital Expenditure</b>	<b>209,536,000.00</b>	<b>209,536,000.00</b>	-	-	<b>0.0%</b>	<b>209,536,000.00</b>
<b>2301</b>	<b>Fixed Assets Purchased</b>	<b>24,036,000.00</b>	<b>24,036,000.00</b>	-	-	<b>0.0%</b>	<b>24,036,000.00</b>
<b>230101</b>	<b>Purchase Of Fixed Assets - General</b>	<b>24,036,000.00</b>	<b>24,036,000.00</b>	-	-	<b>0.0%</b>	<b>24,036,000.00</b>
23010105	Purchase Of Motor Vehicles	24,036,000.00	24,036,000.00	-	-	0.0%	24,036,000.00
<b>2302</b>	<b>Construction / Provision</b>	<b>25,500,000.00</b>	<b>25,500,000.00</b>	-	-	<b>0.0%</b>	<b>25,500,000.00</b>
<b>230201</b>	<b>Construction / Provision Of Fixed Assets - General</b>	<b>25,500,000.00</b>	<b>25,500,000.00</b>	-	-	<b>0.0%</b>	<b>25,500,000.00</b>
23020106	Construction / Provision Of Hospitals / Health Centres	25,500,000.00	25,500,000.00	-	-	0.0%	25,500,000.00
<b>2303</b>	<b>Rehabilitation / Repairs</b>	<b>160,000,000.00</b>	<b>160,000,000.00</b>	-	-	<b>0.0%</b>	<b>160,000,000.00</b>
<b>230301</b>	<b>Rehabilitation / Repairs Of Fixed Assets - General</b>	<b>160,000,000.00</b>	<b>160,000,000.00</b>	-	-	<b>0.0%</b>	<b>160,000,000.00</b>
23030105	Rehabilitation / Repairs - Hospital / Health Centres	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00

## 4.C Primary Healthcare Capital Expenditure by Project

**Table 24: Primary Healthcare Capital Expenditure by Project**

Osun State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
052100300100 - PRIMARY HEALTH CARE DEVELOPMENT BOARD	UPGRADING OF 60 PRIMARY HEALTH FACILITIES AT 2 PER LGA IN OSUN STATE BY SPHCDB KELEBE OSOGBO	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
052100300100 - PRIMARY HEALTH CARE DEVELOPMENT BOARD	RENOVATION OF OSPHCDB NEW SITE AT GMT AREA, OSOGBO	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
052100300100 - PRIMARY HEALTH CARE DEVELOPMENT BOARD	CONSTRUCTION AND DEPLOYMENT OF CONTRACEPTIVES STOP-KIOSKS IN 100 URBAN MARKETS IN OSUN S	25,500,000.00	25,500,000.00	-	-	0.0%	25,500,000.00
052100300100 - PRIMARY HEALTH CARE DEVELOPMENT BOARD	REFURBISHMENT OF 6 UTILITY VEHICLES AT THE OPHCDB, KELEBE, OSOGBO	24,036,000.00	24,036,000.00	-	-	0.0%	24,036,000.00

## 5 Basic Education Budget Performance

### 5.A Overview

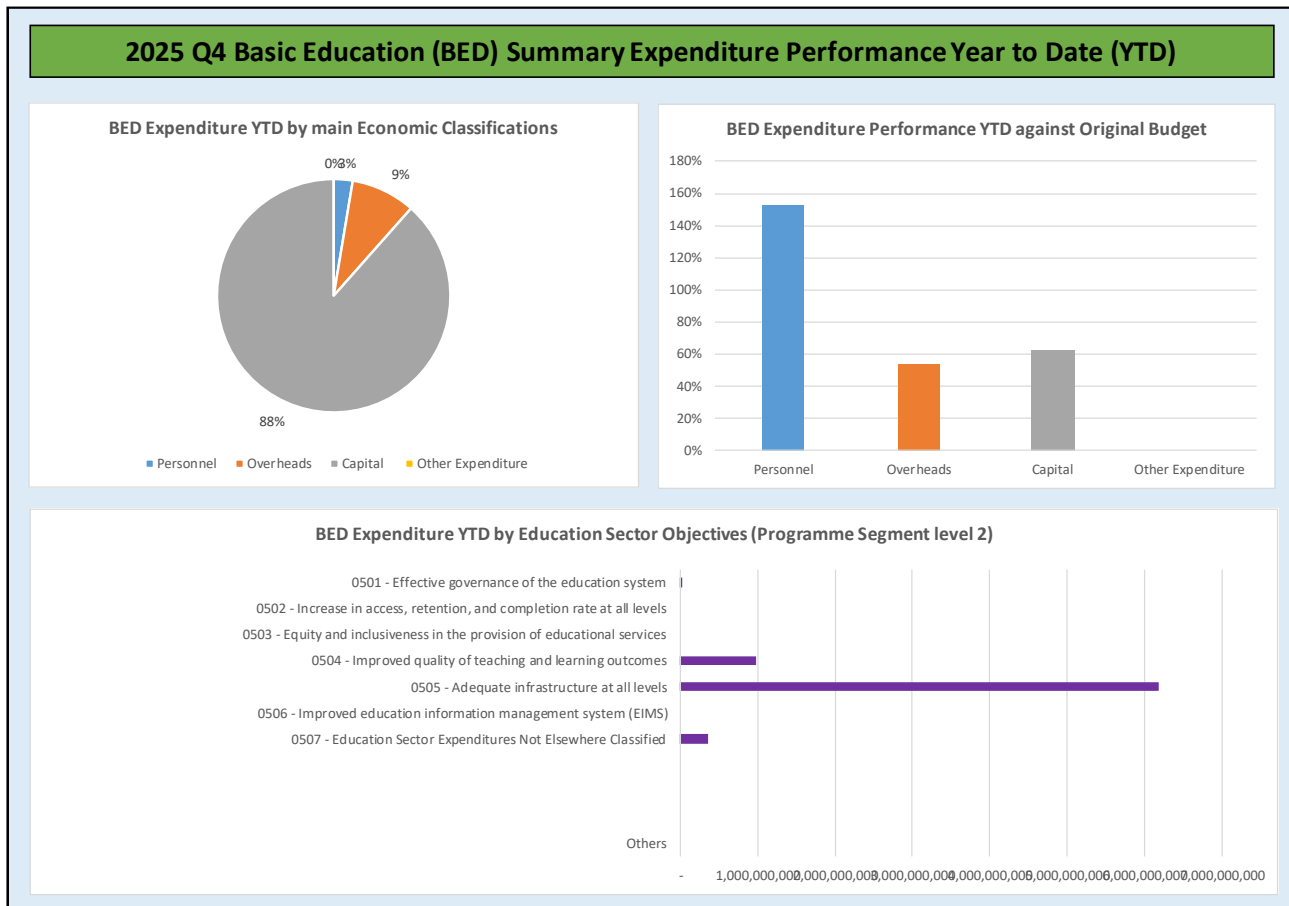
In the third quarter, the total expenditure budget allocated to the Basic Education was ₦12.17 billion which was revised to ₦11.56 billion out of which ₦7.55 billion was expended resulting to an implementation rate of 65.3% against final budget.

In the same vein, the basic education budgeted ₦0.13 billion which was revised upward to ₦0.20 billion for personnel with an actual of ₦0.20 billion; Overhead cost was projected at ₦1.37 billion with an actual of ₦0.67 billion, and Capital expenditure estimated at ₦10.67 billion which was reviewed to ₦9.99 billion with an actual of ₦6.68 billion giving a performance of 98%, 49% and 67% as against final budget in the fourth quarter respectively.

Consequently, out of the total actual expenditure in the basic education, the personnel, overhead and capital expenditure shared 3%, 9% and 88% respectively.

A summary of the performance Year to Date (YTD) against the original budget is provided below for the main economic classifications of expenditure, and YTD against the programme segment (Objective level).

**Figure 4: Summary of Basic Education Budget Performance Year to Date**



## 5.B Budget Implementation Reports by NCOA Segment

**Table 25: Basic Education Expenditure by Administrative Classification**

Osun State Government Budget Performance Report 2025 Q4 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>12,170,052,180.00</b>	<b>11,557,052,180.00</b>	<b>2,892,259,297.36</b>	<b>7,547,141,441.90</b>	<b>65.3%</b>	<b>4,009,910,738.10</b>
050000000000	Social Sector	12,170,052,180.00	11,557,052,180.00	2,892,259,297.36	7,547,141,441.90	65.3%	4,009,910,738.10
051700000000	MINISTRY OF EDUCATION	12,170,052,180.00	11,557,052,180.00	2,892,259,297.36	7,547,141,441.90	65.3%	4,009,910,738.10
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	12,170,052,180.00	11,557,052,180.00	2,892,259,297.36	7,547,141,441.90	65.3%	4,009,910,738.10

**Table 26: Basic Education Expenditure by Functional Classification**

Osun State Government Budget Performance Report 2025 Q4 - Basic Education Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>12,170,052,180.00</b>	<b>11,557,052,180.00</b>	<b>2,892,259,297.36</b>	<b>7,547,141,441.90</b>	<b>65.3%</b>	<b>4,009,910,738.10</b>
709	EDUCATION	12,170,052,180.00	11,557,052,180.00	2,892,259,297.36	7,547,141,441.90	65.3%	4,009,910,738.10
7091	PRE-PRIMARY AND PRIMARY EDUCATION	11,305,448,880.00	10,692,448,880.00	2,800,844,148.29	7,181,190,033.27	67.2%	3,511,258,846.73
70911	PRE-PRIMARY EDUCATION	8,084,000.00	8,084,000.00	-	7,156,310.81	88.5%	927,689.19
70912	PRIMARY EDUCATION	11,297,364,880.00	10,684,364,880.00	2,800,844,148.29	7,174,033,722.46	67.1%	3,510,331,157.54
7092	SECONDARY EDUCATION	864,603,300.00	864,603,300.00	91,415,149.07	365,951,408.63	42.3%	498,651,891.37
70921	LOWER SECONDARY EDUCATION	864,603,300.00	864,603,300.00	91,415,149.07	365,951,408.63	42.3%	498,651,891.37

**Table 27: Basic Education Expenditure by Programme Classification**

Osun State Government Budget Performance Report 2025 Q4 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>12,170,052,180.00</b>	<b>11,557,052,180.00</b>	<b>2,892,259,297.36</b>	<b>7,547,141,441.90</b>	<b>65.3%</b>	<b>4,009,910,738.10</b>
05	Education	12,170,052,180.00	11,557,052,180.00	2,892,259,297.36	7,547,141,441.90	65.3%	4,009,910,738.10
0501	Effective governance of the education system	25,000,000.00	25,000,000.00	24,147,941.35	24,147,941.35	96.6%	852,058.65
0504	Improved quality of teaching and learning outcomes	1,689,356,570.00	1,689,356,570.00	252,767,097.50	979,682,397.09	58.0%	709,674,172.91
0505	Adequate infrastructure at all levels	10,119,823,410.00	9,461,823,410.00	2,551,087,156.86	6,179,191,796.23	65.3%	3,282,631,613.77
0507	Education Sector Expenditures Not Elsewhere Classified	335,872,200.00	380,872,200.00	64,257,101.65	364,119,307.23	95.6%	16,752,892.77

**Table 28: Basic Education Expenditure by Economic Classification**

Osun State Government Budget Performance Report 2025 Q4 - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>12,170,052,180.00</b>	<b>11,557,052,180.00</b>	<b>2,892,259,297.36</b>	<b>7,547,141,441.90</b>	<b>65.3%</b>	<b>4,009,910,738.10</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>12,170,052,180.00</b>	<b>11,557,052,180.00</b>	<b>2,892,259,297.36</b>	<b>7,547,141,441.90</b>	<b>65.3%</b>	<b>4,009,910,738.10</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>129,872,200.00</b>	<b>202,872,200.00</b>	<b>49,406,693.34</b>	<b>198,094,999.22</b>	<b>97.6%</b>	<b>4,777,200.78</b>
<b>2101</b>	<b>SALARY</b>	<b>124,557,280.00</b>	<b>193,957,280.00</b>	<b>46,832,574.71</b>	<b>189,217,929.67</b>	<b>97.6%</b>	<b>4,739,350.33</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>124,557,280.00</b>	<b>193,957,280.00</b>	<b>46,832,574.71</b>	<b>189,217,929.67</b>	<b>97.6%</b>	<b>4,739,350.33</b>
21010101	SALARY	124,557,280.00	193,957,280.00	46,832,574.71	189,217,929.67	97.6%	4,739,350.33
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>5,314,920.00</b>	<b>8,914,920.00</b>	<b>2,574,118.63</b>	<b>8,877,069.55</b>	<b>99.6%</b>	<b>37,850.45</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>5,314,920.00</b>	<b>8,914,920.00</b>	<b>2,574,118.63</b>	<b>8,877,069.55</b>	<b>99.6%</b>	<b>37,850.45</b>
21020101	NON REGULAR ALLOWANCES	5,314,920.00	8,914,920.00	2,574,118.63	8,877,069.55	99.6%	37,850.45
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>1,368,672,570.00</b>	<b>1,368,672,570.00</b>	<b>14,456,000.00</b>	<b>672,446,285.41</b>	<b>49.1%</b>	<b>696,226,284.59</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>1,248,672,570.00</b>	<b>1,248,672,570.00</b>	<b>14,456,000.00</b>	<b>672,446,285.41</b>	<b>53.9%</b>	<b>576,226,284.59</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>89,500,000.00</b>	<b>115,000,000.00</b>	<b>14,456,000.00</b>	<b>40,546,250.00</b>	<b>35.3%</b>	<b>74,453,750.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000.00	35,500,000.00	522,000.00	9,710,250.00	27.4%	25,789,750.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	64,500,000.00	79,500,000.00	13,934,000.00	30,836,000.00	38.8%	48,664,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>220,500,000.00</b>	<b>220,500,000.00</b>	<b>-</b>	<b>8,800,000.00</b>	<b>4.0%</b>	<b>211,700,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,500,000.00	20,500,000.00	-	8,800,000.00	42.9%	11,700,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>35,000,000.00</b>	<b>35,000,000.00</b>	<b>-</b>	<b>13,050,000.00</b>	<b>37.3%</b>	<b>21,950,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	-	1,050,000.00	21.0%	3,950,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	10,000,000.00	-	5,500,000.00	55.0%	4,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000,000.00	10,000,000.00	-	6,500,000.00	65.0%	3,500,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>798,072,570.00</b>	<b>798,072,570.00</b>	<b>-</b>	<b>603,150,035.41</b>	<b>75.6%</b>	<b>194,922,534.59</b>
22020501	LOCAL TRAINING	798,072,570.00	798,072,570.00	-	603,150,035.41	75.6%	194,922,534.59
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>8,600,000.00</b>	<b>8,600,000.00</b>	<b>-</b>	<b>3,600,000.00</b>	<b>41.9%</b>	<b>5,000,000.00</b>
22020709	AUDITING OF ACCOUNTS	8,600,000.00	8,600,000.00	-	3,600,000.00	41.9%	5,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>97,000,000.00</b>	<b>71,500,000.00</b>	<b>-</b>	<b>3,300,000.00</b>	<b>4.6%</b>	<b>68,200,000.00</b>
22021002	HONORARIUM & SITTING ALLOWANCE	50,000,000.00	24,500,000.00	-	-	0.0%	24,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	7,000,000.00	7,000,000.00	-	3,300,000.00	47.1%	3,700,000.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22021009	SPORTING ACTIVITIES	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>120,000,000.00</b>	<b>120,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>120,000,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>120,000,000.00</b>	<b>120,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>120,000,000.00</b>
22040110	GRANTS TO ACADEMIC INSTITUTIONS	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
<b>23</b>	<b>Capital Expenditure</b>	<b>10,671,507,410.00</b>	<b>9,985,507,410.00</b>	<b>2,828,396,604.02</b>	<b>6,676,600,157.27</b>	<b>66.9%</b>	<b>3,308,907,252.73</b>
<b>2301</b>	<b>Fixed Assets Purchased</b>	<b>1,506,734,000.00</b>	<b>1,242,734,000.00</b>	<b>643,296,387.10</b>	<b>1,217,571,097.98</b>	<b>98.0%</b>	<b>25,162,902.02</b>
<b>230101</b>	<b>Purchase Of Fixed Assets - General</b>	<b>1,506,734,000.00</b>	<b>1,242,734,000.00</b>	<b>643,296,387.10</b>	<b>1,217,571,097.98</b>	<b>98.0%</b>	<b>25,162,902.02</b>
23010104	Purchase Motor Cycles	30,000,000.00	30,000,000.00	-	29,350,102.28	97.8%	649,897.72
23010105	Purchase Of Motor Vehicles	150,000,000.00	122,000,000.00	-	121,823,797.42	99.9%	176,202.58
23010108	Purchase Of Buses	12,500,000.00	12,500,000.00	7,156,310.81	7,156,310.81	57.3%	5,343,689.19
23010124	Purchase Of Teaching / Learning Aid Equipment	8,084,000.00	8,084,000.00	-	7,156,310.81	88.5%	927,689.19
23010132	Purchase Of Security Equipment	13,500,000.00	13,500,000.00	7,694,097.50	7,694,097.50	57.0%	5,805,902.50
23010141	Purchase / Provision of Kits / Uniforms	1,245,150,000.00	1,009,150,000.00	604,979,881.29	1,007,166,560.98	99.8%	1,983,439.02
23010143	Purchase of Other Equipment/Materials	47,500,000.00	47,500,000.00	23,466,097.50	37,223,918.18	78.4%	10,276,081.82
<b>2302</b>	<b>Construction / Provision</b>	<b>4,008,666,670.00</b>	<b>3,733,666,670.00</b>	<b>970,388,612.83</b>	<b>2,802,138,362.21</b>	<b>75.1%</b>	<b>931,528,307.79</b>
<b>230201</b>	<b>Construction / Provision Of Fixed Assets - General</b>	<b>4,008,666,670.00</b>	<b>3,733,666,670.00</b>	<b>970,388,612.83</b>	<b>2,802,138,362.21</b>	<b>75.1%</b>	<b>931,528,307.79</b>
23020103	Construction / Provision Of Electricity / Solar Power	50,250,000.00	50,250,000.00	-	48,010,882.69	95.5%	2,239,117.31
23020105	Construction / Provision Of Water Facilities	44,163,730.00	44,163,730.00	2,000,000.00	42,412,848.06	96.0%	1,750,881.94
23020107	Construction / Provision Of Public Schools	3,577,486,970.00	3,302,486,970.00	694,953,120.18	2,396,669,824.26	72.6%	905,817,145.74
23020113	Construction / Provision Of Agricultural Facilities	25,000,000.00	25,000,000.00	24,147,941.35	24,147,941.35	96.6%	852,058.65
23020127	Construction Of Ict Infrastructures	214,850,000.00	214,850,000.00	214,845,000.00	214,845,000.00	100.0%	5,000.00
23020133	Construction / Provision Of Toilets	96,915,970.00	96,915,970.00	34,442,551.30	76,051,865.85	78.5%	20,864,104.15
<b>2303</b>	<b>Rehabilitation / Repairs</b>	<b>5,156,106,740.00</b>	<b>5,009,106,740.00</b>	<b>1,214,711,604.09</b>	<b>2,656,890,697.08</b>	<b>53.0%</b>	<b>2,352,216,042.92</b>
<b>230301</b>	<b>Rehabilitation / Repairs Of Fixed Assets - General</b>	<b>5,156,106,740.00</b>	<b>5,009,106,740.00</b>	<b>1,214,711,604.09</b>	<b>2,656,890,697.08</b>	<b>53.0%</b>	<b>2,352,216,042.92</b>
23030106	Rehabilitation / Repairs - Public Schools	5,036,106,740.00	4,889,106,740.00	1,131,109,489.16	2,563,035,739.36	52.4%	2,326,071,000.64
23030121	Rehabilitation / Repairs Of Office Buildings	120,000,000.00	120,000,000.00	83,602,114.93	93,854,957.72	78.2%	26,145,042.28

## 5.C Basic Education Capital Expenditure by Project

**Table 29: Basic Education Capital Expenditure by Project**

Osun State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	PROCUREMENT OF 21,500 TABLES FOR BASIC SCHOOLS IN OSUN STATE	745,150,000.00	570,150,000.00	326,363,527.63	570,009,482.63	100.0%	140,517.37
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	PROCUREMENT OF 18,500 CHAIRS FOR BASIC SCHOOLS IN OSUN STATE	494,000,000.00	433,000,000.00	278,616,353.66	432,545,623.97	99.9%	454,376.03
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	ESTABLISHMENT OF ICT CENTRES IN 100 SELECTED BASIC SCHOOLS IN OSUN STATE	214,850,000.00	214,850,000.00	214,845,000.00	214,845,000.00	100.0%	5,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	PROCUREMENT OF 12 2021 MODEL MUTSIBISHI CAR AT SEBEB HQ OSOGBO	150,000,000.00	122,000,000.00	-	121,823,797.42	99.9%	176,202.58
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT AUD PRIMARY SCHOOL "A" OKE BAALE , OSOGBO	91,705,600.00	91,705,600.00	19,603,353.08	85,697,914.90	93.4%	6,007,685.10
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS AT BAPTIST PRY SCHL , OJO	76,417,710.00	49,417,710.00	-	48,970,436.48	99.1%	447,273.52
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS AT AUD PRY. SCH. 'A', OKE-BAALE, OSOGBO.	74,667,300.00	64,667,300.00	21,823,792.42	60,351,958.05	93.3%	4,315,341.95
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AT CHRIST APOSTOLIC CHURCH PRIMARY SCHOOL, ARARO	71,800,850.00	49,800,850.00	-	49,679,332.82	99.8%	121,517.18
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 2 BLOCKS 6 CLASSROOMS AT ST. MARTINS RCM PRY. SCH., GBONGAN	70,000,000.00	70,000,000.00	20,758,847.47	68,769,730.16	98.2%	1,230,269.84
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION 2 BLOCKS OF 4 CLASSROOMS AT NUD PRY. SCH., AWOKEKERE-BAALE, IWO	62,466,200.00	62,466,200.00	9,000,000.00	61,865,045.19	99.0%	601,154.81
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 2 BLOCKS OF 6 CLASSROOMS AT ARAROMI ILUPEJU COMM. PRY. SCH. KELEBE	60,000,000.00	60,000,000.00	38,865,109.18	57,866,992.99	96.4%	2,133,007.01
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 2 BLOCKS OF 6 CLASSROOMS AT ST. ANTHONY (RCM) PRY. SCH. SEKUNDE	60,000,000.00	60,000,000.00	11,000,000.00	59,970,436.48	100.0%	29,563.52
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 3 BLOCKS OF 9 CLASSROOMS BAPTIST DAY SCHOOL, FEESU-IWO	60,000,000.00	60,000,000.00	4,125,534.60	53,765,526.37	89.6%	6,234,473.63
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 2 BLOCKS OF 6 CLASSROOMS AT ST. MARTINS RCM PRY. SCH, GBONGAN	60,000,000.00	60,000,000.00	-	49,602,614.81	82.7%	10,397,385.19
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 2 BLOCKS OF 3 CLASSROOMS AT C.A.C. G/S, EDE	60,000,000.00	60,000,000.00	-	48,832,747.93	81.4%	11,167,252.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AT ANSAR RUJ ISLAM PRIMARY OKJA, ODO OTIN LGEA.	53,841,490.00	53,841,490.00	-	48,010,882.69	89.2%	5,830,607.31
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY PRIMARY SCHOOL , AYEGBAMI ADESINA , IKOYI	53,136,480.00	53,136,480.00	-	40,438,503.53	76.1%	12,697,976.47
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT AYANBEKU MEMORIAL GRAMMAR , SCHOOL , ILE IFE	53,008,480.00	53,008,480.00	-	48,010,882.69	90.6%	4,997,597.31
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	PROCUREMENT AND INSTALLATION OF SOLAR POWERS SYSTEM FOR 100 SELECTED BASIC SCHOOLS IN OSUN STATE	50,250,000.00	50,250,000.00	-	48,010,882.69	95.5%	2,239,117.31
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT APOSTOLIC ILUPEJU COMMUNITY PRIMARY SCHOOL , KELEBE	50,126,070.00	50,126,070.00	-	48,010,882.69	95.8%	2,115,187.31
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS WITH I OFFICE AT ST. ANDREW ANGLICAN PRIMARY SCHOOL, EKO ENDE IKIRUN	48,109,700.00	48,109,700.00	22,197,461.31	41,468,680.06	86.2%	6,641,019.94
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY EWETA , IKIRUN , IPELODUN LGEA	47,270,240.00	24,270,240.00	-	24,116,821.97	99.4%	153,418.03
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS AT ST THOMAS GRAMM. OTAN AYEGBAJU	47,000,000.00	37,000,000.00	-	34,415,451.21	93.0%	2,584,548.79
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS & OFFICE AT COMMUNITY PRY SCHL ADURAGBEMI	47,000,000.00	47,000,000.00	-	40,342,343.44	85.8%	6,657,656.56
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 2 BLOCKS OF 6 CLASSROOMS AT NOMADIC PRY SCHL AWO	47,000,000.00	37,000,000.00	-	33,327,299.13	90.1%	3,672,700.87
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS & AN OFFICE AT Y.T.D PRIMARY SCHOOL ISUNDUNRIN	47,000,000.00	29,000,000.00	-	28,531,008.71	98.4%	468,991.29
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS WITH AN OFFICE AT A U I PRIMARY SCHOOL OLA RD IJGBO	47,000,000.00	47,000,000.00	38,652,985.11	38,652,985.11	82.2%	8,347,014.89
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 2 BLOCKS OF 4 CLASSROOMS AT ORIRE OGENDENGBE UNITED PRY SCHL STADIUM ,ILESA	47,000,000.00	47,000,000.00	-	43,614,388.55	92.8%	3,385,611.45
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS AT D.C PRIMARY SCHOOL A & B OKE IFO	47,000,000.00	47,000,000.00	38,683,341.53	38,683,341.53	82.3%	8,316,658.47
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 6 CLASSROOMS & SCIENCE LABORATORY AT ST MICHEAL PRIMARY SCHOOL OBATEDO	47,000,000.00	31,000,000.00	30,548,820.00	30,548,820.00	98.5%	451,180.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCKS OF 6 CLASSROOMS AT DC PRIMARY SCHOOL A & B OKE OLA	47,000,000.00	47,000,000.00	-	33,678,202.54	71.7%	13,321,797.46
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 4 CLASSROOMS AT IWO MUSLIM COMPREHENSIVE JUNIOR SCHOOL IWO	47,000,000.00	47,000,000.00	47,000,000.00	47,000,000.00	100.0%	-
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 6 CLASSROOMS AT ISLAHJDEEN COMMUNITY GRMAMAR SCHOOL	47,000,000.00	47,000,000.00	47,000,000.00	47,000,000.00	100.0%	-
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS AT THE APOSTOLIC PRY SCHL , IGBOGI ILESA	47,000,000.00	29,000,000.00	28,637,941.83	28,637,941.83	98.8%	362,058.17
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 2 BLOCKS OF 8 CLASSROOMS , AN OFFICE & TOILET AT L A PRY SCHL EDUNABON	47,000,000.00	34,000,000.00	-	33,327,299.12	98.0%	672,700.88
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCKS OF 4 CLASSROOMS AT AROMOLARAN GRAMMAR SCHOOL ILESA	47,000,000.00	10,000,000.00	4,128,209.30	9,866,127.96	98.7%	133,872.04
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION A BLOCK OF 4 CLASSROOMS AT HOLY TRINITY A/CH PRY. SCH.	47,000,000.00	47,000,000.00	12,073,970.67	38,678,809.97	82.3%	8,321,190.03
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION A BLOCK OF 5 CLASSROOMS AT L.A. PRY. SCH., OLORUNDA VILLAGE, ILASE	47,000,000.00	47,000,000.00	22,000,000.00	46,276,700.78	98.5%	723,299.22
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS AT COMMUNITY PRY. SCH., ASEDE	47,000,000.00	37,000,000.00	7,730,828.79	33,875,074.13	91.6%	3,124,925.87
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 4 CLASSROOMS AT ANSARUDEEN GRAMMAR SCHOOL , ABIRI OGUDU ROAD , ILORO ILE IFE , IFE	45,196,220.00	45,196,220.00	16,806,149.56	43,725,265.45	96.7%	1,470,954.55
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 2 BLOCKS OF 5 CLASSROOMS AT U.M.S PRY SCHL ESA OKE	45,000,000.00	1,000,000.00	-	937,206.77	93.7%	62,793.23
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ADA OWODE BAPTIST PRIMARY SCHOOL , ADAD OWODE , OBOKUN LGEA	44,462,630.00	24,462,630.00	-	23,550,193.21	96.3%	912,436.79
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF FOUR CLASSROOMS C.A.C PRIMARY SCHOOL ,ILA-ODO, ODO-OTIN LGEA	43,099,490.00	43,099,490.00	-	41,235,322.97	95.7%	1,864,167.03
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 2 BLOCKS OF 8 CLASSROOMS AT SALVATION ARMY PRIMARY SCHOOL , ISOKUN ILESA	42,660,350.00	26,660,350.00	1,178,953.31	26,412,274.00	99.1%	248,076.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ST. DOMINIC RCM PRIMARY SCHOOL , IFEWARA , ATAKUMOSA LGEA	41,985,430.00	27,985,430.00	-	27,492,380.12	98.2%	493,049.88
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AT ALL SAINTS ANGLICAN PRIMARY SCHOOL , ETI ONI	41,294,400.00	41,294,400.00	5,298,439.46	37,635,852.94	91.1%	3,658,547.06

Administrative Code and Description	Project Description	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AT CACPRIMARY SCHOOL , IATMARUN AJAMOPO ILE IFE	40,376,700.00	15,376,700.00	1,668,450.13	14,405,671.10	93.7%	971,028.90
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AT UNITED APOSTOLIC PRIMARY SCHOOL OKE OSIN	40,376,700.00	40,376,700.00	27,648,342.34	38,869,708.20	96.3%	1,506,991.80
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE NUD PRIMARY SCHOOL "A" ILE OGBO	40,376,700.00	40,376,700.00	-	31,700,552.43	78.5%	8,676,147.57
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AT COMMUNITY PRIMARY SCHOOL, AWO	40,376,700.00	40,376,700.00	3,336,900.26	36,666,561.77	90.8%	3,710,138.23
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AT EDE MUSLIM CONGRESS COLLEGE EDE	40,376,700.00	40,376,700.00	20,000,000.00	37,589,976.34	93.1%	2,786,723.66
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AT ANSAR-UL-ISLAM PRIMARY SCHOOL EDE	40,376,700.00	40,376,700.00	-	31,700,552.43	78.5%	8,676,147.57
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AT DC PRIMARY SCHOOL 1 , AJAGBANLA ELEHA , IWO	40,376,590.00	40,376,590.00	28,977,529.61	38,606,742.84	95.6%	1,769,847.16
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 4 BLOCKS OF 15 CLASSROOMS COMMUNITY PRY SCHL , AJIMOKO ILESA	40,000,000.00	40,000,000.00	13,327,299.12	37,806,998.87	94.5%	2,193,001.13
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 5 BLOCKS OF 15 CLASSROOMS AT OBA AGUNLEJKA HIGH SCHOOL ILESA	40,000,000.00	40,000,000.00	37,679,446.00	37,679,446.00	94.2%	2,320,554.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT APIPONRORO PRY SCHL ILOBU	40,000,000.00	40,000,000.00	36,242,508.31	36,242,508.31	90.6%	3,757,491.69
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 6 BLOCKS OF 16 CLASSROOMS & AN OFFICE AROMOLARAN GRAMMAR SCHOOL ILESA	40,000,000.00	-	-	-	-	-
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT CAC PRY SCHL , ITA MARUN , ILE IFE	39,976,190.00	39,976,190.00	-	37,582,536.39	94.0%	2,393,653.61
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT BAPTIST DAY PRIMARY SCHOOL , ERIPA , BOLUWADURO LGEA	39,694,510.00	9,694,510.00	-	9,014,330.68	93.0%	680,179.32
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AUD GRAMMAR SCHOOL , LAARO ILOBU.	38,281,860.00	19,281,860.00	-	18,963,331.46	98.3%	318,528.54
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ST. ARAROMI ILUPEJU COMMUNITY PRIMARY SCHOOL , IGBAYE	38,239,840.00	38,239,840.00	-	21,562,994.43	56.4%	16,676,845.57
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF BLOCK OF 4 CLASSROOMS AT AFRICAN CHURCH GRAMMAR SCHOOL, ADIFA	37,581,710.00	37,581,710.00	-	1,252,195.49	3.3%	36,329,514.51
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AT COMMUNITY PRIMARY SCHOOL AYEGBAMI APOMU	37,075,350.00	37,075,350.00	-	31,700,552.43	85.5%	5,374,797.57
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE ST. JOHN ANGLICAN PRIMARY SCHOOL, BALOGUN IKIRE	37,075,350.00	37,075,350.00	-	31,700,552.43	85.5%	5,374,797.57
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT APOSTOLIC ILUPEJU COMMUNITY PRIMARY SCHOOL , KELEBE	36,325,920.00	36,325,920.00	-	-	0.0%	36,325,920.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ST. STEPHEN ANGLICAN PRIMARY SCHOOL , ORA IGBOMINA ,IFEDAYO LGEA	35,815,520.00	35,815,520.00	-	23,798,342.73	66.4%	12,017,177.27
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY PRIMARY SCHOOL , OKE IRUN , BOLUWADURO LGEA	35,786,000.00	35,786,000.00	-	17,034,439.38	47.6%	18,751,560.62
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AT L A PRIMARY SCHOOL ,AJEBANDELE IWARA	35,000,000.00	35,000,000.00	1,701,969.13	19,565,921.54	55.9%	15,434,078.46
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 6 BLOCKS OF 18 CLASSROOMS WITH AN OFFICE AT ST PETER ANGLICAN PRY SCHL OKE EGAN	35,000,000.00	35,000,000.00	-	18,818,282.81	53.8%	16,181,717.19
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 3 BLOCKS OF 12 CLASSROOMS AT BAPTIST PRIMARY SCHOOL EDE	35,000,000.00	35,000,000.00	8,459,828.20	34,486,434.05	98.5%	513,565.95
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 2 BLOCKS OF 10 CLASSROOMS BAPTIST DAY PRIMARY SCHOOL, SEKONA	35,000,000.00	35,000,000.00	25,062,169.69	25,062,169.69	71.6%	9,937,830.31
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 2 BLOCKS OF 7 CLASSROOMS AT Y T D PRIMARY SCHOOL , OKINNI	35,000,000.00	35,000,000.00	17,760,232.35	17,760,232.35	50.7%	17,239,767.65
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 3 BLOCKS OF 12 CLASSROOMS AT OLOFA GRAMMAR SCHOOL OFATEDO	35,000,000.00	35,000,000.00	29,035,628.76	29,035,628.76	83.0%	5,964,371.24
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 6 CLASSROOMS AT EBENEZER AFRICAN CHURCH PRY SCHL ARA	35,000,000.00	35,000,000.00	23,938,102.37	23,938,102.37	68.4%	11,061,897.63
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 2 BLOCKS OF 6 CLASSROOMS AT BAPTIST UNITED IWOYE	35,000,000.00	35,000,000.00	26,565,832.66	26,565,832.66	75.9%	8,434,167.34
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 6 CLASSROOMS WITH AN OFFICE AT BAPTIST DAY SCHOOL IKA	35,000,000.00	35,000,000.00	23,732,451.12	33,157,648.58	94.7%	1,842,351.42
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN AT OFFICE IFELODUN COMMUNITY PRY SCHL	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 8 CLASSROOMS AT ST JOHN PRY SCHL AYETORO OSOGBO	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT HOLY CROSS PRY SCHL AMULA SALIU	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 2 BLOCKS OF 6 CLASSROOMS AT ST. MICHAEL RCM PRIMARY SCHOOL ORA IGBOMINA	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 2 BLOCKS OF 8 CLASSROOMS AT BAPTIST DAY PRIMARY SCHOOL , ISINMI	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 3 BLOCKS OF 8 CLASSROOMS AT COMMUNITY PRY SCHL TEMIDIRE	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 3 BLOCKS OF 8 CLASSROOMS AT SCHOOL FOR SPECIAL NEEDS CHILDREN OSOGBO	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 2 BLOCKS OF 6 CLASSROOMS AT ENKO ENDE HIGH SCHOOL ENKO ENDE	35,000,000.00	35,000,000.00	28,245,211.80	28,245,211.80	80.7%	6,754,788.20
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 4 BLOCKS OF 10 CLASSROOMS WITH 1 OFFICE AT N.U.D PRIMARY SCHOOL OBAAGUN	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS & AN OFFICE AT COMM PRY SCHL , ISEDO	35,000,000.00	35,000,000.00	10,083,689.74	10,083,689.74	28.8%	24,916,310.26
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS & AN OFFICE AT KAJOLA HIGH SCHL , AJABA	35,000,000.00	35,000,000.00	23,243,609.39	30,841,699.18	88.1%	4,158,300.82
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS & AN OFFICE AT COMMUNITY PRY SCHL , OGUNLADE	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 2 BLOCKS OF 5 CLASSROOMS & AN OFFICE AT SDA PRY SCHL OKE EDE	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 4 CLASSROOMS AT ST JOHN PRY SCHL ASIPA	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS INIGBO AT METHODIST PRY SCHL , OTAN ILE	35,000,000.00	35,000,000.00	-	1,629,109.08	4.7%	33,370,890.92
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 6 CLASSROOMS & AN OFFICE AT A.U.D PRY SCHOOLOKE OLA ILA ORANGUN	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS & AN OFFICE AT OBA AGUNLEJKA HIGH SCHOOL ILESA	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS & 2 OFFICES AT THE APOSTOLIC PRY SCHL IDI ASA ODEOMU	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCKS OF 4 CLASSROOMS & AN OFFICE AT BAPTIST DY SCHOOL AYETORO VIA TONKERE	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS AT ST. MICHAEL GRAMMAR SCHOOL GBONGAN	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS & AN OFFICE AT OLUFIF MEMORIAL PRY SCHL , GBONGAN	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT EBENEZER AFRICAN CHURCH PRY SCHL , ILESA	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT ADS GRAMMAR SCHL ERIN OSUN	35,000,000.00	35,000,000.00	-	19,882,379.48	56.8%	15,117,620.52
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS & AN OFFICE AT A.D.C GRAMMAR SCHOOL OKE OLA APOMU	35,000,000.00	35,000,000.00	-	24,872,379.59	71.1%	10,127,620.41
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCKS OF 3 CLASSROOMS AT ST. ANTHONY COLLEGE IKOYI	35,000,000.00	35,000,000.00	-	25,986,222.58	74.2%	9,013,777.42
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY PRY. SCH., AGO-OWU, FARM SETTLEMENT SITE II	35,000,000.00	35,000,000.00	-	35,000,000.00	100.0%	-
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AT C.A.C PRIMARY SCHOOL OKESA , ILESA	35,000,000.00	35,000,000.00	-	25,315,553.79	72.3%	9,684,446.21
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AT C.A.C PRIMARY SCHOOL , ARAROMI OSOGBO	35,000,000.00	35,000,000.00	-	33,387,119.44	95.4%	1,612,880.56
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AT ST. JOHN ANGLICAN PRIMARY SCHOOL FAJI	35,000,000.00	35,000,000.00	1,668,450.13	33,369,002.56	95.3%	1,630,997.44

Administrative Code and Description	Project Description	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AT SCHOOL FOR SPECIAL NEEDS AROMOLARAN, ILESA	35,000,000.00	35,000,000.00	34,974,122.62	34,974,122.62	99.9%	25,877.38
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AT ST. BERNARDS PRIMARY SCHOOL, ILE IFE	35,000,000.00	35,000,000.00	-	-	0.0%	1,630,997.44
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AT COMMUNITY PRIMARY SCHOOL ( NOMADIC ), GAA FAJE	35,000,000.00	35,000,000.00	-	-	0.0%	1,630,997.44
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AT AUD PRIMARY SCHOOL, AKOREDE ALBERT	35,000,000.00	35,000,000.00	1,701,969.13	34,039,382.61	97.3%	960,617.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 3 BLOCKS OF 13 CLASSROOMS AT THE APOSTOLIC PRY SCHL, ILESA WEST	35,000,000.00	35,000,000.00	-	28,692,529.61	82.0%	6,307,470.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 4 CLASSROOMS AT ADC GRAMMAR SCH. APOMU	35,000,000.00	35,000,000.00	20,000,000.00	20,000,000.00	57.1%	15,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 4 CLASSROOMS AT ST. PETER ANG. PRY. SCH., IFE-ODAN	35,000,000.00	35,000,000.00	1,701,969.13	1,701,969.13	4.9%	33,298,030.87
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 4 CLASSROOMS AT ST. GEORGES (RCM) PRY SCH., AYE-ARODE ODEMUYIWA	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF SCHOOL HALL AT EDE HIGH SCHOOL, EDE	35,000,000.00	35,000,000.00	-	3,151,587.91	9.0%	31,848,412.09
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 4 CLASSROOMS & 2 OFFICES AT MASIFA COMMUNITY G/S MASIFA	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 2 BLOCKS OF 4 CLASSROOMS AT AU ISLAM PRY. SCH., OLA RD., EIIGBO	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 4 CLASSROOMS & STAFF ROOM AT YAKOYO H/S YAKOYO	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RE-ROOFING AND COMPLETE RENOVATION OF A BLOCK OF 6 CLASSROOMS EBENEZER BAPTIST DAY SCH., ARA	35,000,000.00	35,000,000.00	8,320,590.97	8,320,590.97	23.8%	26,679,409.03
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION A BLOCK OF 4 CLASSROOMS ATST. PETER ANG. PRY. SCH., EDE	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 4 CLASSROOMS AT COMMUNITY PRY. SCH., OLUODE-IKIRUN	35,000,000.00	35,000,000.00	16,806,149.57	33,327,299.13	95.2%	1,672,700.87
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 4 CLASSROOMS AT ST. ANDREW PRY. SCH. EKO-ENDE	35,000,000.00	35,000,000.00	13,159,919.65	13,159,919.65	37.6%	21,840,080.35
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF SCHOOL HALL AT ADS G/S ILOBU	35,000,000.00	35,000,000.00	-	2,689,031.89	7.7%	32,310,968.11
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 1 SCHOOL HALL AT COMMUNITY SEC. G/S, IDI-IGBA SONGBE	35,000,000.00	35,000,000.00	-	29,796,194.49	85.1%	5,203,805.51
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION A BLOCK 3 OF CLASSROOMS AT HOLY TRINITY AC PRY. SCH., OKE-AFO, IKIRUN	35,000,000.00	35,000,000.00	-	33,327,299.13	95.2%	1,672,700.87
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK 3 CLASSROOMS AT HOLY TRINITY AC PRY. SCH., OKE-AFO, IKIRUN	35,000,000.00	35,000,000.00	19,882,379.48	19,882,379.48	56.8%	15,117,620.52
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION A BLOCK OF 3 CLASSROOMS AT AU ISLAM PRY. SCH., OLA RD., EIIGBO	35,000,000.00	35,000,000.00	8,403,034.78	8,403,034.78	24.0%	26,596,965.22
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION A BLOCK OF 3 CLASSROOMS AT NUD PRY. SCH., AGBONA, IWO	35,000,000.00	35,000,000.00	19,882,379.47	19,882,379.47	56.8%	15,117,620.53
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 6 CLASSROOMS AT BAPTIST DAY SCH., AYETORO-TONKERE	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT PRY SCH., AATO	35,000,000.00	35,000,000.00	17,310,334.05	18,262,559.11	52.2%	16,737,440.89
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT CHRIST CHURCH PRY. SCH., IPETUMODU	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AT C.A.C. PRY. SCH. AKANNI-AGUDA	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY SEC. G/S, IDI-IGBA SONGBE	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY G/S, OKO-AAGO VIA ILESA	35,000,000.00	35,000,000.00	-	11,036,577.50	31.5%	23,963,422.50
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT ALL SAINT BAPTIST PRY SCH., AGO-OVU FARM SETTLEMENT SITE I	35,000,000.00	35,000,000.00	7,000,000.00	34,078,617.54	97.4%	921,382.46
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BUILDING AT SMART SCHOOL, BESIDE WAEC OFFICE, OSOGBO	35,000,000.00	35,000,000.00	18,353,117.08	27,487,129.36	78.5%	7,512,870.64
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT C.A.C PRIMARY SCHOOL , OBALLURU , ORANFE ILE IFE , IFE EAST LGEA	33,919,770.00	33,919,770.00	10,386,200.43	26,536,721.04	78.2%	7,383,048.96
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ISALE IMOLEE PRIMARY SCHOOL , KUELU , ILOBU	33,312,560.00	33,312,560.00	-	16,205,345.63	48.6%	17,107,214.37
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT APOSTOLIC PRIMARY SCHOOL , IGBOGI IKOYE	33,082,140.00	33,082,140.00	-	17,862,570.40	54.0%	15,219,569.60
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 400M PERIMETER FENCE AT A/C METHODIST PRY SCHL , KUTA /ILE OGBO RAILWAY STATION	33,000,000.00	33,000,000.00	-	24,587,374.58	74.5%	8,412,625.42
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	PROCUREMENT OF 14,400 SANITATION EQUIPMENT/MATERIALS FOR BASIC SCHOOLS IN OSUN STATE	32,500,000.00	32,500,000.00	15,772,000.00	29,529,820.68	90.9%	2,970,179.32
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCKS OF 3 CLASSROOMS WITH TOILET ARIMORO HIGH SCHOOL , ILESA	31,513,570.00	31,513,570.00	31,012,707.72	31,012,707.72	98.4%	500,862.28
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT BAPTIST PRIMARY SCHOOL , AJAGBA, OLAOLUWA LGEA	31,331,770.00	31,331,770.00	15,000,000.00	31,052,313.99	99.1%	279,456.01
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCKS OF 3 CLASSROOMS AT COMMUNITY PRY SCHL , AJIMOKO ILESA	31,155,560.00	31,155,560.00	14,270,531.58	14,270,531.58	45.8%	16,885,028.42
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ANSAR-UL-ISLAM PRIMARY SCHOOL ,IFON	31,105,600.00	31,105,600.00	-	15,524,777.09	49.9%	15,580,822.91
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT OBA MOROUNFOLU GRAMMAR SCHOOL , OWODE	31,103,300.00	31,103,300.00	-	23,665,854.53	76.1%	7,437,445.47
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ST. PAUL ANGLICAN PRIMARY SCHOOL GBOGAN	31,039,750.00	31,039,750.00	25,796,244.19	26,641,720.41	85.8%	4,398,029.59
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT BAPTIST DAY PRIMARY SCHOOL OKE ODO INISA	31,039,170.00	31,039,170.00	-	26,488,847.23	85.3%	4,550,322.77
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS BAPTIST DAY PRIMARY SCHOOL , IKA	30,830,800.00	30,830,800.00	29,591,387.91	30,520,825.66	99.0%	309,974.34
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ST. GEORGE BURTON MEMORIAL COLLEGE ILESA	30,275,520.00	30,275,520.00	18,918,125.44	18,918,125.44	62.5%	11,357,394.56
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT APOSTOLIC ILUPEJU COMMUNITY PRIMARY SCHOOL , KELEBE	30,255,060.00	30,255,060.00	-	30,103,697.97	99.5%	151,362.03
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A SCHOOL HALL AT OLURESI COMM GRAMM SCHL, IRESTI	30,000,000.00	30,000,000.00	-	27,219,432.66	90.7%	2,780,567.34
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 4 BLOCKS OF 10 CLASSROOMS AT ST . PETERS & PAUL PRY SCHL AJIGBAYIN	30,000,000.00	30,000,000.00	20,147,128.32	21,776,237.40	72.6%	8,223,762.60
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 2 BLOCKS OF 7 CLASSROOMS AT ST BERNARDS PRY SCHL ILE IFE	30,000,000.00	30,000,000.00	15,000,000.00	15,000,000.00	50.0%	15,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 2 BLOCKS OF 7 CLASSROOMS AT ST BERNARDS PRY SCHL ILE IFE	30,000,000.00	30,000,000.00	21,524,705.45	21,524,705.45	71.7%	8,475,294.55
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 2 BLOCKS OF 6 CLASSROOMS WITH AN OFFICE AT L A ELEVEYE, PRY SCHL ELEVEYE ILE IFE	30,000,000.00	30,000,000.00	23,083,252.71	23,083,252.71	76.9%	6,916,747.29
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 4 CLASSROOMS AT ST. MICHAEL ANG PRY SCHL , ODOBULE ILE IFE	30,000,000.00	30,000,000.00	23,722,647.12	25,351,756.20	84.5%	4,648,243.80
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A 2 BLOCKS OF 3 CLASSROOMS AT COMMUNITY PRIMARY SCHOOL , MOSAFEJO	30,000,000.00	30,000,000.00	10,117,107.59	10,843,748.74	36.1%	19,156,251.26
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A 2 BLOCKS OF 6 CLASSROOMS AT IREPODUN COMM GRAMMAR SCHL EGBEJODA	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A 2 BLOCKS OF 6 CLASSROOMS AT ST PATRICK PRY SCHL IFTEDDO	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCKS OF 3 CLASSROOMS AT COMMUNITY SECONDARY SCHL ALABAMETA	30,000,000.00	30,000,000.00	-	11,929,729.72	39.8%	18,070,270.28
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK 4 CLASSROOMS AT THE APOSTOLIC CENTRA PRY ILESA	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 4 CLASSROOMS METHODIST PRY SCHL OKE AGA ILESA	30,000,000.00	30,000,000.00	28,018,642.46	28,018,642.46	93.4%	1,981,357.54
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 2 BLOCKS OF 6 CLASSROOMS METHODIST PRY SCHL OGUDE ILESA	30,000,000.00	30,000,000.00	7,361,800.63	7,361,800.63	24.5%	22,638,199.37
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOM & AN OFFICE IFE OLUWA HIGH SCHOOL ILESA	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOM OLOBU HIGH SCHOOL , OJUTU AREA ILOBU	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT OLOBU PRY SCHL , ILOBU	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT AFRICA PRY SCHOOL ERIN OSUN	30,000,000.00	30,000,000.00	19,730,322.49	19,730,322.49	65.8%	10,269,677.51
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT UNITED PRY SCHL , ILOBU	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT L A PRY SCHL ATOWO	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00

Administrative Code and Description	Project Description	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT CHRIST CHURCH SCHL IPETUMODU	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT CHRIST CHURCH PRY SCHL OYERE	30,000,000.00	30,000,000.00	-	1,629,109.08	5.4%	28,370,890.92
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCKS OF 3 CLASSROOMS AT OLUPOPONA HIGH SCHOOL OLUPOPONA	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCKS OF 3 CLASSROOMS AT BAPTIST PRIMARY SCHOOL, FEESU IWO	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCKS OF 3 CLASSROOMS AT UNITED METHODIST GRAMMAR SCHOOL, ILESIA	30,000,000.00	30,000,000.00	24,125,438.34	24,125,438.34	80.4%	5,874,561.66
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS UNITED (ANG) PRIMARY SCHL FEESUN IDOOKO	30,000,000.00	30,000,000.00	23,522,584.25	23,522,584.25	78.4%	6,477,415.75
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS IMJUO METHODIST PRY SCHL OTAN ILE	30,000,000.00	30,000,000.00	23,411,635.54	23,411,635.54	78.0%	6,588,364.46
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 2 BLOCKS OF 6 CLASSROOMS AT ADC GRMMAR SCHOOL ONIKOKO APOMU	30,000,000.00	30,000,000.00	17,021,733.43	17,021,733.43	56.7%	12,978,266.57
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCKS OF 3 CLASSROOMS AT COMMUNITY PRY SCHL ADESINA IKOYO	30,000,000.00	30,000,000.00	23,569,306.44	23,569,306.44	78.6%	6,430,693.56
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT COMM. PRY. SCH. AJENISUA	30,000,000.00	30,000,000.00	17,107,558.46	17,107,558.46	57.0%	12,892,441.54
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT OSOGBO LGEA	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT AUD PRY. SCH. 'A', OKE-BAALE, OSOGBO	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT OLORUNDA ISLAMIC PRY. SCH. AKODA EDE	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ST. MARY'S ANGLICAN PRY. SCH. IGBAYE	30,000,000.00	30,000,000.00	-	18,552,729.06	61.8%	11,447,270.94
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY PRY. SCH., IREKARI KOSERE, ILE-IFE	30,000,000.00	30,000,000.00	-	4,864,614.59	16.2%	25,135,385.41
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 3 BLOCKS OF CLASSROOMS AT ST. JOHN'S RCM PRY SCH., IFON OSUN	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT OLUPOPONA H/S OLUPOPONA	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS & STAFF ROOMS AT ST. JAMES G/S OSOGBO	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ST. PAUL'S RCM PRY. SCH., OKE-OBAAGUN	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS, PRINCIPAL OFFICE & SCHOOL HALL AT ANGLICAN SECONDARY G/S, IFEODAN	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT L.A. PRY. SCH., AYEADAAYE YAKOYO	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT NOMADIC PRY. SCH., GAA-IGANRIN, EDE	30,000,000.00	30,000,000.00	10,386,200.43	10,386,200.43	34.6%	19,613,799.57
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 6 CLASSROOMS BLOCK WITH OFFICE AT UNITY SCHOOL, OSOGBO	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	PROCUREMENT OF 93 MOTORCYCLES FOR 31 LGEAS AND THE HQ FOR SELF HELP MONITORING PROJECT	30,000,000.00	30,000,000.00	-	29,350,102.28	97.8%	649,897.72
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 4 CLASSROOMS AT METHODIST PRIMARY SCHOOL, OKEN ESE ILESIA	29,147,950.00	29,147,950.00	-	18,707,569.38	64.2%	10,440,380.62
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 4 CLASSROOMS AT KAJOLA HIGH SCHOOL, ILA ORANGUN, ILA LGEA	25,784,970.00	25,784,970.00	-	12,052,253.24	46.7%	13,732,716.76
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	ESTABLISHMENT OF SCHOOL-BASED GARDEN FOR 45 PRIMARY SCHOOLS ACROSS THE STATE	25,000,000.00	25,000,000.00	24,147,941.35	24,147,941.35	96.6%	852,058.65
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF FOUR CLASSROOMS COMMUNITY HIGH SCHOOL, ILA-ODO, ODO-OTIN LGEA	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 6 BLOCKS OF 16 CLASSROOMS & AN OFFICE AROMOLARAN GRAMMAR SCHOOL ILESIA	25,000,000.00	25,000,000.00	-	18,410,296.16	73.6%	6,589,703.84
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT HOLY ROSARY PRIMARY SCHOOL, OLOWOA IKIRE	25,000,000.00	25,000,000.00	1,199,549.72	23,957,271.98	95.8%	1,042,728.02
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT NOMADIC PRIMARY SCHOOL, GAA BUBALA, ABOJUNURU	25,000,000.00	25,000,000.00	-	22,308,698.29	89.2%	2,691,301.71
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT NOMADIC PRIMARY SCHOOL, OLUDE OKE ONITEA, OSOGBO	25,000,000.00	25,000,000.00	2,348,284.02	24,656,982.32	98.6%	343,017.68
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT THE APOSTOLIC PRIMARY SCHOOL, OKE OLA MOKADEKE	25,000,000.00	25,000,000.00	15,000,000.00	24,960,539.23	99.8%	39,460.77
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT COMMUNITY PRIMARY SCHOOL, IREBAMI MOKADEKE	25,000,000.00	25,000,000.00	1,174,142.02	23,625,340.32	94.5%	1,374,659.68
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT ANGLICAN PRIMARY SCHOOL, ERIN OKE	25,000,000.00	25,000,000.00	-	24,997,083.35	100.0%	2,916.65
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT ETHIOPIA PRIMARY SCHOOL, ORU ALAHINDE, ILE IFE	25,000,000.00	25,000,000.00	-	22,982,234.25	91.9%	2,017,765.75
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT ST. JAMES ANGLICAN PRIMARY SCHOOL, ILAA IJESA	25,000,000.00	25,000,000.00	1,209,591.28	24,191,825.52	96.8%	808,174.48
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT BAPTIST DAY SCHOOL, RAILWAY STATION OLUPOPONA	25,000,000.00	25,000,000.00	-	22,536,763.42	90.1%	2,463,236.58
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF FOUR CLASSROOMS AT A.U.D PRIMARY SCHOOL, ALAPATA, IDABE, ODO-OTIN LGEA	25,000,000.00	25,000,000.00	6,448,147.21	19,024,251.05	76.1%	5,975,748.95
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ST.FELIX PRIMARY SCHOOL B, FAFORJII	25,000,000.00	25,000,000.00	-	17,420,515.95	69.7%	7,579,484.05
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT L.A PRIMARY SCHOOL, IWARA	25,000,000.00	25,000,000.00	-	10,611,122.93	42.4%	14,388,877.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 6 CLASSROOMS AT ST. LAWRENCE GRAMMAR SCHOOL, ILESIA	25,000,000.00	25,000,000.00	-	25,000,000.00	100.0%	-
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT JOHN MACKAY PRIMARY SCHOOL "B" OKE AYEPE, OSOGBO	25,000,000.00	25,000,000.00	-	15,837,417.38	63.3%	9,162,582.62
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ST. ARAROMI IJUPEJU COMMUNITY PRIMARY SCHOOL, IGBAYE	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT APOSTOLIC PRIMARY SCHOOL, IGBOGI IKOYI	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF 2 BLOCKS OF 8 CLASSROOMS AT SALVATION ARMY PRIMARY SCHOOL, ISOKUN ILESIA	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 4 CLASSROOMS AT METHODIST PRIMARY SCHOOL, OKEN ESE ILESIA	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 4 CLASSROOMS AT CAC GRAMMAR SCHOOL, TALAFIA ODO EJA	25,000,000.00	25,000,000.00	-	24,232,155.63	96.9%	767,844.37
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 4 CLASSROOMS AT CAC GRAMMAR SCHOOL, TALAFIA ODO EJA	25,000,000.00	25,000,000.00	-	2,116,905.19	8.5%	22,883,094.81
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 6 CLASSROOMS WITH 2 OFFICES AT BAPTIST PRACTISING PRIMARY SCHOOL "A" EDE,	25,000,000.00	25,000,000.00	-	7,496,274.99	30.0%	17,503,725.01
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 6 CLASSROOMS WITH 2 OFFICES AT BAPTIST PRACTISING PRIMARY SCHOOL "A" EDE,	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT CAC GRAMMAR SCHOOL, IPEFUMODU, IFE NORTH LGEA	25,000,000.00	25,000,000.00	-	23,682,865.08	94.7%	1,317,134.92
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT CAC GRAMMAR SCHOOL, IPEFUMODU, IFE NORTH LGEA	25,000,000.00	25,000,000.00	-	25,000,000.00	100.0%	-
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT BAPTIST DAY PRIMARY SCHOOL, EKIPA, BOLLUWADURO LGEA	25,000,000.00	25,000,000.00	13,766,867.25	21,786,975.95	87.1%	3,213,024.05
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY PRIMARY SCHOOL, OKE IRLUN, BOLLUWADURO LGEA	25,000,000.00	25,000,000.00	17,607,248.94	17,607,248.94	70.4%	7,392,751.06
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT BAPTIST HIGH SCHOOL, IRAGBUI, BORIFE LGEA	25,000,000.00	25,000,000.00	-	19,017,171.25	76.1%	5,982,828.75
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT BAPTIST HIGH SCHOOL, IRAGBUI, BORIFE LGEA	25,000,000.00	25,000,000.00	2,785,309.60	23,473,880.79	93.9%	1,526,119.21
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY PRIMARY SCHOOL ALABAMETA, ORIADJE LGEA	25,000,000.00	25,000,000.00	-	16,474,939.94	65.9%	8,525,060.06
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT IFESOWAPO GRAMMAR SCHOOL, ABALAGEMO, IFE DAYO LGEA	25,000,000.00	25,000,000.00	-	16,336,379.79	65.3%	8,663,620.21
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ST. STEPHEN ANGLICAN PRIMARY SCHOOL, ORA IGBOMINA, IFE DAYO LGEA	25,000,000.00	25,000,000.00	18,918,125.44	18,918,125.44	75.7%	6,081,874.56
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 4 CLASSROOMS AT KAJOLA HIGH SCHOOL, ILA ORANGUN, ILA LGEA	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ST. ANTHONY RCM PRIMARY SCHOOL ILE IDISIN IWO, IWO LGEA	25,000,000.00	25,000,000.00	-	897,831.54	3.6%	24,102,168.46
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT METHODIST PRIMARY SCHOOL, IREGUN OBOKUN LGEA	25,000,000.00	25,000,000.00	-	18,592,504.06	74.4%	6,407,495.94
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 4 CLASSROOMS AT ANSARUDEEN GRAMMAR SCHOOL, ABIRI OGUDU ROAD, ILORO ILE IFE, IFE	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT C.A.C PRIMARY SCHOOL, OBALLURU, ORANFE ILE IFE, IFE EAST LGEA	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT C.A.C PRIMARY SCHOOL, OBALLURU, ORANFE ILE IFE, IFE EAST LGEA	25,000,000.00	25,000,000.00	15,000,000.00	24,123,956.78	96.5%	876,043.22
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ST. DOMINIC RCM PRIMARY SCHOOL, IFEWARA, ATAKUMOSA LGEA	25,000,000.00	25,000,000.00	-	24,492,491.34	98.0%	507,508.66
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 2 CLASSROOMS AT BAPTIST DAY SCHOOL, RAILWAY STATION, OLUPOPONA, AYEDIRE LGEA	25,000,000.00	25,000,000.00	3,327,299.12	19,986,790.27	79.9%	5,013,209.73
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT BAPTIST PRIMARY SCHOOL, AJAGBA, OLAOLUWA LGEA	25,000,000.00	25,000,000.00	-	24,432,941.25	97.7%	567,058.75

Administrative Code and Description	Project Description	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 2 CLASSROOMS AT EBENEZER BAPTIST SCHOOL ARA, EGBEDORE LGEA	25,000,000.00	25,000,000.00	18,918,125.44	18,918,125.44	75.7%	6,081,874.56
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 2 CLASSROOMS AT EBENEZER BAPTIST SCHOOL ARA, EGBEDORE LGEA	25,000,000.00	25,000,000.00	20,000,000.00	24,337,818.22	97.4%	662,181.78
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY EWETA, IKIRUN, IFELODUN LGEA	25,000,000.00	25,000,000.00	17,636,498.88	17,636,498.88	70.5%	7,363,501.12
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS WITH I OFFICE AT ST. ANDREW ANGLICAN PRIMARY SCHOOL, EKO ENDE IKIRUN	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00	100.0%	-
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BUILDING AT SMART SCHOOL, BESIDE WAEC OFFICE, OSOGBO	25,000,000.00	25,000,000.00	21,249,873.91	21,249,873.91	85.0%	3,750,126.09
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 400M PERIMETER BLOCKWALL FENCE WITH METAL GATE AT ST MICHAEL ANGLICAN PRIMARY SCHOOL, OK	22,500,000.00	22,500,000.00	20,892,534.78	21,505,824.03	95.6%	994,175.97
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 400M PERIMETER BLOCKWALL FENCE WITH METAL GATE AT ST MICHAEL ANGLICAN PRIMARY SCHOOL, OK	22,500,000.00	22,500,000.00	10,000,000.00	22,080,353.72	98.1%	419,646.28
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 400M PERIMETER FENCE AT BAPTIST PRY SCH TALAAFA	22,500,000.00	22,500,000.00	2,803,271.58	21,721,397.02	96.5%	778,602.98
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF BLOCK WALL FENCE AT ST. PETERS PRIMARY SCHOOL IFE ODAN	22,500,000.00	22,500,000.00	-	16,031,975.80	71.3%	6,468,024.20
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF BLOCK WALL FENCE AT GTC DEMONSTRATION PRIMARY SCHOOL, CAPPA ILESA	22,500,000.00	22,500,000.00	5,000,000.00	21,767,078.29	96.7%	732,921.71
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF BLOCK WALL FENCE AT SALVATION ARMY PRIMARY SCHOOL, ISOKUN ILESA	22,500,000.00	22,500,000.00	7,785,309.60	21,273,913.34	94.6%	1,226,086.66
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF BLOCK WALL FENCE AT METHODIST PRIMARY SCHOOL AAGBA	22,500,000.00	22,500,000.00	11,036,577.50	19,024,009.69	84.6%	3,475,990.31
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF BLOCK WALL FENCE ST. JOHN PRIMARY SCHOOL OKE IBODE	22,500,000.00	22,500,000.00	1,687,576.40	18,902,297.01	84.0%	3,597,702.99
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF BLOCK WALL FENCE AT ALTERNATIVE SCHOOL FOR GIRLS OKE DO, OSOGBO.	22,500,000.00	22,500,000.00	-	17,084,995.87	75.9%	5,415,004.13
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY PRIMARY SCHOOL ALABAMETA, ORIADE LGEA	21,949,940.00	21,949,940.00	7,694,097.50	20,194,407.09	92.0%	1,755,532.91
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT BAPTIST HIGH SCHOOL, IRAGBII, BORIPE LGEA	21,612,590.00	21,612,590.00	6,359,213.91	20,546,449.79	95.1%	1,066,140.21
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF BLOCK WALL FENCE AT COMMUNITY PRIMARY SCHOOL, KELEBE OSOGBO	17,025,760.00	17,025,760.00	7,489,847.50	10,804,283.73	63.5%	6,221,476.27
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AT ST. NICHOLAS PRY SCH., OTAN AYEGBAJU	15,605,920.00	15,605,920.00	7,694,097.50	7,694,097.50	49.3%	7,911,822.50
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	PROCUREMENT OF 300 UNITS OF MECHANICAL CUTTING MACHINES FOR 300 PRIMARY SCHOOLS IN OSUN STATE	15,000,000.00	15,000,000.00	7,694,097.50	7,694,097.50	51.3%	7,305,902.50
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT ST MICHAEL ANG. PRY SCH., ELEKOLA	14,451,010.00	14,451,010.00	11,036,577.50	11,036,577.50	76.4%	3,414,432.50
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF A BLOCK OF 3 CLASSROOMS AT NOMADIC PRY SCHL GAA ELEGUN ILE IFE	14,451,010.00	14,451,010.00	12,972,235.87	12,972,235.87	89.8%	1,478,774.13
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 270M FENCE WITH METAL GATE AT LA PRIMARY SCHOOL, ADOGBE, EDE, EDE NORTH LGEA.	13,517,760.00	13,517,760.00	-	13,235,439.65	97.9%	282,320.35
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	PROCUREMENT AND INSTALLATION OF CCTV SURVEILLANCE SYSTEM AT SUBEB HQ OSOGBO	13,500,000.00	13,500,000.00	7,694,097.50	7,694,097.50	57.0%	5,805,902.50
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 6 HOLES SQUATTING TOILETS AT COMMUNITY PRIMARY SCHOOL, OKE IRUN	12,915,970.00	12,915,970.00	-	7,014,534.00	54.3%	5,901,436.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	PROCUREMENT OF MINI BUS FOR QUALITY ASSURANCE	12,500,000.00	12,500,000.00	7,156,310.81	7,156,310.81	57.3%	5,343,689.19
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF AN OFFICE COMPLEX AT AYEADADE LGEA OFFICE	10,000,000.00	10,000,000.00	7,156,310.81	7,156,310.81	71.6%	2,843,689.19
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF AN OFFICE COMPLEX AT EGBEDORE LGEA OFFICE	10,000,000.00	10,000,000.00	7,285,597.50	7,285,597.50	72.9%	2,714,402.50
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF AN OFFICE COMPLEX AT IFE CENTRAL LGEA OFFICE	10,000,000.00	10,000,000.00	8,989,847.50	8,989,847.50	89.9%	1,010,152.50
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF AN OFFICE COMPLEX AT IFE EAST LGEA OFFICE	10,000,000.00	10,000,000.00	7,489,847.50	7,489,847.50	74.9%	2,510,152.50
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF AN OFFICE COMPLEX AT IFELODUN LGEA OFFICE	10,000,000.00	10,000,000.00	7,489,847.50	7,489,847.50	74.9%	2,510,152.50
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF AN OFFICE COMPLEX AT IREPODUN LGEA OFFICE	10,000,000.00	10,000,000.00	7,156,310.81	7,156,310.81	71.6%	2,843,689.19
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF AN OFFICE COMPLEX AT IRLA LGEA OFFICE	10,000,000.00	10,000,000.00	7,156,310.81	7,156,310.81	71.6%	2,843,689.19
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF AN OFFICE COMPLEX AT ODO OTIN LGEA OFFICE	10,000,000.00	10,000,000.00	6,000,000.00	9,238,308.79	92.4%	761,691.21
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF AN OFFICE COMPLEX AT OLA OLUWA LGEA OFFICE	10,000,000.00	10,000,000.00	7,489,847.50	7,489,847.50	74.9%	2,510,152.50
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF AN OFFICE COMPLEX AT ORILU LGEA OFFICE	10,000,000.00	10,000,000.00	7,898,347.50	7,898,347.50	79.0%	2,101,652.50
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF AN OFFICE COMPLEX AT ORIADA LGEA OFFICE	10,000,000.00	10,000,000.00	7,489,847.50	7,489,847.50	74.9%	2,510,152.50
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	RENOVATION OF AN OFFICE COMPLEX AT OBOKUN LGEA OFFICE	10,000,000.00	10,000,000.00	2,000,000.00	9,014,534.00	90.1%	985,466.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	PROCUREMENT OF 1200 TEXT AND LITERATURE BOOKS FOR EARLY GRADE READING (EGR) IN 100 SELECTED SCHOOLS IN OSUN STATE	8,084,000.00	8,084,000.00	-	7,156,310.81	88.5%	927,689.19
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 6 HOLES SQUATTING TOILETS AT ISALE IMOLE PRIMARY SCHOOL, KUELU, ILOBU	8,000,000.00	8,000,000.00	-	7,014,534.00	87.7%	985,466.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 6 HOLES SQUATTING TOILETS AT METHODIST COMMUNITY PRIMARY SCHOOL, OKE AGA ILESA	8,000,000.00	8,000,000.00	-	7,725,095.07	96.6%	274,904.93
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 6 HOLES SQUATTING TOILETS AT LA PRIMARY SCHOOL, KAJOLA	8,000,000.00	8,000,000.00	3,000,000.00	3,369,186.00	42.1%	4,630,814.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 6 HOLES SQUATTING TOILETS AT NOMADIC PRIMARY SCHOOL, OLUDE OKE ONITI	8,000,000.00	8,000,000.00	-	4,980,640.37	62.3%	3,019,359.63
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 6 HOLES SQUATTING TOILET AT C.A.C PRIMARY SCHOOL ARAROMI, OSOGBO	8,000,000.00	8,000,000.00	2,136,951.18	7,529,298.93	94.1%	470,701.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 6 HOLES SQUATTING TOILETS AT OYINLOLA DC PRIMARY SCHOOL, OKUKU	8,000,000.00	8,000,000.00	369,186.00	7,383,720.00	92.3%	616,280.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	PROCUREMENT OF 300 BOOK SHELVES FOR THE READING LABORATORY IN 100 SELECTED SCHOOLS IN OSUN STATE	6,000,000.00	6,000,000.00	-	4,611,454.38	76.9%	1,388,545.62
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	DRILLING AND RETICULATION OF BORE HOLE AT NOMADIC PRY SCHL, GAA ELEGUN	5,000,000.00	5,000,000.00	-	4,915,467.06	98.3%	84,532.94
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	DRILLING AND RETICULATION OF BORE HOLE AT COMMUNITY PRY SCHL, OKE OMIRU, ILESA	5,000,000.00	5,000,000.00	-	4,915,467.06	98.3%	84,532.94
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	DRILLING AND RETICULATION OF BORE HOLE AT OROKI HIGH SCHOOL, AGUNBLELEVO	5,000,000.00	5,000,000.00	-	4,959,571.01	99.2%	40,428.99
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	DRILLING AND RETICULATION OF BORE HOLE AT LA PRY SCHL KAJOLA EDE, OSUN STATE.	5,000,000.00	5,000,000.00	-	4,854,162.50	97.1%	145,837.50
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	DRILLING AND RETICULATION OF BORE HOLE AT COMMUNITY PRY SCHL, AGODO EDE	5,000,000.00	5,000,000.00	-	4,875,657.53	97.5%	124,342.47
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	DRILLING AND RETICULATION OF BORE HOLE AT ST. JAMES ANGLICAN PRIMARY SCHOOL, ASAMU	5,000,000.00	5,000,000.00	-	4,815,704.38	96.3%	184,295.62
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	DRILLING AND RETICULATION OF BORE HOLE AT ST MICHAEL ANG. PRY SCHL, ELEKOLA	5,000,000.00	5,000,000.00	-	4,854,162.51	97.1%	145,837.49
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	DRILLING AND RETICULATION OF BORE HOLE AT C.A.C PRIMARY SCHOOL, ILA-ODO, ODO-OTIN LGEA	5,000,000.00	5,000,000.00	-	4,987,620.62	99.8%	12,379.38
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT CAC PRY SCHL, A & B MOORE, ILE IFE	4,834,290.00	4,834,290.00	-	4,611,454.38	95.4%	222,835.62
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 3 HOLES OF SQUATTING TOILETS AT ST. MARY ANG PRY SCHL, IPEUO ILESA	4,500,000.00	4,500,000.00	3,694,097.50	4,172,053.12	92.7%	327,946.88
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 3 HOLES OF SQUATTING TOILETS AT THE APOSTOLIC PRY SCHL, IGBOGI-IKOYI	4,500,000.00	4,500,000.00	4,000,000.00	4,000,000.00	88.9%	500,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 3 HOLES OF SQUATTING TOILETS AT THE APOSTOLIC PRY SCHL, IGBOGI-IKOYI	4,500,000.00	4,500,000.00	3,489,847.50	4,486,783.10	99.7%	13,216.90
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 3 HOLES OF SQUATTING TOILETS AT ST. PAUL'S PRY SCHL, OYAN	4,500,000.00	4,500,000.00	3,439,847.50	4,063,399.64	90.3%	436,600.36
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 3 HOLES OF SQUATTING TOILETS ILE OGBO COMPREHENSIVE GRAMMAR SCHL, ILE OGBO	4,500,000.00	4,500,000.00	3,156,310.81	3,156,310.81	70.1%	1,343,689.19
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 3 HOLES OF SQUATTING TOILETS AT CAC PRY SCHL, AJAPE	4,500,000.00	4,500,000.00	4,000,000.00	4,000,000.00	88.9%	500,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 3 HOLES OF SQUATTING TOILETS MUSLIM GRAMMAR SCHL, IKIRE	4,500,000.00	4,500,000.00	3,156,310.81	3,156,310.81	70.1%	1,343,689.19
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 3 HOLES OF SQUATTING TOILETS ERE GRAMMAR SCHL, IPEUO ILESA.	4,500,000.00	4,500,000.00	4,000,000.00	4,000,000.00	88.9%	500,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	DRILLING AND RETICULATION OF BORE HOLE AT N.U.D PRY SCHL, OBAAGUN	4,163,730.00	4,163,730.00	2,000,000.00	3,235,035.45	77.7%	928,694.55
051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION OF 2 BLOCKS OF 8 CLASSROOMS WITH AN OFFICE AT ST. PETERS PRY SCHL ILE IFE	1,010,260.00	1,010,260.00	-	-	0.0%	1,010,260.00