



Osun State Government

BUDGET IMPLEMENTATION REPORT – 2026 QUARTER 1

28 April 2026

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1 Summary of Performance

1.A Introduction

This report details the implementation of Osun State's 2026 budget during the first quarter, covering January through March 2026.

This report includes the approved budget appropriations for the year 2026 against each organizational unit for each of the core economic classification of Revenue (Government Share of FAAC, Independent revenue and capital receipts) and expenditures (Personnel, Overheads, Capital, and Other Recurrent); the actual revenues and expenditures for the quarter Q1, attributed to each organizational unit, as well as the cumulative revenues and expenditures for year to date, and balances against each of the revenue and expenditure appropriations.

Budget Framework and Implementation

The Ministry of Economic Planning, Budget and Development created a detailed Revenue and Expenditure Framework for the 2026 budget. The Fiscal Year 2026 budget is in effect from January 1, 2026, to December 31, 2026, as approved by the Osun State House of Assembly.

The National Chart of Accounts (NCOA) categorizes the core economic segment into the following:

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

Commitment to Public Financial Management

The Ministry has continued to demonstrate strong commitment to improving the efficiency and effectiveness of public financial management in the State.

This Budget Implementation Report is prepared by the Ministry of Economic Planning, Budget and Development in collaboration with the Office of the Accountant-General. It provides an assessment of actual revenue and expenditure performance against the approved annual budget.

The report is publicly available on the Osun State website: <https://www.osunstate.gov.ng/resources/budget-documents/>

In addition, Sections 3 and 4 of the report present detailed analyses of expenditures in the Primary Health Care and Basic Education sectors, respectively, in line with the requirements of the Human Capital Opportunity for Prosperity and Equity Governance (HOPE-Gov) programme.

1.B Revenue Performance

2026 Revenue Budget Projections and Performance

The 2026 Approved Budget projected a total revenue of ₦723billion, including an opening balance of ₦16 billion. The overall cumulative revenue performance for the first quarter (Q1) was 56% as against the expected pro-rata.

The revenue consists of two main components:

1. Recurrent Revenue
2. Capital Receipts

Recurrent Revenue Breakdown

The 2026 Recurrent Revenue Budget was projected at ₦421 billion. The State realized ₦77 billion, achieving 73% of the pro-rata target.

Key Components of the recurrent revenue

1. Government Share of Federal Accounts Allocation Committee (FAAC): This refers to revenues distributed to the State from the Federation Account, comprising Statutory Allocation, Value Added Tax (VAT) share, Exchange Rate Gains, Ecological Fund, Electronic Money Transfer Levy (EMTL), and other FAAC-related revenues.

The total FAAC revenue was projected at ₦221.68 billion for the year. In the first quarter, performance exceeded expectations, achieving 106% of the pro-rata target. This strong outturn was driven by contributions from key components, including:

- Statutory Allocation – 77% performance
- VAT Share – 176% performance
- Ecological Fund – 28% performance
- Electronic Money Transfer Levy (EMTL) – 39% performance
- Other FAAC Revenues – 118% performance (all against pro-rata targets)

Overall, the above-target performance reflects stronger inflows from certain FAAC revenue streams, particularly VAT and other FAAC-related receipts, which offset weaker performance in other components.

2. Independent Revenue: It refers to income generated internally by the State through its own sources, including taxes, fees, levies, and other charges. The State projected a total of ₦199.6 billion as Independent Revenue for the year. However, within the first quarter, only ₦18.4 billion was realized, representing 37% performance relative to the pro-rata expectation.

Despite the overall underperformance, some Ministries, Departments, and Agencies (MDAs) recorded notable overperformance in specific revenue lines. These include:

- **Ministry of Commerce and Industry** – Revenue from registration of voluntary organisations
- **Osun Signage, Hoarding and Advertisement Agency** – Fines and penalties
- **Ministry of Works and Infrastructure** – Earnings from consultancy and professional services
- **Osun Assets Management Agency** – Applications and registration fees
- **Osun State College of Technology, Esa-Oke** – Earnings from the use of government vehicles
- **University of Ilesa** – Earnings from the use of government vehicles, as well as registration and renewal of contractors and consultants
- **Ministry of Environment and Sanitation** – Forestry/timber licenses and effluent dislodging/pollution fines
- **Osun State Internal Revenue Service** – Tax audit and back duty collections
- **Ministry of Agriculture and Food Security** – Produce buying licenses

Capital Receipts

Capital receipts are usually used to finance capital expenditures, such as infrastructure projects or investments. They include Aids, grants and Capital development fund receipts.

The Capital Receipts was projected to be ₦286 billion with an actual of ₦5 billion resulting to a performance of 7% as against the pro-rata.

In the first quarter, the State benefitted funds from Tertiary Education Trust Fund Intervention (TETFUND) for research and development, capital projects and staff development; Grants from Universal Basic Education Commission (UBEC) to fund Capital Projects in Primary Education, and support from UNICEF for Primary health activities.

1.C Recurrent Expenditure Performance

The Recurrent Expenditure is categorised into:

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

The 2026 Recurrent Expenditure Budget was projected to be ₦ 320.8 billion with an actual of ₦ 44.1 billion resulting to a cumulative performance of 55% as against pro rata for the first quarter.

Personnel Cost

The Personnel cost was projected to be ₦ 135 billion with an actual of ₦ 21.5 billion resulting to a performance of 64% as against pro rata for the first quarter.

Other Recurrent

The Other Recurrent Expenditure was projected to be ₦ 185.8 billion with an actual of ₦ 22.6 billion resulting to a performance of 49% as against pro rata for the Q1.

The other recurrent expenditure consists of:

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

1.D Capital Expenditure Performance

The Capital Expenditure was projected to be ₦ 402.7 billion with an actual of ₦ 16.1 billion resulting to a Performance of 16% as against the pro-rata for the Q1.

During this quarter, the government focused on several infrastructure and social service improvements, including:

- **Infrastructure:** Road construction across the West, East, and Central senatorial districts, as well as the installation of 5km of solar streetlights across the State, among others.
- **Utilities:** Rehabilitation of pipeline networks and distribution lines.
- **Education:** Construction and renovation of classroom blocks in primary and secondary schools, including facilities for students with special needs and the procurement of learning materials.

1.E Conclusions

In Conclusion, the total budget for 2026 was projected at ₦723 billion. As at the end of the first quarter, the State recorded ₦100.76 billion in actual revenue and ₦60.23 billion in expenditure. This translates to a performance of 56% for revenue and 33% for expenditure relative to the pro-rata targets for the period under review.

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

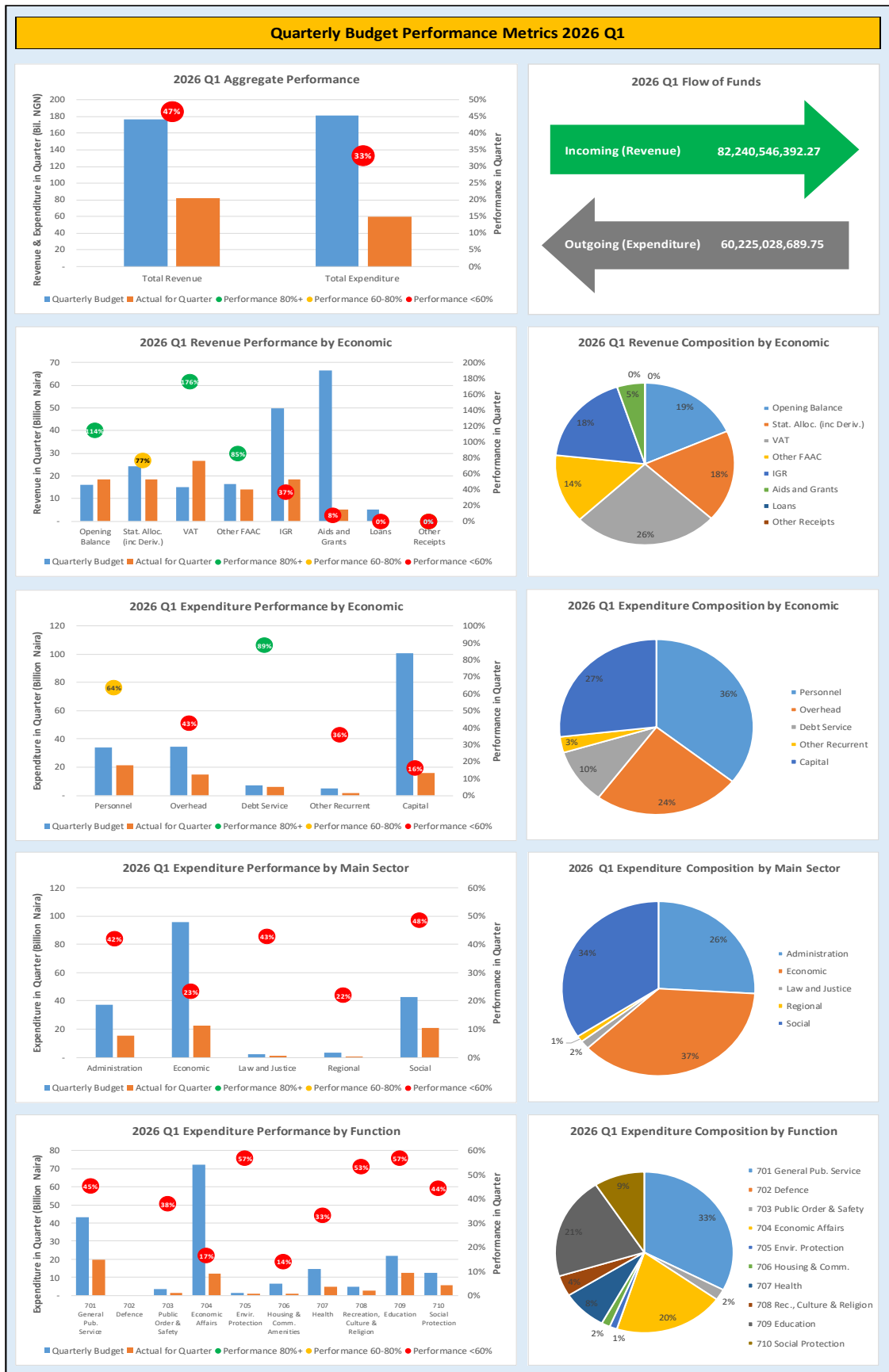
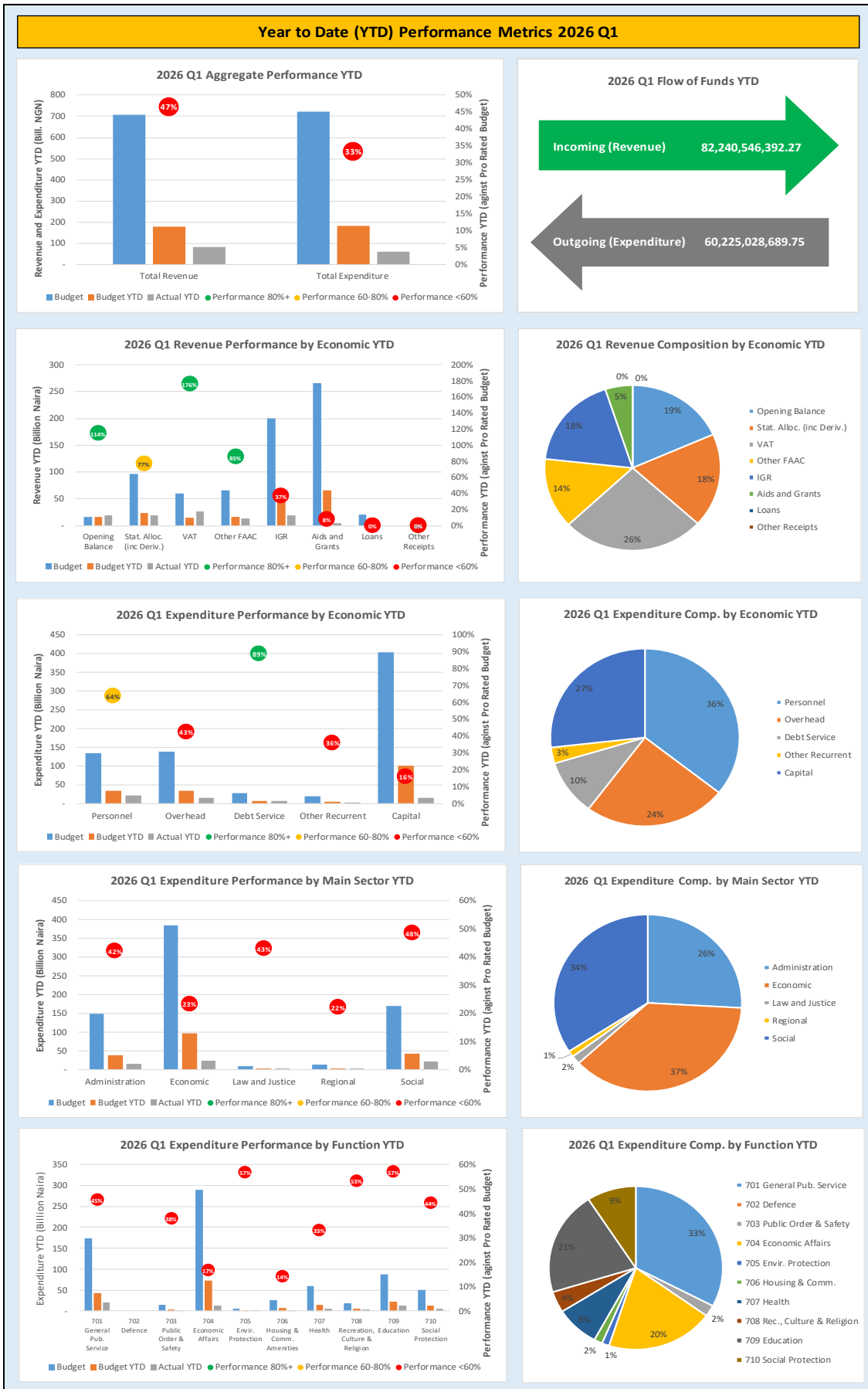


Figure 2: Fiscal Performance Overview Year to Date



1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Osun State Government 2026 Q1 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
Opening Balance	16,192,300,490.00	18,524,057,428.96	18,524,057,428.96	114.4%	- 2,331,756,938.96
Recurrent Revenue	421,256,229,320.00	77,182,255,879.39	77,182,255,879.39	18.3%	344,073,973,440.61
11 - GOVERNMENT SHARE OF FAAC	221,680,000,000.00	58,806,724,382.44	58,806,724,382.44	26.5%	162,873,275,617.56
12 - INDEPENDENT REVENUE	199,576,229,320.00	18,375,531,496.95	18,375,531,496.95	9.2%	181,200,697,823.05
Recurrent Expenditure	320,774,656,310.00	44,086,747,024.14	44,086,747,024.14	13.7%	276,687,909,285.86
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	135,005,722,430.00	21,488,783,427.42	21,488,783,427.42	15.9%	113,516,939,002.58
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	185,768,933,880.00	22,597,963,596.72	22,597,963,596.72	12.2%	163,170,970,283.28
<i>Breakdown of Other Recurrent Costs</i>					
2202 - OVERHEAD COST	138,703,879,800.00	14,744,539,127.75	14,744,539,127.75	10.6%	123,959,340,672.25
OTHER RECURRENT (2203-2209)	47,065,054,080.00	7,853,424,468.97	7,853,424,468.97	16.7%	39,211,629,611.03
Transfer to Capital Account	116,673,873,500.00	51,619,566,284.21	51,619,566,284.21	44.2%	65,054,307,215.79
Other Receipts	286,006,458,860.00	5,058,290,512.88	5,058,290,512.88	1.8%	280,948,168,347.12
13 - AID AND GRANTS	265,500,458,860.00	5,058,290,512.88	5,058,290,512.88	1.9%	260,442,168,347.12
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	20,506,000,000.00	-	-	0.0%	20,506,000,000.00
Capital Expenditure	402,680,332,360.00	16,138,281,665.61	16,138,281,665.61	4.0%	386,542,050,694.39
23 - Capital Expenditure	402,680,332,360.00	16,138,281,665.61	16,138,281,665.61	4.0%	386,542,050,694.39
Total Revenue (including OB)	723,454,988,670.00	100,764,603,821.23	100,764,603,821.23	13.9%	622,690,384,848.77
Total Expenditure	723,454,988,670.00	60,225,028,689.75	60,225,028,689.75	8.3%	663,229,959,980.25

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Osun State Government Budget Performance Report 2026 Q1 - Total Revenue by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Revenue	707,262,688,180.00	82,240,546,392.27	82,240,546,392.27	11.6%	625,022,141,787.73
01000000000	Administration Sector	3,217,118,000.00	237,978,292.70	237,978,292.70	7.4%	2,979,139,707.30
01110000000	GOVERNMENT HOUSE	651,328,000.00	72,550,000.00	72,550,000.00	11.1%	578,778,000.00
011100100100	BUREAU OF GENERAL SERVICES	101,328,000.00	14,050,000.00	14,050,000.00	13.9%	87,278,000.00
011100800100	OSUN EMERGENCY MANAGEMENT AGENCY	100,000,000.00	-	-	0.0%	100,000,000.00
011101000100	PUBLIC PROCUREMENT AGENCY	450,000,000.00	58,500,000.00	58,500,000.00	13.0%	391,500,000.00
01120000000	OSUN STATE HOUSE OF ASSEMBLY	2,900,000.00	197,500.00	197,500.00	6.8%	2,702,500.00
011200100100	OSUN STATE HOUSE OF ASSEMBLY	2,200,000.00	137,500.00	137,500.00	6.3%	2,062,500.00
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	700,000.00	60,000.00	60,000.00	8.6%	640,000.00
01230000000	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	710,000,000.00	67,624,042.70	67,624,042.70	9.5%	642,375,957.30
012300100100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	10,000,000.00	346,000.00	346,000.00	3.5%	9,654,000.00
012300300100	OSUN STATE BROADCASTING CORPORATION	700,000,000.00	67,278,042.70	67,278,042.70	9.6%	632,721,957.30
01240000000	MINISTRY OF HOME AFFAIRS	502,010,000.00	48,484,650.00	48,484,650.00	9.7%	453,525,350.00
012400100100	MINISTRY OF HOME AFFAIRS	502,010,000.00	48,484,650.00	48,484,650.00	9.7%	453,525,350.00
01250000000	OFFICE OF THE HEAD OF SERVICE	27,300,000.00	3,483,600.00	3,483,600.00	12.8%	23,816,400.00
012500100100	OFFICE OF THE HEAD OF SERVICE	800,000.00	-	-	0.0%	800,000.00
012500300100	BUREAU OF PUBLIC SERVICE PENSION	10,000,000.00	2,905,600.00	2,905,600.00	29.1%	7,094,400.00
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	16,500,000.00	578,000.00	578,000.00	3.5%	15,922,000.00
01400000000	OFFICE OF THE AUDITOR GENERAL	753,010,000.00	150,000.00	150,000.00	0.0%	752,860,000.00
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	2,500,000.00	150,000.00	150,000.00	6.0%	2,350,000.00
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	750,510,000.00	-	-	0.0%	750,510,000.00
01470000000	CIVIL SERVICE COMMISSION	10,000,000.00	-	-	0.0%	10,000,000.00
014700100100	CIVIL SERVICE COMMISSION	10,000,000.00	-	-	0.0%	10,000,000.00
01490000000	LOCAL GOVERNMENTS SERVICE COMMISSION	560,570,000.00	45,488,500.00	45,488,500.00	8.1%	515,081,500.00
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	560,570,000.00	45,488,500.00	45,488,500.00	8.1%	515,081,500.00
02000000000	Economic Sector	625,538,606,670.00	64,488,927,857.63	64,488,927,857.63	10.3%	561,049,678,812.37
02150000000	MINISTRY OF AGRICULTURE AND FOOD SECURITY	4,802,000,000.00	80,496,845.00	80,496,845.00	1.7%	4,721,503,155.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	4,300,500,000.00	79,317,820.00	79,317,820.00	1.8%	4,221,182,180.00
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	125,500,000.00	-	-	0.0%	125,500,000.00
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	376,000,000.00	1,179,025.00	1,179,025.00	0.3%	374,820,975.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
02200000000	MINISTRY OF FINANCE	572,510,469,200.00	63,319,996,473.52	63,319,996,473.52	11.1%	509,190,472,726.48
022000100100	MINISTRY OF FINANCE	219,161,240,000.00	-	-	0.0%	219,161,240,000.00
022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	225,001,457,400.00	58,806,724,382.44	58,806,724,382.44	26.1%	166,194,733,017.56
022000800100	OSUN STATE INTERNAL REVENUE SERVICE	128,347,771,800.00	4,513,272,091.08	4,513,272,091.08	3.5%	123,834,499,708.92
02220000000	MINISTRY OF COMMERCE AND INDUSTRY	1,895,980,000.00	47,269,600.00	47,269,600.00	2.5%	1,848,710,400.00
022200100100	MINISTRY OF COMMERCE AND INDUSTRY	1,760,980,000.00	29,846,000.00	29,846,000.00	1.7%	1,731,134,000.00
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	135,000,000.00	17,423,600.00	17,423,600.00	12.9%	117,576,400.00
02730000000	MINISTRY OF COOPERATIVES AND EMPOWERMENT	126,350,000.00	8,787,039.28	8,787,039.28	7.0%	117,562,960.72
027300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	71,750,000.00	3,259,000.00	3,259,000.00	4.5%	68,491,000.00
027300200100	OSUN MICRO CREDIT AGENCY	54,600,000.00	5,528,039.28	5,528,039.28	10.1%	49,071,960.72
02280000000	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL	16,090,000.00	1,710,162.00	1,710,162.00	10.6%	14,379,838.00
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECC	16,090,000.00	1,710,162.00	1,710,162.00	10.6%	14,379,838.00
02290000000	MINISTRY OF TRANSPORTATION	4,500,000,000.00	309,278,739.00	309,278,739.00	6.9%	4,190,721,261.00
022900100100	MINISTRY OF TRANSPORTATION	4,500,000,000.00	309,278,739.00	309,278,739.00	6.9%	4,190,721,261.00
02330000000	OFFICE OF NATURAL & MINERAL RESOURCES	5,000,000,000.00	46,600,000.00	46,600,000.00	0.9%	4,953,400,000.00
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	5,000,000,000.00	46,600,000.00	46,600,000.00	0.9%	4,953,400,000.00
02340000000	MINISTRY OF WORKS AND INFRASTRUCTURE	1,044,025,000.00	48,919,500.00	48,919,500.00	4.7%	995,105,500.00
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	1,000,000,000.00	33,762,000.00	33,762,000.00	3.4%	966,238,000.00
023400400100	OSUN ROAD MAINTENANCE AGENCY	3,950,000.00	90,000.00	90,000.00	2.3%	3,860,000.00
023400500100	OSUN ASSETS MANAGEMENT AGENCY	40,075,000.00	15,067,500.00	15,067,500.00	37.6%	25,007,500.00
02360000000	MINISTRY OF CULTURE AND TOURISM	182,125,000.00	5,043,050.00	5,043,050.00	2.8%	177,081,950.00
023600100100	MINISTRY OF CULTURE AND TOURISM	5,000,000.00	-	-	0.0%	5,000,000.00
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	26,825,000.00	495,000.00	495,000.00	1.8%	26,330,000.00
023600500100	OSUN STATE TOURISM BOARD	150,300,000.00	4,548,050.00	4,548,050.00	3.0%	145,751,950.00
02380000000	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	1,159,190,250.00	-	-	0.0%	1,159,190,250.00
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	1,159,090,250.00	-	-	0.0%	1,159,090,250.00
023800400100	STATE BUREAU OF STATISTICS	100,000.00	-	-	0.0%	100,000.00
02520000000	MINISTRY OF WATER RESOURCES	556,180,000.00	16,546,372.07	16,546,372.07	3.0%	539,633,627.93
025200100100	MINISTRY OF WATER RESOURCES	2,000,000.00	-	-	0.0%	2,000,000.00
025201200100	OSUN WATER REGULATORY COMMISSION	166,930,000.00	4,050,000.00	4,050,000.00	2.4%	162,880,000.00
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	200,250,000.00	80,000.00	80,000.00	0.0%	200,170,000.00
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	37,000,000.00	233,000.00	233,000.00	0.6%	36,767,000.00
025210200100	OSUN STATE WATER CORPORATION	150,000,000.00	12,183,372.07	12,183,372.07	8.1%	137,816,627.93
02310000000	MINISTRY OF ENERGY	15,000,000.00	360,000.00	360,000.00	2.4%	14,640,000.00
023100100100	MINISTRY OF ENERGY	15,000,000.00	360,000.00	360,000.00	2.4%	14,640,000.00
02600000000	MINISTRY OF LANDS AND PHYSICAL PLANNING	17,277,697,220.00	603,862,576.76	603,862,576.76	3.5%	16,673,834,643.24
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	16,000,000,000.00	497,183,021.09	497,183,021.09	3.1%	15,502,816,978.91
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	284,490,000.00	48,515,296.00	48,515,296.00	17.1%	235,974,704.00
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	793,207,220.00	25,555,785.31	25,555,785.31	3.2%	767,651,434.69
026000500100	OFFICE OF THE SURVEYOR - GENERAL	200,000,000.00	32,608,474.36	32,608,474.36	16.3%	167,391,525.64

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
026400000000	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	16,453,500,000.00	57,500.00	57,500.00	0.0%	16,453,442,500.00
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	16,453,500,000.00	57,500.00	57,500.00	0.0%	16,453,442,500.00
030000000000	Law and Justice Sector	859,000,000.00	53,292,979.21	53,292,979.21	6.2%	805,707,020.79
031800000000	JUDICIAL SERVICE COMMISSION	159,000,000.00	45,864,411.07	45,864,411.07	28.8%	113,135,588.93
031801100100	JUDICIAL SERVICE COMMISSION	3,000,000.00	-	-	0.0%	3,000,000.00
031805100100	HIGH COURT OF JUSTICE	120,000,000.00	39,787,208.07	39,787,208.07	33.2%	80,212,791.93
031805200100	CUSTOMARY COURT OF APPEAL	36,000,000.00	6,077,203.00	6,077,203.00	16.9%	29,922,797.00
032600000000	MINISTRY OF JUSTICE	700,000,000.00	7,428,568.14	7,428,568.14	1.1%	692,571,431.86
032600100100	MINISTRY OF JUSTICE	700,000,000.00	7,428,568.14	7,428,568.14	1.1%	692,571,431.86
050000000000	Social Sector	77,647,963,510.00	17,460,347,262.73	17,460,347,262.73	22.5%	60,187,616,247.27
051300000000	MINISTRY OF YOUTHS AFFAIRS	81,170,000.00	-	-	0.0%	81,170,000.00
051300100100	MINISTRY OF YOUTHS AFFAIRS	81,170,000.00	-	-	0.0%	81,170,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS, CHILDREN AND SOCIAL WELFARE	5,240,000.00	1,389,000.00	1,389,000.00	26.5%	3,851,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS, CHILDREN AND SOCIAL WELFARE	5,240,000.00	1,389,000.00	1,389,000.00	26.5%	3,851,000.00
051700000000	MINISTRY OF EDUCATION	45,682,352,400.00	15,792,846,993.86	15,792,846,993.86	34.6%	29,889,505,406.14
051700100100	MINISTRY OF EDUCATION	1,500,095,960.00	183,547,897.00	183,547,897.00	12.2%	1,316,548,063.00
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	14,546,168,800.00	3,559,196,529.22	3,559,196,529.22	24.5%	10,986,972,270.78
051700800100	OSUN STATE LIBRARY BOARD	500,000.00	156,000.00	156,000.00	31.2%	344,000.00
051700900100	OSUN STATE EXAMINATION BOARD	1,328,023,500.00	-	-	0.0%	1,328,023,500.00
051701000100	OSUN STATE MASS EDUCATION AGENCY	13,440,000.00	2,590,000.00	2,590,000.00	19.3%	10,850,000.00
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	1,735,319,000.00	600,128,328.07	600,128,328.07	34.6%	1,135,190,671.93
051701900100	OSUN STATE POLYTECHNIC, IREE	3,938,683,870.00	508,549,843.00	508,549,843.00	12.9%	3,430,134,027.00
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	3,225,832,300.00	873,205,777.71	873,205,777.71	27.1%	2,352,626,522.29
051702200100	OSUN STATE UNIVERSITY, OSOGBO	11,012,297,000.00	6,620,926,395.34	6,620,926,395.34	60.1%	4,391,370,604.66
051702300100	UNIVERSITY OF ILESA	6,959,363,470.00	3,281,000,954.24	3,281,000,954.24	47.1%	3,678,362,515.76
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	30,000,000.00	2,440,500.00	2,440,500.00	8.1%	27,559,500.00
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	10,000,000.00	2,353,000.00	2,353,000.00	23.5%	7,647,000.00
051705800100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	1,382,628,500.00	158,751,769.28	158,751,769.28	11.5%	1,223,876,730.72
052100000000	MINISTRY OF HEALTH	29,574,371,110.00	1,237,826,793.87	1,237,826,793.87	4.2%	28,336,544,316.13
052100100100	MINISTRY OF HEALTH	15,200,105,580.00	4,290,000.00	4,290,000.00	0.0%	15,195,815,580.00
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	5,340,560,000.00	450,378,581.57	450,378,581.57	8.4%	4,890,181,418.43
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	3,358,700,500.00	35,800,000.00	35,800,000.00	1.1%	3,322,900,500.00
052100400100	OSUN STATE AGENCY FOR CONTROL OF AIDS	7,755,030.00	-	-	0.0%	7,755,030.00
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	5,500,000,000.00	694,738,937.30	694,738,937.30	12.6%	4,805,261,062.70
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	160,000,000.00	51,039,275.00	51,039,275.00	31.9%	108,960,725.00
052110300100	OSUN STATE TRADITIONAL MEDICAL PRACTICE AGENCY	4,750,000.00	-	-	0.0%	4,750,000.00
052110400100	OSUN STATE DRUGS AND MEDICAL SUPPLIES MANAGEMENT AGENCY	2,500,000.00	1,580,000.00	1,580,000.00	63.2%	920,000.00
053500000000	MINISTRY OF ENVIRONMENT AND SANITATION	2,049,500,000.00	410,196,475.00	410,196,475.00	20.0%	1,639,303,525.00
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	1,894,500,000.00	394,697,975.00	394,697,975.00	20.8%	1,499,802,025.00
053500200100	OSUN PARKS AND GARDENS MANAGEMENT AGENCY	5,000,000.00	1,000,000.00	1,000,000.00	20.0%	4,000,000.00
053505300100	OSUN STATE WASTE MANAGEMENT AGENCY	150,000,000.00	14,498,500.00	14,498,500.00	9.7%	135,501,500.00
053900000000	MINISTRY OF SPORTS AND SPECIAL NEEDS	225,330,000.00	170,000.00	170,000.00	0.1%	225,160,000.00
053900100100	MINISTRY OF SPORTS AND SPECIAL NEEDS	80,135,000.00	-	-	0.0%	80,135,000.00
053905100100	OSUN STATE SPORTS COUNCIL	145,195,000.00	170,000.00	170,000.00	0.1%	145,025,000.00
055100000000	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	30,000,000.00	17,918,000.00	17,918,000.00	59.7%	12,082,000.00
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	30,000,000.00	17,918,000.00	17,918,000.00	59.7%	12,082,000.00

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Osun State Government Budget Performance Report 2026 Q1 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
1	REVENUE	707,262,688,180.00	82,240,546,392.27	82,240,546,392.27	11.6%	625,022,141,787.73
11	GOVERNMENT SHARE OF FAAC	221,680,000,000.00	58,806,724,382.44	58,806,724,382.44	26.5%	162,873,275,617.56
1101	GOVERNMENT SHARE OF FAAC	221,680,000,000.00	58,806,724,382.44	58,806,724,382.44	26.5%	162,873,275,617.56
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	96,280,000,000.00	18,504,217,784.00	18,504,217,784.00	19.2%	77,775,782,216.00
11010101	Statutory Allocation	96,280,000,000.00	18,504,217,784.00	18,504,217,784.00	19.2%	77,775,782,216.00
110102	STATE GOVERNMENT SHARE OF VAT	60,000,000,000.00	26,431,125,990.61	26,431,125,990.61	44.1%	33,568,874,009.39
11010201	Share of VAT	60,000,000,000.00	26,431,125,990.61	26,431,125,990.61	44.1%	33,568,874,009.39
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	65,400,000,000.00	13,871,380,607.83	13,871,380,607.83	21.2%	51,528,619,392.17
11010303	Exchange Rate Gain	6,100,000,000.00	-	-	0.0%	6,100,000,000.00
11010304	Ecological Fund	4,500,000,000.00	310,867,378.86	310,867,378.86	6.9%	4,189,132,621.14
11010305	Electronic Money Transfer Levy	4,500,000,000.00	435,194,606.39	435,194,606.39	9.7%	4,064,805,393.61
11010306	Forex (Foreign Exchange) Equalisation Mineral	50,000,000.00	-	-	0.0%	50,000,000.00
11010308	Solid Mineral	600,000,000.00	-	-	0.0%	600,000,000.00
11010311	NLNG Dividend	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
11010399	Other Revenue from FAAC	44,650,000,000.00	13,125,318,622.58	13,125,318,622.58	29.4%	31,524,681,377.42
12	INDEPENDENT REVENUE	199,576,229,320.00	18,375,531,496.95	18,375,531,496.95	9.2%	181,200,697,823.05
1201	TAX REVENUE	131,085,712,300.00	4,769,962,477.58	4,769,962,477.58	3.6%	126,315,749,822.42
120101	PERSONAL TAXES	84,142,500,000.00	3,336,920,447.46	3,336,920,447.46	4.0%	80,805,579,552.54
12010101	Personal Taxes (Pay As You Earn)	41,440,500,000.00	3,161,401,371.52	3,161,401,371.52	7.6%	38,279,098,628.48
12010111	Direct Assessment - Informal Sector	17,402,000,000.00	175,519,075.94	175,519,075.94	1.0%	17,226,480,924.06
12010113	Personal Taxes Arrears	25,300,000,000.00	-	-	0.0%	25,300,000,000.00
120103	OTHER TAXES	46,943,212,300.00	1,433,042,030.12	1,433,042,030.12	3.1%	45,510,170,269.88
12010302	Produce Sales Tax	113,750,000.00	23,595,000.00	23,595,000.00	20.7%	90,155,000.00
12010303	Education Levy	107,740,500.00	35,633,042.00	35,633,042.00	33.1%	72,107,458.00
12010304	Stamp Duty	500,000,000.00	11,410,496.36	11,410,496.36	2.3%	488,589,503.64
12010305	Pool Betting Tax	20,000,000.00	630,000.00	630,000.00	3.2%	19,370,000.00
12010306	Capital Project Developmental Taxes/Levy	3,500,200,000.00	200,222,344.50	200,222,344.50	5.7%	3,299,977,655.50
12010307	Capital Gain Tax	395,000,000.00	19,581,017.42	19,581,017.42	5.0%	375,418,982.58
12010308	Livestock Tax	6,200,000.00	240,000.00	240,000.00	3.9%	5,960,000.00
12010313	WHT-Withholding Tax - Others	1,600,000,000.00	19,662,580.04	19,662,580.04	1.2%	1,580,337,419.96
12010314	Lottery Tax	100,000,000.00	-	-	0.0%	100,000,000.00
12010316	WHT on Dividend	850,000,000.00	3,031,116.86	3,031,116.86	0.4%	846,968,883.14
12010317	WHT on Contract	15,500,000,000.00	33,008,792.88	33,008,792.88	0.2%	15,466,991,207.12
12010318	WHT on Bank Interest	8,000,000,000.00	687,938,668.13	687,938,668.13	8.6%	7,312,061,331.87

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
12010319	WHT on Director Fees	20,271,800.00	720,845.58	720,845.58	3.6%	19,550,954.42
12010320	WHT on Commission	810,000,000.00	107,439,677.21	107,439,677.21	13.3%	702,560,322.79
12010321	WHT on Consultancy & Professional Services	15,100,000,000.00	4,570,113.66	4,570,113.66	0.0%	15,095,429,886.34
12010322	Tax Audit/Back Duty	250,050,000.00	285,120,235.48	285,120,235.48	114.0%	- 35,070,235.48
12010324	Development Taxes	70,000,000.00	238,100.00	238,100.00	0.3%	69,761,900.00
1202	NON-TAX REVENUE	68,490,517,020.00	13,605,569,019.37	13,605,569,019.37	19.9%	54,884,948,000.63
120201	LICENCES - GENERAL	5,219,262,420.00	334,418,752.00	334,418,752.00	6.4%	4,884,843,668.00
12020101	Learners Permit	44,470,000.00	2,413,500.00	2,413,500.00	5.4%	42,056,500.00
12020102	Issuance of Veterinary Certificates/Movement Permit	20,000,000.00	4,141,080.00	4,141,080.00	20.7%	15,858,920.00
12020103	Reg./Renewal of Feedmills & Feed Vendors	5,000,000.00	187,500.00	187,500.00	3.8%	4,812,500.00
12020104	Reg./Renewal of Livestock Farms/Hatcheries	2,000,000.00	80,000.00	80,000.00	4.0%	1,920,000.00
12020108	Registration Of Voluntary Organisations	50,895,000.00	16,997,930.00	16,997,930.00	33.4%	33,897,070.00
12020115	Cattle Dealer Licences	3,000,000.00	174,000.00	174,000.00	5.8%	2,826,000.00
12020119	Fishing Licences/Permits	800,000.00	12,500.00	12,500.00	1.6%	787,500.00
12020122	Produce Buying Licences	12,000,000.00	14,050,000.00	14,050,000.00	117.1%	- 2,050,000.00
12020126	Tractor Hiring Services Licences	345,000,000.00	43,325.00	43,325.00	0.0%	344,956,675.00
12020127	Borehole Drilling Licences	2,510,000.00	-	-	0.0%	2,510,000.00
12020128	Pool Betting & Casino Licences/Gaming	5,000,000.00	-	-	0.0%	5,000,000.00
12020131	Motor Vehicle Licences	1,934,006,670.00	60,947,600.00	60,947,600.00	3.2%	1,873,059,070.00
12020132	Drivers' Licences	180,959,940.00	25,251,500.00	25,251,500.00	14.0%	155,708,440.00
12020133	Patent Medicine & Drug Stores Licences	2,000,000.00	-	-	0.0%	2,000,000.00
12020134	Private Schools Licences	219,850,000.00	128,167,855.00	128,167,855.00	58.3%	91,682,145.00
12020136	Health Facilities Licences	36,000,000.00	2,740,000.00	2,740,000.00	7.6%	33,260,000.00
12020137	Trade Permit Licences	924,313,510.00	37,020,700.00	37,020,700.00	4.0%	887,292,810.00
12020139	Forestry/Timber License	10,000,000.00	13,399,100.00	13,399,100.00	134.0%	- 3,399,100.00
12020140	Lottery Casino Licences/Permit	1,125,000,000.00	3,000,000.00	3,000,000.00	0.3%	1,122,000,000.00
12020145	Registration/Renewal of Licences	296,457,300.00	25,792,162.00	25,792,162.00	8.7%	270,665,138.00
120204	FEES - GENERAL	28,292,317,900.00	11,237,228,907.04	11,237,228,907.04	39.7%	17,055,088,992.96
12020401	Court Fees (Probate, etc)	757,905,000.00	29,443,691.14	29,443,691.14	3.9%	728,461,308.86
12020412	Research Testing Fees	4,660,000.00	80,000.00	80,000.00	1.7%	4,580,000.00
12020417	Registration/ Renewal of Contractors/ Consultants	427,275,000.00	28,680,000.00	28,680,000.00	6.7%	398,595,000.00
12020418	Marriage/ Divorce Fees	4,650,000.00	1,630,000.00	1,630,000.00	35.1%	3,020,000.00
12020420	Pilgrims Welfare Fees	23,000,000.00	3,152,000.00	3,152,000.00	13.7%	19,848,000.00
12020424	Accreditation Fees	300,000.00	-	-	0.0%	300,000.00
12020426	Court Summon Fees	16,750,000.00	1,644,820.00	1,644,820.00	9.8%	15,105,180.00
12020427	Tender Fees	470,137,500.00	52,165,000.00	52,165,000.00	11.1%	417,972,500.00
12020428	Fire Safety Certificate Fees	465,000,000.00	43,142,650.00	43,142,650.00	9.3%	421,857,350.00
12020430	Professional Registration/Renewal Fees	117,600,000.00	36,263,514.00	36,263,514.00	30.8%	81,336,486.00
12020431	Environmental Impact Assessment Fees	38,000,000.00	2,550,000.00	2,550,000.00	6.7%	35,450,000.00
12020436	Bill Board/ Mobile Advertisement/ Sign Fees	120,000,000.00	665,000.00	665,000.00	0.6%	119,335,000.00
12020437	Deeds Registration Fees	51,700,000.00	3,707,500.00	3,707,500.00	7.2%	47,992,500.00
12020438	Survey/ Planning/ Building Fees and other Transactions on Landed Property	1,018,567,220.00	34,988,423.08	34,988,423.08	3.4%	983,578,796.92

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
12020439	Agency Fees	35,350,000.00	1,968,395.83	1,968,395.83	5.6%	33,381,604.17
12020441	Laboratory Fees	164,785,000.00	20,510,000.00	20,510,000.00	12.4%	144,275,000.00
12020442	Association Fees	1,325,000.00	-	-	0.0%	1,325,000.00
12020443	Birth and Death Registration Fees	2,000,000.00	744,500.00	744,500.00	37.2%	1,255,500.00
12020445	Change Of Ownership/ Title Transfer Fees	434,224,900.00	73,054,500.00	73,054,500.00	16.8%	361,170,400.00
12020446	Agricultural/Vetinary Services Fees	22,000,000.00	2,571,540.00	2,571,540.00	11.7%	19,428,460.00
12020447	Land Use Fees	500,000,000.00	3,910,000.00	3,910,000.00	0.8%	496,090,000.00
12020449	Business/Trade Operating Fees	1,966,075,000.00	260,326,969.76	260,326,969.76	13.2%	1,705,748,030.24
12020450	Inspection Fees	452,170,000.00	59,379,118.59	59,379,118.59	13.1%	392,790,881.41
12020451	Timber and Forest Fees	116,000,000.00	19,430,400.00	19,430,400.00	16.8%	96,569,600.00
12020452	School Tuition/Registration/Examination Fees-Undergraduate	13,040,240,900.00	9,458,906,790.77	9,458,906,790.77	72.5%	3,581,334,109.23
12020453	Applications and Registration Fees	837,085,000.00	82,779,040.00	82,779,040.00	9.9%	754,305,960.00
12020454	Parking Fees	45,481,080.00	630,000.00	630,000.00	1.4%	44,851,080.00
12020455	School Tuition/Registration/Examination Fees-Post Graduate	262,130,000.00	160,377,498.00	160,377,498.00	61.2%	101,752,502.00
12020456	School Tuition/Registration/Examination Fees-Others	4,493,501,500.00	532,624,672.06	532,624,672.06	11.9%	3,960,876,827.94
12020457	Affiliation Charges	1,119,550,000.00	255,230,373.58	255,230,373.58	22.8%	864,319,626.42
12020458	Certificate Of Occupancy Fees and Associated Charges	560,500,000.00	8,454,661.23	8,454,661.23	1.5%	552,045,338.77
12020460	Service Transfers (Inter and Intra) Fees	1,160,000.00	710,000.00	710,000.00	61.2%	450,000.00
12020461	Waste Management Fees	30,000,000.00	7,522,500.00	7,522,500.00	25.1%	22,477,500.00
12020463	Confirmation of Teaching Services	100,000.00	60,000.00	60,000.00	60.0%	40,000.00
12020464	Clearance Fees	14,500,000.00	725,000.00	725,000.00	5.0%	13,775,000.00
12020467	Premium on Land	295,000,000.00	14,000,000.00	14,000,000.00	4.7%	281,000,000.00
12020477	Registration Private Driving Schools	10,894,700.00	-	-	0.0%	10,894,700.00
12020478	Registration of Motor Vehicle	101,000,000.00	14,410,450.00	14,410,450.00	14.3%	86,589,550.00
12020479	Commercial Vehicles Permit	116,700,100.00	6,739,899.00	6,739,899.00	5.8%	109,960,201.00
12020480	Right of Way Fees (Access Permit Fees)	75,000,000.00	-	-	0.0%	75,000,000.00
12020483	Certificate Fees (Indigenship, Certified True Copy, etc)	80,000,000.00	14,050,000.00	14,050,000.00	17.6%	65,950,000.00
120205	FINES - GENERAL	291,340,800.00	58,310,650.00	58,310,650.00	20.0%	233,030,150.00
12020501	Fines/Penalties	223,690,000.00	34,763,850.00	34,763,850.00	15.5%	188,926,150.00
12020502	Court Fines	7,050,000.00	1,949,300.00	1,949,300.00	27.6%	5,100,700.00
12020503	Dislodging Of Effluent/Pollution Fine	10,000,000.00	20,417,500.00	20,417,500.00	204.2%	10,417,500.00
12020504	Road Traffic Fines	50,600,800.00	1,180,000.00	1,180,000.00	2.3%	49,420,800.00
120206	SALES - GENERAL	1,525,408,000.00	196,864,761.10	196,864,761.10	12.9%	1,328,543,238.90
12020601	Sales Of Journal & Publications	15,990,000.00	300,600.00	300,600.00	1.9%	15,689,400.00
12020602	Sales Of Books	14,336,000.00	128,600.00	128,600.00	0.9%	14,207,400.00
12020603	Sales Of Id Cards including Bio-data forms	23,057,000.00	5,492,000.00	5,492,000.00	23.8%	17,565,000.00
12020604	Sales Of Stores/Scraps/Unservicable Items	35,500,000.00	11,548,595.00	11,548,595.00	32.5%	23,951,405.00
12020606	Sales Of Bills Of Entries/Application Forms	144,700,000.00	14,174,315.10	14,174,315.10	9.8%	130,525,684.90
12020607	Sales Of Consultancy Registration Forms	200,000.00	-	-	0.0%	200,000.00
12020608	Sales Of Improved Seeds/Chemical	65,000,000.00	-	-	0.0%	65,000,000.00

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
12020609	Proceeds From Sales Of Agricultural Produce	18,520,000.00	43,250.00	43,250.00	0.2%	18,476,750.00
12020610	Proceeds From Sales Of Goods By Public Auctions	5,000,000.00	-	-	0.0%	5,000,000.00
12020612	Proceeds From Sales Of Drugs And Medications	850,000,000.00	134,305,327.00	134,305,327.00	15.8%	715,694,673.00
12020614	Proceeds From Sales Of Govt. Buildings	2,000,000.00	1,354,365.00	1,354,365.00	67.7%	645,635.00
12020615	Sales Of Uniforms	26,910,000.00	6,870,750.00	6,870,750.00	25.5%	20,039,250.00
12020616	Sales Of Pension Forms	9,545,000.00	2,285,000.00	2,285,000.00	23.9%	7,260,000.00
12020617	Sales Of Plan Photostat Print/Map	15,000,000.00	1,931,000.00	1,931,000.00	12.9%	13,069,000.00
12020620	Sales Of Other Government Property	63,000,000.00	7,618,270.00	7,618,270.00	12.1%	55,381,730.00
12020622	Sales of Public Service Rules	1,500,000.00	4,000.00	4,000.00	0.3%	1,496,000.00
12020623	Sales of Replacement of Authority Paper	20,000.00	6,000.00	6,000.00	30.0%	14,000.00
12020624	Sales of Appointment Forms	14,140,000.00	552,000.00	552,000.00	3.9%	13,588,000.00
12020625	Sales of Application Forms (Individuals, Institutions and Corporate Bodies)	95,145,000.00	3,541,689.00	3,541,689.00	3.7%	91,603,311.00
12020627	Sales of Transfer Forms (Staff Cadre/Inter-Tier)	1,710,000.00	55,000.00	55,000.00	3.2%	1,655,000.00
12020628	Sales of Conversion Forms (From Sub-Officer Cadre To Officers Cadre)	14,950,000.00	65,000.00	65,000.00	0.4%	14,885,000.00
12020629	Sales of Application Form for Processing of Retirement	600,000.00	455,000.00	455,000.00	75.8%	145,000.00
12020631	Sales of Admission Forms	83,865,000.00	5,400,000.00	5,400,000.00	6.4%	78,465,000.00
12020632	Sales of Forms on Adoption of Children	510,000.00	280,000.00	280,000.00	54.9%	230,000.00
12020633	Sales of Recruitment Forms	20,000,000.00	-	-	0.0%	20,000,000.00
12020634	Sales of Application for Release and Moral Sponsorship for In Service Train	2,000,000.00	454,000.00	454,000.00	22.7%	1,546,000.00
12020635	Sale of Community Development Association Form	1,000,000.00	-	-	0.0%	1,000,000.00
12020637	Sales of Ornamentals, Wreath and Propagated Seedlings on Nurseries	1,200,000.00	-	-	0.0%	1,200,000.00
12020638	Sales of Fire Reports	10,000.00	-	-	0.0%	10,000.00
120207	EARNINGS -GENERAL	16,110,605,500.00	1,464,759,016.25	1,464,759,016.25	9.1%	14,645,846,483.75
12020701	Earnings From Consultancy/ Professional Services	155,364,500.00	34,809,168.07	34,809,168.07	22.4%	120,555,331.93
12020702	Earnings From Laboratory Services	1,194,000,000.00	137,251,065.00	137,251,065.00	11.5%	1,056,748,935.00
12020703	Earnings From Hire Of Plants & Equipment	152,250,000.00	710,000.00	710,000.00	0.5%	151,540,000.00
12020704	Earnings From The Use Of Govt. Vehicles	30,600,000.00	7,316,399.00	7,316,399.00	23.9%	23,283,601.00
12020705	Earnings From The Use Of Govt. Halls	19,055,000.00	320,000.00	320,000.00	1.7%	18,735,000.00
12020707	Earnings From Medical Services	6,134,710,000.00	921,688,506.04	921,688,506.04	15.0%	5,213,021,493.96
12020708	Earnings From Agricultural Produce	10,000,000.00	6,329,950.00	6,329,950.00	63.3%	3,670,050.00
12020709	Earnings From Tourism/Culture/Arts Centres	12,400,000.00	40,000.00	40,000.00	0.3%	12,360,000.00
12020710	Earnings From Guest Houses	620,000.00	-	-	0.0%	620,000.00
12020711	Earnings From Commercial Activities	1,220,500,000.00	189,361,781.27	189,361,781.27	15.5%	1,031,138,218.73
12020713	Earnings From ICT Services	148,500,000.00	1,097,200.00	1,097,200.00	0.7%	147,402,800.00
12020715	Earnings from Sports/ Recreational Centres	77,900,000.00	15,744,696.87	15,744,696.87	20.2%	62,155,303.13
12020716	Earnings from Number Plates	692,766,000.00	126,615,250.00	126,615,250.00	18.3%	566,150,750.00
12020718	Earnings from Markets	970,000,000.00	1,000,000.00	1,000,000.00	0.1%	969,000,000.00
12020719	Earnings from Parks	620,000,000.00	-	-	0.0%	620,000,000.00
12020720	Earnings from Cultural and other related Activities	10,000,000.00	340,000.00	340,000.00	3.4%	9,660,000.00
12020721	Earnings from Use of School Premises	6,140,000.00	530,000.00	530,000.00	8.6%	5,610,000.00
12020723	Earnings from Academic gowns	5,800,000.00	1,105,000.00	1,105,000.00	19.1%	4,695,000.00
12020724	Earnings from Commercial Mining Activities	4,650,000,000.00	20,500,000.00	20,500,000.00	0.4%	4,629,500,000.00

Code	Economic	2026 Original Budget		2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	221,450,000.00	-	10,011,338.43	10,011,338.43	4.5%	211,438,661.57
12020801	Rent On Govt. Quarters	21,492,000.00	-	150,000.00	150,000.00	0.7%	21,342,000.00
12020802	Rent On Govt. Offices	120,000.00	-	-	-	0.0%	120,000.00
12020803	Rent On Govt Buildings	194,798,000.00	-	9,686,338.43	9,686,338.43	5.0%	185,111,661.57
12020804	Rent On Conference Centres and Halls	5,040,000.00	-	175,000.00	175,000.00	3.5%	4,865,000.00
120209	RENT ON LAND & OTHERS - GENERAL	10,901,570,000.00	-	244,059,396.36	244,059,396.36	2.2%	10,657,510,603.64
12020901	Rent On Govt. Land	4,426,190,000.00	-	27,530,431.36	27,530,431.36	0.6%	4,398,659,568.64
12020903	Rents & Premium On The Allocation Of Land	6,196,280,000.00	-	191,352,582.00	191,352,582.00	3.1%	6,004,927,418.00
12020905	Lease Rental	28,000,000.00	-	8,849,083.00	8,849,083.00	31.6%	19,150,917.00
12020906	Rents On Govt. Properties	251,100,000.00	-	16,327,300.00	16,327,300.00	6.5%	234,772,700.00
120210	REPAYMENTS - GENERAL	1,500,000,000.00	-	-	-	0.0%	1,500,000,000.00
12021006	Other Refunds	1,500,000,000.00	-	-	-	0.0%	1,500,000,000.00
120211	INVESTMENT INCOME	3,609,000,000.00	-	54,293,158.91	54,293,158.91	1.5%	3,554,706,841.09
12021101	Operating Surplus	245,000,000.00	-	-	-	0.0%	245,000,000.00
12021102	Dividend Received	3,308,800,000.00	-	-	-	0.0%	3,308,800,000.00
12021103	Other Investment Income	55,200,000.00	-	54,293,158.91	54,293,158.91	98.4%	906,841.09
120212	INTEREST EARNED	68,562,400.00	-	5,573,039.28	5,573,039.28	8.1%	62,989,360.72
12021209	Interest On Debenture Loans	20,000,000.00	-	4,223,039.28	4,223,039.28	21.1%	15,776,960.72
12021210	Bank Interest	24,562,400.00	-	1,350,000.00	1,350,000.00	5.5%	23,212,400.00
12021212	Interest on Agric Loans	24,000,000.00	-	-	-	0.0%	24,000,000.00
120213	RE-IMBURSEMENT GENERAL	751,000,000.00	-	50,000.00	50,000.00	0.0%	750,950,000.00
12021302	Audit Fees	751,000,000.00	-	50,000.00	50,000.00	0.0%	750,950,000.00
13	AID AND GRANTS	265,500,458,860.00	-	5,058,290,512.88	5,058,290,512.88	1.9%	260,442,168,347.12
1301	AID	17,818,863,300.00	-	-	-	0.0%	17,818,863,300.00
130101	DOMESTIC AID	5,404,897,720.00	-	-	-	0.0%	5,404,897,720.00
13010101	CURRENT DOMESTIC AID	2,800,000,000.00	-	-	-	0.0%	2,800,000,000.00
13010102	CAPITAL DOMESTIC AID	2,604,897,720.00	-	-	-	0.0%	2,604,897,720.00
130102	FOREIGN AID	12,413,965,580.00	-	-	-	0.0%	12,413,965,580.00
13010201	CURRENT FOREIGN AID	150,000,000.00	-	-	-	0.0%	150,000,000.00
13010202	CAPITAL FOREIGN AID	12,263,965,580.00	-	-	-	0.0%	12,263,965,580.00
1302	GRANTS	247,681,595,560.00	-	5,058,290,512.88	5,058,290,512.88	2.0%	242,623,305,047.12
130201	DOMESTIC GRANTS	28,418,159,780.00	-	5,024,384,512.88	5,024,384,512.88	17.7%	23,393,775,267.12
13020101	CURRENT GRANTS FROM FGN	5,419,300,000.00	-	127,401,090.03	127,401,090.03	2.4%	5,291,898,909.97
13020102	CAPITAL GRANTS FROM FGN	21,099,616,820.00	-	4,851,983,422.85	4,851,983,422.85	23.0%	16,247,633,397.15
13020103	CURRENT GRANTS FROM LGAS	1,899,242,960.00	-	45,000,000.00	45,000,000.00	2.4%	1,854,242,960.00
130202	FOREIGN GRANTS	219,263,435,780.00	-	33,906,000.00	33,906,000.00	0.0%	219,229,529,780.00
13020201	CURRENT FOREIGN GRANTS	1,532,509,540.00	-	33,906,000.00	33,906,000.00	2.2%	1,498,603,540.00
13020202	CAPITAL FOREIGN GRANTS	217,730,926,240.00	-	-	-	0.0%	217,730,926,240.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	20,506,000,000.00	-	-	-	0.0%	20,506,000,000.00
1403	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	20,506,000,000.00	-	-	-	0.0%	20,506,000,000.00
140302	OTHER RECIEPTS	20,506,000,000.00	-	-	-	0.0%	20,506,000,000.00
14030201	OTHER RECIEPTS	20,506,000,000.00	-	-	-	0.0%	20,506,000,000.00

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Osun State Government Budget Performance Report 2026 Q1 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	723,454,988,670.00	60,225,088,689.75	60,225,088,689.75	8.3%	663,229,899,980.25
01000000000	Administration Sector	148,262,888,200.00	15,602,907,222.17	15,602,907,222.17	10.5%	132,659,980,977.83
01110000000	GOVERNMENT HOUSE	77,584,928,880.00	7,873,340,641.87	7,873,340,641.87	10.1%	69,711,588,238.13
011100100100	BUREAU OF GENERAL SERVICES	71,176,470,610.00	7,406,143,048.66	7,406,143,048.66	10.4%	63,770,327,561.34
011100800100	OSUN EMERGENCY MANAGEMENT AGENCY	771,538,030.00	46,610,140.48	46,610,140.48	6.0%	724,927,889.52
011101000100	PUBLIC PROCUREMENT AGENCY	249,983,900.00	15,687,452.73	15,687,452.73	6.3%	234,296,447.27
011101100100	OSUN STATE SECURITY NETWORK AGENCY	5,386,936,340.00	404,900,000.00	404,900,000.00	7.5%	4,982,036,340.00
01120000000	OSUN STATE HOUSE OF ASSEMBLY	7,443,499,560.00	863,726,386.61	863,726,386.61	11.6%	6,579,773,173.39
011200100100	OSUN STATE HOUSE OF ASSEMBLY	6,745,109,370.00	817,061,087.45	817,061,087.45	12.1%	5,928,048,282.55
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	698,390,190.00	46,665,299.16	46,665,299.16	6.7%	651,724,890.84
01230000000	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	6,283,128,120.00	260,911,053.75	260,911,053.75	4.2%	6,022,217,066.25
012300100100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	3,953,643,590.00	81,494,855.58	81,494,855.58	2.1%	3,872,148,734.42
012300300100	OSUN STATE BROADCASTING CORPORATION	2,329,484,530.00	179,416,198.17	179,416,198.17	7.7%	2,150,068,331.83
01240000000	MINISTRY OF HOME AFFAIRS	3,282,734,580.00	949,181,095.89	949,181,095.89	28.9%	2,333,553,484.11
012400100100	MINISTRY OF HOME AFFAIRS	3,282,734,580.00	949,181,095.89	949,181,095.89	28.9%	2,333,553,484.11
01250000000	OFFICE OF THE HEAD OF SERVICE	42,985,873,460.00	4,817,447,278.66	4,817,447,278.66	11.2%	38,168,426,181.34
012500100100	OFFICE OF THE HEAD OF SERVICE	1,815,388,980.00	292,256,642.72	292,256,642.72	16.1%	1,523,132,337.28
012500300100	BUREAU OF PUBLIC SERVICE PENSION	39,726,557,650.00	4,314,320,523.29	4,314,320,523.29	10.9%	35,412,237,126.71
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	1,443,926,830.00	210,870,112.65	210,870,112.65	14.6%	1,233,056,717.35
01400000000	OFFICE OF THE AUDITOR GENERAL	1,208,354,940.00	232,952,773.47	232,952,773.47	19.3%	975,402,166.53
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	649,331,280.00	128,514,568.73	128,514,568.73	19.8%	520,816,711.27
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	559,023,660.00	104,438,204.74	104,438,204.74	18.7%	454,585,455.26
01470000000	CIVIL SERVICE COMMISSION	367,146,040.00	42,847,631.06	42,847,631.06	11.7%	324,298,408.94
014700100100	CIVIL SERVICE COMMISSION	367,146,040.00	42,847,631.06	42,847,631.06	11.7%	324,298,408.94
01480000000	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	253,077,360.00	31,953,359.17	31,953,359.17	12.6%	221,124,000.83
014800100100	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	253,077,360.00	31,953,359.17	31,953,359.17	12.6%	221,124,000.83
01490000000	LOCAL GOVERNMENTS SERVICE COMMISSION	906,099,540.00	24,908,121.78	24,908,121.78	2.7%	881,191,418.22
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	906,099,540.00	24,908,121.78	24,908,121.78	2.7%	881,191,418.22
01610000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	4,898,042,290.00	425,575,000.00	425,575,000.00	8.7%	4,472,467,290.00
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	4,898,042,290.00	425,575,000.00	425,575,000.00	8.7%	4,472,467,290.00
01620000000	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS	2,201,320,100.00	41,827,571.76	41,827,571.76	1.9%	2,159,492,528.24
016200100100	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS	2,201,320,100.00	41,827,571.76	41,827,571.76	1.9%	2,159,492,528.24
01660000000	MINISTRY OF FEDERAL AFFAIRS	848,683,330.00	38,236,308.15	38,236,308.15	4.5%	810,447,021.85
016600100100	MINISTRY OF FEDERAL AFFAIRS	848,683,330.00	38,236,308.15	38,236,308.15	4.5%	810,447,021.85
02000000000	Economic Sector	383,972,382,100.00	22,388,394,544.02	22,388,394,544.02	5.8%	361,583,987,555.98
02150000000	MINISTRY OF AGRICULTURE AND FOOD SECURITY	7,990,329,190.00	224,601,184.03	224,601,184.03	2.8%	7,765,728,005.97
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	5,339,995,360.00	161,070,644.62	161,070,644.62	3.0%	5,178,924,715.38
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	1,019,407,020.00	35,024,634.08	35,024,634.08	3.4%	984,382,385.92
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	1,630,926,810.00	28,505,905.33	28,505,905.33	1.7%	1,602,420,904.67
02200000000	MINISTRY OF FINANCE	61,255,375,970.00	9,262,998,398.57	9,262,998,398.57	15.1%	51,992,377,571.43
022000100100	MINISTRY OF FINANCE	30,658,091,000.00	2,777,561,038.77	2,777,561,038.77	9.1%	27,880,529,961.23
022000200100	DEBT MANAGEMENT OFFICE	27,497,837,190.00	6,092,950,957.47	6,092,950,957.47	22.2%	21,404,886,232.53
022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	1,554,381,550.00	180,348,954.56	180,348,954.56	11.6%	1,374,032,595.44
022000800100	OSUN STATE INTERNAL REVENUE SERVICE	1,545,066,230.00	212,137,447.77	212,137,447.77	13.7%	1,332,928,782.23

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
02220000000	MINISTRY OF COMMERCE AND INDUSTRY	1,587,633,610.00	63,152,273.80	63,152,273.80	4.0%	1,524,481,336.20
022200100100	MINISTRY OF COMMERCE AND INDUSTRY	1,264,494,070.00	61,052,273.80	61,052,273.80	4.8%	1,203,441,796.20
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	185,418,110.00	2,100,000.00	2,100,000.00	1.1%	183,318,110.00
022205400100	OSUN STATE INVESTMENT PROMOTION AGENCY	137,721,430.00	-	-	0.0%	137,721,430.00
02730000000	MINISTRY OF COOPERATIVES AND EMPOWERMENT	3,972,584,860.00	118,645,161.49	118,645,161.49	3.0%	3,853,939,698.51
027300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	3,251,447,240.00	94,096,859.58	94,096,859.58	2.9%	3,157,350,380.42
027300200100	OSUN MICRO CREDIT AGENCY	721,137,620.00	24,548,301.91	24,548,301.91	3.4%	696,589,318.09
02280000000	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	1,302,952,660.00	109,781,868.32	109,781,868.32	8.4%	1,193,170,791.68
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	1,302,952,660.00	109,781,868.32	109,781,868.32	8.4%	1,193,170,791.68
02290000000	MINISTRY OF TRANSPORTATION	2,005,604,400.00	347,897,430.10	347,897,430.10	17.3%	1,657,706,969.90
022900100100	MINISTRY OF TRANSPORTATION	2,005,604,400.00	347,897,430.10	347,897,430.10	17.3%	1,657,706,969.90
02330000000	OFFICE OF NATURAL & MINERAL RESOURCES	4,712,370,730.00	10,449,415.85	10,449,415.85	0.2%	4,701,921,314.15
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	4,712,370,730.00	10,449,415.85	10,449,415.85	0.2%	4,701,921,314.15
02340000000	MINISTRY OF WORKS AND INFRASTRUCTURE	249,118,373,790.00	11,191,528,089.09	11,191,528,089.09	4.5%	237,926,845,700.91
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	247,906,462,070.00	11,158,585,130.62	11,158,585,130.62	4.5%	236,747,876,939.38
023400400100	OSUN ROAD MAINTENANCE AGENCY	1,003,124,220.00	30,942,958.47	30,942,958.47	3.1%	972,181,261.53
023400500100	OSUN ASSETS MANAGEMENT AGENCY	208,787,500.00	2,000,000.00	2,000,000.00	1.0%	206,787,500.00
02360000000	MINISTRY OF CULTURE AND TOURISM	1,679,916,390.00	169,056,027.91	169,056,027.91	10.1%	1,510,860,362.09
023600100100	MINISTRY OF CULTURE AND TOURISM	867,862,960.00	95,980,787.72	95,980,787.72	11.1%	771,882,172.28
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	380,033,040.00	33,802,934.07	33,802,934.07	8.9%	346,230,105.93
023600500100	OSUN STATE TOURISM BOARD	432,020,390.00	39,272,306.12	39,272,306.12	9.1%	392,748,083.88
02380000000	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	6,377,329,750.00	120,377,103.70	120,377,103.70	1.9%	6,256,952,646.30
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	5,421,905,590.00	88,379,420.66	88,379,420.66	1.6%	5,333,526,169.34
023800400100	STATE BUREAU OF STATISTICS	955,424,160.00	31,997,683.04	31,997,683.04	3.3%	923,426,476.96
02520000000	MINISTRY OF WATER RESOURCES	11,337,348,230.00	497,504,132.82	497,504,132.82	4.4%	10,839,844,097.18
025200100100	MINISTRY OF WATER RESOURCES	716,990,170.00	12,835,299.35	12,835,299.35	1.8%	704,154,870.65
025201200100	OSUN WATER REGULATORY COMMISSION	378,035,840.00	12,041,379.07	12,041,379.07	3.2%	365,994,460.93
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	682,114,110.00	62,249,178.92	62,249,178.92	9.1%	619,864,931.08
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	1,457,926,880.00	87,250,959.56	87,250,959.56	6.0%	1,370,675,920.44
025210200100	OSUN STATE WATER CORPORATION	8,102,281,230.00	323,127,315.92	323,127,315.92	4.0%	7,779,153,914.08
02310000000	MINISTRY OF ENERGY	3,060,588,350.00	25,100,558.61	25,100,558.61	0.8%	3,035,487,791.39
023100100100	MINISTRY OF ENERGY	3,060,588,350.00	25,100,558.61	25,100,558.61	0.8%	3,035,487,791.39
02600000000	MINISTRY OF LANDS AND PHYSICAL PLANNING	9,398,090,150.00	165,341,476.52	165,341,476.52	1.8%	9,232,748,673.48
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	7,426,172,220.00	75,585,189.71	75,585,189.71	1.0%	7,350,587,030.29
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	572,502,580.00	37,282,139.16	37,282,139.16	6.5%	535,220,440.84
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	501,859,660.00	12,677,920.00	12,677,920.00	2.5%	489,181,740.00
026000500100	OFFICE OF THE SURVEYOR - GENERAL	897,555,690.00	39,796,227.65	39,796,227.65	4.4%	857,759,462.35
02640000000	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	20,173,884,020.00	81,961,423.21	81,961,423.21	0.4%	20,091,922,596.79
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	20,173,884,020.00	81,961,423.21	81,961,423.21	0.4%	20,091,922,596.79
03000000000	Law and Justice Sector	8,784,592,400.00	941,579,573.58	941,579,573.58	10.7%	7,843,012,826.42
03180000000	JUDICIAL SERVICE COMMISSION	6,890,832,280.00	766,722,967.50	766,722,967.50	11.1%	6,124,109,312.50
031801100100	JUDICIAL SERVICE COMMISSION	794,620,040.00	33,927,274.26	33,927,274.26	4.3%	760,692,765.74
031805100100	HIGH COURT OF JUSTICE	4,075,390,230.00	433,351,080.27	433,351,080.27	10.6%	3,642,039,149.73
031805200100	CUSTOMARY COURT OF APPEAL	2,020,822,010.00	299,444,612.97	299,444,612.97	14.8%	1,721,377,397.03
03260000000	MINISTRY OF JUSTICE	1,893,760,120.00	174,856,606.08	174,856,606.08	9.2%	1,718,903,513.92
032600100100	MINISTRY OF JUSTICE	1,893,760,120.00	174,856,606.08	174,856,606.08	9.2%	1,718,903,513.92

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
04000000000	Regional Sector	12,398,129,400.00	681,880,243.29	681,880,243.29	5.5%	11,716,249,156.71
04630000000	MINISTRY OF REGIONAL INTEGRATION	12,398,129,400.00	681,880,243.29	681,880,243.29	5.5%	11,716,249,156.71
046300100100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	12,398,129,400.00	681,880,243.29	681,880,243.29	5.5%	11,716,249,156.71
05000000000	Social Sector	170,036,996,570.00	20,610,327,106.69	20,610,327,106.69	12.1%	149,426,669,463.31
05130000000	MINISTRY OF YOUTHS AFFAIRS	5,316,250,740.00	1,010,185,857.89	1,010,185,857.89	19.0%	4,306,064,882.11
051300100100	MINISTRY OF YOUTHS AFFAIRS	5,316,250,740.00	1,010,185,857.89	1,010,185,857.89	19.0%	4,306,064,882.11
05140000000	MINISTRY OF WOMEN AFFAIRS, CHILDREN AND SOCIAL WELFARE	3,088,730,090.00	103,017,165.60	103,017,165.60	3.3%	2,985,712,924.40
051400100100	MINISTRY OF WOMEN AFFAIRS, CHILDREN AND SOCIAL WELFARE	2,493,172,590.00	97,347,165.60	97,347,165.60	3.9%	2,395,825,424.40
051400200100	BUREAU FOR PEOPLE WITH DISABILITIES	595,557,500.00	5,670,000.00	5,670,000.00	1.0%	589,887,500.00
05170000000	MINISTRY OF EDUCATION	87,165,983,530.00	12,422,165,790.07	12,422,165,790.07	14.3%	74,743,817,739.93
051700100100	MINISTRY OF EDUCATION	5,404,322,610.00	260,267,149.89	260,267,149.89	4.8%	5,144,055,460.11
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	22,448,847,270.00	828,822,163.41	828,822,163.41	3.7%	21,620,025,106.59
051700400100	OSUN STATE SENIOR SECONDARY EDUCATION BOARD	573,138,120.00	17,347,777.38	17,347,777.38	3.0%	555,790,342.62
051700800100	OSUN STATE LIBRARY BOARD	198,857,540.00	26,885,403.48	26,885,403.48	13.5%	171,972,136.52
051700900100	OSUN STATE EXAMINATION BOARD	1,282,692,530.00	42,687,903.25	42,687,903.25	3.3%	1,240,004,626.75
051701000100	OSUN STATE MASS EDUCATION AGENCY	44,035,000.00	300,000.00	300,000.00	0.7%	43,735,000.00
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	3,844,610,360.00	671,271,708.91	671,271,708.91	17.5%	3,173,338,651.09
051701900100	OSUN STATE POLYTECHNIC, IREE	6,534,080,200.00	1,154,524,448.20	1,154,524,448.20	17.7%	5,379,555,751.80
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	5,392,988,270.00	1,071,061,631.96	1,071,061,631.96	19.9%	4,321,926,638.04
051702200100	OSUN STATE UNIVERSITY, OSOGBO	10,857,378,640.00	1,996,818,735.53	1,996,818,735.53	18.4%	8,860,559,904.47
051702300100	UNIVERSITY OF ILESA	12,554,528,110.00	3,551,898,857.79	3,551,898,857.79	28.3%	9,002,629,252.21
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	1,135,296,380.00	106,931,045.98	106,931,045.98	9.4%	1,028,365,334.02
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	15,019,799,460.00	2,464,576,911.78	2,464,576,911.78	16.4%	12,555,222,548.22
051705800100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	1,875,409,040.00	228,772,052.51	228,772,052.51	12.2%	1,646,636,987.49
05210000000	MINISTRY OF HEALTH	59,228,722,510.00	4,909,833,622.58	4,909,833,622.58	8.3%	54,318,888,887.42
052100100100	MINISTRY OF HEALTH	19,192,674,400.00	355,536,626.90	355,536,626.90	1.9%	18,837,137,773.10
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	5,231,004,810.00	703,802,576.14	703,802,576.14	13.5%	4,527,202,233.86
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	4,567,857,450.00	129,081,076.19	129,081,076.19	2.8%	4,438,776,373.81
052100400100	OSUN STATE AGENCY FOR CONTROL OF AIDS	269,710,450.00	7,019,013.26	7,019,013.26	2.6%	262,691,436.74
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	16,854,572,500.00	2,435,489,152.36	2,435,489,152.36	14.5%	14,419,083,347.64
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	10,935,903,760.00	1,253,380,254.11	1,253,380,254.11	11.5%	9,682,523,505.89
052110300100	OSUN STATE TRADITIONAL MEDICAL PRACTICE AGENCY	686,500,000.00	2,000,000.00	2,000,000.00	0.3%	684,500,000.00
052110400100	OSUN STATE DRUGS AND MEDICAL SUPPLIES MANAGEMENT AGENCY	1,490,499,140.00	23,524,923.62	23,524,923.62	1.6%	1,466,974,216.38
05350000000	MINISTRY OF ENVIRONMENT AND SANITATION	5,827,937,670.00	838,401,807.50	838,401,807.50	14.4%	4,989,535,862.50
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	4,442,066,220.00	748,190,724.87	748,190,724.87	16.8%	3,693,875,495.13
053500200100	OSUN PARKS AND GARDENS MANAGEMENT AGENCY	211,102,730.00	16,359,708.88	16,359,708.88	7.7%	194,743,021.12
053505300100	OSUN STATE WASTE MANAGEMENT AGENCY	1,174,768,720.00	73,851,373.75	73,851,373.75	6.3%	1,100,917,346.25
05390000000	MINISTRY OF SPORTS AND SPECIAL NEEDS	8,903,609,250.00	1,284,293,405.86	1,284,293,405.86	14.4%	7,619,315,844.14
053900100100	MINISTRY OF SPORTS AND SPECIAL NEEDS	7,277,132,280.00	1,035,845,896.77	1,035,845,896.77	14.2%	6,241,286,383.23
053905100100	OSUN STATE SPORTS COUNCIL	1,626,476,970.00	248,447,509.09	248,447,509.09	15.3%	1,378,029,460.91
05510000000	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	505,762,780.00	42,429,457.19	42,429,457.19	8.4%	463,333,322.81
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	505,762,780.00	42,429,457.19	42,429,457.19	8.4%	463,333,322.81

Table 5: Personnel Expenditure by Administrative Classification

Osun State Government Budget Performance Report 2026 Q1 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	135,005,722,430.00	21,488,783,427.42	21,488,783,427.42	15.9%	113,516,939,002.58
010000000000	Administration Sector	52,763,529,560.00	7,312,773,785.34	7,312,773,785.34	13.9%	45,450,755,774.66
011100000000	GOVERNMENT HOUSE	9,417,627,590.00	2,197,551,552.23	2,197,551,552.23	23.3%	7,220,076,037.77
011100100100	BUREAU OF GENERAL SERVICES	6,176,470,610.00	1,848,453,959.02	1,848,453,959.02	29.9%	4,328,016,650.98
011100800100	OSUN EMERGENCY MANAGEMENT AGENCY	67,398,030.00	11,510,140.48	11,510,140.48	17.1%	55,887,889.52
011101000100	PUBLIC PROCUREMENT AGENCY	46,498,900.00	12,687,452.73	12,687,452.73	27.3%	33,811,447.27
011101100100	OSUN STATE SECURITY NETWORK AGENCY	3,127,260,050.00	324,900,000.00	324,900,000.00	10.4%	2,802,360,050.00
011200000000	OSUN STATE HOUSE OF ASSEMBLY	1,223,055,560.00	252,833,193.66	252,833,193.66	20.7%	970,222,366.34
011200100100	OSUN STATE HOUSE OF ASSEMBLY	1,067,869,370.00	221,006,894.50	221,006,894.50	20.7%	846,862,475.50
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	155,186,190.00	31,826,299.16	31,826,299.16	20.5%	123,359,890.84
012300000000	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	849,128,120.00	157,404,963.68	157,404,963.68	18.5%	691,723,156.32
012300100100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	183,643,590.00	36,359,855.58	36,359,855.58	19.8%	147,283,734.42
012300300100	OSUN STATE BROADCASTING CORPORATION	665,484,530.00	121,045,108.10	121,045,108.10	18.2%	544,439,421.90
012400000000	MINISTRY OF HOME AFFAIRS	500,734,580.00	106,927,604.15	106,927,604.15	21.4%	393,806,975.85
012400100100	MINISTRY OF HOME AFFAIRS	500,734,580.00	106,927,604.15	106,927,604.15	21.4%	393,806,975.85
012500000000	OFFICE OF THE HEAD OF SERVICE	39,633,193,460.00	4,353,376,006.23	4,353,376,006.23	11.0%	35,279,817,453.77
012500100100	OFFICE OF THE HEAD OF SERVICE	101,208,980.00	18,526,370.29	18,526,370.29	18.3%	82,682,609.71
012500300100	BUREAU OF PUBLIC SERVICE PENSION	39,389,057,650.00	4,303,479,523.29	4,303,479,523.29	10.9%	35,085,578,126.71
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	142,926,830.00	31,370,112.65	31,370,112.65	21.9%	111,556,717.35
014000000000	OFFICE OF THE AUDITOR GENERAL	494,949,130.00	110,383,973.47	110,383,973.47	22.3%	384,565,156.53
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	278,486,280.00	58,841,568.73	58,841,568.73	21.1%	219,644,711.27
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	216,462,850.00	51,542,404.74	51,542,404.74	23.8%	164,920,445.26
014700000000	CIVIL SERVICE COMMISSION	189,146,040.00	36,847,631.06	36,847,631.06	19.5%	152,298,408.94
014700100100	CIVIL SERVICE COMMISSION	189,146,040.00	36,847,631.06	36,847,631.06	19.5%	152,298,408.94
014800000000	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	131,752,360.00	31,953,359.17	31,953,359.17	24.3%	99,799,000.83
014800100100	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	131,752,360.00	31,953,359.17	31,953,359.17	24.3%	99,799,000.83
014900000000	LOCAL GOVERNMENTS SERVICE COMMISSION	104,949,540.00	14,908,121.78	14,908,121.78	14.2%	90,041,418.22
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	104,949,540.00	14,908,121.78	14,908,121.78	14.2%	90,041,418.22
016200000000	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS	121,320,100.00	24,538,571.76	24,538,571.76	20.2%	96,781,528.24
016200100100	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS	121,320,100.00	24,538,571.76	24,538,571.76	20.2%	96,781,528.24
016600000000	MINISTRY OF FEDERAL AFFAIRS	97,673,080.00	26,048,808.15	26,048,808.15	26.7%	71,624,271.85
016600100100	MINISTRY OF FEDERAL AFFAIRS	97,673,080.00	26,048,808.15	26,048,808.15	26.7%	71,624,271.85
020000000000	Economic Sector	13,351,330,210.00	1,641,400,338.15	1,641,400,338.15	12.3%	11,709,929,871.85
021500000000	MINISTRY OF AGRICULTURE AND FOOD SECURITY	1,093,979,200.00	223,706,861.78	223,706,861.78	20.4%	870,272,338.22
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	660,670,360.00	161,070,644.62	161,070,644.62	24.4%	499,599,715.38
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	168,987,020.00	35,024,634.08	35,024,634.08	20.7%	133,962,385.92
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	264,321,820.00	27,611,583.08	27,611,583.08	10.4%	236,710,236.92
022000000000	MINISTRY OF FINANCE	6,567,089,600.00	251,432,281.07	251,432,281.07	3.8%	6,315,657,318.93
022000100100	MINISTRY OF FINANCE	5,905,591,000.00	136,349,313.64	136,349,313.64	2.3%	5,769,241,686.36
022000200100	DEBT MANAGEMENT OFFICE	5,853,110.00	-	-	0.0%	5,853,110.00
022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	388,301,550.00	78,646,454.56	78,646,454.56	20.3%	309,655,095.44
022000800100	OSUN STATE INTERNAL REVENUE SERVICE	267,343,940.00	36,436,512.87	36,436,512.87	13.6%	230,907,427.13
022200000000	MINISTRY OF COMMERCE AND INDUSTRY	195,993,610.00	31,052,273.80	31,052,273.80	15.8%	164,941,336.20
022200100100	MINISTRY OF COMMERCE AND INDUSTRY	139,494,070.00	31,052,273.80	31,052,273.80	22.3%	108,441,796.20
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	16,653,110.00	-	-	0.0%	16,653,110.00
022205400100	OSUN STATE INVESTMENT PROMOTION AGENCY	39,846,430.00	-	-	0.0%	39,846,430.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
027300000000	MINISTRY OF COOPERATIVES AND EMPOWERMENT	362,584,860.00	63,797,661.49	63,797,661.49	17.6%	298,787,198.51
027300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	306,447,240.00	54,008,359.58	54,008,359.58	17.6%	252,438,880.42
027300200100	OSUN MICRO CREDIT AGENCY	56,137,620.00	9,789,301.91	9,789,301.91	17.4%	46,348,318.09
022800000000	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	294,952,660.00	62,371,868.32	62,371,868.32	21.1%	232,580,791.68
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	294,952,660.00	62,371,868.32	62,371,868.32	21.1%	232,580,791.68
022900000000	MINISTRY OF TRANSPORTATION	629,104,400.00	154,312,430.10	154,312,430.10	24.5%	474,791,969.90
022900100100	MINISTRY OF TRANSPORTATION	629,104,400.00	154,312,430.10	154,312,430.10	24.5%	474,791,969.90
023300000000	OFFICE OF NATURAL & MINERAL RESOURCES	48,995,400.00	10,449,415.85	10,449,415.85	21.3%	38,545,984.15
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	48,995,400.00	10,449,415.85	10,449,415.85	21.3%	38,545,984.15
023400000000	MINISTRY OF WORKS AND INFRASTRUCTURE	705,386,290.00	160,006,777.03	160,006,777.03	22.7%	545,379,512.97
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	583,512,070.00	129,063,818.56	129,063,818.56	22.1%	454,448,251.44
023400400100	OSUN ROAD MAINTENANCE AGENCY	121,874,220.00	30,942,958.47	30,942,958.47	25.4%	90,931,261.53
023600000000	MINISTRY OF CULTURE AND TOURISM	413,666,390.00	77,056,027.91	77,056,027.91	18.6%	336,610,362.09
023600100100	MINISTRY OF CULTURE AND TOURISM	116,612,960.00	24,980,787.72	24,980,787.72	21.4%	91,632,172.28
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	196,283,040.00	33,202,934.07	33,202,934.07	16.9%	163,080,105.93
023600500100	OSUN STATE TOURISM BOARD	100,770,390.00	18,872,306.12	18,872,306.12	18.7%	81,898,083.88
023800000000	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	371,291,500.00	78,061,986.70	78,061,986.70	21.0%	293,229,513.30
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	245,817,340.00	54,064,303.66	54,064,303.66	22.0%	191,753,036.34
023800400100	STATE BUREAU OF STATISTICS	125,474,160.00	23,997,683.04	23,997,683.04	19.1%	101,476,476.96
025200000000	MINISTRY OF WATER RESOURCES	1,785,523,730.00	334,554,191.55	334,554,191.55	18.7%	1,450,969,538.45
025200100100	MINISTRY OF WATER RESOURCES	70,740,170.00	10,835,299.35	10,835,299.35	15.3%	59,904,870.65
025201200100	OSUN WATER REGULATORY COMMISSION	156,785,840.00	11,081,379.07	11,081,379.07	7.1%	145,704,460.93
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	295,452,110.00	51,344,178.92	51,344,178.92	17.4%	244,107,931.08
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	343,176,880.00	68,410,959.56	68,410,959.56	19.9%	274,765,920.44
025210200100	OSUN STATE WATER CORPORATION	919,368,730.00	192,882,374.65	192,882,374.65	21.0%	726,486,355.35
023100000000	MINISTRY OF ENERGY	70,088,350.00	14,415,558.61	14,415,558.61	20.6%	55,672,791.39
023100100100	MINISTRY OF ENERGY	70,088,350.00	14,415,558.61	14,415,558.61	20.6%	55,672,791.39
026000000000	MINISTRY OF LANDS AND PHYSICAL PLANNING	623,465,150.00	141,221,580.73	141,221,580.73	22.7%	482,243,569.27
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	306,172,220.00	69,585,189.71	69,585,189.71	22.7%	236,587,030.29
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	98,327,580.00	19,162,243.37	19,162,243.37	19.5%	79,165,336.63
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	66,909,660.00	12,677,920.00	12,677,920.00	18.9%	54,231,740.00
026000500100	OFFICE OF THE SURVEYOR - GENERAL	152,055,690.00	39,796,227.65	39,796,227.65	26.2%	112,259,462.35
026400000000	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	189,209,070.00	38,961,423.21	38,961,423.21	20.6%	150,247,646.79
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	189,209,070.00	38,961,423.21	38,961,423.21	20.6%	150,247,646.79
030000000000	Law and Justice Sector	4,831,782,130.00	860,528,073.58	860,528,073.58	17.8%	3,971,254,056.42
031800000000	JUDICIAL SERVICE COMMISSION	3,928,922,010.00	720,301,467.50	720,301,467.50	18.3%	3,208,620,542.50
031801100100	JUDICIAL SERVICE COMMISSION	316,400,600.00	31,927,274.26	31,927,274.26	10.1%	284,473,325.74
031805100100	HIGH COURT OF JUSTICE	2,073,834,400.00	408,351,080.27	408,351,080.27	19.7%	1,665,483,319.73
031805200100	CUSTOMARY COURT OF APPEAL	1,538,687,010.00	280,023,112.97	280,023,112.97	18.2%	1,258,663,897.03
032600000000	MINISTRY OF JUSTICE	902,860,120.00	140,226,606.08	140,226,606.08	15.5%	762,633,513.92
032600100100	MINISTRY OF JUSTICE	902,860,120.00	140,226,606.08	140,226,606.08	15.5%	762,633,513.92
040000000000	Regional Sector	114,259,400.00	23,085,243.29	23,085,243.29	20.2%	91,174,156.71
046300000000	MINISTRY OF REGIONAL INTEGRATION	114,259,400.00	23,085,243.29	23,085,243.29	20.2%	91,174,156.71
046300100100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	114,259,400.00	23,085,243.29	23,085,243.29	20.2%	91,174,156.71
050000000000	Social Sector	63,944,821,130.00	11,650,995,987.06	11,650,995,987.06	18.2%	52,293,825,142.94
051300000000	MINISTRY OF YOUTHS AFFAIRS	3,771,725,740.00	950,080,857.89	950,080,857.89	25.2%	2,821,644,882.11
051300100100	MINISTRY OF YOUTHS AFFAIRS	3,771,725,740.00	950,080,857.89	950,080,857.89	25.2%	2,821,644,882.11

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
027300000000	MINISTRY OF COOPERATIVES AND EMPOWERMENT	362,584,860.00	63,797,661.49	63,797,661.49	17.6%	298,787,198.51
051400000000	MINISTRY OF WOMEN AFFAIRS, CHILDREN AND SOCIAL WELFARE	250,105,090.00	46,250,365.60	46,250,365.60	18.5%	203,854,724.40
051400100100	MINISTRY OF WOMEN AFFAIRS, CHILDREN AND SOCIAL WELFARE	210,172,590.00	46,250,365.60	46,250,365.60	22.0%	163,922,224.40
051400200100	BUREAU FOR PEOPLE WITH DISABILITIES	39,932,500.00	-	-	0.0%	39,932,500.00
051700000000	MINISTRY OF EDUCATION	33,183,996,240.00	6,534,682,896.12	6,534,682,896.12	19.7%	26,649,313,343.88
051700100100	MINISTRY OF EDUCATION	1,562,201,990.00	235,231,852.27	235,231,852.27	15.1%	1,326,970,137.73
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	252,561,710.00	48,544,105.36	48,544,105.36	19.2%	204,017,604.64
051700400100	OSUN STATE SENIOR SECONDARY EDUCATION BOARD	67,156,470.00	16,147,777.38	16,147,777.38	24.0%	51,008,692.62
051700800100	OSUN STATE LIBRARY BOARD	36,374,540.00	25,885,403.48	25,885,403.48	71.2%	10,489,136.52
051700900100	OSUN STATE EXAMINATION BOARD	84,301,130.00	14,888,203.25	14,888,203.25	17.7%	69,412,926.75
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	2,109,291,360.00	363,743,362.35	363,743,362.35	17.2%	1,745,547,997.65
051701900100	OSUN STATE POLYTECHNIC, IREE	2,586,723,230.00	515,675,697.63	515,675,697.63	19.9%	2,071,047,532.37
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	2,167,185,970.00	410,502,880.91	410,502,880.91	18.9%	1,756,683,089.09
051702200100	OSUN STATE UNIVERSITY, OSOGBO	5,335,854,900.00	1,470,133,809.98	1,470,133,809.98	27.6%	3,865,721,090.02
051702300100	UNIVERSITY OF ILESA	3,595,164,710.00	781,425,840.04	781,425,840.04	21.7%	2,813,738,869.96
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	592,218,580.00	104,931,045.98	104,931,045.98	17.7%	487,287,534.02
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	14,394,599,460.00	2,464,576,911.78	2,464,576,911.78	17.1%	11,930,022,548.22
051705800100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	400,362,190.00	82,996,005.71	82,996,005.71	20.7%	317,366,184.29
052100000000	MINISTRY OF HEALTH	24,733,104,360.00	3,766,159,248.04	3,766,159,248.04	15.2%	20,966,945,111.96
052100100100	MINISTRY OF HEALTH	1,516,960,700.00	267,117,506.90	267,117,506.90	17.6%	1,249,843,193.10
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	325,004,810.00	53,261,514.76	53,261,514.76	16.4%	271,743,295.24
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	304,302,950.00	56,906,284.19	56,906,284.19	18.7%	247,396,665.81
052100400100	OSUN STATE AGENCY FOR CONTROL OF AIDS	36,755,420.00	5,019,013.26	5,019,013.26	13.7%	31,736,406.74
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	12,352,742,500.00	2,162,824,751.20	2,162,824,751.20	17.5%	10,189,917,748.80
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	10,068,843,760.00	1,197,505,254.11	1,197,505,254.11	11.9%	8,871,338,505.89
052110400100	OSUN STATE DRUGS AND MEDICAL SUPPLIES MANAGEMENT AGENCY	128,494,220.00	23,524,923.62	23,524,923.62	18.3%	104,969,296.38
053500000000	MINISTRY OF ENVIRONMENT AND SANITATION	989,062,670.00	173,244,956.36	173,244,956.36	17.5%	815,817,713.64
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	609,191,220.00	130,026,713.73	130,026,713.73	21.3%	479,164,506.27
053500200100	OSUN PARKS AND GARDENS MANAGEMENT AGENCY	55,102,730.00	7,859,708.88	7,859,708.88	14.3%	47,243,021.12
053505300100	OSUN STATE WASTE MANAGEMENT AGENCY	324,768,720.00	35,358,533.75	35,358,533.75	10.9%	289,410,186.25
053900000000	MINISTRY OF SPORTS AND SPECIAL NEEDS	829,984,250.00	143,148,205.86	143,148,205.86	17.2%	686,836,044.14
053900100100	MINISTRY OF SPORTS AND SPECIAL NEEDS	117,132,280.00	20,765,896.77	20,765,896.77	17.7%	96,366,383.23
053905100100	OSUN STATE SPORTS COUNCIL	712,851,970.00	122,382,309.09	122,382,309.09	17.2%	590,469,660.91
055100000000	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	186,842,780.00	37,429,457.19	37,429,457.19	20.0%	149,413,322.81
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	186,842,780.00	37,429,457.19	37,429,457.19	20.0%	149,413,322.81

Table 6: Overhead Expenditure by Administrative Classification

Osun State Government Budget Performance Report 2026 Q1 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	138,703,879,800.00	14,744,599,127.75	14,744,599,127.75	10.6%	123,959,280,672.25
01000000000	Administration Sector	71,056,375,000.00	7,280,929,936.83	7,280,929,936.83	10.2%	63,775,445,063.17
01110000000	GOVERNMENT HOUSE	52,764,750,000.00	5,675,789,089.64	5,675,789,089.64	10.8%	47,088,960,910.36
01110010010	BUREAU OF GENERAL SERVICES	50,000,000,000.00	5,557,689,089.64	5,557,689,089.64	11.1%	44,442,310,910.36
01110080010	OSUN EMERGENCY MANAGEMENT AGENCY	574,750,000.00	35,100,000.00	35,100,000.00	6.1%	539,650,000.00
01110100010	PUBLIC PROCUREMENT AGENCY	136,400,000.00	3,000,000.00	3,000,000.00	2.2%	133,400,000.00
01110110010	OSUN STATE SECURITY NETWORK AGENCY	2,053,600,000.00	80,000,000.00	80,000,000.00	3.9%	1,973,600,000.00
01120000000	OSUN STATE HOUSE OF ASSEMBLY	3,978,700,000.00	395,893,192.95	395,893,192.95	10.0%	3,582,806,807.05
01120010010	OSUN STATE HOUSE OF ASSEMBLY	3,579,000,000.00	381,054,192.95	381,054,192.95	10.6%	3,197,945,807.05
01120040010	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	399,700,000.00	14,839,000.00	14,839,000.00	3.7%	384,861,000.00
01230000000	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	2,234,000,000.00	85,792,590.07	85,792,590.07	3.8%	2,148,207,409.93
01230010010	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	2,070,000,000.00	45,135,000.00	45,135,000.00	2.2%	2,024,865,000.00
01230030010	OSUN STATE BROADCASTING CORPORATION	164,000,000.00	40,657,590.07	40,657,590.07	24.8%	123,342,409.93
01240000000	MINISTRY OF HOME AFFAIRS	482,000,000.00	113,763,491.74	113,763,491.74	23.6%	368,236,508.26
01240010010	MINISTRY OF HOME AFFAIRS	482,000,000.00	113,763,491.74	113,763,491.74	23.6%	368,236,508.26
01250000000	OFFICE OF THE HEAD OF SERVICE	2,936,900,000.00	464,071,272.43	464,071,272.43	15.8%	2,472,828,727.57
01250010010	OFFICE OF THE HEAD OF SERVICE	1,619,400,000.00	273,730,272.43	273,730,272.43	16.9%	1,345,669,727.57
01250030010	BUREAU OF PUBLIC SERVICE PENSION	188,500,000.00	10,841,000.00	10,841,000.00	5.8%	177,659,000.00
01250040010	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	1,129,000,000.00	179,500,000.00	179,500,000.00	15.9%	949,500,000.00
01400000000	OFFICE OF THE AUDITOR GENERAL	481,550,000.00	74,568,800.00	74,568,800.00	15.5%	406,981,200.00
01400010010	OFFICE OF THE AUDITOR GENERAL (STATE)	239,700,000.00	21,673,000.00	21,673,000.00	9.0%	218,027,000.00
01400020010	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	241,850,000.00	52,895,800.00	52,895,800.00	21.9%	188,954,200.00
01470000000	CIVIL SERVICE COMMISSION	94,000,000.00	6,000,000.00	6,000,000.00	6.4%	88,000,000.00
01470010010	CIVIL SERVICE COMMISSION	94,000,000.00	6,000,000.00	6,000,000.00	6.4%	88,000,000.00
01480000000	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	71,325,000.00	-	-	0.0%	71,325,000.00
01480010010	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	71,325,000.00	-	-	0.0%	71,325,000.00
01490000000	LOCAL GOVERNMENTS SERVICE COMMISSION	712,150,000.00	10,000,000.00	10,000,000.00	1.4%	702,150,000.00
01490010010	LOCAL GOVERNMENTS SERVICE COMMISSION	712,150,000.00	10,000,000.00	10,000,000.00	1.4%	702,150,000.00
01610000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	4,815,000,000.00	425,575,000.00	425,575,000.00	8.8%	4,389,425,000.00
01610010010	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	4,815,000,000.00	425,575,000.00	425,575,000.00	8.8%	4,389,425,000.00
01620000000	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS	2,000,000,000.00	17,289,000.00	17,289,000.00	0.9%	1,982,711,000.00
01620010010	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS	2,000,000,000.00	17,289,000.00	17,289,000.00	0.9%	1,982,711,000.00
01660000000	MINISTRY OF FEDERAL AFFAIRS	486,000,000.00	12,187,500.00	12,187,500.00	2.5%	473,812,500.00
01660010010	MINISTRY OF FEDERAL AFFAIRS	486,000,000.00	12,187,500.00	12,187,500.00	2.5%	473,812,500.00
02000000000	Economic Sector	28,242,964,010.00	3,358,020,667.59	3,358,020,667.59	11.9%	24,884,943,342.41
02150000000	MINISTRY OF AGRICULTURE AND FOOD SECURITY	2,626,255,000.00	894,322.25	894,322.25	0.0%	2,625,360,677.75
02150010010	MINISTRY OF AGRICULTURE AND FOOD SECURITY	2,281,655,000.00	-	-	0.0%	2,281,655,000.00
02151020010	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	335,000,000.00	-	-	0.0%	335,000,000.00
02151030010	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	9,600,000.00	894,322.25	894,322.25	9.3%	8,705,677.75
02200000000	MINISTRY OF FINANCE	15,209,840,000.00	2,626,205,160.03	2,626,205,160.03	17.3%	12,583,634,839.97
02200010010	MINISTRY OF FINANCE	13,478,500,000.00	2,348,801,725.13	2,348,801,725.13	17.4%	11,129,698,274.87
02200070010	OFFICE OF THE ACCOUNTANT - GENERAL	671,580,000.00	101,702,500.00	101,702,500.00	15.1%	569,877,500.00
02200080010	OSUN STATE INTERNAL REVENUE SERVICE	1,059,760,000.00	175,700,934.90	175,700,934.90	16.6%	884,059,065.10

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
02220000000	MINISTRY OF COMMERCE AND INDUSTRY	911,640,000.00	32,100,000.00	32,100,000.00	3.5%	879,540,000.00
022200100100	MINISTRY OF COMMERCE AND INDUSTRY	855,000,000.00	30,000,000.00	30,000,000.00	3.5%	825,000,000.00
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	18,765,000.00	2,100,000.00	2,100,000.00	11.2%	16,665,000.00
022205400100	OSUN STATE INVESTMENT PROMOTION AGENCY	37,875,000.00	-	-	0.0%	37,875,000.00
02730000000	MINISTRY OF COOPERATIVES AND EMPOWERMENT	497,600,000.00	54,847,500.00	54,847,500.00	11.0%	442,752,500.00
027300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	422,600,000.00	40,088,500.00	40,088,500.00	9.5%	382,511,500.00
027300200100	OSUN MICRO CREDIT AGENCY	75,000,000.00	14,759,000.00	14,759,000.00	19.7%	60,241,000.00
02280000000	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	708,000,000.00	47,410,000.00	47,410,000.00	6.7%	660,590,000.00
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	708,000,000.00	47,410,000.00	47,410,000.00	6.7%	660,590,000.00
02290000000	MINISTRY OF TRANSPORTATION	376,500,000.00	193,585,000.00	193,585,000.00	51.4%	182,915,000.00
022900100100	MINISTRY OF TRANSPORTATION	376,500,000.00	193,585,000.00	193,585,000.00	51.4%	182,915,000.00
02330000000	OFFICE OF NATURAL & MINERAL RESOURCES	329,550,000.00	-	-	0.0%	329,550,000.00
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	329,550,000.00	-	-	0.0%	329,550,000.00
02340000000	MINISTRY OF WORKS AND INFRASTRUCTURE	664,437,500.00	153,335,656.25	153,335,656.25	23.1%	511,101,843.75
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	499,400,000.00	151,335,656.25	151,335,656.25	30.3%	348,064,343.75
023400400100	OSUN ROAD MAINTENANCE AGENCY	101,250,000.00	-	-	0.0%	101,250,000.00
023400500100	OSUN ASSETS MANAGEMENT AGENCY	63,787,500.00	2,000,000.00	2,000,000.00	3.1%	61,787,500.00
02360000000	MINISTRY OF CULTURE AND TOURISM	716,250,000.00	92,000,000.00	92,000,000.00	12.8%	624,250,000.00
023600100100	MINISTRY OF CULTURE AND TOURISM	491,250,000.00	71,000,000.00	71,000,000.00	14.5%	420,250,000.00
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	93,750,000.00	600,000.00	600,000.00	0.6%	93,150,000.00
023600500100	OSUN STATE TOURISM BOARD	131,250,000.00	20,400,000.00	20,400,000.00	15.5%	110,850,000.00
02380000000	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	3,834,040,250.00	42,315,117.00	42,315,117.00	1.1%	3,791,725,133.00
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	3,354,540,250.00	34,315,117.00	34,315,117.00	1.0%	3,320,225,133.00
023800400100	STATE BUREAU OF STATISTICS	479,500,000.00	8,000,000.00	8,000,000.00	1.7%	471,500,000.00
02520000000	MINISTRY OF WATER RESOURCES	1,403,726,260.00	63,845,316.27	63,845,316.27	4.5%	1,339,880,943.73
025200100100	MINISTRY OF WATER RESOURCES	296,250,000.00	2,000,000.00	2,000,000.00	0.7%	294,250,000.00
025201200100	OSUN WATER REGULATORY COMMISSION	131,250,000.00	960,000.00	960,000.00	0.7%	130,290,000.00
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	178,563,760.00	10,905,000.00	10,905,000.00	6.1%	167,658,760.00
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	114,750,000.00	18,840,000.00	18,840,000.00	16.4%	95,910,000.00
025210200100	OSUN STATE WATER CORPORATION	682,912,500.00	31,140,316.27	31,140,316.27	4.6%	651,772,183.73
02310000000	MINISTRY OF ENERGY	370,500,000.00	10,685,000.00	10,685,000.00	2.9%	359,815,000.00
023100100100	MINISTRY OF ENERGY	370,500,000.00	10,685,000.00	10,685,000.00	2.9%	359,815,000.00
02600000000	MINISTRY OF LANDS AND PHYSICAL PLANNING	284,625,000.00	17,797,595.79	17,797,595.79	6.3%	266,827,404.21
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	120,000,000.00	6,000,000.00	6,000,000.00	5.0%	114,000,000.00
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	74,175,000.00	11,797,595.79	11,797,595.79	15.9%	62,377,404.21
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	44,950,000.00	-	-	0.0%	44,950,000.00
026000500100	OFFICE OF THE SURVEYOR - GENERAL	45,500,000.00	-	-	0.0%	45,500,000.00
02640000000	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	310,000,000.00	23,000,000.00	23,000,000.00	7.4%	287,000,000.00
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	310,000,000.00	23,000,000.00	23,000,000.00	7.4%	287,000,000.00
03000000000	Law and Justice Sector	3,387,850,000.00	81,051,500.00	81,051,500.00	2.4%	3,306,798,500.00
03180000000	JUDICIAL SERVICE COMMISSION	2,656,350,000.00	46,421,500.00	46,421,500.00	1.7%	2,609,928,500.00
031801100100	JUDICIAL SERVICE COMMISSION	374,800,000.00	2,000,000.00	2,000,000.00	0.5%	372,800,000.00
031805100100	HIGH COURT OF JUSTICE	1,880,000,000.00	25,000,000.00	25,000,000.00	1.3%	1,855,000,000.00
031805200100	CUSTOMARY COURT OF APPEAL	401,550,000.00	19,421,500.00	19,421,500.00	4.8%	382,128,500.00
03260000000	MINISTRY OF JUSTICE	731,500,000.00	34,630,000.00	34,630,000.00	4.7%	696,870,000.00
032600100100	MINISTRY OF JUSTICE	731,500,000.00	34,630,000.00	34,630,000.00	4.7%	696,870,000.00
04000000000	Regional Sector	5,108,870,000.00	658,795,000.00	658,795,000.00	12.9%	4,450,075,000.00
04630000000	MINISTRY OF REGIONAL INTEGRATION	5,108,870,000.00	658,795,000.00	658,795,000.00	12.9%	4,450,075,000.00
046300100100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	5,108,870,000.00	658,795,000.00	658,795,000.00	12.9%	4,450,075,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
05000000000	Social Sector	30,907,820,790.00	3,365,802,023.33	3,365,802,023.33	10.9%	27,542,018,766.67
05130000000	MINISTRY OF YOUTHS AFFAIRS	932,925,000.00	60,105,000.00	60,105,000.00	6.4%	872,820,000.00
051300100100	MINISTRY OF YOUTHS AFFAIRS	932,925,000.00	60,105,000.00	60,105,000.00	6.4%	872,820,000.00
05140000000	MINISTRY OF WOMEN AFFAIRS, CHILDREN AND SOCIAL WELFARE	2,053,625,000.00	56,766,800.00	56,766,800.00	2.8%	1,996,858,200.00
051400100100	MINISTRY OF WOMEN AFFAIRS, CHILDREN AND SOCIAL WELFARE	1,798,000,000.00	51,096,800.00	51,096,800.00	2.8%	1,746,903,200.00
051400200100	BUREAU FOR PEOPLE WITH DISABILITIES	255,625,000.00	5,670,000.00	5,670,000.00	2.2%	249,955,000.00
05170000000	MINISTRY OF EDUCATION	13,279,035,260.00	2,354,491,693.73	2,354,491,693.73	17.7%	10,924,543,566.27
051700100100	MINISTRY OF EDUCATION	1,469,705,460.00	25,035,297.62	25,035,297.62	1.7%	1,444,670,162.38
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	1,625,000,000.00	125,572,945.28	125,572,945.28	7.7%	1,499,427,054.72
051700400100	OSUN STATE SENIOR SECONDARY EDUCATION BOARD	289,359,750.00	1,200,000.00	1,200,000.00	0.4%	288,159,750.00
051700800100	OSUN STATE LIBRARY BOARD	51,000,000.00	1,000,000.00	1,000,000.00	2.0%	50,000,000.00
051700900100	OSUN STATE EXAMINATION BOARD	96,400,000.00	-	-	0.0%	96,400,000.00
051701000100	OSUN STATE MASS EDUCATION AGENCY	9,975,000.00	300,000.00	300,000.00	3.0%	9,675,000.00
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	1,144,395,400.00	235,907,279.16	235,907,279.16	20.6%	908,488,120.84
051701900100	OSUN STATE POLYTECHNIC, IREE	1,528,720,250.00	458,915,150.44	458,915,150.44	30.0%	1,069,805,099.56
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	690,878,300.00	12,152,904.39	12,152,904.39	1.8%	678,725,395.61
051702200100	OSUN STATE UNIVERSITY, OSOGBO	2,295,800,000.00	418,935,766.02	418,935,766.02	18.2%	1,876,864,233.98
051702300100	UNIVERSITY OF ILESA	3,001,801,100.00	946,932,002.02	946,932,002.02	31.5%	2,054,869,097.98
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	125,000,000.00	2,000,000.00	2,000,000.00	1.6%	123,000,000.00
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	376,200,000.00	-	-	0.0%	376,200,000.00
051705800100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	574,800,000.00	126,540,348.80	126,540,348.80	22.0%	448,259,651.20
05210000000	MINISTRY OF HEALTH	11,738,835,530.00	611,087,313.78	611,087,313.78	5.2%	11,127,748,216.22
052100100100	MINISTRY OF HEALTH	4,212,000,000.00	67,450,000.00	67,450,000.00	1.6%	4,144,550,000.00
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	1,803,500,000.00	235,898,212.38	235,898,212.38	13.1%	1,567,601,787.62
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	3,597,000,500.00	72,174,792.00	72,174,792.00	2.0%	3,524,825,708.00
052100400100	OSUN STATE AGENCY FOR CONTROL OF AIDS	82,955,030.00	2,000,000.00	2,000,000.00	2.4%	80,955,030.00
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	1,000,000,000.00	175,689,309.40	175,689,309.40	17.6%	824,310,690.60
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	417,060,000.00	55,875,000.00	55,875,000.00	13.4%	361,185,000.00
052110300100	OSUN STATE TRADITIONAL MEDICAL PRACTICE AGENCY	386,500,000.00	2,000,000.00	2,000,000.00	0.5%	384,500,000.00
052110400100	OSUN STATE DRUGS AND MEDICAL SUPPLIES MANAGEMENT AGENCY	239,820,000.00	-	-	0.0%	239,820,000.00
05350000000	MINISTRY OF ENVIRONMENT AND SANITATION	1,328,875,000.00	137,206,015.82	137,206,015.82	10.3%	1,191,668,984.18
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	822,875,000.00	90,213,175.82	90,213,175.82	11.0%	732,661,824.18
053500200100	OSUN PARKS AND GARDENS MANAGEMENT AGENCY	56,000,000.00	8,500,000.00	8,500,000.00	15.2%	47,500,000.00
053505300100	OSUN STATE WASTE MANAGEMENT AGENCY	450,000,000.00	38,492,840.00	38,492,840.00	8.6%	411,507,160.00
05390000000	MINISTRY OF SPORTS AND SPECIAL NEEDS	1,355,605,000.00	141,145,200.00	141,145,200.00	10.4%	1,214,459,800.00
053900100100	MINISTRY OF SPORTS AND SPECIAL NEEDS	497,980,000.00	15,080,000.00	15,080,000.00	3.0%	482,900,000.00
053905100100	OSUN STATE SPORTS COUNCIL	857,625,000.00	126,065,200.00	126,065,200.00	14.7%	731,559,800.00
05510000000	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	218,920,000.00	5,000,000.00	5,000,000.00	2.3%	213,920,000.00
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	218,920,000.00	5,000,000.00	5,000,000.00	2.3%	213,920,000.00

Table 7: Capital Expenditure by Administrative Classification

Osun State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	402,680,332,360.00	16,138,281,665.61	16,138,281,665.61	4.0%	386,542,050,694.39
010000000000	Administration Sector	22,892,983,640.00	65,713,500.00	65,713,500.00	0.3%	22,827,270,140.00
011100000000	GOVERNMENT HOUSE	15,402,551,290.00	-	-	0.0%	15,402,551,290.00
011100100100	BUREAU OF GENERAL SERVICES	15,000,000,000.00	-	-	0.0%	15,000,000,000.00
011100800100	OSUN EMERGENCY MANAGEMENT AGENCY	129,390,000.00	-	-	0.0%	129,390,000.00
011101000100	PUBLIC PROCUREMENT AGENCY	67,085,000.00	-	-	0.0%	67,085,000.00
011101100100	OSUN STATE SECURITY NETWORK AGENCY	206,076,290.00	-	-	0.0%	206,076,290.00
011200000000	OSUN STATE HOUSE OF ASSEMBLY	1,691,744,000.00	-	-	0.0%	1,691,744,000.00
011200100100	OSUN STATE HOUSE OF ASSEMBLY	1,548,240,000.00	-	-	0.0%	1,548,240,000.00
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	143,504,000.00	-	-	0.0%	143,504,000.00
012300000000	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	3,200,000,000.00	17,713,500.00	17,713,500.00	0.6%	3,182,286,500.00
012300100100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	1,700,000,000.00	-	-	0.0%	1,700,000,000.00
012300300100	OSUN STATE BROADCASTING CORPORATION	1,500,000,000.00	17,713,500.00	17,713,500.00	1.2%	1,482,286,500.00
012400000000	MINISTRY OF HOME AFFAIRS	1,300,000,000.00	-	-	0.0%	1,300,000,000.00
012400100100	MINISTRY OF HOME AFFAIRS	1,300,000,000.00	-	-	0.0%	1,300,000,000.00
012500000000	OFFICE OF THE HEAD OF SERVICE	415,780,000.00	-	-	0.0%	415,780,000.00
012500100100	OFFICE OF THE HEAD OF SERVICE	94,780,000.00	-	-	0.0%	94,780,000.00
012500300100	BUREAU OF PUBLIC SERVICE PENSION	149,000,000.00	-	-	0.0%	149,000,000.00
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	172,000,000.00	-	-	0.0%	172,000,000.00
014000000000	OFFICE OF THE AUDITOR GENERAL	231,855,810.00	48,000,000.00	48,000,000.00	20.7%	183,855,810.00
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	131,145,000.00	48,000,000.00	48,000,000.00	36.6%	83,145,000.00
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	100,710,810.00	-	-	0.0%	100,710,810.00
014700000000	CIVIL SERVICE COMMISSION	84,000,000.00	-	-	0.0%	84,000,000.00
014700100100	CIVIL SERVICE COMMISSION	84,000,000.00	-	-	0.0%	84,000,000.00
014800000000	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	50,000,000.00	-	-	0.0%	50,000,000.00
014800100100	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	50,000,000.00	-	-	0.0%	50,000,000.00
014900000000	LOCAL GOVERNMENTS SERVICE COMMISSION	89,000,000.00	-	-	0.0%	89,000,000.00
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	89,000,000.00	-	-	0.0%	89,000,000.00
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	83,042,290.00	-	-	0.0%	83,042,290.00
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	83,042,290.00	-	-	0.0%	83,042,290.00
016200000000	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS	80,000,000.00	-	-	0.0%	80,000,000.00
016200100100	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS	80,000,000.00	-	-	0.0%	80,000,000.00
016600000000	MINISTRY OF FEDERAL AFFAIRS	265,010,250.00	-	-	0.0%	265,010,250.00
016600100100	MINISTRY OF FEDERAL AFFAIRS	265,010,250.00	-	-	0.0%	265,010,250.00
020000000000	Economic Sector	302,566,303,800.00	11,003,612,580.81	11,003,612,580.81	3.6%	291,562,691,219.19
021500000000	MINISTRY OF AGRICULTURE AND FOOD SECURITY	3,967,694,990.00	-	-	0.0%	3,967,694,990.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	2,395,670,000.00	-	-	0.0%	2,395,670,000.00
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	515,420,000.00	-	-	0.0%	515,420,000.00
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	1,056,604,990.00	-	-	0.0%	1,056,604,990.00
022000000000	MINISTRY OF FINANCE	2,486,462,290.00	-	-	0.0%	2,486,462,290.00
022000100100	MINISTRY OF FINANCE	1,774,000,000.00	-	-	0.0%	1,774,000,000.00
022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	494,500,000.00	-	-	0.0%	494,500,000.00
022000800100	OSUN STATE INTERNAL REVENUE SERVICE	217,962,290.00	-	-	0.0%	217,962,290.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
022200000000	MINISTRY OF COMMERCE AND INDUSTRY	480,000,000.00	-	-	0.0%	480,000,000.00
022200100100	MINISTRY OF COMMERCE AND INDUSTRY	270,000,000.00	-	-	0.0%	270,000,000.00
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	150,000,000.00	-	-	0.0%	150,000,000.00
022205400100	OSUN STATE INVESTMENT PROMOTION AGENCY	60,000,000.00	-	-	0.0%	60,000,000.00
027300000000	MINISTRY OF COOPERATIVES AND EMPOWERMENT	595,000,000.00	-	-	0.0%	595,000,000.00
027300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	445,000,000.00	-	-	0.0%	445,000,000.00
027300200100	OSUN MICRO CREDIT AGENCY	150,000,000.00	-	-	0.0%	150,000,000.00
022800000000	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	300,000,000.00	-	-	0.0%	300,000,000.00
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	300,000,000.00	-	-	0.0%	300,000,000.00
022900000000	MINISTRY OF TRANSPORTATION	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
022900100100	MINISTRY OF TRANSPORTATION	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
023300000000	OFFICE OF NATURAL & MINERAL RESOURCES	4,333,825,330.00	-	-	0.0%	4,333,825,330.00
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	4,333,825,330.00	-	-	0.0%	4,333,825,330.00
023400000000	MINISTRY OF WORKS AND INFRASTRUCTURE	247,748,550,000.00	10,878,185,655.81	10,878,185,655.81	4.4%	236,870,364,344.19
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	246,823,550,000.00	10,878,185,655.81	10,878,185,655.81	4.4%	235,945,364,344.19
023400400100	OSUN ROAD MAINTENANCE AGENCY	780,000,000.00	-	-	0.0%	780,000,000.00
023400500100	OSUN ASSETS MANAGEMENT AGENCY	145,000,000.00	-	-	0.0%	145,000,000.00
023600000000	MINISTRY OF CULTURE AND TOURISM	550,000,000.00	-	-	0.0%	550,000,000.00
023600100100	MINISTRY OF CULTURE AND TOURISM	260,000,000.00	-	-	0.0%	260,000,000.00
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	90,000,000.00	-	-	0.0%	90,000,000.00
023600500100	OSUN STATE TOURISM BOARD	200,000,000.00	-	-	0.0%	200,000,000.00
023800000000	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	2,171,998,000.00	-	-	0.0%	2,171,998,000.00
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	1,821,548,000.00	-	-	0.0%	1,821,548,000.00
023800400100	STATE BUREAU OF STATISTICS	350,450,000.00	-	-	0.0%	350,450,000.00
025200000000	MINISTRY OF WATER RESOURCES	8,148,098,240.00	99,104,625.00	99,104,625.00	1.2%	8,048,993,615.00
025200100100	MINISTRY OF WATER RESOURCES	350,000,000.00	-	-	0.0%	350,000,000.00
025201200100	OSUN WATER REGULATORY COMMISSION	90,000,000.00	-	-	0.0%	90,000,000.00
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	208,098,240.00	-	-	0.0%	208,098,240.00
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
025210200100	OSUN STATE WATER CORPORATION	6,500,000,000.00	99,104,625.00	99,104,625.00	1.5%	6,400,895,375.00
023100000000	MINISTRY OF ENERGY	2,620,000,000.00	-	-	0.0%	2,620,000,000.00
023100100100	MINISTRY OF ENERGY	2,620,000,000.00	-	-	0.0%	2,620,000,000.00
026000000000	MINISTRY OF LANDS AND PHYSICAL PLANNING	8,490,000,000.00	6,322,300.00	6,322,300.00	0.1%	8,483,677,700.00
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	7,000,000,000.00	-	-	0.0%	7,000,000,000.00
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	400,000,000.00	6,322,300.00	6,322,300.00	1.6%	393,677,700.00
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	390,000,000.00	-	-	0.0%	390,000,000.00
026000500100	OFFICE OF THE SURVEYOR - GENERAL	700,000,000.00	-	-	0.0%	700,000,000.00
026400000000	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	19,674,674,950.00	20,000,000.00	20,000,000.00	0.1%	19,654,674,950.00
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	19,674,674,950.00	20,000,000.00	20,000,000.00	0.1%	19,654,674,950.00
030000000000	Law and Justice Sector	564,960,270.00	-	-	0.0%	564,960,270.00
031800000000	JUDICIAL SERVICE COMMISSION	305,560,270.00	-	-	0.0%	305,560,270.00
031801100100	JUDICIAL SERVICE COMMISSION	103,419,440.00	-	-	0.0%	103,419,440.00
031805100100	HIGH COURT OF JUSTICE	121,555,830.00	-	-	0.0%	121,555,830.00
031805200100	CUSTOMARY COURT OF APPEAL	80,585,000.00	-	-	0.0%	80,585,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
032600000000	MINISTRY OF JUSTICE	259,400,000.00	-	-	0.0%	259,400,000.00
032600100100	MINISTRY OF JUSTICE	259,400,000.00	-	-	0.0%	259,400,000.00
040000000000	Regional Sector	7,175,000,000.00	-	-	0.0%	7,175,000,000.00
046300000000	MINISTRY OF REGIONAL INTEGRATION	7,175,000,000.00	-	-	0.0%	7,175,000,000.00
046300100100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	7,175,000,000.00	-	-	0.0%	7,175,000,000.00
050000000000	Social Sector	69,481,084,650.00	5,068,955,584.80	5,068,955,584.80	7.3%	64,412,129,065.20
051300000000	MINISTRY OF YOUTHS AFFAIRS	560,000,000.00	-	-	0.0%	560,000,000.00
051300100100	MINISTRY OF YOUTHS AFFAIRS	560,000,000.00	-	-	0.0%	560,000,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS, CHILDREN AND SOCIAL WELFARE	655,000,000.00	-	-	0.0%	655,000,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS, CHILDREN AND SOCIAL WELFARE	435,000,000.00	-	-	0.0%	435,000,000.00
051400200100	BUREAU FOR PEOPLE WITH DISABILITIES	220,000,000.00	-	-	0.0%	220,000,000.00
051700000000	MINISTRY OF EDUCATION	38,005,802,030.00	3,423,060,537.72	3,423,060,537.72	9.0%	34,582,741,492.28
051700100100	MINISTRY OF EDUCATION	1,015,415,160.00	-	-	0.0%	1,015,415,160.00
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	20,501,285,560.00	654,705,112.77	654,705,112.77	3.2%	19,846,580,447.23
051700400100	OSUN STATE SENIOR SECONDARY EDUCATION BOARD	216,621,900.00	-	-	0.0%	216,621,900.00
051700800100	OSUN STATE LIBRARY BOARD	111,483,000.00	-	-	0.0%	111,483,000.00
051700900100	OSUN STATE EXAMINATION BOARD	197,491,400.00	-	-	0.0%	197,491,400.00
051701000100	OSUN STATE MASS EDUCATION AGENCY	34,060,000.00	-	-	0.0%	34,060,000.00
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	590,923,600.00	71,621,067.40	71,621,067.40	12.1%	519,302,532.60
051701900100	OSUN STATE POLYTECHNIC, IREE	2,219,986,720.00	102,002,637.63	102,002,637.63	4.6%	2,117,984,082.37
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	2,534,924,000.00	648,405,846.66	648,405,846.66	25.6%	1,886,518,153.34
051702200100	OSUN STATE UNIVERSITY, OSOGBO	3,225,723,740.00	107,749,159.53	107,749,159.53	3.3%	3,117,974,580.47
051702300100	UNIVERSITY OF ILESA	5,905,562,300.00	1,819,341,015.73	1,819,341,015.73	30.8%	4,086,221,284.27
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	403,077,800.00	-	-	0.0%	403,077,800.00
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	149,000,000.00	-	-	0.0%	149,000,000.00
051705800100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	900,246,850.00	19,235,698.00	19,235,698.00	2.1%	881,011,152.00
052100000000	MINISTRY OF HEALTH	20,004,282,620.00	117,944,211.76	117,944,211.76	0.6%	19,886,338,408.24
052100100100	MINISTRY OF HEALTH	13,463,713,700.00	20,969,120.00	20,969,120.00	0.2%	13,442,744,580.00
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	350,000,000.00	-	-	0.0%	350,000,000.00
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	666,554,000.00	-	-	0.0%	666,554,000.00
052100400100	OSUN STATE AGENCY FOR CONTROL OF AIDS	150,000,000.00	-	-	0.0%	150,000,000.00
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	3,501,830,000.00	96,975,091.76	96,975,091.76	2.8%	3,404,854,908.24
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	450,000,000.00	-	-	0.0%	450,000,000.00
052110300100	OSUN STATE TRADITIONAL MEDICAL PRACTICE AGENCY	300,000,000.00	-	-	0.0%	300,000,000.00
052110400100	OSUN STATE DRUGS AND MEDICAL SUPPLIES MANAGEMENT AGENCY	1,122,184,920.00	-	-	0.0%	1,122,184,920.00
053500000000	MINISTRY OF ENVIRONMENT AND SANITATION	3,500,000,000.00	527,950,835.32	527,950,835.32	15.1%	2,972,049,164.68
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	3,000,000,000.00	527,950,835.32	527,950,835.32	17.6%	2,472,049,164.68
053500200100	OSUN PARKS AND GARDENS MANAGEMENT AGENCY	100,000,000.00	-	-	0.0%	100,000,000.00
053505300100	OSUN STATE WASTE MANAGEMENT AGENCY	400,000,000.00	-	-	0.0%	400,000,000.00
053900000000	MINISTRY OF SPORTS AND SPECIAL NEEDS	6,656,000,000.00	1,000,000,000.00	1,000,000,000.00	15.0%	5,656,000,000.00
053900100100	MINISTRY OF SPORTS AND SPECIAL NEEDS	6,600,000,000.00	1,000,000,000.00	1,000,000,000.00	15.2%	5,600,000,000.00
053905100100	OSUN STATE SPORTS COUNCIL	56,000,000.00	-	-	0.0%	56,000,000.00
055100000000	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	100,000,000.00	-	-	0.0%	100,000,000.00
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	100,000,000.00	-	-	0.0%	100,000,000.00

Table 8: Other Expenditure by Administrative Classification

Osun State Government Budget Performance Report 2026 Q1 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	47,065,054,080.00	7,853,424,468.97	7,853,424,468.97	16.7%	39,211,629,611.03
01000000000	Administration Sector	1,550,000,000.00	943,490,000.00	943,490,000.00	60.9%	606,510,000.00
01120000000	OSUN STATE HOUSE OF ASSEMBLY	550,000,000.00	215,000,000.00	215,000,000.00	39.1%	335,000,000.00
011200100100	OSUN STATE HOUSE OF ASSEMBLY	550,000,000.00	215,000,000.00	215,000,000.00	39.1%	335,000,000.00
01240000000	MINISTRY OF HOME AFFAIRS	1,000,000,000.00	728,490,000.00	728,490,000.00	72.8%	271,510,000.00
012400100100	MINISTRY OF HOME AFFAIRS	1,000,000,000.00	728,490,000.00	728,490,000.00	72.8%	271,510,000.00
02000000000	Economic Sector	39,811,784,080.00	6,385,360,957.47	6,385,360,957.47	16.0%	33,426,423,122.53
02150000000	MINISTRY OF AGRICULTURE AND FOOD SECURITY	302,400,000.00	-	-	0.0%	302,400,000.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	2,000,000.00	-	-	0.0%	2,000,000.00
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	300,400,000.00	-	-	0.0%	300,400,000.00
02200000000	MINISTRY OF FINANCE	36,991,984,080.00	6,385,360,957.47	6,385,360,957.47	17.3%	30,606,623,122.53
022000100100	MINISTRY OF FINANCE	9,500,000,000.00	292,410,000.00	292,410,000.00	3.1%	9,207,590,000.00
022000200100	DEBT MANAGEMENT OFFICE	27,491,984,080.00	6,092,950,957.47	6,092,950,957.47	22.2%	21,399,033,122.53
02730000000	MINISTRY OF COOPERATIVES AND EMPOWERMENT	2,517,400,000.00	-	-	0.0%	2,517,400,000.00
027300100100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	2,077,400,000.00	-	-	0.0%	2,077,400,000.00
027300200100	OSUN MICRO CREDIT AGENCY	440,000,000.00	-	-	0.0%	440,000,000.00
05000000000	Social Sector	5,703,270,000.00	524,573,511.50	524,573,511.50	9.2%	5,178,696,488.50
05130000000	MINISTRY OF YOUTHS AFFAIRS	51,600,000.00	-	-	0.0%	51,600,000.00
051300100100	MINISTRY OF YOUTHS AFFAIRS	51,600,000.00	-	-	0.0%	51,600,000.00
05140000000	MINISTRY OF WOMEN AFFAIRS, CHILDREN AND SOCIAL WELFARE	130,000,000.00	-	-	0.0%	130,000,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS, CHILDREN AND SOCIAL WELFARE	50,000,000.00	-	-	0.0%	50,000,000.00
051400200100	BUREAU FOR PEOPLE WITH DISABILITIES	80,000,000.00	-	-	0.0%	80,000,000.00
05170000000	MINISTRY OF EDUCATION	2,697,150,000.00	109,930,662.50	109,930,662.50	4.1%	2,587,219,337.50
051700100100	MINISTRY OF EDUCATION	1,357,000,000.00	-	-	0.0%	1,357,000,000.00
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	70,000,000.00	-	-	0.0%	70,000,000.00
051700900100	OSUN STATE EXAMINATION BOARD	904,500,000.00	27,799,700.00	27,799,700.00	3.1%	876,700,300.00
051701900100	OSUN STATE POLYTECHNIC, IREE	198,650,000.00	77,930,962.50	77,930,962.50	39.2%	120,719,037.50
051702300100	UNIVERSITY OF ILESA	52,000,000.00	4,200,000.00	4,200,000.00	8.1%	47,800,000.00
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	15,000,000.00	-	-	0.0%	15,000,000.00
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	100,000,000.00	-	-	0.0%	100,000,000.00
05210000000	MINISTRY OF HEALTH	2,752,500,000.00	414,642,849.00	414,642,849.00	15.1%	2,337,857,151.00
052100200100	OSUN STATE HEALTH INSURANCE AGENCY	2,752,500,000.00	414,642,849.00	414,642,849.00	15.1%	2,337,857,151.00
05350000000	MINISTRY OF ENVIRONMENT AND SANITATION	10,000,000.00	-	-	0.0%	10,000,000.00
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	10,000,000.00	-	-	0.0%	10,000,000.00
05390000000	MINISTRY OF SPORTS AND SPECIAL NEEDS	62,020,000.00	-	-	0.0%	62,020,000.00
053900100100	MINISTRY OF SPORTS AND SPECIAL NEEDS	62,020,000.00	-	-	0.0%	62,020,000.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Osun State Government Budget Performance Report 2026 Q1 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	723,454,988,670.00	60,225,088,689.75	60,225,088,689.75	8.3%	663,229,899,980.25
2	EXPENDITURES	723,454,988,670.00	60,225,088,689.75	60,225,088,689.75	8.3%	663,229,899,980.25
21	PERSONNEL COST	135,005,722,430.00	21,488,783,427.42	21,488,783,427.42	15.9%	113,516,939,002.58
2101	SALARY	91,140,185,610.00	16,403,107,875.96	16,403,107,875.96	18.0%	74,737,077,734.04
210101	SALARIES AND WAGES	91,140,185,610.00	16,403,107,875.96	16,403,107,875.96	18.0%	74,737,077,734.04
21010101	SALARY	80,653,030,950.00	15,316,380,897.98	15,316,380,897.98	19.0%	65,336,650,052.02
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	5,487,154,660.00	1,086,726,977.98	1,086,726,977.98	19.8%	4,400,427,682.02
21010105	SALARY ARREARS	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	28,320,859,100.00	2,770,257,935.57	2,770,257,935.57	9.8%	25,550,601,164.43
210201	ALLOWANCES	3,810,859,100.00	691,864,951.65	691,864,951.65	18.2%	3,118,994,148.35
21020101	NON REGULAR ALLOWANCES	3,810,859,100.00	691,864,951.65	691,864,951.65	18.2%	3,118,994,148.35
210202	SOCIAL CONTRIBUTIONS	24,510,000,000.00	2,078,392,983.92	2,078,392,983.92	8.5%	22,431,607,016.08
21020201	OHIS CONTRIBUTION	760,000,000.00	103,114,643.79	103,114,643.79	13.6%	656,885,356.21
21020202	CONTRIBUTION PENSION	7,000,000,000.00	782,062,192.92	782,062,192.92	11.2%	6,217,937,807.08
21020203	GROUP LIFE INSURANCE	3,750,000,000.00	-	-	0.0%	3,750,000,000.00
21020204	EMPLOYEES COMPENSATION FUND	7,000,000,000.00	1,000,000,000.00	1,000,000,000.00	14.3%	6,000,000,000.00
21020206	REDEMPTION FUND	6,000,000,000.00	193,216,147.21	193,216,147.21	3.2%	5,806,783,852.79
2103	SOCIAL BENEFITS	15,544,677,720.00	2,315,417,615.89	2,315,417,615.89	14.9%	13,229,260,104.11
210301	SOCIAL BENEFITS	15,544,677,720.00	2,315,417,615.89	2,315,417,615.89	14.9%	13,229,260,104.11
21030101	GRATUITY	4,500,000,000.00	300,000,000.00	300,000,000.00	6.7%	4,200,000,000.00
21030102	PENSION	5,500,000,000.00	2,015,417,615.89	2,015,417,615.89	36.6%	3,484,582,384.11
21030104	GRATUITY ARREARS	3,065,571,880.00	-	-	0.0%	3,065,571,880.00
21030105	PENSION ARREARS	2,479,105,840.00	-	-	0.0%	2,479,105,840.00
22	OTHER RECURRENT COSTS	185,768,933,880.00	22,598,023,596.72	22,598,023,596.72	12.2%	163,170,910,283.28
2202	OVERHEAD COST	138,703,879,800.00	14,744,599,127.75	14,744,599,127.75	10.6%	123,959,280,672.25
220201	TRAVEL & TRANSPORT - GENERAL	17,483,005,000.00	2,007,297,277.91	2,007,297,277.91	11.5%	15,475,707,722.09
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,702,377,500.00	300,573,942.00	300,573,942.00	8.1%	3,401,803,558.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,131,627,500.00	559,673,185.09	559,673,185.09	7.8%	6,571,954,314.91
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,607,000,000.00	358,763,275.82	358,763,275.82	22.3%	1,248,236,724.18
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	5,042,000,000.00	788,286,875.00	788,286,875.00	15.6%	4,253,713,125.00
220202	UTILITIES - GENERAL	2,236,742,000.00	408,375,725.00	408,375,725.00	18.3%	1,828,366,275.00
22020201	ELECTRICITY CHARGES	1,308,200,000.00	275,710,378.25	275,710,378.25	21.1%	1,032,489,621.75
22020202	TELEPHONE CHARGES	283,712,000.00	28,653,570.00	28,653,570.00	10.1%	255,058,430.00
22020203	INTERNET ACCESS CHARGES	432,780,000.00	100,474,805.00	100,474,805.00	23.2%	332,305,195.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	53,130,000.00	960,671.75	960,671.75	1.8%	52,169,328.25
22020205	WATER RATES	4,100,000.00	-	-	0.0%	4,100,000.00
22020206	SEWAGE CHARGES	7,000,000.00	864,000.00	864,000.00	12.3%	6,136,000.00
22020210	SOFTWARE CHARGES/ LICENSE RENEWAL	147,820,000.00	1,712,300.00	1,712,300.00	1.2%	146,107,700.00

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
220203	MATERIALS & SUPPLIES - GENERAL	8,604,902,800.00	511,911,123.98	511,911,123.98	5.9%	8,092,991,676.02
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,463,173,750.00	132,743,299.60	132,743,299.60	9.1%	1,330,430,450.40
22020302	BOOKS	81,300,000.00	4,101,870.00	4,101,870.00	5.0%	77,198,130.00
22020303	NEWSPAPERS	65,270,000.00	4,842,630.00	4,842,630.00	7.4%	60,427,370.00
22020304	MAGAZINES & PERIODICALS	38,300,000.00	1,705,840.00	1,705,840.00	4.5%	36,594,160.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,287,867,000.00	81,684,435.00	81,684,435.00	6.3%	1,206,182,565.00
22020306	PRINTING OF SECURITY DOCUMENTS	147,723,000.00	48,110,000.00	48,110,000.00	32.6%	99,613,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,449,105,400.00	160,979,488.13	160,979,488.13	11.1%	1,288,125,911.87
22020308	FIELD & CAMPING MATERIALS SUPPLIES	53,943,150.00	140,000.00	140,000.00	0.3%	53,803,150.00
22020309	UNIFORMS & OTHER CLOTHING	672,700,000.00	23,742,000.00	23,742,000.00	3.5%	648,958,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	466,850,000.00	33,489,661.25	33,489,661.25	7.2%	433,360,338.75
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	60,000,000.00	15,036,900.00	15,036,900.00	25.1%	44,963,100.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	175,500,000.00	-	-	0.0%	175,500,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE	42,000,000.00	-	-	0.0%	42,000,000.00
22020314	CHEMICAL SUPPLIES	495,065,500.00	5,335,000.00	5,335,000.00	1.1%	489,730,500.00
22020315	AGRICULTURAL INPUTS	2,106,105,000.00	-	-	0.0%	2,106,105,000.00
220204	MAINTENANCE SERVICES - GENERAL	15,627,410,260.00	1,401,830,512.45	1,401,830,512.45	9.0%	14,225,579,747.55
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,887,872,000.00	185,657,507.47	185,657,507.47	9.8%	1,702,214,492.53
22020402	MAINTENANCE OF OFFICE FURNITURE	687,370,160.00	20,612,980.00	20,612,980.00	3.0%	666,757,180.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,358,600,000.00	148,870,766.75	148,870,766.75	2.8%	5,209,729,233.25
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,570,140,000.00	64,934,320.00	64,934,320.00	4.1%	1,505,205,680.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	454,110,000.00	60,587,186.25	60,587,186.25	13.3%	393,522,813.75
22020406	OTHER MAINTENANCE SERVICES	5,475,817,000.00	893,238,139.48	893,238,139.48	16.3%	4,582,578,860.52
22020410	MAINTENANCE OF STREET LIGHTINGS	21,000,000.00	100,000.00	100,000.00	0.5%	20,900,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	32,501,100.00	17,152,112.50	17,152,112.50	52.8%	15,348,987.50
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	8,000,000.00	-	-	0.0%	8,000,000.00
22020413	MINOR ROAD MAINTENANCE	132,000,000.00	10,677,500.00	10,677,500.00	8.1%	121,322,500.00
220205	TRAINING - GENERAL	11,371,608,000.00	1,570,309,469.01	1,570,309,469.01	13.8%	9,801,298,530.99
22020501	LOCAL TRAINING	10,321,608,000.00	1,125,938,540.19	1,125,938,540.19	10.9%	9,195,669,459.81
22020502	INTERNATIONAL TRAINING	1,050,000,000.00	444,370,928.82	444,370,928.82	42.3%	605,629,071.18
220206	OTHER SERVICES - GENERAL	15,797,568,400.00	978,763,556.35	978,763,556.35	6.2%	14,818,804,843.65
22020601	SECURITY SERVICES	13,281,485,000.00	757,280,145.56	757,280,145.56	5.7%	12,524,204,854.44
22020602	OFFICE RENT	166,000,000.00	8,567,000.00	8,567,000.00	5.2%	157,433,000.00
22020603	RESIDENTIAL RENT	320,700,000.00	60,018,745.00	60,018,745.00	18.7%	260,681,255.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,090,240,000.00	10,560,000.00	10,560,000.00	1.0%	1,079,680,000.00
22020605	CLEANING & FUMIGATION SERVICES	753,843,400.00	134,327,665.79	134,327,665.79	17.8%	619,515,734.21
22020607	RESCUE SERVICES	185,300,000.00	8,010,000.00	8,010,000.00	4.3%	177,290,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	13,025,727,540.00	2,728,733,188.05	2,728,733,188.05	20.9%	10,296,994,351.95
22020701	FINANCIAL CONSULTING	10,681,437,540.00	2,560,079,201.21	2,560,079,201.21	24.0%	8,121,358,338.79
22020702	INFORMATION TECHNOLOGY CONSULTING	89,500,000.00	1,834,639.96	1,834,639.96	2.0%	87,665,360.04
22020703	LEGAL SERVICES	373,200,000.00	10,537,000.00	10,537,000.00	2.8%	362,663,000.00
22020704	ENGINEERING SERVICES	17,200,000.00	-	-	0.0%	17,200,000.00
22020705	ARCHITECTURAL SERVICES	22,940,000.00	269,175.00	269,175.00	1.2%	22,670,825.00
22020706	SURVEYING SERVICES	250,200,000.00	6,008,172.00	6,008,172.00	2.4%	244,191,828.00
22020707	AGRICULTURAL CONSULTING	47,500,000.00	5,823,400.00	5,823,400.00	12.3%	41,676,600.00

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22020708	MEDICAL CONSULTING	1,373,500,000.00	142,187,599.88	142,187,599.88	10.4%	1,231,312,400.12
22020709	AUDITING OF ACCOUNTS	170,250,000.00	1,994,000.00	1,994,000.00	1.2%	168,256,000.00
220208	FUEL & LUBRICANTS - GENERAL	3,390,066,000.00	587,341,903.72	587,341,903.72	17.3%	2,802,724,096.28
22020801	MOTOR VEHICLE FUEL COST	2,098,100,000.00	330,538,885.00	330,538,885.00	15.8%	1,767,561,115.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	303,120,000.00	42,049,692.72	42,049,692.72	13.9%	261,070,307.28
22020803	PLANT / GENERATOR FUEL COST	984,346,000.00	214,393,326.00	214,393,326.00	21.8%	769,952,674.00
22020806	COOKING GAS/FUEL COST	4,500,000.00	360,000.00	360,000.00	8.0%	4,140,000.00
220209	FINANCIAL CHARGES - GENERAL	1,994,010,000.00	104,367,310.99	104,367,310.99	5.2%	1,889,642,689.01
22020901	BANK CHARGES (OTHER THAN INTEREST)	112,510,000.00	3,762,023.51	3,762,023.51	3.3%	108,747,976.49
22020902	INSURANCE PREMIUM	1,878,500,000.00	100,305,287.48	100,305,287.48	5.3%	1,778,194,712.52
22020904	OTHER CRF BANK CHARGES	3,000,000.00	300,000.00	300,000.00	10.0%	2,700,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	49,172,839,800.00	4,445,669,060.29	4,445,669,060.29	9.0%	44,727,170,739.71
22021001	REFRESHMENT & MEALS	6,040,285,000.00	612,105,851.70	612,105,851.70	10.1%	5,428,179,148.30
22021002	HONORARIUM & SITTING ALLOWANCE	2,587,955,000.00	259,472,198.31	259,472,198.31	10.0%	2,328,482,801.69
22021003	PUBLICITY & ADVERTISEMENTS	4,496,280,000.00	382,747,417.71	382,747,417.71	8.5%	4,113,532,582.29
22021004	MEDICAL EXPENSES/SUPPORT	3,504,760,000.00	19,296,650.00	19,296,650.00	0.6%	3,485,463,350.00
22021006	POSTAGES & COURIER SERVICES	52,200,000.00	5,757,259.45	5,757,259.45	11.0%	46,442,740.55
22021007	WELFARE PACKAGES	22,250,712,280.00	2,878,180,658.12	2,878,180,658.12	12.9%	19,372,531,621.88
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	546,040,000.00	61,051,900.00	61,051,900.00	11.2%	484,988,100.00
22021009	SPORTING ACTIVITIES	1,054,005,000.00	146,623,625.00	146,623,625.00	13.9%	907,381,375.00
22021010	DIRECT TEACHING & LABORATORY COST	423,046,750.00	15,423,500.00	15,423,500.00	3.6%	407,623,250.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	615,680,000.00	25,000,000.00	25,000,000.00	4.1%	590,680,000.00
22021020	ELECTION-LOGISTICS SUPPORT	500,000.00	-	-	0.0%	500,000.00
22021044	NON-PROFESSIONAL BODIES SUBSCRIPTION	40,000,000.00	-	-	0.0%	40,000,000.00
22021045	LEASE RENTAL FEES	22,000,000.00	-	-	0.0%	22,000,000.00
22021046	FOOD AND NUTRITION ACTIVITIES	6,393,033,710.00	-	-	0.0%	6,393,033,710.00
22021047	ANNIVERSARIES AND CELEBRATIONS	720,342,060.00	40,010,000.00	40,010,000.00	5.6%	680,332,060.00
22021048	ACCREDITATION FEES	57,500,000.00	-	-	0.0%	57,500,000.00
22021049	DATA COLLECTION EXPENSES	368,500,000.00	-	-	0.0%	368,500,000.00
2203	LOANS AND ADVANCES	1,600,500,000.00	4,200,000.00	4,200,000.00	0.3%	1,596,300,000.00
220301	STAFF LOANS & ADVANCES	150,000,000.00	4,200,000.00	4,200,000.00	2.8%	145,800,000.00
22030106	MOTOR VEHICLE ADVANCES	50,000,000.00	4,200,000.00	4,200,000.00	8.4%	45,800,000.00
22030108	HOUSING LOAN	100,000,000.00	-	-	0.0%	100,000,000.00
220302	OTHER LOANS	1,450,500,000.00	-	-	0.0%	1,450,500,000.00
22030205	LOAN TO INDIVIDUALS / ORGANISATIONS	1,450,500,000.00	-	-	0.0%	1,450,500,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	7,012,650,000.00	292,930,962.50	292,930,962.50	4.2%	6,719,719,037.50
220401	LOCAL GRANTS AND CONTRIBUTIONS	7,012,650,000.00	292,930,962.50	292,930,962.50	4.2%	6,719,719,037.50
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	191,900,000.00	76,480,962.50	76,480,962.50	39.9%	115,419,037.50
22040109	GRANTS TO COMMUNITIES/NGOS	6,563,750,000.00	216,450,000.00	216,450,000.00	3.3%	6,347,300,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	255,000,000.00	-	-	0.0%	255,000,000.00
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	2,000,000.00	-	-	0.0%	2,000,000.00

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2205	SUBSIDIES GENERAL	4,192,000,000.00	880,789,700.00	880,789,700.00	21.0%	3,311,210,300.00
220501	SUBSIDY TO PUBLIC/ PUBLIC INSTITUTIONS	4,192,000,000.00	880,789,700.00	880,789,700.00	21.0%	3,311,210,300.00
22050105	EDUCATION SUBSIDY	2,091,500,000.00	27,799,700.00	27,799,700.00	1.3%	2,063,700,300.00
22050106	AGRICULTURAL INPUTS SUBSIDY	2,000,000.00	-	-	0.0%	2,000,000.00
22050107	HEALTH SUBSIDY	1,098,500,000.00	124,500,000.00	124,500,000.00	11.3%	974,000,000.00
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	1,000,000,000.00	728,490,000.00	728,490,000.00	72.8%	271,510,000.00
2206	PUBLIC DEBT CHARGES	27,491,984,080.00	6,092,950,957.47	6,092,950,957.47	22.2%	21,399,033,122.53
220601	FOREIGN INTEREST / DISCOUNT	2,400,000,000.00	443,969,387.78	443,969,387.78	18.5%	1,956,030,612.22
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	2,400,000,000.00	443,969,387.78	443,969,387.78	18.5%	1,956,030,612.22
220602	DOMESTIC INTEREST / DISCOUNT	10,916,814,430.00	2,784,123,533.27	2,784,123,533.27	25.5%	8,132,690,896.73
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	10,916,814,430.00	2,784,123,533.27	2,784,123,533.27	25.5%	8,132,690,896.73
220603	FOREIGN PRINCIPAL	9,600,000,000.00	1,775,985,551.12	1,775,985,551.12	18.5%	7,824,014,448.88
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	9,600,000,000.00	1,775,985,551.12	1,775,985,551.12	18.5%	7,824,014,448.88
220604	DOMESTIC PRINCIPAL	4,575,169,650.00	1,088,872,485.30	1,088,872,485.30	23.8%	3,486,297,164.70
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	4,575,169,650.00	1,088,872,485.30	1,088,872,485.30	23.8%	3,486,297,164.70
2207	TRANSFERS-PAYMENT	6,654,300,000.00	582,552,849.00	582,552,849.00	8.8%	6,071,747,151.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	6,654,300,000.00	582,552,849.00	582,552,849.00	8.8%	6,071,747,151.00
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	2,654,300,000.00	412,142,849.00	412,142,849.00	15.5%	2,242,157,151.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	4,000,000,000.00	170,410,000.00	170,410,000.00	4.3%	3,829,590,000.00
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	113,620,000.00	-	-	0.0%	113,620,000.00
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	113,620,000.00	-	-	0.0%	113,620,000.00
22080101	TRANSFER-PAYMENT TO UNEMPLOYED	51,600,000.00	-	-	0.0%	51,600,000.00
22080102	TRANSFER-PAYMENT TO AGED/VULNERABLE GROUP	62,020,000.00	-	-	0.0%	62,020,000.00
23	Capital Expenditure	402,680,332,360.00	16,138,281,665.61	16,138,281,665.61	4.0%	386,542,050,694.39
2301	Fixed Assets Purchased	58,172,227,065.00	851,926,878.53	851,926,878.53	1.5%	57,320,300,186.47
230101	Purchase Of Fixed Assets - General	58,172,227,065.00	851,926,878.53	851,926,878.53	1.5%	57,320,300,186.47
23010101	Purchase / Acquisition Of Land	395,000,000.00	-	-	0.0%	395,000,000.00
23010104	Purchase Motor Cycles	3,612,205,000.00	-	-	0.0%	3,612,205,000.00
23010105	Purchase Of Motor Vehicles	14,657,663,770.00	111,867,005.57	111,867,005.57	0.8%	14,545,796,764.43
23010106	Purchase Of Vans	100,000,000.00	-	-	0.0%	100,000,000.00
23010107	Purchase Of Trucks	897,930,000.00	-	-	0.0%	897,930,000.00
23010108	Purchase Of Buses	4,193,960,000.00	-	-	0.0%	4,193,960,000.00
23010112	Purchase Of Office Furniture And Fittings	4,413,610,116.00	399,618,190.62	399,618,190.62	9.1%	4,013,991,925.38
23010113	Purchase Of Computers	1,652,165,587.00	19,735,515.83	19,735,515.83	1.2%	1,632,430,071.17
23010114	Purchase of Printers	140,678,580.00	-	-	0.0%	140,678,580.00
23010115	Purchase Of Photocopying Machines	186,177,000.00	3,990,000.00	3,990,000.00	2.1%	182,187,000.00
23010117	Purchase Of Shredding Machines	3,385,000.00	-	-	0.0%	3,385,000.00
23010118	Purchase Of Scanners	53,992,800.00	-	-	0.0%	53,992,800.00
23010119	Purchase Of Power Generating Set	224,292,010.00	15,500,000.00	15,500,000.00	6.9%	208,792,010.00
23010122	Purchase Of Health / Medical (Material/Equipment)	14,855,805,710.00	49,932,984.26	49,932,984.26	0.3%	14,805,872,725.74
23010123	Purchase Of Fire Fighting Equipment	40,236,140.00	-	-	0.0%	40,236,140.00
23010124	Purchase Of Teaching / Learning Aid Equipment	598,968,808.00	18,125,000.00	18,125,000.00	3.0%	580,843,808.00
23010125	Purchase Of Library Books & Equipment	181,874,000.00	18,128,308.00	18,128,308.00	10.0%	163,745,692.00
23010126	Purchase Of Sporting / Gaming Equipment	70,432,320.00	15,312,970.40	15,312,970.40	21.7%	55,119,349.60

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23010127	Purchase Of Agricultural Equipment	1,454,450,000.00	-	-	0.0%	1,454,450,000.00
23010128	Purchase Of Security Communication Equipment	30,008,000.00	-	-	0.0%	30,008,000.00
23010129	Purchase Of Industrial Equipment	164,883,600.00	-	-	0.0%	164,883,600.00
23010132	Purchase Of Security Equipment	123,433,000.00	-	-	0.0%	123,433,000.00
23010133	Purchases Of Surveying Equipment	634,000,000.00	-	-	0.0%	634,000,000.00
23010135	Purchase Of Tv Transmitting Equipment	936,042,914.00	-	-	0.0%	936,042,914.00
23010136	Purchase Of Radio Transmitting Equipment	23,246,772.00	-	-	0.0%	23,246,772.00
23010140	Purchase of Information / Communication Equipment	86,758,490.00	-	-	0.0%	86,758,490.00
23010141	Purchase / Provision of Kits / Uniforms	5,000,000.00	-	-	0.0%	5,000,000.00
23010142	Purchase of Laboratory Equipment	1,024,613,000.00	148,420,172.60	148,420,172.60	14.5%	876,192,827.40
23010143	Purchase of Other Equipment/Materials	1,081,715,538.00	40,102,161.25	40,102,161.25	3.7%	1,041,613,376.75
23010146	Purchase of other ICT equipment	314,543,200.00	-	-	0.0%	314,543,200.00
23010147	Purchase of Office Equipment	169,460,000.00	3,522,570.00	3,522,570.00	2.1%	165,937,430.00
23010149	Purchase of Electronic Equipment and Fittings	277,846,940.00	7,672,000.00	7,672,000.00	2.8%	270,174,940.00
23010150	Purchase of Biological Assets	1,313,411,000.00	-	-	0.0%	1,313,411,000.00
23010151	Purchase of veterinary Clinic Equipments	36,650,000.00	-	-	0.0%	36,650,000.00
23010152	Purchase of Funmigation Equipment	4,800,000.00	-	-	0.0%	4,800,000.00
23010155	Purchase of Water Supply Equipment	489,112,000.00	-	-	0.0%	489,112,000.00
23010158	Purchase of Electricity/ Power Equipment	3,723,875,770.00	-	-	0.0%	3,723,875,770.00
2302	Construction / Provision	303,175,709,507.62	14,367,831,748.03	14,367,831,748.03	4.7%	288,807,877,759.59
230201	Construction / Provision Of Fixed Assets - General	303,175,709,507.62	14,367,831,748.03	14,367,831,748.03	4.7%	288,807,877,759.59
23020101	Construction / Provision Of Office Buildings	6,672,229,009.55	366,266,125.21	366,266,125.21	5.5%	6,305,962,884.34
23020102	Construction / Provision Of Residential Buildings	992,649,250.00	927,500.00	927,500.00	0.1%	991,721,750.00
23020103	Construction / Provision Of Electricity / Solar Power	6,722,183,455.71	34,078,000.00	34,078,000.00	0.5%	6,688,105,455.71
23020104	Construction / Provision Of Housing	1,298,897,701.00	-	-	0.0%	1,298,897,701.00
23020105	Construction / Provision Of Water Facilities	1,137,263,958.57	23,316,292.50	23,316,292.50	2.1%	1,113,947,666.07
23020106	Construction / Provision Of Hospitals / Health Centres	1,163,300,000.00	500,000,000.00	500,000,000.00	43.0%	663,300,000.00
23020107	Construction / Provision Of Public Schools	16,116,908,352.18	1,526,479,497.70	1,526,479,497.70	9.5%	14,590,428,854.48
23020110	Construction / Provision Of Fire Fighting Stations	50,000,000.00	-	-	0.0%	50,000,000.00
23020111	Construction / Provision Of Libraries	746,500,000.00	-	-	0.0%	746,500,000.00
23020112	Construction / Provision Of Sporting Facilities	6,540,000,000.00	1,000,000,000.00	1,000,000,000.00	15.3%	5,540,000,000.00
23020113	Construction / Provision Of Agricultural Facilities	360,868,990.00	-	-	0.0%	360,868,990.00
23020114	Construction / Provision Of Roads	171,873,065,120.00	10,714,938,007.06	10,714,938,007.06	6.2%	161,158,127,112.94
23020116	Construction / Provision Of Water-Ways	20,000,000.00	-	-	0.0%	20,000,000.00
23020117	Construction / Provision Of Air-Port / Aerodromes	80,064,250,000.00	-	-	0.0%	80,064,250,000.00
23020119	Construction / Provision Of Recreational Facilities	1,679,122,770.00	-	-	0.0%	1,679,122,770.00
23020122	Construction Of Boundary Pillars/ Right Of Ways	200,000,000.00	8,126,200.00	8,126,200.00	4.1%	191,873,800.00
23020123	Construction Of Traffic /Street Lights	2,862,885,000.00	169,394,898.75	169,394,898.75	5.9%	2,693,490,101.25
23020124	Construction Of Markets/Parks/Industries/Factories	2,205,120,830.00	-	-	0.0%	2,205,120,830.00
23020127	Construction Of Ict Infrastructures	481,039,000.00	-	-	0.0%	481,039,000.00
23020129	Construction / Provision Of Bill Boards	103,338,060.00	-	-	0.0%	103,338,060.00
23020130	Construction / Provision Of Waste Facilities	76,500,000.00	-	-	0.0%	76,500,000.00
23020131	Construction / Provision Of Sewage or Drainage Network	179,142,857.14	-	-	0.0%	179,142,857.14
23020133	Construction / Provision Of Toilets	755,209,573.47	7,525,496.81	7,525,496.81	1.0%	747,684,076.66
23020134	Construction / Provision Of Laboratory	152,521,990.00	16,779,730.00	16,779,730.00	11.0%	135,742,260.00
23020135	Construction / Provision Of Places of Worship	456,087,710.00	-	-	0.0%	456,087,710.00
23020136	Construction / Provision Of Storage Facilities	58,818,690.00	-	-	0.0%	58,818,690.00
23020137	Construction/ Provision of Perimeter Fence	207,807,190.00	-	-	0.0%	207,807,190.00

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2303	Rehabilitation / Repairs	33,394,327,497.38	275,404,995.24	275,404,995.24	0.8%	33,118,922,502.14
230301	Rehabilitation / Repairs Of Fixed Assets - General	33,394,327,497.38	275,404,995.24	275,404,995.24	0.8%	33,118,922,502.14
23030101	Rehabilitation / Repairs Of Residential Building	3,304,348,654.45	-	-	0.0%	3,304,348,654.45
23030102	Rehabilitation / Repairs - Electricity	278,014,992.00	-	-	0.0%	278,014,992.00
23030104	Rehabilitation / Repairs - Water Facilities	5,798,299,810.00	99,104,625.00	99,104,625.00	1.7%	5,699,195,185.00
23030105	Rehabilitation / Repairs - Hospital / Health Centres	880,611,860.00	31,919,258.00	31,919,258.00	3.6%	848,692,602.00
23030106	Rehabilitation / Repairs - Public Schools	9,248,770,096.93	65,774,833.51	65,774,833.51	0.7%	9,182,995,263.42
23030109	Rehabilitation / Repairs - Fire Fighting Stations	100,000,000.00	-	-	0.0%	100,000,000.00
23030112	Rehabilitation / Repairs - Agricultural Facilities	19,415,000.00	-	-	0.0%	19,415,000.00
23030113	Rehabilitation / Repairs - Roads	10,007,564,900.00	20,000,000.00	20,000,000.00	0.2%	9,987,564,900.00
23030118	Rehabilitation / Repairs - Recreational Facilities	253,493,410.00	58,606,278.73	58,606,278.73	23.1%	194,887,131.27
23030121	Rehabilitation / Repairs Of Office Buildings	3,202,473,774.00	-	-	0.0%	3,202,473,774.00
23030124	Rehabilitation/Repairs- Markets/Parks	99,630,000.00	-	-	0.0%	99,630,000.00
23030127	Rehabilitation/Repairs- Ict Infrastructures	42,000,000.00	-	-	0.0%	42,000,000.00
23030132	Rehabilitation/Repairs Of Specialised vehicles	19,500,000.00	-	-	0.0%	19,500,000.00
23030134	Rehabilitation/Repairs Of Heavy Equipment	40,205,000.00	-	-	0.0%	40,205,000.00
23030136	Rehabilitation/Repairs Of Places of Worship	100,000,000.00	-	-	0.0%	100,000,000.00
2304	Preservation Of The Environment	2,676,381,820.00	537,560,397.15	537,560,397.15	20.1%	2,138,821,422.85
230401	Preservation Of The Environment - General	2,676,381,820.00	537,560,397.15	537,560,397.15	20.1%	2,138,821,422.85
23040101	Tree Planting	196,632,000.00	9,609,561.83	9,609,561.83	4.9%	187,022,438.17
23040102	Erosion & Flood Control	2,463,349,820.00	527,950,835.32	527,950,835.32	21.4%	1,935,398,984.68
23040104	Industrial Pollution Prevention & Control	16,400,000.00	-	-	0.0%	16,400,000.00
2305	Other Capital Projects	5,261,686,470.00	105,557,646.66	105,557,646.66	2.0%	5,156,128,823.34
230501	Acquisition Of Non Tangible Assets	5,261,686,470.00	105,557,646.66	105,557,646.66	2.0%	5,156,128,823.34
23050101	Research And Development	756,275,890.00	103,444,146.66	103,444,146.66	13.7%	652,831,743.34
23050102	Computer Software Acquisition	505,410,580.00	2,113,500.00	2,113,500.00	0.4%	503,297,080.00
23050134	Mining Rights	4,000,000,000.00	-	-	0.0%	4,000,000,000.00

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Osun State Government Budget Performance Report 2026 Q1 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	723,454,988,670.00	60,225,088,689.75	60,225,088,689.75	8.3%	663,229,899,980.25
701	GENERAL PUBLIC SERVICES	173,151,616,100.00	19,694,240,154.32	19,694,240,154.32	11.4%	153,457,375,945.68
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	113,616,530,810.00	11,641,043,350.68	11,641,043,350.68	10.2%	101,975,487,459.32
70111	EXECUTIVE AND LEGISLATIVE ORGANS	78,644,783,980.00	8,238,043,136.11	8,238,043,136.11	10.5%	70,406,740,843.89
70112	FINANCIAL AND FISCAL AFFAIRS	34,971,746,830.00	3,403,000,214.57	3,403,000,214.57	9.7%	31,568,746,615.43
7013	GENERAL SERVICES	29,668,703,750.00	1,886,464,915.24	1,886,464,915.24	6.4%	27,782,238,834.76
70131	GENERAL PERSONNEL SERVICES	4,687,747,580.00	602,708,807.37	602,708,807.37	12.9%	4,085,038,772.63
70132	OVERALL PLANNING AND STATISTICAL SERVICES	6,377,329,750.00	120,377,103.70	120,377,103.70	1.9%	6,256,952,646.30
70133	OTHER GENERAL SERVICES	18,603,626,420.00	1,163,379,004.17	1,163,379,004.17	6.3%	17,440,247,415.83
7016	GENERAL PUBLIC SERVICES N.E.C.	2,374,397,460.00	73,780,930.93	73,780,930.93	3.1%	2,300,616,529.07
70161	GENERAL PUBLIC SERVICES N.E.C.	2,374,397,460.00	73,780,930.93	73,780,930.93	3.1%	2,300,616,529.07
7017	PUBLIC DEBT TRANSACTIONS	27,491,984,080.00	6,092,950,957.47	6,092,950,957.47	22.2%	21,399,033,122.53
70171	PUBLIC DEBT TRANSACTIONS	27,491,984,080.00	6,092,950,957.47	6,092,950,957.47	22.2%	21,399,033,122.53
703	PUBLIC ORDER AND SAFETY	14,171,528,740.00	1,346,479,573.58	1,346,479,573.58	9.5%	12,825,049,166.42
7033	LAW COURTS	8,784,592,400.00	941,579,573.58	941,579,573.58	10.7%	7,843,012,826.42
70331	LAW COURTS	8,784,592,400.00	941,579,573.58	941,579,573.58	10.7%	7,843,012,826.42
7036	PUBLIC ORDER AND SAFETY N.E.C.	5,386,936,340.00	404,900,000.00	404,900,000.00	7.5%	4,982,036,340.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	5,386,936,340.00	404,900,000.00	404,900,000.00	7.5%	4,982,036,340.00
704	ECONOMIC AFFAIRS	289,040,446,861.43	12,073,134,072.17	12,073,134,072.17	4.2%	276,967,312,789.26
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	3,070,781,130.00	105,820,471.50	105,820,471.50	3.4%	2,964,960,658.50
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3,070,781,130.00	105,820,471.50	105,820,471.50	3.4%	2,964,960,658.50
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	7,990,329,190.00	224,601,184.03	224,601,184.03	2.8%	7,765,728,005.97
70421	AGRICULTURE	7,990,329,190.00	224,601,184.03	224,601,184.03	2.8%	7,765,728,005.97
7043	FUEL AND ENERGY	8,043,331,300.00	25,100,558.61	25,100,558.61	0.3%	8,018,230,741.39
70435	ELECTRICITY	8,043,331,300.00	25,100,558.61	25,100,558.61	0.3%	8,018,230,741.39
7044	MINING, MANUFACTURING, AND CONSTRUCTION	22,692,543,371.43	290,848,890.66	290,848,890.66	1.3%	22,401,694,480.77
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	4,712,370,730.00	10,449,415.85	10,449,415.85	0.2%	4,701,921,314.15
70442	MANUFACTURING	45,000,000.00	-	-	0.0%	45,000,000.00
70443	CONSTRUCTION	17,935,172,641.43	280,399,474.81	280,399,474.81	1.6%	17,654,773,166.62
7045	TRANSPORT	242,282,278,620.00	11,087,631,145.63	11,087,631,145.63	4.6%	231,194,647,474.37
70451	ROAD TRANSPORT	162,218,028,620.00	11,087,631,145.63	11,087,631,145.63	6.8%	151,130,397,474.37
70454	AIR TRANSPORT	80,064,250,000.00	-	-	0.0%	80,064,250,000.00
7047	OTHER INDUSTRIES	839,883,350.00	135,253,093.84	135,253,093.84	16.1%	704,630,256.16
70473	TOURISM	839,883,350.00	135,253,093.84	135,253,093.84	16.1%	704,630,256.16
7049	ECONOMIC AFFAIRS N.E.C	4,121,299,900.00	203,878,727.90	203,878,727.90	4.9%	3,917,421,172.10
70491	ECONOMIC AFFAIRS N.E.C.	4,121,299,900.00	203,878,727.90	203,878,727.90	4.9%	3,917,421,172.10
705	ENVIRONMENTAL PROTECTION	5,771,120,654.29	822,042,098.62	822,042,098.62	14.2%	4,949,078,555.67

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7051	WASTE MANAGEMENT	1,174,768,720.00	73,851,373.75	73,851,373.75	6.3%	1,100,917,346.25
70511	WASTE MANAGEMENT	1,174,768,720.00	73,851,373.75	73,851,373.75	6.3%	1,100,917,346.25
7052	WASTE WATER MANAGEMENT	154,285,714.29	-	-	0.0%	154,285,714.29
70521	WASTE WATER MANAGEMENT	154,285,714.29	-	-	0.0%	154,285,714.29
7056	ENVIRONMENTAL PROTECTION N.E.C.	4,442,066,220.00	748,190,724.87	748,190,724.87	16.8%	3,693,875,495.13
70561	ENVIRONMENTAL PROTECTION N.E.C.	4,442,066,220.00	748,190,724.87	748,190,724.87	16.8%	3,693,875,495.13
706	HOUSING AND COMMUNITY AMMENITIES	26,489,886,044.28	938,511,492.70	938,511,492.70	3.5%	25,551,374,551.58
7061	HOUSING DEVELOPMENT	979,180,250.00	147,221,580.73	147,221,580.73	15.0%	831,958,669.27
70611	HOUSING DEVELOPMENT	979,180,250.00	147,221,580.73	147,221,580.73	15.0%	831,958,669.27
7062	COMMUNITY DEVELOPMENT	10,894,786,135.71	124,390,880.40	124,390,880.40	1.1%	10,770,395,255.31
70621	COMMUNITY DEVELOPMENT	10,894,786,135.71	124,390,880.40	124,390,880.40	1.1%	10,770,395,255.31
7063	WATER SUPPLY	11,785,919,658.57	497,504,132.82	497,504,132.82	4.2%	11,288,415,525.75
70631	WATER SUPPLY	11,785,919,658.57	497,504,132.82	497,504,132.82	4.2%	11,288,415,525.75
7064	STREET LIGHTING	2,830,000,000.00	169,394,898.75	169,394,898.75	6.0%	2,660,605,101.25
70641	STREET LIGHTING	2,830,000,000.00	169,394,898.75	169,394,898.75	6.0%	2,660,605,101.25
707	HEALTH	59,240,722,510.00	4,909,833,622.58	4,909,833,622.58	8.3%	54,330,888,887.42
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	1,594,866,140.00	23,524,923.62	23,524,923.62	1.5%	1,571,341,216.38
70711	PHARMACEUTICAL PRODUCTS	1,490,499,140.00	23,524,923.62	23,524,923.62	1.6%	1,466,974,216.38
70712	OTHER MEDICAL PRODUCTS	2,900,000.00	-	-	0.0%	2,900,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	101,467,000.00	-	-	0.0%	101,467,000.00
7073	HOSPITAL SERVICES	21,397,903,760.00	1,253,380,254.11	1,253,380,254.11	5.9%	20,144,523,505.89
70731	GENERAL HOSPITAL SERVICES	21,397,903,760.00	1,253,380,254.11	1,253,380,254.11	5.9%	20,144,523,505.89
7074	PUBLIC HEALTH SERVICES	27,104,737,330.00	3,250,023,968.45	3,250,023,968.45	12.0%	23,854,713,361.55
70741	PUBLIC HEALTH SERVICES	27,104,737,330.00	3,250,023,968.45	3,250,023,968.45	12.0%	23,854,713,361.55
7076	HEALTH N.E.C.	9,143,215,280.00	382,904,476.40	382,904,476.40	4.2%	8,760,310,803.60
70761	HEALTH N.E.C.	9,143,215,280.00	382,904,476.40	382,904,476.40	4.2%	8,760,310,803.60
708	RECREATION, CULTURE AND RELIGION	18,818,475,440.00	2,508,702,301.68	2,508,702,301.68	13.3%	16,309,773,138.32
7081	RECREATIONAL AND SPORTING SERVICES	8,412,579,700.00	1,264,807,217.97	1,264,807,217.97	15.0%	7,147,772,482.03
70811	RECREATIONAL AND SPORTING SERVICES	8,412,579,700.00	1,264,807,217.97	1,264,807,217.97	15.0%	7,147,772,482.03
7082	CULTURAL SERVICES	840,033,040.00	33,802,934.07	33,802,934.07	4.0%	806,230,105.93
70821	CULTURAL SERVICES	840,033,040.00	33,802,934.07	33,802,934.07	4.0%	806,230,105.93
7083	BROADCASTING AND PUBLISHING SERVICES	6,283,128,120.00	260,911,053.75	260,911,053.75	4.2%	6,022,217,066.25
70831	BROADCASTING AND PUBLISHING SERVICES	6,283,128,120.00	260,911,053.75	260,911,053.75	4.2%	6,022,217,066.25
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	3,282,734,580.00	949,181,095.89	949,181,095.89	28.9%	2,333,553,484.11
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	3,282,734,580.00	949,181,095.89	949,181,095.89	28.9%	2,333,553,484.11
709	EDUCATION	87,165,983,530.00	12,422,165,790.07	12,422,165,790.07	14.3%	74,743,817,739.93
7091	PRE-PRIMARY AND PRIMARY EDUCATION	22,448,847,270.00	828,822,163.41	828,822,163.41	3.7%	21,620,025,106.59
70912	PRIMARY EDUCATION	22,448,847,270.00	828,822,163.41	828,822,163.41	3.7%	21,620,025,106.59
7092	SECONDARY EDUCATION	16,728,233,960.00	2,588,855,735.14	2,588,855,735.14	15.5%	14,139,378,224.86
70922	UPPER-SECONDARY EDUCATION	16,728,233,960.00	2,588,855,735.14	2,588,855,735.14	15.5%	14,139,378,224.86
7094	TERTIARY EDUCATION	41,058,994,620.00	8,674,347,434.90	8,674,347,434.90	21.1%	32,384,647,185.10
70941	FIRST STAGE OF TERTIARY EDUCATION	11,113,007,670.00	1,971,105,393.38	1,971,105,393.38	17.7%	9,141,902,276.62
70942	SECOND STAGE OF TERTIARY EDUCATION	29,945,986,950.00	6,703,242,041.52	6,703,242,041.52	22.4%	23,242,744,908.48
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,326,727,530.00	42,987,903.25	42,987,903.25	3.2%	1,283,739,626.75
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,326,727,530.00	42,987,903.25	42,987,903.25	3.2%	1,283,739,626.75

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7097	R & D EDUCATION	198,857,540.00	26,885,403.48	26,885,403.48	13.5%	171,972,136.52
70971	R & D EDUCATION	198,857,540.00	26,885,403.48	26,885,403.48	13.5%	171,972,136.52
7098	EDUCATION N.E.C.	5,404,322,610.00	260,267,149.89	260,267,149.89	4.8%	5,144,055,460.11
70981	EDUCATION N.E.C	5,404,322,610.00	260,267,149.89	260,267,149.89	4.8%	5,144,055,460.11
710	SOCIAL PROTECTION	49,605,208,790.00	5,509,979,584.03	5,509,979,584.03	11.1%	44,095,229,205.97
7101	SICKNESS AND DISABILITY	620,557,500.00	5,670,000.00	5,670,000.00	0.9%	614,887,500.00
71011	SICKNESS	25,000,000.00	-	-	0.0%	25,000,000.00
71012	DISABILITY	595,557,500.00	5,670,000.00	5,670,000.00	1.0%	589,887,500.00
7102	OLD AGE	35,976,557,650.00	4,314,320,523.29	4,314,320,523.29	12.0%	31,662,237,126.71
71021	OLD AGE	35,976,557,650.00	4,314,320,523.29	4,314,320,523.29	12.0%	31,662,237,126.71
7103	SURVIVORS	3,750,000,000.00	-	-	0.0%	3,750,000,000.00
71031	SURVIVORS	3,750,000,000.00	-	-	0.0%	3,750,000,000.00
7104	FAMILY AND CHILDREN	2,493,172,590.00	97,347,165.60	97,347,165.60	3.9%	2,395,825,424.40
71041	FAMILY AND CHILDREN	2,493,172,590.00	97,347,165.60	97,347,165.60	3.9%	2,395,825,424.40
7105	UNEMPLOYMENT	5,316,250,740.00	1,010,185,857.89	1,010,185,857.89	19.0%	4,306,064,882.11
71051	UNEMPLOYMENT	5,316,250,740.00	1,010,185,857.89	1,010,185,857.89	19.0%	4,306,064,882.11
7109	SOCIAL PROTECTION N.E.C.	1,448,670,310.00	82,456,037.25	82,456,037.25	5.7%	1,366,214,272.75
71091	SOCIAL PROTECTION N.E.C.	1,448,670,310.00	82,456,037.25	82,456,037.25	5.7%	1,366,214,272.75

Table 11: Personnel Expenditure by Functional Classification

Osun State Government Budget Performance Report 2026 Q1 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	135,005,722,430.00	21,488,783,427.42	21,488,783,427.42	15.9%	113,516,939,002.58
701	GENERAL PUBLIC SERVICES	15,882,591,630.00	2,761,131,064.80	2,761,131,064.80	17.4%	13,121,460,565.20
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	14,306,378,710.00	2,431,277,108.06	2,431,277,108.06	17.0%	11,875,101,601.94
70111	EXECUTIVE AND LEGISLATIVE ORGANS	7,244,339,980.00	2,069,460,853.52	2,069,460,853.52	28.6%	5,174,879,126.48
70112	FINANCIAL AND FISCAL AFFAIRS	7,062,038,730.00	361,816,254.54	361,816,254.54	5.1%	6,700,222,475.46
7013	GENERAL SERVICES	1,323,140,460.00	273,362,025.81	273,362,025.81	20.7%	1,049,778,434.19
70131	GENERAL PERSONNEL SERVICES	693,417,580.00	133,478,534.94	133,478,534.94	19.2%	559,939,045.06
70132	OVERALL PLANNING AND STATISTICAL SERVICES	371,291,500.00	78,061,986.70	78,061,986.70	21.0%	293,229,513.30
70133	OTHER GENERAL SERVICES	258,431,380.00	61,821,504.17	61,821,504.17	23.9%	196,609,875.83
7016	GENERAL PUBLIC SERVICES N.E.C.	253,072,460.00	56,491,930.93	56,491,930.93	22.3%	196,580,529.07
70161	GENERAL PUBLIC SERVICES N.E.C.	253,072,460.00	56,491,930.93	56,491,930.93	22.3%	196,580,529.07
703	PUBLIC ORDER AND SAFETY	7,959,042,180.00	1,185,428,073.58	1,185,428,073.58	14.9%	6,773,614,106.42
7033	LAW COURTS	4,831,782,130.00	860,528,073.58	860,528,073.58	17.8%	3,971,254,056.42
70331	LAW COURTS	4,831,782,130.00	860,528,073.58	860,528,073.58	17.8%	3,971,254,056.42
7036	PUBLIC ORDER AND SAFETY N.E.C.	3,127,260,050.00	324,900,000.00	324,900,000.00	10.4%	2,802,360,050.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	3,127,260,050.00	324,900,000.00	324,900,000.00	10.4%	2,802,360,050.00
704	ECONOMIC AFFAIRS	3,618,468,120.00	763,965,940.82	763,965,940.82	21.1%	2,854,502,179.18
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	252,131,230.00	40,841,575.71	40,841,575.71	16.2%	211,289,654.29
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	252,131,230.00	40,841,575.71	40,841,575.71	16.2%	211,289,654.29
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,093,979,200.00	223,706,861.78	223,706,861.78	20.4%	870,272,338.22
70421	AGRICULTURE	1,093,979,200.00	223,706,861.78	223,706,861.78	20.4%	870,272,338.22
7043	FUEL AND ENERGY	70,088,350.00	14,415,558.61	14,415,558.61	20.6%	55,672,791.39
70435	ELECTRICITY	70,088,350.00	14,415,558.61	14,415,558.61	20.6%	55,672,791.39
7044	MINING, MANUFACTURING, AND CONSTRUCTION	632,507,470.00	139,513,234.41	139,513,234.41	22.1%	492,994,235.59
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	48,995,400.00	10,449,415.85	10,449,415.85	21.3%	38,545,984.15
70443	CONSTRUCTION	583,512,070.00	129,063,818.56	129,063,818.56	22.1%	454,448,251.44
7045	TRANSPORT	750,978,620.00	185,255,388.57	185,255,388.57	24.7%	565,723,231.43
70451	ROAD TRANSPORT	750,978,620.00	185,255,388.57	185,255,388.57	24.7%	565,723,231.43
7047	OTHER INDUSTRIES	217,383,350.00	43,853,093.84	43,853,093.84	20.2%	173,530,256.16
70473	TOURISM	217,383,350.00	43,853,093.84	43,853,093.84	20.2%	173,530,256.16
7049	ECONOMIC AFFAIRS N.E.C.	601,399,900.00	116,380,227.90	116,380,227.90	19.4%	485,019,672.10
70491	ECONOMIC AFFAIRS N.E.C.	601,399,900.00	116,380,227.90	116,380,227.90	19.4%	485,019,672.10
705	ENVIRONMENTAL PROTECTION	933,959,940.00	165,385,247.48	165,385,247.48	17.7%	768,574,692.52
7051	WASTE MANAGEMENT	324,768,720.00	35,358,533.75	35,358,533.75	10.9%	289,410,186.25
70511	WASTE MANAGEMENT	324,768,720.00	35,358,533.75	35,358,533.75	10.9%	289,410,186.25
7056	ENVIRONMENTAL PROTECTION N.E.C.	609,191,220.00	130,026,713.73	130,026,713.73	21.3%	479,164,506.27
70561	ENVIRONMENTAL PROTECTION N.E.C.	609,191,220.00	130,026,713.73	130,026,713.73	21.3%	479,164,506.27
706	HOUSING AND COMMUNITY AMMENITIES	2,785,040,730.00	552,166,652.68	552,166,652.68	19.8%	2,232,874,077.32
7061	HOUSING DEVELOPMENT	623,465,150.00	141,221,580.73	141,221,580.73	22.7%	482,243,569.27
70611	HOUSING DEVELOPMENT	623,465,150.00	141,221,580.73	141,221,580.73	22.7%	482,243,569.27
7062	COMMUNITY DEVELOPMENT	376,051,850.00	76,390,880.40	76,390,880.40	20.3%	299,660,969.60
70621	COMMUNITY DEVELOPMENT	376,051,850.00	76,390,880.40	76,390,880.40	20.3%	299,660,969.60
7063	WATER SUPPLY	1,785,523,730.00	334,554,191.55	334,554,191.55	18.7%	1,450,969,538.45
70631	WATER SUPPLY	1,785,523,730.00	334,554,191.55	334,554,191.55	18.7%	1,450,969,538.45
707	HEALTH	24,733,104,360.00	3,766,159,248.04	3,766,159,248.04	15.2%	20,966,945,111.96
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	128,494,220.00	23,524,923.62	23,524,923.62	18.3%	104,969,296.38
70711	PHARMACEUTICAL PRODUCTS	128,494,220.00	23,524,923.62	23,524,923.62	18.3%	104,969,296.38

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7073	HOSPITAL SERVICES	10,068,843,760.00	1,197,505,254.11	1,197,505,254.11	11.9%	8,871,338,505.89
70731	GENERAL HOSPITAL SERVICES	10,068,843,760.00	1,197,505,254.11	1,197,505,254.11	11.9%	8,871,338,505.89
7074	PUBLIC HEALTH SERVICES	13,018,805,680.00	2,278,011,563.41	2,278,011,563.41	17.5%	10,740,794,116.59
70741	PUBLIC HEALTH SERVICES	13,018,805,680.00	2,278,011,563.41	2,278,011,563.41	17.5%	10,740,794,116.59
7076	HEALTH N.E.C.	1,516,960,700.00	267,117,506.90	267,117,506.90	17.6%	1,249,843,193.10
70761	HEALTH N.E.C.	1,516,960,700.00	267,117,506.90	267,117,506.90	17.6%	1,249,843,193.10
708	RECREATION, CULTURE AND RELIGION	2,314,100,440.00	427,777,519.87	427,777,519.87	18.5%	1,886,322,920.13
7081	RECREATIONAL AND SPORTING SERVICES	767,954,700.00	130,242,017.97	130,242,017.97	17.0%	637,712,682.03
70811	RECREATIONAL AND SPORTING SERVICES	767,954,700.00	130,242,017.97	130,242,017.97	17.0%	637,712,682.03
7082	CULTURAL SERVICES	196,283,040.00	33,202,934.07	33,202,934.07	16.9%	163,080,105.93
70821	CULTURAL SERVICES	196,283,040.00	33,202,934.07	33,202,934.07	16.9%	163,080,105.93
7083	BROADCASTING AND PUBLISHING SERVICES	849,128,120.00	157,404,963.68	157,404,963.68	18.5%	691,723,156.32
70831	BROADCASTING AND PUBLISHING SERVICES	849,128,120.00	157,404,963.68	157,404,963.68	18.5%	691,723,156.32
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	500,734,580.00	106,927,604.15	106,927,604.15	21.4%	393,806,975.85
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	500,734,580.00	106,927,604.15	106,927,604.15	21.4%	393,806,975.85
709	EDUCATION	33,183,996,240.00	6,534,682,896.12	6,534,682,896.12	19.7%	26,649,313,343.88
7091	PRE-PRIMARY AND PRIMARY EDUCATION	252,561,710.00	48,544,105.36	48,544,105.36	19.2%	204,017,604.64
70912	PRIMARY EDUCATION	252,561,710.00	48,544,105.36	48,544,105.36	19.2%	204,017,604.64
7092	SECONDARY EDUCATION	15,053,974,510.00	2,585,655,735.14	2,585,655,735.14	17.2%	12,468,318,774.86
70922	UPPER-SECONDARY EDUCATION	15,053,974,510.00	2,585,655,735.14	2,585,655,735.14	17.2%	12,468,318,774.86
7094	TERTIARY EDUCATION	16,194,582,360.00	3,624,477,596.62	3,624,477,596.62	22.4%	12,570,104,763.38
70941	FIRST STAGE OF TERTIARY EDUCATION	4,676,839,520.00	857,242,248.97	857,242,248.97	18.3%	3,819,597,271.03
70942	SECOND STAGE OF TERTIARY EDUCATION	11,517,742,840.00	2,767,235,347.65	2,767,235,347.65	24.0%	8,750,507,492.35
7095	EDUCATION NOT DEFINABLE BY LEVEL	84,301,130.00	14,888,203.25	14,888,203.25	17.7%	69,412,926.75
70951	EDUCATION NOT DEFINABLE BY LEVEL	84,301,130.00	14,888,203.25	14,888,203.25	17.7%	69,412,926.75
7097	R & D EDUCATION	36,374,540.00	25,885,403.48	25,885,403.48	71.2%	10,489,136.52
70971	R & D EDUCATION	36,374,540.00	25,885,403.48	25,885,403.48	71.2%	10,489,136.52
7098	EDUCATION N.E.C.	1,562,201,990.00	235,231,852.27	235,231,852.27	15.1%	1,326,970,137.73
70981	EDUCATION N.E.C.	1,562,201,990.00	235,231,852.27	235,231,852.27	15.1%	1,326,970,137.73
710	SOCIAL PROTECTION	43,595,418,790.00	5,332,086,784.03	5,332,086,784.03	12.2%	38,263,332,005.97
7101	SICKNESS AND DISABILITY	39,932,500.00	-	-	0.0%	39,932,500.00
71012	DISABILITY	39,932,500.00	-	-	0.0%	39,932,500.00
7102	OLD AGE	35,639,057,650.00	4,303,479,523.29	4,303,479,523.29	12.1%	31,335,578,126.71
71021	OLD AGE	35,639,057,650.00	4,303,479,523.29	4,303,479,523.29	12.1%	31,335,578,126.71
7103	SURVIVORS	3,750,000,000.00	-	-	0.0%	3,750,000,000.00
71031	SURVIVORS	3,750,000,000.00	-	-	0.0%	3,750,000,000.00
7104	FAMILY AND CHILDREN	210,172,590.00	46,250,365.60	46,250,365.60	22.0%	163,922,224.40
71041	FAMILY AND CHILDREN	210,172,590.00	46,250,365.60	46,250,365.60	22.0%	163,922,224.40
7105	UNEMPLOYMENT	3,771,725,740.00	950,080,857.89	950,080,857.89	25.2%	2,821,644,882.11
71051	UNEMPLOYMENT	3,771,725,740.00	950,080,857.89	950,080,857.89	25.2%	2,821,644,882.11
7109	SOCIAL PROTECTION N.E.C.	184,530,310.00	32,276,037.25	32,276,037.25	17.5%	152,254,272.75
71091	SOCIAL PROTECTION N.E.C.	184,530,310.00	32,276,037.25	32,276,037.25	17.5%	152,254,272.75

Table 12: Overhead Expenditure by Functional Classification

Osun State Government Budget Performance Report 2026 Q1 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	138,703,879,800.00	14,744,599,127.75	14,744,599,127.75	10.6%	123,959,280,672.25
701	GENERAL PUBLIC SERVICES	89,740,062,750.00	10,284,748,132.05	10,284,748,132.05	11.5%	79,455,314,617.95
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	69,670,090,000.00	8,654,356,242.62	8,654,356,242.62	12.4%	61,015,733,757.38
70111	EXECUTIVE AND LEGISLATIVE ORGANS	53,978,700,000.00	5,953,582,282.59	5,953,582,282.59	11.0%	48,025,117,717.41
70112	FINANCIAL AND FISCAL AFFAIRS	15,691,390,000.00	2,700,773,960.03	2,700,773,960.03	17.2%	12,990,616,039.97
7013	GENERAL SERVICES	17,998,647,750.00	1,613,102,889.43	1,613,102,889.43	9.0%	16,385,544,860.57
70131	GENERAL PERSONNEL SERVICES	3,554,550,000.00	469,230,272.43	469,230,272.43	13.2%	3,085,319,727.57
70132	OVERALL PLANNING AND STATISTICAL SERVICES	3,834,040,250.00	42,315,117.00	42,315,117.00	1.1%	3,791,725,133.00
70133	OTHER GENERAL SERVICES	10,610,057,500.00	1,101,557,500.00	1,101,557,500.00	10.4%	9,508,500,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	2,071,325,000.00	17,289,000.00	17,289,000.00	0.8%	2,054,036,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	2,071,325,000.00	17,289,000.00	17,289,000.00	0.8%	2,054,036,000.00
703	PUBLIC ORDER AND SAFETY	5,441,450,000.00	161,051,500.00	161,051,500.00	3.0%	5,280,398,500.00
7033	LAW COURTS	3,387,850,000.00	81,051,500.00	81,051,500.00	2.4%	3,306,798,500.00
70331	LAW COURTS	3,387,850,000.00	81,051,500.00	81,051,500.00	2.4%	3,306,798,500.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	2,053,600,000.00	80,000,000.00	80,000,000.00	3.9%	1,973,600,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	2,053,600,000.00	80,000,000.00	80,000,000.00	3.9%	1,973,600,000.00
704	ECONOMIC AFFAIRS	7,117,370,000.00	594,055,074.29	594,055,074.29	8.3%	6,523,314,925.71
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,060,815,000.00	58,656,595.79	58,656,595.79	5.5%	1,002,158,404.21
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	1,060,815,000.00	58,656,595.79	58,656,595.79	5.5%	1,002,158,404.21
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2,626,255,000.00	894,322.25	894,322.25	0.0%	2,625,360,677.75
70421	AGRICULTURE	2,626,255,000.00	894,322.25	894,322.25	0.0%	2,625,360,677.75
7043	FUEL AND ENERGY	370,500,000.00	10,685,000.00	10,685,000.00	2.9%	359,815,000.00
70435	ELECTRICITY	370,500,000.00	10,685,000.00	10,685,000.00	2.9%	359,815,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	828,950,000.00	151,335,656.25	151,335,656.25	18.3%	677,614,343.75
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	329,550,000.00	-	-	0.0%	329,550,000.00
70443	CONSTRUCTION	499,400,000.00	151,335,656.25	151,335,656.25	30.3%	348,064,343.75
7045	TRANSPORT	477,750,000.00	193,585,000.00	193,585,000.00	40.5%	284,165,000.00
70451	ROAD TRANSPORT	477,750,000.00	193,585,000.00	193,585,000.00	40.5%	284,165,000.00
7047	OTHER INDUSTRIES	622,500,000.00	91,400,000.00	91,400,000.00	14.7%	531,100,000.00
70473	TOURISM	622,500,000.00	91,400,000.00	91,400,000.00	14.7%	531,100,000.00
7049	ECONOMIC AFFAIRS N.E.C.	1,130,600,000.00	87,498,500.00	87,498,500.00	7.7%	1,043,101,500.00
70491	ECONOMIC AFFAIRS N.E.C.	1,130,600,000.00	87,498,500.00	87,498,500.00	7.7%	1,043,101,500.00
705	ENVIRONMENTAL PROTECTION	1,272,875,000.00	128,706,015.82	128,706,015.82	10.1%	1,144,168,984.18
7051	WASTE MANAGEMENT	450,000,000.00	38,492,840.00	38,492,840.00	8.6%	411,507,160.00
70511	WASTE MANAGEMENT	450,000,000.00	38,492,840.00	38,492,840.00	8.6%	411,507,160.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	822,875,000.00	90,213,175.82	90,213,175.82	11.0%	732,661,824.18
70561	ENVIRONMENTAL PROTECTION N.E.C.	822,875,000.00	90,213,175.82	90,213,175.82	11.0%	732,661,824.18
706	HOUSING AND COMMUNITY AMMENITIES	2,143,096,260.00	97,845,316.27	97,845,316.27	4.6%	2,045,250,943.73
7061	HOUSING DEVELOPMENT	210,450,000.00	6,000,000.00	6,000,000.00	2.9%	204,450,000.00
70611	HOUSING DEVELOPMENT	210,450,000.00	6,000,000.00	6,000,000.00	2.9%	204,450,000.00
7062	COMMUNITY DEVELOPMENT	528,920,000.00	28,000,000.00	28,000,000.00	5.3%	500,920,000.00
70621	COMMUNITY DEVELOPMENT	528,920,000.00	28,000,000.00	28,000,000.00	5.3%	500,920,000.00
7063	WATER SUPPLY	1,403,726,260.00	63,845,316.27	63,845,316.27	4.5%	1,339,880,943.73
70631	WATER SUPPLY	1,403,726,260.00	63,845,316.27	63,845,316.27	4.5%	1,339,880,943.73

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
707	HEALTH	11,738,835,530.00	611,087,313.78	611,087,313.78	5.2%	11,127,748,216.22
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	239,820,000.00	-	-	0.0%	239,820,000.00
70711	PHARMACEUTICAL PRODUCTS	239,820,000.00	-	-	0.0%	239,820,000.00
7073	HOSPITAL SERVICES	417,060,000.00	55,875,000.00	55,875,000.00	13.4%	361,185,000.00
70731	GENERAL HOSPITAL SERVICES	417,060,000.00	55,875,000.00	55,875,000.00	13.4%	361,185,000.00
7074	PUBLIC HEALTH SERVICES	6,483,455,530.00	485,762,313.78	485,762,313.78	7.5%	5,997,693,216.22
70741	PUBLIC HEALTH SERVICES	6,483,455,530.00	485,762,313.78	485,762,313.78	7.5%	5,997,693,216.22
7076	HEALTH N.E.C.	4,598,500,000.00	69,450,000.00	69,450,000.00	1.5%	4,529,050,000.00
70761	HEALTH N.E.C.	4,598,500,000.00	69,450,000.00	69,450,000.00	1.5%	4,529,050,000.00
708	RECREATION, CULTURE AND RELIGION	3,723,375,000.00	334,721,281.81	334,721,281.81	9.0%	3,388,653,718.19
7081	RECREATIONAL AND SPORTING SERVICES	913,625,000.00	134,565,200.00	134,565,200.00	14.7%	779,059,800.00
70811	RECREATIONAL AND SPORTING SERVICES	913,625,000.00	134,565,200.00	134,565,200.00	14.7%	779,059,800.00
7082	CULTURAL SERVICES	93,750,000.00	600,000.00	600,000.00	0.6%	93,150,000.00
70821	CULTURAL SERVICES	93,750,000.00	600,000.00	600,000.00	0.6%	93,150,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	2,234,000,000.00	85,792,590.07	85,792,590.07	3.8%	2,148,207,409.93
70831	BROADCASTING AND PUBLISHING SERVICES	2,234,000,000.00	85,792,590.07	85,792,590.07	3.8%	2,148,207,409.93
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	482,000,000.00	113,763,491.74	113,763,491.74	23.6%	368,236,508.26
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	482,000,000.00	113,763,491.74	113,763,491.74	23.6%	368,236,508.26
709	EDUCATION	13,279,035,260.00	2,354,491,693.73	2,354,491,693.73	17.7%	10,924,543,566.27
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,625,000,000.00	125,572,945.28	125,572,945.28	7.7%	1,499,427,054.72
70912	PRIMARY EDUCATION	1,625,000,000.00	125,572,945.28	125,572,945.28	7.7%	1,499,427,054.72
7092	SECONDARY EDUCATION	790,559,750.00	3,200,000.00	3,200,000.00	0.4%	787,359,750.00
70922	UPPER-SECONDARY EDUCATION	790,559,750.00	3,200,000.00	3,200,000.00	0.4%	787,359,750.00
7094	TERTIARY EDUCATION	9,236,395,050.00	2,199,383,450.83	2,199,383,450.83	23.8%	7,037,011,599.17
70941	FIRST STAGE OF TERTIARY EDUCATION	2,410,073,700.00	374,600,532.35	374,600,532.35	15.5%	2,035,473,167.65
70942	SECOND STAGE OF TERTIARY EDUCATION	6,826,321,350.00	1,824,782,918.48	1,824,782,918.48	26.7%	5,001,538,431.52
7095	EDUCATION NOT DEFINABLE BY LEVEL	106,375,000.00	300,000.00	300,000.00	0.3%	106,075,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	106,375,000.00	300,000.00	300,000.00	0.3%	106,075,000.00
7097	R & D EDUCATION	51,000,000.00	1,000,000.00	1,000,000.00	2.0%	50,000,000.00
70971	R & D EDUCATION	51,000,000.00	1,000,000.00	1,000,000.00	2.0%	50,000,000.00
7098	EDUCATION N.E.C.	1,469,705,460.00	25,035,297.62	25,035,297.62	1.7%	1,444,670,162.38
70981	EDUCATION N.E.C.	1,469,705,460.00	25,035,297.62	25,035,297.62	1.7%	1,444,670,162.38
710	SOCIAL PROTECTION	4,247,780,000.00	177,892,800.00	177,892,800.00	4.2%	4,069,887,200.00
7101	SICKNESS AND DISABILITY	255,625,000.00	5,670,000.00	5,670,000.00	2.2%	249,955,000.00
71012	DISABILITY	255,625,000.00	5,670,000.00	5,670,000.00	2.2%	249,955,000.00
7102	OLD AGE	188,500,000.00	10,841,000.00	10,841,000.00	5.8%	177,659,000.00
71021	OLD AGE	188,500,000.00	10,841,000.00	10,841,000.00	5.8%	177,659,000.00
7104	FAMILY AND CHILDREN	1,798,000,000.00	51,096,800.00	51,096,800.00	2.8%	1,746,903,200.00
71041	FAMILY AND CHILDREN	1,798,000,000.00	51,096,800.00	51,096,800.00	2.8%	1,746,903,200.00
7105	UNEMPLOYMENT	932,925,000.00	60,105,000.00	60,105,000.00	6.4%	872,820,000.00
71051	UNEMPLOYMENT	932,925,000.00	60,105,000.00	60,105,000.00	6.4%	872,820,000.00
7109	SOCIAL PROTECTION N.E.C.	1,072,730,000.00	50,180,000.00	50,180,000.00	4.7%	1,022,550,000.00
71091	SOCIAL PROTECTION N.E.C.	1,072,730,000.00	50,180,000.00	50,180,000.00	4.7%	1,022,550,000.00

Table 13: Capital Expenditure by Functional Classification

Osun State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	402,680,332,360.00	16,138,281,665.61	16,138,281,665.61	4.0%	386,542,050,694.39
701	GENERAL PUBLIC SERVICES	29,986,977,640.00	48,000,000.00	48,000,000.00	0.2%	29,938,977,640.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	19,590,062,100.00	48,000,000.00	48,000,000.00	0.2%	19,542,062,100.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	16,871,744,000.00	-	-	0.0%	16,871,744,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	2,718,318,100.00	48,000,000.00	48,000,000.00	1.8%	2,670,318,100.00
7013	GENERAL SERVICES	10,346,915,540.00	-	-	0.0%	10,346,915,540.00
70131	GENERAL PERSONNEL SERVICES	439,780,000.00	-	-	0.0%	439,780,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,171,998,000.00	-	-	0.0%	2,171,998,000.00
70133	OTHER GENERAL SERVICES	7,735,137,540.00	-	-	0.0%	7,735,137,540.00
7016	GENERAL PUBLIC SERVICES N.E.C.	50,000,000.00	-	-	0.0%	50,000,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	50,000,000.00	-	-	0.0%	50,000,000.00
703	PUBLIC ORDER AND SAFETY	771,036,560.00	-	-	0.0%	771,036,560.00
7033	LAW COURTS	564,960,270.00	-	-	0.0%	564,960,270.00
70331	LAW COURTS	564,960,270.00	-	-	0.0%	564,960,270.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	206,076,290.00	-	-	0.0%	206,076,290.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	206,076,290.00	-	-	0.0%	206,076,290.00
704	ECONOMIC AFFAIRS	275,484,808,741.43	10,715,113,057.06	10,715,113,057.06	3.9%	264,769,695,684.37
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,317,834,900.00	6,322,300.00	6,322,300.00	0.5%	1,311,512,600.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	1,317,834,900.00	6,322,300.00	6,322,300.00	0.5%	1,311,512,600.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	3,967,694,990.00	-	-	0.0%	3,967,694,990.00
70421	AGRICULTURE	3,967,694,990.00	-	-	0.0%	3,967,694,990.00
7043	FUEL AND ENERGY	7,602,742,950.00	-	-	0.0%	7,602,742,950.00
70435	ELECTRICITY	7,602,742,950.00	-	-	0.0%	7,602,742,950.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	21,231,085,901.43	-	-	0.0%	21,231,085,901.43
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	4,333,825,330.00	-	-	0.0%	4,333,825,330.00
70442	MANUFACTURING	45,000,000.00	-	-	0.0%	45,000,000.00
70443	CONSTRUCTION	16,852,260,571.43	-	-	0.0%	16,852,260,571.43
7045	TRANSPORT	241,053,550,000.00	10,708,790,757.06	10,708,790,757.06	4.4%	230,344,759,242.94
70451	ROAD TRANSPORT	160,989,300,000.00	10,708,790,757.06	10,708,790,757.06	6.7%	150,280,509,242.94
70454	AIR TRANSPORT	80,064,250,000.00	-	-	0.0%	80,064,250,000.00
7049	ECONOMIC AFFAIRS N.E.C.	311,900,000.00	-	-	0.0%	311,900,000.00
70491	ECONOMIC AFFAIRS N.E.C.	311,900,000.00	-	-	0.0%	311,900,000.00
705	ENVIRONMENTAL PROTECTION	3,554,285,714.29	527,950,835.32	527,950,835.32	14.9%	3,026,334,878.97
7051	WASTE MANAGEMENT	400,000,000.00	-	-	0.0%	400,000,000.00
70511	WASTE MANAGEMENT	400,000,000.00	-	-	0.0%	400,000,000.00
7052	WASTE WATER MANAGEMENT	154,285,714.29	-	-	0.0%	154,285,714.29
70521	WASTE WATER MANAGEMENT	154,285,714.29	-	-	0.0%	154,285,714.29
7056	ENVIRONMENTAL PROTECTION N.E.C.	3,000,000,000.00	527,950,835.32	527,950,835.32	17.6%	2,472,049,164.68
70561	ENVIRONMENTAL PROTECTION N.E.C.	3,000,000,000.00	527,950,835.32	527,950,835.32	17.6%	2,472,049,164.68
706	HOUSING AND COMMUNITY AMMENITIES	21,561,749,054.28	288,499,523.75	288,499,523.75	1.3%	21,273,249,530.53
7061	HOUSING DEVELOPMENT	145,265,100.00	-	-	0.0%	145,265,100.00
70611	HOUSING DEVELOPMENT	145,265,100.00	-	-	0.0%	145,265,100.00
7062	COMMUNITY DEVELOPMENT	9,989,814,285.71	20,000,000.00	20,000,000.00	0.2%	9,969,814,285.71
70621	COMMUNITY DEVELOPMENT	9,989,814,285.71	20,000,000.00	20,000,000.00	0.2%	9,969,814,285.71

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7063	WATER SUPPLY	8,596,669,668.57	99,104,625.00	99,104,625.00	1.2%	8,497,565,043.57
70631	WATER SUPPLY	8,596,669,668.57	99,104,625.00	99,104,625.00	1.2%	8,497,565,043.57
7064	STREET LIGHTING	2,830,000,000.00	169,394,898.75	169,394,898.75	6.0%	2,660,605,101.25
70641	STREET LIGHTING	2,830,000,000.00	169,394,898.75	169,394,898.75	6.0%	2,660,605,101.25
707	HEALTH	20,016,282,620.00	117,944,211.76	117,944,211.76	0.6%	19,898,338,408.24
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	1,226,551,920.00	-	-	0.0%	1,226,551,920.00
70711	PHARMACEUTICAL PRODUCTS	1,122,184,920.00	-	-	0.0%	1,122,184,920.00
70712	OTHER MEDICAL PRODUCTS	2,900,000.00	-	-	0.0%	2,900,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	101,467,000.00	-	-	0.0%	101,467,000.00
7073	HOSPITAL SERVICES	10,912,000,000.00	-	-	0.0%	10,912,000,000.00
70731	GENERAL HOSPITAL SERVICES	10,912,000,000.00	-	-	0.0%	10,912,000,000.00
7074	PUBLIC HEALTH SERVICES	4,849,976,120.00	71,607,242.26	71,607,242.26	1.5%	4,778,368,877.74
70741	PUBLIC HEALTH SERVICES	4,849,976,120.00	71,607,242.26	71,607,242.26	1.5%	4,778,368,877.74
7076	HEALTH N.E.C.	3,027,754,580.00	46,336,969.50	46,336,969.50	1.5%	2,981,417,610.50
70761	HEALTH N.E.C.	3,027,754,580.00	46,336,969.50	46,336,969.50	1.5%	2,981,417,610.50
708	RECREATION, CULTURE AND RELIGION	11,781,000,000.00	1,017,713,500.00	1,017,713,500.00	8.6%	10,763,286,500.00
7081	RECREATIONAL AND SPORTING SERVICES	6,731,000,000.00	1,000,000,000.00	1,000,000,000.00	14.9%	5,731,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	6,731,000,000.00	1,000,000,000.00	1,000,000,000.00	14.9%	5,731,000,000.00
7082	CULTURAL SERVICES	550,000,000.00	-	-	0.0%	550,000,000.00
70821	CULTURAL SERVICES	550,000,000.00	-	-	0.0%	550,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	3,200,000,000.00	17,713,500.00	17,713,500.00	0.6%	3,182,286,500.00
70831	BROADCASTING AND PUBLISHING SERVICES	3,200,000,000.00	17,713,500.00	17,713,500.00	0.6%	3,182,286,500.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,300,000,000.00	-	-	0.0%	1,300,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,300,000,000.00	-	-	0.0%	1,300,000,000.00
709	EDUCATION	38,005,802,030.00	3,423,060,537.72	3,423,060,537.72	9.0%	34,582,741,492.28
7091	PRE-PRIMARY AND PRIMARY EDUCATION	20,501,285,560.00	654,705,112.77	654,705,112.77	3.2%	19,846,580,447.23
70912	PRIMARY EDUCATION	20,501,285,560.00	654,705,112.77	654,705,112.77	3.2%	19,846,580,447.23
7092	SECONDARY EDUCATION	768,699,700.00	-	-	0.0%	768,699,700.00
70922	UPPER-SECONDARY EDUCATION	768,699,700.00	-	-	0.0%	768,699,700.00
7094	TERTIARY EDUCATION	15,377,367,210.00	2,768,355,424.95	2,768,355,424.95	18.0%	12,609,011,785.05
70941	FIRST STAGE OF TERTIARY EDUCATION	4,026,094,450.00	739,262,612.06	739,262,612.06	18.4%	3,286,831,837.94
70942	SECOND STAGE OF TERTIARY EDUCATION	11,351,272,760.00	2,029,092,812.89	2,029,092,812.89	17.9%	9,322,179,947.11
7095	EDUCATION NOT DEFINABLE BY LEVEL	231,551,400.00	-	-	0.0%	231,551,400.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	231,551,400.00	-	-	0.0%	231,551,400.00
7097	R & D EDUCATION	111,483,000.00	-	-	0.0%	111,483,000.00
70971	R & D EDUCATION	111,483,000.00	-	-	0.0%	111,483,000.00
7098	EDUCATION N.E.C.	1,015,415,160.00	-	-	0.0%	1,015,415,160.00
70981	EDUCATION N.E.C.	1,015,415,160.00	-	-	0.0%	1,015,415,160.00
710	SOCIAL PROTECTION	1,518,390,000.00	-	-	0.0%	1,518,390,000.00
7101	SICKNESS AND DISABILITY	245,000,000.00	-	-	0.0%	245,000,000.00
71011	SICKNESS	25,000,000.00	-	-	0.0%	25,000,000.00
71012	DISABILITY	220,000,000.00	-	-	0.0%	220,000,000.00
7102	OLD AGE	149,000,000.00	-	-	0.0%	149,000,000.00
71021	OLD AGE	149,000,000.00	-	-	0.0%	149,000,000.00
7104	FAMILY AND CHILDREN	435,000,000.00	-	-	0.0%	435,000,000.00
71041	FAMILY AND CHILDREN	435,000,000.00	-	-	0.0%	435,000,000.00
7105	UNEMPLOYMENT	560,000,000.00	-	-	0.0%	560,000,000.00
71051	UNEMPLOYMENT	560,000,000.00	-	-	0.0%	560,000,000.00
7109	SOCIAL PROTECTION N.E.C.	129,390,000.00	-	-	0.0%	129,390,000.00
71091	SOCIAL PROTECTION N.E.C.	129,390,000.00	-	-	0.0%	129,390,000.00

Table 14: Other Expenditure by Functional Classification

Osun State Government Budget Performance Report 2026 Q1 - Other Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	47,065,054,080.00	7,853,424,468.97	7,853,424,468.97	16.7%	39,211,629,611.03
701	GENERAL PUBLIC SERVICES	37,541,984,080.00	6,600,360,957.47	6,600,360,957.47	17.6%	30,941,623,122.53
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	10,050,000,000.00	507,410,000.00	507,410,000.00	5.0%	9,542,590,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	550,000,000.00	215,000,000.00	215,000,000.00	39.1%	335,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	9,500,000,000.00	292,410,000.00	292,410,000.00	3.1%	9,207,590,000.00
7017	PUBLIC DEBT TRANSACTIONS	27,491,984,080.00	6,092,950,957.47	6,092,950,957.47	22.2%	21,399,033,122.53
70171	PUBLIC DEBT TRANSACTIONS	27,491,984,080.00	6,092,950,957.47	6,092,950,957.47	22.2%	21,399,033,122.53
704	ECONOMIC AFFAIRS	2,819,800,000.00	-	-	0.0%	2,819,800,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	440,000,000.00	-	-	0.0%	440,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	440,000,000.00	-	-	0.0%	440,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	302,400,000.00	-	-	0.0%	302,400,000.00
70421	AGRICULTURE	302,400,000.00	-	-	0.0%	302,400,000.00
7049	ECONOMIC AFFAIRS N.E.C	2,077,400,000.00	-	-	0.0%	2,077,400,000.00
70491	ECONOMIC AFFAIRS N.E.C.	2,077,400,000.00	-	-	0.0%	2,077,400,000.00
705	ENVIRONMENTAL PROTECTION	10,000,000.00	-	-	0.0%	10,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	10,000,000.00	-	-	0.0%	10,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	10,000,000.00	-	-	0.0%	10,000,000.00
707	HEALTH	2,752,500,000.00	414,642,849.00	414,642,849.00	15.1%	2,337,857,151.00
7074	PUBLIC HEALTH SERVICES	2,752,500,000.00	414,642,849.00	414,642,849.00	15.1%	2,337,857,151.00
70741	PUBLIC HEALTH SERVICES	2,752,500,000.00	414,642,849.00	414,642,849.00	15.1%	2,337,857,151.00
708	RECREATION, CULTURE AND RELIGION	1,000,000,000.00	728,490,000.00	728,490,000.00	72.8%	271,510,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,000,000,000.00	728,490,000.00	728,490,000.00	72.8%	271,510,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,000,000,000.00	728,490,000.00	728,490,000.00	72.8%	271,510,000.00
709	EDUCATION	2,697,150,000.00	109,930,662.50	109,930,662.50	4.1%	2,587,219,337.50
7091	PRE-PRIMARY AND PRIMARY EDUCATION	70,000,000.00	-	-	0.0%	70,000,000.00
70912	PRIMARY EDUCATION	70,000,000.00	-	-	0.0%	70,000,000.00
7092	SECONDARY EDUCATION	115,000,000.00	-	-	0.0%	115,000,000.00
70922	UPPER-SECONDARY EDUCATION	115,000,000.00	-	-	0.0%	115,000,000.00
7094	TERTIARY EDUCATION	250,650,000.00	82,130,962.50	82,130,962.50	32.8%	168,519,037.50
70942	SECOND STAGE OF TERTIARY EDUCATION	250,650,000.00	82,130,962.50	82,130,962.50	32.8%	168,519,037.50
7095	EDUCATION NOT DEFINABLE BY LEVEL	904,500,000.00	27,799,700.00	27,799,700.00	3.1%	876,700,300.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	904,500,000.00	27,799,700.00	27,799,700.00	3.1%	876,700,300.00
7098	EDUCATION N.E.C.	1,357,000,000.00	-	-	0.0%	1,357,000,000.00
70981	EDUCATION N.E.C	1,357,000,000.00	-	-	0.0%	1,357,000,000.00
710	SOCIAL PROTECTION	243,620,000.00	-	-	0.0%	243,620,000.00
7101	SICKNESS AND DISABILITY	80,000,000.00	-	-	0.0%	80,000,000.00
71012	DISABILITY	80,000,000.00	-	-	0.0%	80,000,000.00
7104	FAMILY AND CHILDREN	50,000,000.00	-	-	0.0%	50,000,000.00
71041	FAMILY AND CHILDREN	50,000,000.00	-	-	0.0%	50,000,000.00
7105	UNEMPLOYMENT	51,600,000.00	-	-	0.0%	51,600,000.00
71051	UNEMPLOYMENT	51,600,000.00	-	-	0.0%	51,600,000.00
7109	SOCIAL PROTECTION N.E.C.	62,020,000.00	-	-	0.0%	62,020,000.00
71091	SOCIAL PROTECTION N.E.C.	62,020,000.00	-	-	0.0%	62,020,000.00

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Osun State Government Budget Performance Report 2026 Q1 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	723,454,988,670.00	60,225,088,689.75	60,225,088,689.75	8.3%	663,229,899,980.25
01	Agriculture	7,990,329,190.00	224,601,184.03	224,601,184.03	2.8%	7,765,728,005.97
0101	Effective governance of the Agriculture Sector	662,650,360.00	161,070,644.62	161,070,644.62	24.3%	501,579,715.38
0102	Development of the livestock value chain	1,271,851,000.00	-	-	0.0%	1,271,851,000.00
0103	Enhancement of food production and productivity	2,256,065,000.00	-	-	0.0%	2,256,065,000.00
0104	Reduction of post-harvest losses	648,059,000.00	-	-	0.0%	648,059,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	158,261,000.00	-	-	0.0%	158,261,000.00
0107	Promotion of enabling environment for increased agricultural development	1,552,908,990.00	-	-	0.0%	1,552,908,990.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	1,440,533,840.00	63,530,539.41	63,530,539.41	4.4%	1,377,003,300.59
03	Human Capital Development	4,542,276,450.00	332,233,139.75	332,233,139.75	7.3%	4,210,043,310.25
0301	To evolve a vibrant, responsive and productive workforce for effective service delivery	3,081,849,620.00	110,522,027.10	110,522,027.10	3.6%	2,971,327,592.90
0302	To ensure adequate management and efficient development of Human Capital resources	1,271,926,830.00	210,870,112.65	210,870,112.65	16.6%	1,061,056,717.35
0310	Human Capital Development Programme Not Elsewhere Classified	188,500,000.00	10,841,000.00	10,841,000.00	5.8%	177,659,000.00
04	Health	59,228,722,510.00	4,909,833,622.58	4,909,833,622.58	8.3%	54,318,888,887.42
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	306,710,450.00	7,019,013.26	7,019,013.26	2.3%	299,691,436.74
0404	Provision of the right number and right skill mix of competent, motivated, and productive	70,000,000.00	-	-	0.0%	70,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	19,747,254,442.00	2,565,278,229.05	2,565,278,229.05	13.0%	17,181,976,212.95
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health	1,453,990,870.00	20,000,000.00	20,000,000.00	1.4%	1,433,990,870.00
0407	Evidence generation and utilisation	65,270,000.00	-	-	0.0%	65,270,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	5,131,004,810.00	703,802,576.14	703,802,576.14	13.7%	4,427,202,233.86
0410	Health Sector Expenditures Not Elsewhere Classified	32,454,491,938.00	1,613,733,804.13	1,613,733,804.13	5.0%	30,840,758,133.87
05	Education	87,016,983,530.00	12,422,165,790.07	12,422,165,790.07	14.3%	74,594,817,739.93
0501	Effective governance of the education system	1,578,999,644.00	920,000.00	920,000.00	0.1%	1,578,079,644.00
0503	Equity and inclusiveness in the provision of educational services	55,000,000.00	-	-	0.0%	55,000,000.00
0504	Improved quality of teaching and learning outcomes	6,189,845,260.00	336,466,858.81	336,466,858.81	5.4%	5,853,378,401.19
0505	Adequate infrastructure at all levels	35,322,505,546.00	3,511,279,483.53	3,511,279,483.53	9.9%	31,811,226,062.47
0506	Improved education information management system (EIMS)	32,825,000.00	-	-	0.0%	32,825,000.00
0507	Education Sector Expenditures Not Elsewhere Classified	43,837,808,080.00	8,573,499,447.73	8,573,499,447.73	19.6%	35,264,308,632.27
08	Social, Welfare and Youth Development	56,742,647,730.00	6,700,975,952.64	6,700,975,952.64	11.8%	50,041,671,777.36
0801	Improve standard of living among vulnerable groups for their all-round development	987,730,090.00	51,920,365.60	51,920,365.60	5.3%	935,809,724.40
0802	Proffer adequate policy directions and programmes on all matters relating to youth devel	13,165,855,740.00	2,151,331,057.89	2,151,331,057.89	16.3%	11,014,524,682.11
0803	Facilitate the process of active participation of private sector in community and grassroot	829,984,250.00	143,148,205.86	143,148,205.86	17.2%	686,836,044.14
0804	Ensure implementation of Gender Equity and Social Inclusion (GESI) in the State	2,370,020,000.00	51,096,800.00	51,096,800.00	2.2%	2,318,923,200.00
0809	Social Pensions and Old Age Support	39,389,057,650.00	4,303,479,523.29	4,303,479,523.29	10.9%	35,085,578,126.71
09	Environment and Sanitation	6,784,893,810.00	887,111,947.98	887,111,947.98	13.1%	5,897,781,862.02
0901	To ensure a green, aesthetic and healthy environment that effectively supports productiv	2,965,917,395.55	182,524,258.45	182,524,258.45	6.2%	2,783,393,137.10
0902	Improve preparedness and responsiveness to disaster and emergency situations in the S	3,818,976,414.45	704,587,689.53	704,587,689.53	18.4%	3,114,388,724.92

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
10	Water and Sanitation	11,337,348,230.00	497,504,132.82	497,504,132.82	4.4%	10,839,844,097.18
1001	To increase access and improve provision of reliable, clean and affordable water supply.	9,387,673,140.00	435,254,953.90	435,254,953.90	4.6%	8,952,418,186.10
1002	To increase access to basic sanitation, improved wastewater systems and hygiene practi	76,138,140.00	-	-	0.0%	76,138,140.00
1003	To improve watershed management and effectiveness of flood mitigation measures.	1,873,536,950.00	62,249,178.92	62,249,178.92	3.3%	1,811,287,771.08
11	Information, Communication and Media	6,283,128,120.00	260,911,053.75	260,911,053.75	4.2%	6,022,217,066.25
1101	To produce and broadcast informative, educative and entertaining programmes through	4,579,278,120.00	260,911,053.75	260,911,053.75	5.7%	4,318,367,066.25
1102	To promote government policies, programmes and activities	1,703,850,000.00	-	-	0.0%	1,703,850,000.00
12	Commerce and Industry	5,374,800,360.00	179,697,435.29	179,697,435.29	3.3%	5,195,102,924.71
1201	Create a thriving environment for the promotion of commercial & industrial activities	1,241,965,900.00	24,548,301.91	24,548,301.91	2.0%	1,217,417,598.09
1202	Transform Osun State into an investment destination	331,893,150.00	-	-	0.0%	331,893,150.00
1210	Commerce and Industry Programme Not Elsewhere Classified	3,800,941,310.00	155,149,133.38	155,149,133.38	4.1%	3,645,792,176.62
13	Governance and Administration	102,531,198,880.00	9,972,970,885.87	9,972,970,885.87	9.7%	92,558,227,994.13
1301	To strengthen the institutions for efficient service delivery in the State	82,524,811,020.00	7,772,448,499.53	7,772,448,499.53	9.4%	74,752,362,520.47
1302	To ensure equity, inclusiveness, transparency and accountability for efficient Service Del	6,987,677,720.00	1,012,293,069.98	1,012,293,069.98	14.5%	5,975,384,650.02
1310	Governance and Administration Programme Not Elsewhere Classified	13,018,710,140.00	1,188,229,316.36	1,188,229,316.36	9.1%	11,830,480,823.64
17	Infrastructure	283,661,540,710.00	11,811,828,977.53	11,811,828,977.53	4.2%	271,849,711,732.47
1701	To ensure safe and efficient transportation system in the State	5,203,373,630.00	600,612,622.99	600,612,622.99	11.5%	4,602,761,007.01
1702	To improve access to electricity within the State	440,588,350.00	25,100,558.61	25,100,558.61	5.7%	415,487,791.39
1703	To ensure effective public infrastructure management and maintenance for sustainability	1,515,749,710.00	245,746,416.91	245,746,416.91	16.2%	1,270,003,293.09
1704	To Ensure a sustainable and efficient transportation system across Osun State	265,156,950,000.00	10,898,185,655.81	10,898,185,655.81	4.1%	254,258,764,344.19
1705	To Improve access to reliable and affordable electricity for all communities	5,314,207,235.71	3,222,300.00	3,222,300.00	0.1%	5,310,984,935.71
1706	To Promote integrated infrastructure development through effective land management	2,495,000,000.00	-	-	0.0%	2,495,000,000.00
1707	To Maintain and improve public infrastructure for long-term sustainability	3,535,671,784.29	38,961,423.21	38,961,423.21	1.1%	3,496,710,361.08
21	Solid Mineral Resources	4,712,370,730.00	10,449,415.85	10,449,415.85	0.2%	4,701,921,314.15
2101	To promote awareness about conservation, systematic and scientific development of mir	571,040,400.00	10,449,415.85	10,449,415.85	1.8%	560,590,984.15
2102	To industrialize and modernize the mining activities in the State	3,096,330,330.00	-	-	0.0%	3,096,330,330.00
2103	To collect, collate and maintain database on exploration, protecting, mines and minerals.	1,045,000,000.00	-	-	0.0%	1,045,000,000.00
22	Security, Law and Justice	13,426,908,700.00	1,312,552,299.32	1,312,552,299.32	9.8%	12,114,356,400.68
2201	To improve safety through enhancing Effectiveness, transparency and improved security	5,438,386,340.00	404,900,000.00	404,900,000.00	7.4%	5,033,486,340.00
2202	To ensure fair and speedy dispensation of Justice	5,542,695,230.00	487,402,580.27	487,402,580.27	8.8%	5,055,292,649.73
2203	Promote correctional restorative justice and Alternative Dispute Resolution (ADR)	1,542,967,010.00	280,023,112.97	280,023,112.97	18.1%	1,262,943,897.03
2210	Security, Law and Justice Programme Not Elsewhere Classified	902,860,120.00	140,226,606.08	140,226,606.08	15.5%	762,633,513.92
23	Culture and Tourism	4,962,650,970.00	1,118,237,123.80	1,118,237,123.80	22.5%	3,844,413,846.20
2302	Transform the Osun State to a hub of culture, tourism and creativity	1,072,053,430.00	73,075,240.19	73,075,240.19	6.8%	998,978,189.81
2303	Prevent and efficiently control disaster in the State	831,000,000.00	-	-	0.0%	831,000,000.00
2304	Ensure a peaceful social and religious co-existence in the State	2,451,734,580.00	949,181,095.89	949,181,095.89	38.7%	1,502,553,484.11
2310	Culture and Tourism Programme Not Elsewhere Classified	607,862,960.00	95,980,787.72	95,980,787.72	15.8%	511,882,172.28
24	Finance and Revenue Mobilization	62,231,875,100.00	9,447,951,172.04	9,447,951,172.04	15.2%	52,783,923,927.96
2401	Ensure Adequate and judicious utilization of government resources	59,186,808,870.00	9,235,813,724.27	9,235,813,724.27	15.6%	49,950,995,145.73
2402	Ensure improvement in internally Generation Revenue of the State	1,545,066,230.00	212,137,447.77	212,137,447.77	13.7%	1,332,928,782.23
2403	Ensure improvement in the funding of programmes and projects through Public Private P	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
25	Economic Planning, Budget and Development	6,627,313,650.00	136,064,556.43	136,064,556.43	2.1%	6,491,249,093.57
2501	Ensure effective planning towards improved service delivery and economic growth	2,320,849,240.00	69,751,756.39	69,751,756.39	3.0%	2,251,097,483.61
2502	Ensure availability of accurate and reliable data for informed decision making and sustain	955,424,160.00	31,997,683.04	31,997,683.04	3.3%	923,426,476.96
2510	Economic Planning, Budget and Development Programme Not Elsewhere Classified	3,351,040,250.00	34,315,117.00	34,315,117.00	1.0%	3,316,725,133.00

Table 16: Personnel Expenditure by Programme Classification

Osun State Government Budget Performance Report 2026 Q1 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	135,005,722,430.00	21,488,783,427.42	21,488,783,427.42	15.9%	113,516,939,002.58
01	Agriculture	1,093,979,200.00	223,706,861.78	223,706,861.78	20.4%	870,272,338.22
0101	Effective governance of the Agriculture Sector	660,670,360.00	161,070,644.62	161,070,644.62	24.4%	499,599,715.38
0110	Agriculture Sector Expenditures Not Elsewhere Classified	433,308,840.00	62,636,217.16	62,636,217.16	14.5%	370,672,622.84
03	Human Capital Development	753,423,010.00	115,053,139.75	115,053,139.75	15.3%	638,369,870.25
0301	To evolve a vibrant, responsive and productive workforce for effective service delivery	610,496,180.00	83,683,027.10	83,683,027.10	13.7%	526,813,152.90
0302	To ensure adequate management and efficient development of Human Capital resources	142,926,830.00	31,370,112.65	31,370,112.65	21.9%	111,556,717.35
04	Health	24,733,104,360.00	3,766,159,248.04	3,766,159,248.04	15.2%	20,966,945,111.96
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	36,755,420.00	5,019,013.26	5,019,013.26	13.7%	31,736,406.74
0405	Provision of adequate and modern health infrastructure for health services delivery	10,410,454,082.00	2,219,731,035.39	2,219,731,035.39	21.3%	8,190,723,046.61
0409	Provision of universal health coverage and financial risk protection for citizens	325,004,810.00	53,261,514.76	53,261,514.76	16.4%	271,743,295.24
0410	Health Sector Expenditures Not Elsewhere Classified	13,960,890,048.00	1,488,147,684.63	1,488,147,684.63	10.7%	12,472,742,363.37
05	Education	33,183,996,240.00	6,534,682,896.12	6,534,682,896.12	19.7%	26,649,313,343.88
0507	Education Sector Expenditures Not Elsewhere Classified	33,183,996,240.00	6,534,682,896.12	6,534,682,896.12	19.7%	26,649,313,343.88
08	Social, Welfare and Youth Development	44,240,872,730.00	5,442,958,952.64	5,442,958,952.64	12.3%	38,797,913,777.36
0801	Improve standard of living among vulnerable groups for their all-round development	250,105,090.00	46,250,365.60	46,250,365.60	18.5%	203,854,724.40
0802	Proffer adequate policy directions and programmes on all matters relating to youth development	3,771,725,740.00	950,080,857.89	950,080,857.89	25.2%	2,821,644,882.11
0803	Facilitate the process of active participation of private sector in community and grassroots development	829,984,250.00	143,148,205.86	143,148,205.86	17.2%	686,836,044.14
0809	Social Pensions and Old Age Support	39,389,057,650.00	4,303,479,523.29	4,303,479,523.29	10.9%	35,085,578,126.71
09	Environment and Sanitation	1,073,113,810.00	184,755,096.84	184,755,096.84	17.2%	888,358,713.16
0901	To ensure a green, aesthetic and healthy environment that effectively supports productive activities	396,524,560.00	43,218,242.63	43,218,242.63	10.9%	353,306,317.37
0902	Improve preparedness and responsiveness to disaster and emergency situations in the State	676,589,250.00	141,536,854.21	141,536,854.21	20.9%	535,052,395.79
10	Water and Sanitation	1,785,523,730.00	334,554,191.55	334,554,191.55	18.7%	1,450,969,538.45
1001	To increase access and improve provision of reliable, clean and affordable water supply.	1,490,071,620.00	283,210,012.63	283,210,012.63	19.0%	1,206,861,607.37
1003	To improve watershed management and effectiveness of flood mitigation measures.	295,452,110.00	51,344,178.92	51,344,178.92	17.4%	244,107,931.08
11	Information, Communication and Media	849,128,120.00	157,404,963.68	157,404,963.68	18.5%	691,723,156.32
1101	To produce and broadcast informative, educative and entertaining programmes through various media	849,128,120.00	157,404,963.68	157,404,963.68	18.5%	691,723,156.32
12	Commerce and Industry	541,925,360.00	94,849,935.29	94,849,935.29	17.5%	447,075,424.71
1201	Create a thriving environment for the promotion of commercial & industrial activities	56,137,620.00	9,789,301.91	9,789,301.91	17.4%	46,348,318.09
1202	Transform Osun State into an investment destination	39,846,430.00	-	-	0.0%	39,846,430.00
1210	Commerce and Industry Programme Not Elsewhere Classified	445,941,310.00	85,060,633.38	85,060,633.38	19.1%	360,880,676.62
13	Governance and Administration	8,447,535,530.00	2,325,240,830.85	2,325,240,830.85	27.5%	6,122,294,699.15
1301	To strengthen the institutions for efficient service delivery in the State	6,375,352,670.00	1,893,029,137.46	1,893,029,137.46	29.7%	4,482,323,532.54
1302	To ensure equity, inclusiveness, transparency and accountability for efficient Service Delivery	1,753,587,720.00	362,828,877.03	362,828,877.03	20.7%	1,390,758,842.97
1310	Governance and Administration Programme Not Elsewhere Classified	318,595,140.00	69,382,816.36	69,382,816.36	21.8%	249,212,323.64
17	Infrastructure	2,217,253,260.00	508,917,769.68	508,917,769.68	23.0%	1,708,335,490.32
1701	To ensure safe and efficient transportation system in the State	1,011,558,510.00	229,591,966.74	229,591,966.74	22.7%	781,966,543.26
1702	To improve access to electricity within the State	70,088,350.00	14,415,558.61	14,415,558.61	20.6%	55,672,791.39
1703	To ensure effective public infrastructure management and maintenance for sustainability	946,397,330.00	225,948,821.12	225,948,821.12	23.9%	720,448,508.88
1707	To Maintain and improve public infrastructure for long-term sustainability	189,209,070.00	38,961,423.21	38,961,423.21	20.6%	150,247,646.79
21	Solid Mineral Resources	48,995,400.00	10,449,415.85	10,449,415.85	21.3%	38,545,984.15
2101	To promote awareness about conservation, systematic and scientific development of mineral resources	48,995,400.00	10,449,415.85	10,449,415.85	21.3%	38,545,984.15

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
22	Security, Law and Justice	7,642,641,580.00	1,153,500,799.32	1,153,500,799.32	15.1%	6,489,140,780.68
2201	To improve safety through enhancing Effectiveness, transparency and improved security	3,127,260,050.00	324,900,000.00	324,900,000.00	10.4%	2,802,360,050.00
2202	To ensure fair and speedy dispensation of Justice	2,073,834,400.00	408,351,080.27	408,351,080.27	19.7%	1,665,483,319.73
2203	Promote correctional restorative justice and Alternative Dispute Resolution (ADR)	1,538,687,010.00	280,023,112.97	280,023,112.97	18.2%	1,258,663,897.03
2210	Security, Law and Justice Programme Not Elsewhere Classified	902,860,120.00	140,226,606.08	140,226,606.08	15.5%	762,633,513.92
23	Culture and Tourism	914,400,970.00	183,983,632.06	183,983,632.06	20.1%	730,417,337.94
2302	Transform the Osun State to a hub of culture, tourism and creativity	297,053,430.00	52,075,240.19	52,075,240.19	17.5%	244,978,189.81
2304	Ensure a peaceful social and religious co-existence in the State	500,734,580.00	106,927,604.15	106,927,604.15	21.4%	393,806,975.85
2310	Culture and Tourism Programme Not Elsewhere Classified	116,612,960.00	24,980,787.72	24,980,787.72	21.4%	91,632,172.28
24	Finance and Revenue Mobilization	7,062,038,730.00	361,816,254.54	361,816,254.54	5.1%	6,700,222,475.46
2401	Ensure Adequate and judicious utilization of government resources	6,794,694,790.00	325,379,741.67	325,379,741.67	4.8%	6,469,315,048.33
2402	Ensure improvement in internally Generation Revenue of the State	267,343,940.00	36,436,512.87	36,436,512.87	13.6%	230,907,427.13
25	Economic Planning, Budget and Development	417,790,400.00	90,749,439.43	90,749,439.43	21.7%	327,040,960.57
2501	Ensure effective planning towards improved service delivery and economic growth	292,316,240.00	66,751,756.39	66,751,756.39	22.8%	225,564,483.61
2502	Ensure availability of accurate and reliable data for informed decision making and sustain	125,474,160.00	23,997,683.04	23,997,683.04	19.1%	101,476,476.96

Table 17: Overhead Expenditure by Programme Classification

Osun State Government Budget Performance Report 2026 Q1 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	138,703,879,800.00	14,744,599,127.75	14,744,599,127.75	10.6%	123,959,280,672.25
01	Agriculture	2,626,255,000.00	894,322.25	894,322.25	0.0%	2,625,360,677.75
0103	Enhancement of food production and productivity	2,021,105,000.00	-	-	0.0%	2,021,105,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	605,150,000.00	894,322.25	894,322.25	0.1%	604,255,677.75
03	Human Capital Development	2,804,150,000.00	217,180,000.00	217,180,000.00	7.7%	2,586,970,000.00
0301	To evolve a vibrant, responsive and productive workforce for effective service delivery	1,486,650,000.00	26,839,000.00	26,839,000.00	1.8%	1,459,811,000.00
0302	To ensure adequate management and efficient development of Human Capital resources	1,129,000,000.00	179,500,000.00	179,500,000.00	15.9%	949,500,000.00
0310	Human Capital Development Programme Not Elsewhere Classified	188,500,000.00	10,841,000.00	10,841,000.00	5.8%	177,659,000.00
04	Health	11,738,835,530.00	611,087,313.78	611,087,313.78	5.2%	11,127,748,216.22
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	82,955,030.00	2,000,000.00	2,000,000.00	2.4%	80,955,030.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive	70,000,000.00	-	-	0.0%	70,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	4,597,000,500.00	247,864,101.40	247,864,101.40	5.4%	4,349,136,398.60
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health	210,000,000.00	20,000,000.00	20,000,000.00	9.5%	190,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	1,803,500,000.00	235,898,212.38	235,898,212.38	13.1%	1,567,601,787.62
0410	Health Sector Expenditures Not Elsewhere Classified	4,975,380,000.00	105,325,000.00	105,325,000.00	2.1%	4,870,055,000.00
05	Education	13,279,035,260.00	2,354,491,693.73	2,354,491,693.73	17.7%	10,924,543,566.27
0501	Effective governance of the education system	1,235,442,960.00	-	-	0.0%	1,235,442,960.00
0504	Improved quality of teaching and learning outcomes	2,549,822,250.00	153,808,242.90	153,808,242.90	6.0%	2,396,014,007.10
0505	Adequate infrastructure at all levels	2,295,800,000.00	418,935,766.02	418,935,766.02	18.2%	1,876,864,233.98
0507	Education Sector Expenditures Not Elsewhere Classified	7,197,970,050.00	1,781,747,684.81	1,781,747,684.81	24.8%	5,416,222,365.19
08	Social, Welfare and Youth Development	4,342,155,000.00	258,017,000.00	258,017,000.00	5.9%	4,084,138,000.00
0801	Improve standard of living among vulnerable groups for their all-round development	255,625,000.00	5,670,000.00	5,670,000.00	2.2%	249,955,000.00
0802	Proffer adequate policy directions and programmes on all matters relating to youth devel	2,288,530,000.00	201,250,200.00	201,250,200.00	8.8%	2,087,279,800.00
0804	Ensure implementation of Gender Equity and Social Inclusion (GESI) in the State	1,798,000,000.00	51,096,800.00	51,096,800.00	2.8%	1,746,903,200.00
09	Environment and Sanitation	1,922,390,000.00	174,406,015.82	174,406,015.82	9.1%	1,747,983,984.18
0901	To ensure a green, aesthetic and healthy environment that effectively supports productiv	1,347,640,000.00	139,306,015.82	139,306,015.82	10.3%	1,208,333,984.18
0902	Improve preparedness and responsiveness to disaster and emergency situations in the S	574,750,000.00	35,100,000.00	35,100,000.00	6.1%	539,650,000.00
10	Water and Sanitation	1,403,726,260.00	63,845,316.27	63,845,316.27	4.5%	1,339,880,943.73
1001	To increase access and improve provision of reliable, clean and affordable water supply.	1,225,162,500.00	52,940,316.27	52,940,316.27	4.3%	1,172,222,183.73
1003	To improve watershed management and effectiveness of flood mitigation measures.	178,563,760.00	10,905,000.00	10,905,000.00	6.1%	167,658,760.00
11	Information, Communication and Media	2,234,000,000.00	85,792,590.07	85,792,590.07	3.8%	2,148,207,409.93
1101	To produce and broadcast informative, educative and entertaining programmes through	2,234,000,000.00	85,792,590.07	85,792,590.07	3.8%	2,148,207,409.93
12	Commerce and Industry	1,390,475,000.00	84,847,500.00	84,847,500.00	6.1%	1,305,627,500.00
1201	Create a thriving environment for the promotion of commercial & industrial activities	75,000,000.00	14,759,000.00	14,759,000.00	19.7%	60,241,000.00
1202	Transform Osun State into an investment destination	37,875,000.00	-	-	0.0%	37,875,000.00
1210	Commerce and Industry Programme Not Elsewhere Classified	1,277,600,000.00	70,088,500.00	70,088,500.00	5.5%	1,207,511,500.00
13	Governance and Administration	68,700,515,000.00	7,384,730,055.02	7,384,730,055.02	10.7%	61,315,784,944.98
1301	To strengthen the institutions for efficient service delivery in the State	51,619,400,000.00	5,831,419,362.07	5,831,419,362.07	11.3%	45,787,980,637.93
1302	To ensure equity, inclusiveness, transparency and accountability for efficient Service Del	4,381,000,000.00	434,464,192.95	434,464,192.95	9.9%	3,946,535,807.05
1310	Governance and Administration Programme Not Elsewhere Classified	12,700,115,000.00	1,118,846,500.00	1,118,846,500.00	8.8%	11,581,268,500.00

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
17	Infrastructure	2,006,062,500.00	398,403,252.04	398,403,252.04	19.9%	1,607,659,247.96
1701	To ensure safe and efficient transportation system in the State	1,287,150,000.00	367,920,656.25	367,920,656.25	28.6%	919,229,343.75
1702	To improve access to electricity within the State	370,500,000.00	10,685,000.00	10,685,000.00	2.9%	359,815,000.00
1703	To ensure effective public infrastructure management and maintenance for sustainability	348,412,500.00	19,797,595.79	19,797,595.79	5.7%	328,614,904.21
21	Solid Mineral Resources	329,550,000.00	-	-	0.0%	329,550,000.00
2101	To promote awareness about conservation, systematic and scientific development of mir	329,550,000.00	-	-	0.0%	329,550,000.00
22	Security, Law and Justice	5,066,650,000.00	159,051,500.00	159,051,500.00	3.1%	4,907,598,500.00
2201	To improve safety through enhancing Effectiveness, transparency and improved security	2,053,600,000.00	80,000,000.00	80,000,000.00	3.9%	1,973,600,000.00
2202	To ensure fair and speedy dispensation of Justice	3,013,050,000.00	79,051,500.00	79,051,500.00	2.6%	2,933,998,500.00
23	Culture and Tourism	1,198,250,000.00	205,763,491.74	205,763,491.74	17.2%	992,486,508.26
2302	Transform the Osun State to a hub of culture, tourism and creativity	225,000,000.00	21,000,000.00	21,000,000.00	9.3%	204,000,000.00
2304	Ensure a peaceful social and religious co-existence in the State	482,000,000.00	113,763,491.74	113,763,491.74	23.6%	368,236,508.26
2310	Culture and Tourism Programme Not Elsewhere Classified	491,250,000.00	71,000,000.00	71,000,000.00	14.5%	420,250,000.00
24	Finance and Revenue Mobilization	15,691,390,000.00	2,700,773,960.03	2,700,773,960.03	17.2%	12,990,616,039.97
2401	Ensure Adequate and judicious utilization of government resources	14,631,630,000.00	2,525,073,025.13	2,525,073,025.13	17.3%	12,106,556,974.87
2402	Ensure improvement in internally Generation Revenue of the State	1,059,760,000.00	175,700,934.90	175,700,934.90	16.6%	884,059,065.10
25	Economic Planning, Budget and Development	3,970,440,250.00	45,315,117.00	45,315,117.00	1.1%	3,925,125,133.00
2501	Ensure effective planning towards improved service delivery and economic growth	139,900,000.00	3,000,000.00	3,000,000.00	2.1%	136,900,000.00
2502	Ensure availability of accurate and reliable data for informed decision making and sustain	479,500,000.00	8,000,000.00	8,000,000.00	1.7%	471,500,000.00
2510	Economic Planning, Budget and Development Programme Not Elsewhere Classified	3,351,040,250.00	34,315,117.00	34,315,117.00	1.0%	3,316,725,133.00

Table 18: Capital Expenditure by Programme Classification

Osun State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	402,680,332,360.00	16,138,281,665.61	16,138,281,665.61	4.0%	386,542,050,694.39
01	Agriculture	3,967,694,990.00	-	-	0.0%	3,967,694,990.00
0101	Effective governance of the Agriculture Sector	1,980,000.00	-	-	0.0%	1,980,000.00
0102	Development of the livestock value chain	1,271,851,000.00	-	-	0.0%	1,271,851,000.00
0103	Enhancement of food production and productivity	234,960,000.00	-	-	0.0%	234,960,000.00
0104	Reduction of post-harvest losses	648,059,000.00	-	-	0.0%	648,059,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	158,261,000.00	-	-	0.0%	158,261,000.00
0107	Promotion of enabling environment for increased agricultural development	1,552,908,990.00	-	-	0.0%	1,552,908,990.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	99,675,000.00	-	-	0.0%	99,675,000.00
03	Human Capital Development	984,703,440.00	-	-	0.0%	984,703,440.00
0301	To evolve a vibrant, responsive and productive workforce for effective service delivery	984,703,440.00	-	-	0.0%	984,703,440.00
04	Health	20,004,282,620.00	117,944,211.76	117,944,211.76	0.6%	19,886,338,408.24
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	187,000,000.00	-	-	0.0%	187,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	4,739,799,860.00	97,683,092.26	97,683,092.26	2.1%	4,642,116,767.74
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health	1,243,990,870.00	-	-	0.0%	1,243,990,870.00
0407	Evidence generation and utilisation	65,270,000.00	-	-	0.0%	65,270,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	250,000,000.00	-	-	0.0%	250,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	13,518,221,890.00	20,261,119.50	20,261,119.50	0.1%	13,497,960,770.50
05	Education	37,856,802,030.00	3,423,060,537.72	3,423,060,537.72	9.0%	34,433,741,492.28
0501	Effective governance of the education system	243,556,684.00	920,000.00	920,000.00	0.4%	242,636,684.00
0503	Equity and inclusiveness in the provision of educational services	55,000,000.00	-	-	0.0%	55,000,000.00
0504	Improved quality of teaching and learning outcomes	2,213,023,010.00	182,658,615.91	182,658,615.91	8.3%	2,030,364,394.09
0505	Adequate infrastructure at all levels	33,026,705,546.00	3,092,343,717.51	3,092,343,717.51	9.4%	29,934,361,828.49
0506	Improved education information management system (EIMS)	32,825,000.00	-	-	0.0%	32,825,000.00
0507	Education Sector Expenditures Not Elsewhere Classified	2,285,691,790.00	147,138,204.30	147,138,204.30	6.4%	2,138,553,585.70
08	Social, Welfare and Youth Development	7,916,000,000.00	1,000,000,000.00	1,000,000,000.00	12.6%	6,916,000,000.00
0801	Improve standard of living among vulnerable groups for their all-round development	402,000,000.00	-	-	0.0%	402,000,000.00
0802	Proffer adequate policy directions and programmes on all matters relating to youth development	7,054,000,000.00	1,000,000,000.00	1,000,000,000.00	14.2%	6,054,000,000.00
0804	Ensure implementation of Gender Equity and Social Inclusion (GESI) in the State	460,000,000.00	-	-	0.0%	460,000,000.00
09	Environment and Sanitation	3,779,390,000.00	527,950,835.32	527,950,835.32	14.0%	3,251,439,164.68
0901	To ensure a green, aesthetic and healthy environment that effectively supports productivity	1,211,752,835.55	-	-	0.0%	1,211,752,835.55
0902	Improve preparedness and responsiveness to disaster and emergency situations in the State	2,567,637,164.45	527,950,835.32	527,950,835.32	20.6%	2,039,686,329.13
10	Water and Sanitation	8,148,098,240.00	99,104,625.00	99,104,625.00	1.2%	8,048,993,615.00
1001	To increase access and improve provision of reliable, clean and affordable water supply.	6,672,439,020.00	99,104,625.00	99,104,625.00	1.5%	6,573,334,395.00
1002	To increase access to basic sanitation, improved wastewater systems and hygiene practices	76,138,140.00	-	-	0.0%	76,138,140.00
1003	To improve watershed management and effectiveness of flood mitigation measures.	1,399,521,080.00	-	-	0.0%	1,399,521,080.00
11	Information, Communication and Media	3,200,000,000.00	17,713,500.00	17,713,500.00	0.6%	3,182,286,500.00
1101	To produce and broadcast informative, educative and entertaining programmes through	1,496,150,000.00	17,713,500.00	17,713,500.00	1.2%	1,478,436,500.00
1102	To promote government policies, programmes and activities	1,703,850,000.00	-	-	0.0%	1,703,850,000.00

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
12	Commerce and Industry	925,000,000.00	-	-	0.0%	925,000,000.00
1201	Create a thriving environment for the promotion of commercial & industrial activities	670,828,280.00	-	-	0.0%	670,828,280.00
1202	Transform Osun State into an investment destination	254,171,720.00	-	-	0.0%	254,171,720.00
13	Governance and Administration	24,833,148,350.00	48,000,000.00	48,000,000.00	0.2%	24,785,148,350.00
1301	To strengthen the institutions for efficient service delivery in the State	24,530,058,350.00	48,000,000.00	48,000,000.00	0.2%	24,482,058,350.00
1302	To ensure equity, inclusiveness, transparency and accountability for efficient Service Del	303,090,000.00	-	-	0.0%	303,090,000.00
17	Infrastructure	279,438,224,950.00	10,904,507,955.81	10,904,507,955.81	3.9%	268,533,716,994.19
1701	To ensure safe and efficient transportation system in the State	2,904,665,120.00	3,100,000.00	3,100,000.00	0.1%	2,901,565,120.00
1703	To ensure effective public infrastructure management and maintenance for sustainability	220,939,880.00	-	-	0.0%	220,939,880.00
1704	To Ensure a sustainable and efficient transportation system across Osun State	265,156,950,000.00	10,898,185,655.81	10,898,185,655.81	4.1%	254,258,764,344.19
1705	To Improve access to reliable and affordable electricity for all communities	5,314,207,235.71	3,222,300.00	3,222,300.00	0.1%	5,310,984,935.71
1706	To Promote integrated infrastructure development through effective land management	2,495,000,000.00	-	-	0.0%	2,495,000,000.00
1707	To Maintain and improve public infrastructure for long-term sustainability	3,346,462,714.29	-	-	0.0%	3,346,462,714.29
21	Solid Mineral Resources	4,333,825,330.00	-	-	0.0%	4,333,825,330.00
2101	To promote awareness about conservation, systematic and scientific development of mir	192,495,000.00	-	-	0.0%	192,495,000.00
2102	To industrialize and modernize the mining activities in the State	3,096,330,330.00	-	-	0.0%	3,096,330,330.00
2103	To collect, collate and maintain database on exploration, protecting, mines and minerals.	1,045,000,000.00	-	-	0.0%	1,045,000,000.00
22	Security, Law and Justice	717,617,120.00	-	-	0.0%	717,617,120.00
2201	To improve safety through enhancing Effectiveness, transparency and improved security	257,526,290.00	-	-	0.0%	257,526,290.00
2202	To ensure fair and speedy dispensation of Justice	455,810,830.00	-	-	0.0%	455,810,830.00
2203	Promote correctional restorative justice and Alternative Dispute Resolution (ADR)	4,280,000.00	-	-	0.0%	4,280,000.00
23	Culture and Tourism	1,850,000,000.00	-	-	0.0%	1,850,000,000.00
2302	Transform the Osun State to a hub of culture, tourism and creativity	550,000,000.00	-	-	0.0%	550,000,000.00
2303	Prevent and efficiently control disaster in the State	831,000,000.00	-	-	0.0%	831,000,000.00
2304	Ensure a peaceful social and religious co-existence in the State	469,000,000.00	-	-	0.0%	469,000,000.00
24	Finance and Revenue Mobilization	2,486,462,290.00	-	-	0.0%	2,486,462,290.00
2401	Ensure Adequate and judicious utilization of government resources	768,500,000.00	-	-	0.0%	768,500,000.00
2402	Ensure improvement in internally Generation Revenue of the State	217,962,290.00	-	-	0.0%	217,962,290.00
2403	Ensure improvement in the funding of programmes and projects through Public Private P	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
25	Economic Planning, Budget and Development	2,239,083,000.00	-	-	0.0%	2,239,083,000.00
2501	Ensure effective planning towards improved service delivery and economic growth	1,888,633,000.00	-	-	0.0%	1,888,633,000.00
2502	Ensure availability of accurate and reliable data for informed decision making and sustain	350,450,000.00	-	-	0.0%	350,450,000.00

Table 19: Other Expenditure by Programme Classification

Osun State Government Budget Performance Report 2026 Q1 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	47,065,054,080.00	7,853,424,468.97	7,853,424,468.97	16.7%	39,211,629,611.03
01	Agriculture	302,400,000.00	-	-	0.0%	302,400,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	302,400,000.00	-	-	0.0%	302,400,000.00
04	Health	2,752,500,000.00	414,642,849.00	414,642,849.00	15.1%	2,337,857,151.00
0409	Provision of universal health coverage and financial risk protection for citizens	2,752,500,000.00	414,642,849.00	414,642,849.00	15.1%	2,337,857,151.00
05	Education	2,697,150,000.00	109,930,662.50	109,930,662.50	4.1%	2,587,219,337.50
0501	Effective governance of the education system	100,000,000.00	-	-	0.0%	100,000,000.00
0504	Improved quality of teaching and learning outcomes	1,427,000,000.00	-	-	0.0%	1,427,000,000.00
0507	Education Sector Expenditures Not Elsewhere Classified	1,170,150,000.00	109,930,662.50	109,930,662.50	9.4%	1,060,219,337.50
08	Social, Welfare and Youth Development	243,620,000.00	-	-	0.0%	243,620,000.00
0801	Improve standard of living among vulnerable groups for their all-round development	80,000,000.00	-	-	0.0%	80,000,000.00
0802	Proffer adequate policy directions and programmes on all matters relating to youth devel	51,600,000.00	-	-	0.0%	51,600,000.00
0804	Ensure implementation of Gender Equity and Social Inclusion (GESI) in the State	112,020,000.00	-	-	0.0%	112,020,000.00
09	Environment and Sanitation	10,000,000.00	-	-	0.0%	10,000,000.00
0901	To ensure a green, aesthetic and healthy environment that effectively supports productiv	10,000,000.00	-	-	0.0%	10,000,000.00
12	Commerce and Industry	2,517,400,000.00	-	-	0.0%	2,517,400,000.00
1201	Create a thriving environment for the promotion of commercial & industrial activities	440,000,000.00	-	-	0.0%	440,000,000.00
1210	Commerce and Industry Programme Not Elsewhere Classified	2,077,400,000.00	-	-	0.0%	2,077,400,000.00
13	Governance and Administration	550,000,000.00	215,000,000.00	215,000,000.00	39.1%	335,000,000.00
1302	To ensure equity, inclusiveness, transparency and accountability for efficient Service Del	550,000,000.00	215,000,000.00	215,000,000.00	39.1%	335,000,000.00
23	Culture and Tourism	1,000,000,000.00	728,490,000.00	728,490,000.00	72.8%	271,510,000.00
2304	Ensure a peaceful social and religious co-existence in the State	1,000,000,000.00	728,490,000.00	728,490,000.00	72.8%	271,510,000.00
24	Finance and Revenue Mobilization	36,991,984,080.00	6,385,360,957.47	6,385,360,957.47	17.3%	30,606,623,122.53
2401	Ensure Adequate and judicious utilization of government resources	36,991,984,080.00	6,385,360,957.47	6,385,360,957.47	17.3%	30,606,623,122.53

3 Primary Healthcare Budget Performance

3.A Overview

In the first quarter, the Primary Health Care sector had a total expenditure budget of ₦4.5 billion. Actual expenditure amounted to ₦0.1 billion, representing a 12% implementation rate relative to the pro-rata target.

A breakdown of the expenditure shows that:

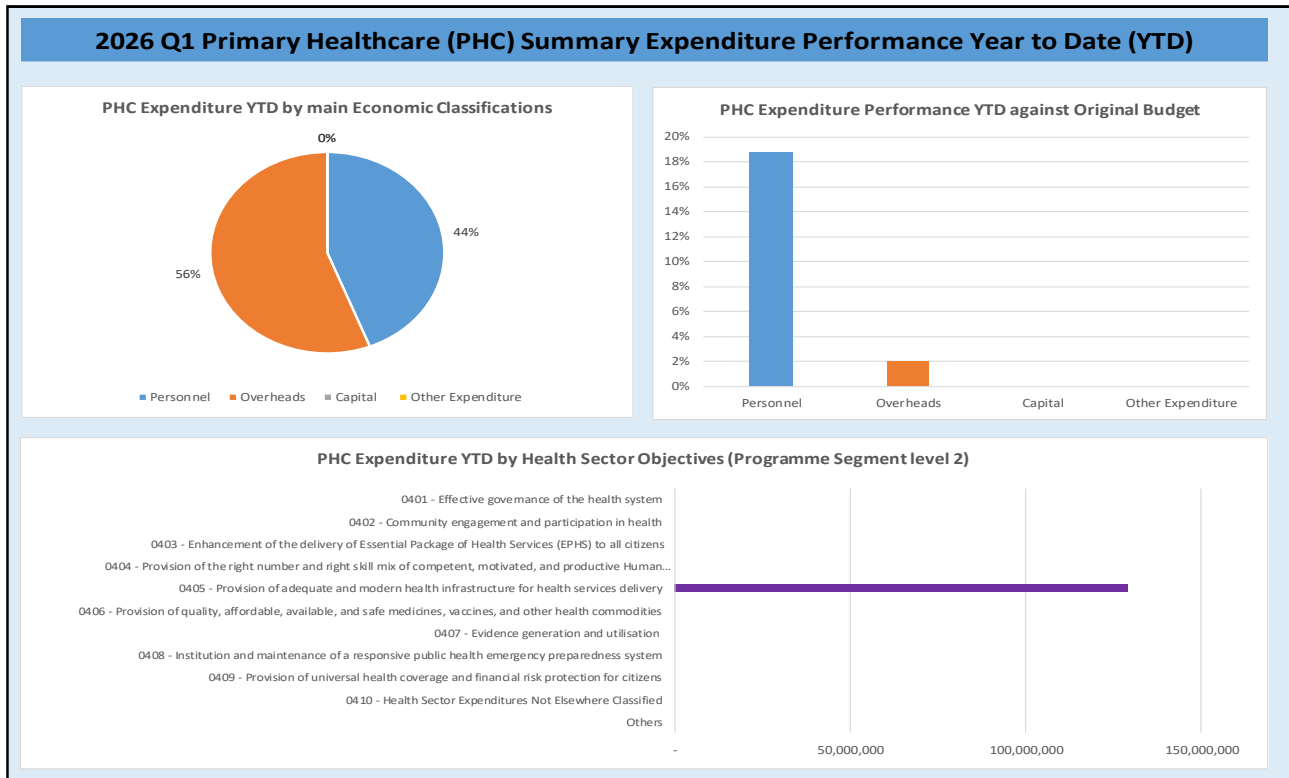
- **Personnel costs** were budgeted at ₦0.3 billion, with an actual expenditure of ₦0.06 billion, reflecting 75% performance against the pro-rata target.
- **Overhead costs** were projected at ₦3.6 billion, with actual spending of ₦0.07 billion, representing 8% performance.
- **Capital expenditure** was estimated at ₦0.6 billion, with no recorded expenditure, resulting in 0% performance for the period.

In terms of the composition of actual spending:

- **Personnel costs** accounted for **44%** of total expenditure,
- **Overheads** accounted for **56%**, while
- **Capital expenditure** contributed **0%**.

Overall, expenditures in the quarter were largely directed toward recurrent items to sustain effective health service delivery. Capital project implementation was constrained by limited cash backing; however, this is expected to improve in the subsequent quarter.

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



3.B Budget Implementation Reports by NCOA Segment

Table 20: Primary Healthcare Expenditure by Administrative Classification

Osun State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	4,467,857,450.00	129,081,076.19	129,081,076.19	2.9%	4,338,776,373.81
050000000000	Social Sector	4,467,857,450.00	129,081,076.19	129,081,076.19	2.9%	4,338,776,373.81
052100000000	MINISTRY OF HEALTH	4,467,857,450.00	129,081,076.19	129,081,076.19	2.9%	4,338,776,373.81
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	4,467,857,450.00	129,081,076.19	129,081,076.19	2.9%	4,338,776,373.81

Table 21: Primary Healthcare Expenditure by Functional Classification

Osun State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	4,467,857,450.00	129,081,076.19	129,081,076.19	2.9%	4,338,776,373.81
707	HEALTH	4,467,857,450.00	129,081,076.19	129,081,076.19	2.9%	4,338,776,373.81
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	75,467,000.00	-	-	0.0%	75,467,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	75,467,000.00	-	-	0.0%	75,467,000.00
7074	PUBLIC HEALTH SERVICES	4,300,921,450.00	129,081,076.19	129,081,076.19	3.0%	4,171,840,373.81
70741	PUBLIC HEALTH SERVICES	4,300,921,450.00	129,081,076.19	129,081,076.19	3.0%	4,171,840,373.81
7076	HEALTH N.E.C.	91,469,000.00	-	-	0.0%	91,469,000.00
70761	HEALTH N.E.C.	91,469,000.00	-	-	0.0%	91,469,000.00

Table 22: Primary Healthcare Expenditure by Programme Classification

Osun State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	4,467,857,450.00	129,081,076.19	129,081,076.19	2.9%	4,338,776,373.81
04	Health	4,467,857,450.00	129,081,076.19	129,081,076.19	2.9%	4,338,776,373.81
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizen	187,000,000.00	-	-	0.0%	187,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	4,113,921,450.00	129,081,076.19	129,081,076.19	3.1%	3,984,840,373.81
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health	75,467,000.00	-	-	0.0%	75,467,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	91,469,000.00	-	-	0.0%	91,469,000.00

Table 23: Primary Healthcare Expenditure by Economic Classification

Osun State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	4,467,857,450.00	129,081,076.19	129,081,076.19	2.9%	4,338,776,373.81
2	EXPENDITURES	4,467,857,450.00	129,081,076.19	129,081,076.19	2.9%	4,338,776,373.81
21	PERSONNEL COST	304,302,950.00	56,906,284.19	56,906,284.19	18.7%	247,396,665.81
2101	SALARY	288,869,280.00	55,046,055.32	55,046,055.32	19.1%	233,823,224.68
210101	SALARIES AND WAGES	288,869,280.00	55,046,055.32	55,046,055.32	19.1%	233,823,224.68
21010101	SALARY	288,869,280.00	55,046,055.32	55,046,055.32	19.1%	233,823,224.68
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,433,670.00	1,860,228.87	1,860,228.87	12.1%	13,573,441.13
210201	ALLOWANCES	15,433,670.00	1,860,228.87	1,860,228.87	12.1%	13,573,441.13
21020101	NON REGULAR ALLOWANCES	15,433,670.00	1,860,228.87	1,860,228.87	12.1%	13,573,441.13
22	OTHER RECURRENT COSTS	3,597,000,500.00	72,174,792.00	72,174,792.00	2.0%	3,524,825,708.00
2202	OVERHEAD COST	3,597,000,500.00	72,174,792.00	72,174,792.00	2.0%	3,524,825,708.00
220201	TRAVEL & TRANSPORT - GENERAL	285,000,000.00	4,175,000.00	4,175,000.00	1.5%	280,825,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	220,000,000.00	4,175,000.00	4,175,000.00	1.9%	215,825,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	65,000,000.00	-	-	0.0%	65,000,000.00
220202	UTILITIES - GENERAL	25,000,000.00	-	-	0.0%	25,000,000.00
22020201	ELECTRICITY CHARGES	20,000,000.00	-	-	0.0%	20,000,000.00
22020203	INTERNET ACCESS CHARGES	5,000,000.00	-	-	0.0%	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	684,000,000.00	-	-	0.0%	684,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	120,000,000.00	-	-	0.0%	120,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	60,000,000.00	-	-	0.0%	60,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	500,000,000.00	-	-	0.0%	500,000,000.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	2,000,000.00	-	-	0.0%	2,000,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE	2,000,000.00	-	-	0.0%	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	815,000,000.00	-	-	0.0%	815,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	-	-	0.0%	10,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	15,000,000.00	-	-	0.0%	15,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	710,000,000.00	-	-	0.0%	710,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000.00	-	-	0.0%	10,000,000.00
22020406	OTHER MAINTENANCE SERVICES	50,000,000.00	-	-	0.0%	50,000,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	20,000,000.00	-	-	0.0%	20,000,000.00
220205	TRAINING - GENERAL	955,000,000.00	67,999,792.00	67,999,792.00	7.1%	887,000,208.00
22020501	LOCAL TRAINING	955,000,000.00	67,999,792.00	67,999,792.00	7.1%	887,000,208.00
220206	OTHER SERVICES - GENERAL	12,000,000.00	-	-	0.0%	12,000,000.00
22020601	SECURITY SERVICES	5,000,000.00	-	-	0.0%	5,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	7,000,000.00	-	-	0.0%	7,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,000,000.00	-	-	0.0%	7,000,000.00
22020703	LEGAL SERVICES	2,000,000.00	-	-	0.0%	2,000,000.00
22020709	AUDITING OF ACCOUNTS	5,000,000.00	-	-	0.0%	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	25,000,000.00	-	-	0.0%	25,000,000.00
22020801	MOTOR VEHICLE FUEL COST	15,000,000.00	-	-	0.0%	15,000,000.00
22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	-	-	0.0%	10,000,000.00

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
220209	FINANCIAL CHARGES - GENERAL	21,500,000.00	-	-	0.0%	21,500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,500,000.00	-	-	0.0%	1,500,000.00
22020902	INSURANCE PREMIUM	20,000,000.00	-	-	0.0%	20,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	767,500,500.00	-	-	0.0%	767,500,500.00
22021001	REFRESHMENT & MEALS	5,000,000.00	-	-	0.0%	5,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	50,000,000.00	-	-	0.0%	50,000,000.00
22021007	WELFARE PACKAGES	10,500,000.00	-	-	0.0%	10,500,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000.00	-	-	0.0%	5,000,000.00
22021046	FOOD AND NUTRITION ACTIVITIES	667,000,500.00	-	-	0.0%	667,000,500.00
22021047	ANNIVERSARIES AND CELEBRATIONS	30,000,000.00	-	-	0.0%	30,000,000.00
23	Capital Expenditure	566,554,000.00	-	-	0.0%	566,554,000.00
2301	Fixed Assets Purchased	166,936,000.00	-	-	0.0%	166,936,000.00
230101	Purchase Of Fixed Assets - General	166,936,000.00	-	-	0.0%	166,936,000.00
23010105	Purchase Of Motor Vehicles	41,129,000.00	-	-	0.0%	41,129,000.00
23010112	Purchase Of Office Furniture And Fittings	3,840,000.00	-	-	0.0%	3,840,000.00
23010113	Purchase Of Computers	43,500,000.00	-	-	0.0%	43,500,000.00
23010114	Purchase of Printers	3,000,000.00	-	-	0.0%	3,000,000.00
23010142	Purchase of Laboratory Equipment	75,467,000.00	-	-	0.0%	75,467,000.00
2302	Construction / Provision	399,618,000.00	-	-	0.0%	399,618,000.00
230201	Construction / Provision Of Fixed Assets - General	399,618,000.00	-	-	0.0%	399,618,000.00
23020101	Construction / Provision Of Office Buildings	212,618,000.00	-	-	0.0%	212,618,000.00
23020106	Construction / Provision Of Hospitals / Health Centres	187,000,000.00	-	-	0.0%	187,000,000.00

3.C Primary Healthcare Capital Expenditure by Project

Table 24: Primary Healthcare Capital Expenditure by Project

Osun State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
052100300100 - PRIMARY HEALTH CARE DEVELOPMENT	04050126001701 - CONSTRUCTION STATE PRIMARY HEALTH CARE DEVELOPMENT	209,788,000.00	-	-	0.0%	209,788,000.00
052100300100 - PRIMARY HEALTH CARE DEVELOPMENT	04030626000201 - ESTABLISHMENT OF FOOD DEMONSTRATION CORNER AT 332	110,000,000.00	-	-	0.0%	110,000,000.00
052100300100 - PRIMARY HEALTH CARE DEVELOPMENT	04030626000301 - ESTABLISHMENT OF BREAST FEEDING CORNERS AT 332 FOCAL	77,000,000.00	-	-	0.0%	77,000,000.00
052100300100 - PRIMARY HEALTH CARE DEVELOPMENT	04060126000201 - PROCUREMENT OF LABORATORY EQUIPMENT FOR 332 HEALTH	75,467,000.00	-	-	0.0%	75,467,000.00
052100300100 - PRIMARY HEALTH CARE DEVELOPMENT	04100126001201 - PURCHASE OF (50) LAPTOP COMPUTERS AND BAGS AT SPHCDB	43,500,000.00	-	-	0.0%	43,500,000.00
052100300100 - PRIMARY HEALTH CARE DEVELOPMENT	04100126004901 - REFURBISHMENT OF 6 VEHICLES AT THE STATE PRIMARY HEALTH	41,129,000.00	-	-	0.0%	41,129,000.00
052100300100 - PRIMARY HEALTH CARE DEVELOPMENT	04100126001301 - PURCHASE OF (5) HP PRINTERS AT THE SPHCDB, KELEBE OSOGBO	3,000,000.00	-	-	0.0%	3,000,000.00
052100300100 - PRIMARY HEALTH CARE DEVELOPMENT	04050126001401 - ESTABLISHMENT OF DATA CONTROL ROOM AT THE STATE	2,830,000.00	-	-	0.0%	2,830,000.00
052100300100 - PRIMARY HEALTH CARE DEVELOPMENT	04100126004801 - PURCHASE OF 12 OFFICE TABLES AT THE STATE PRIMARY HEALTH	1,920,000.00	-	-	0.0%	1,920,000.00
052100300100 - PRIMARY HEALTH CARE DEVELOPMENT	04100126004701 - PURCHASE OF 16 OFFICE CHAIRS AT THE STATE PRIMARY HEALTH	1,920,000.00	-	-	0.0%	1,920,000.00

4 Basic Education Budget Performance

4.A Overview

In the first quarter, the total expenditure budget for the Basic Education sector was ₦22.4 billion, out of which ₦0.83 billion was expended, representing an implementation rate of 15% relative to the pro-rata target.

A breakdown of the expenditure indicates that:

- **Personnel costs** were budgeted at ₦0.25 billion, with actual spending of ₦0.049 billion, reflecting 77% performance against the pro-rata target.
- **Overhead costs** were projected at ₦1.70 billion, with an actual of ₦0.13 billion, representing 30% performance.
- **Capital expenditure** was estimated at ₦20.5 billion, with actual spending of ₦0.65 billion, resulting in 13% performance.

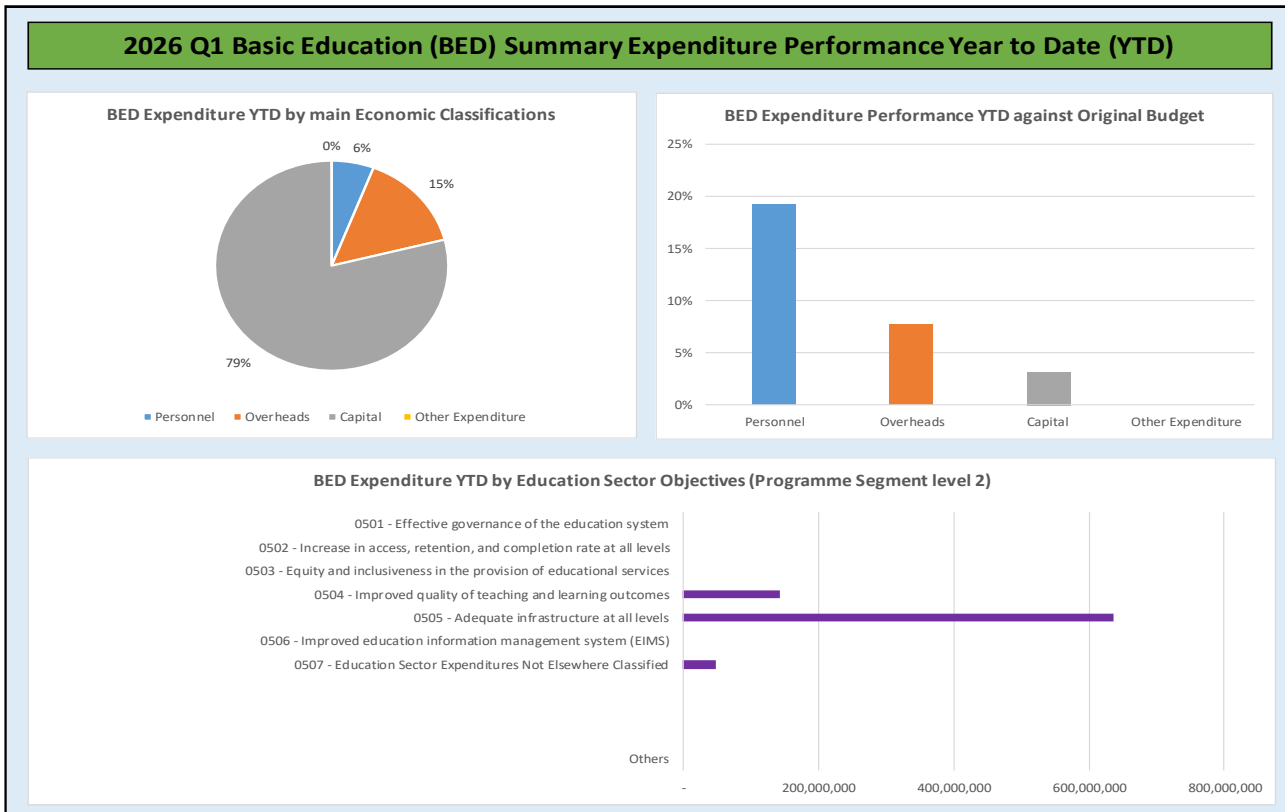
In terms of the composition of actual expenditure:

- **Personnel costs** accounted for **6%**,
- **Overheads** accounted for **15%**, while
- **Capital expenditure** constituted **79%** of total spending.

This indicates that the majority of funds utilized during the quarter were directed towards capital projects, aimed at improving infrastructure in primary education and enhancing the quality of teaching and learning outcomes.

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



4.B Budget Implementation Reports by NCOA Segment

Table 25: Basic Education Expenditure by Administrative Classification

Osun State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	22,448,847,270.00	828,822,163.41	828,822,163.41	3.7%	21,620,025,106.59
05000000000	Social Sector	22,448,847,270.00	828,822,163.41	828,822,163.41	3.7%	21,620,025,106.59
05170000000	MINISTRY OF EDUCATION	22,448,847,270.00	828,822,163.41	828,822,163.41	3.7%	21,620,025,106.59
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	22,448,847,270.00	828,822,163.41	828,822,163.41	3.7%	21,620,025,106.59

Table 26: Basic Education Expenditure by Functional Classification

Osun State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	22,448,847,270.00	828,822,163.41	828,822,163.41	3.7%	21,620,025,106.59
709	EDUCATION	22,448,847,270.00	828,822,163.41	828,822,163.41	3.7%	21,620,025,106.59
7091	PRE-PRIMARY AND PRIMARY EDUCATION	22,448,847,270.00	828,822,163.41	828,822,163.41	3.7%	21,620,025,106.59
70912	PRIMARY EDUCATION	22,448,847,270.00	828,822,163.41	828,822,163.41	3.7%	21,620,025,106.59

Table 27: Basic Education Expenditure by Programme Classification

Osun State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	22,448,847,270.00	828,822,163.41	828,822,163.41	3.7%	21,620,025,106.59
05	Education	22,448,847,270.00	828,822,163.41	828,822,163.41	3.7%	21,620,025,106.59
0501	Effective governance of the education system	13,500,000.00	-	-	0.0%	13,500,000.00
0503	Equity and inclusiveness in the provision of educational services	55,000,000.00	-	-	0.0%	55,000,000.00
0504	Improved quality of teaching and learning outcomes	2,229,500,000.00	143,697,945.28	143,697,945.28	6.4%	2,085,802,054.72
0505	Adequate infrastructure at all levels	19,542,785,560.00	636,580,112.77	636,580,112.77	3.3%	18,906,205,447.23
0507	Education Sector Expenditures Not Elsewhere Classified	608,061,710.00	48,544,105.36	48,544,105.36	8.0%	559,517,604.64

Table 28: Basic Education Expenditure by Economic Classification

Osun State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	22,448,847,270.00	828,822,163.41	828,822,163.41	3.7%	21,620,025,106.59
2	EXPENDITURES	22,448,847,270.00	828,822,163.41	828,822,163.41	3.7%	21,620,025,106.59
21	PERSONNEL COST	252,561,710.00	48,544,105.36	48,544,105.36	19.2%	204,017,604.64
2101	SALARY	241,805,770.00	46,177,575.90	46,177,575.90	19.1%	195,628,194.10
210101	SALARIES AND WAGES	241,805,770.00	46,177,575.90	46,177,575.90	19.1%	195,628,194.10
21010101	SALARY	241,805,770.00	46,177,575.90	46,177,575.90	19.1%	195,628,194.10
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,755,940.00	2,366,529.46	2,366,529.46	22.0%	8,389,410.54
210201	ALLOWANCES	10,755,940.00	2,366,529.46	2,366,529.46	22.0%	8,389,410.54
21020101	NON REGULAR ALLOWANCES	10,755,940.00	2,366,529.46	2,366,529.46	22.0%	8,389,410.54
22	OTHER RECURRENT COSTS	1,695,000,000.00	125,572,945.28	125,572,945.28	7.4%	1,569,427,054.72
2202	OVERHEAD COST	1,625,000,000.00	125,572,945.28	125,572,945.28	7.7%	1,499,427,054.72
220201	TRAVEL & TRANSPORT - GENERAL	89,500,000.00	-	-	0.0%	89,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	64,500,000.00	-	-	0.0%	64,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,000,000.00	-	-	0.0%	25,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	305,500,000.00	-	-	0.0%	305,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,500,000.00	-	-	0.0%	20,500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	200,000,000.00	-	-	0.0%	200,000,000.00
22020315	AGRICULTURAL INPUTS	85,000,000.00	-	-	0.0%	85,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	40,000,000.00	-	-	0.0%	40,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	-	-	0.0%	10,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	-	-	0.0%	5,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	-	-	0.0%	10,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	15,000,000.00	-	-	0.0%	15,000,000.00
220205	TRAINING - GENERAL	1,100,000,000.00	125,572,945.28	125,572,945.28	11.4%	974,427,054.72
22020501	LOCAL TRAINING	1,100,000,000.00	125,572,945.28	125,572,945.28	11.4%	974,427,054.72
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000.00	-	-	0.0%	10,000,000.00
22020709	AUDITING OF ACCOUNTS	10,000,000.00	-	-	0.0%	10,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	80,000,000.00	-	-	0.0%	80,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	20,000,000.00	-	-	0.0%	20,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	-	-	0.0%	10,000,000.00
22021007	WELFARE PACKAGES	5,000,000.00	-	-	0.0%	5,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,000,000.00	-	-	0.0%	5,000,000.00
22021009	SPORTING ACTIVITIES	20,000,000.00	-	-	0.0%	20,000,000.00
22021046	FOOD AND NUTRITION ACTIVITIES	20,000,000.00	-	-	0.0%	20,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	70,000,000.00	-	-	0.0%	70,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	70,000,000.00	-	-	0.0%	70,000,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	70,000,000.00	-	-	0.0%	70,000,000.00
23	Capital Expenditure	20,501,285,560.00	654,705,112.77	654,705,112.77	3.2%	19,846,580,447.23
2301	Fixed Assets Purchased	3,430,538,100.00	362,839,869.62	362,839,869.62	10.6%	3,067,698,230.38
230101	Purchase Of Fixed Assets - General	3,430,538,100.00	362,839,869.62	362,839,869.62	10.6%	3,067,698,230.38
23010104	Purchase Motor Cycles	30,000,000.00	-	-	0.0%	30,000,000.00
23010105	Purchase Of Motor Vehicles	155,000,000.00	-	-	0.0%	155,000,000.00
23010112	Purchase Of Office Furniture And Fittings	2,613,038,100.00	344,714,869.62	344,714,869.62	13.2%	2,268,323,230.38

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
23010113	Purchase Of Computers	269,000,000.00	-	-	0.0%	269,000,000.00
23010115	Purchase Of Photocopying Machines	7,500,000.00	-	-	0.0%	7,500,000.00
23010124	Purchase Of Teaching / Learning Aid Equipment	223,000,000.00	18,125,000.00	18,125,000.00	8.1%	204,875,000.00
23010125	Purchase Of Library Books & Equipment	30,000,000.00	-	-	0.0%	30,000,000.00
23010143	Purchase of Other Equipment/Materials	103,000,000.00	-	-	0.0%	103,000,000.00
2302	Construction / Provision	9,423,391,893.07	240,690,409.64	240,690,409.64	2.6%	9,182,701,483.43
230201	Construction / Provision Of Fixed Assets - General	9,423,391,893.07	240,690,409.64	240,690,409.64	2.6%	9,182,701,483.43
23020103	Construction / Provision Of Electricity / Solar Power	130,000,000.00	-	-	0.0%	130,000,000.00
23020105	Construction / Provision Of Water Facilities	307,160,000.00	23,082,292.50	23,082,292.50	7.5%	284,077,707.50
23020107	Construction / Provision Of Public Schools	8,192,832,843.89	210,082,620.33	210,082,620.33	2.6%	7,982,750,223.56
23020113	Construction / Provision Of Agricultural Facilities	13,500,000.00	-	-	0.0%	13,500,000.00
23020133	Construction / Provision Of Toilets	572,091,859.18	7,525,496.81	7,525,496.81	1.3%	564,566,362.37
23020137	Construction/ Provision of Perimeter Fence	207,807,190.00	-	-	0.0%	207,807,190.00
2303	Rehabilitation / Repairs	7,647,355,566.93	51,174,833.51	51,174,833.51	0.7%	7,596,180,733.42
230301	Rehabilitation / Repairs Of Fixed Assets - General	7,647,355,566.93	51,174,833.51	51,174,833.51	0.7%	7,596,180,733.42
23030106	Rehabilitation / Repairs - Public Schools	7,622,245,766.93	51,174,833.51	51,174,833.51	0.7%	7,571,070,933.42
23030121	Rehabilitation / Repairs Of Office Buildings	25,109,800.00	-	-	0.0%	25,109,800.00

4.C Basic Education Capital Expenditure by Project

Table 29: Basic Education Capital Expenditure by Project

Osun State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050226005900 - PROCUREMENT OF 20000 UNITS PUPILS TABLE FOR PRIMARY	752,000,000.00	162,991,500.00	162,991,500.00	21.7%	589,008,500.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050226005800 - PROCUREMENT OF 20000 UNITS PUPILS CHAIRS FOR PRIMARY	752,000,000.00	67,384,219.62	67,384,219.62	9.0%	684,615,780.38
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050226006100 - PROCUREMENT OF 8000 STUDENTS TABLES FOR BASIC	412,500,000.00	47,641,312.50	47,641,312.50	11.5%	364,858,687.50
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050226006000 - PROCUREMENT OF 8000 STUDENTS CHAIRS FOR JUNIOR	412,500,000.00	66,697,837.50	66,697,837.50	16.2%	345,802,162.50
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126066500 - ESTABLISHMENT OF ICT CENTRES IN 100 SELECTED BASIC	329,355,000.00	22,343,959.62	22,343,959.62	6.8%	307,011,040.38
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05040826005000 - PROCUREMENT OF 550 UNITS OF DESKTOP COMPUTERS TO	225,000,000.00	-	-	0.0%	225,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05070226009600 - PROCUREMENT OF 12 MITSUBISHI 2021 MODEL AT OSOGBO	155,000,000.00	-	-	0.0%	155,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05070226009000 - PROCUREMENT AND INSTALLATION OF SOLAR POWERS SYSTEM	130,000,000.00	-	-	0.0%	130,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05040326001400 - PROCUREMENTS OF 3400 TEACHING LEARNING MATERIALS, TLMS,	128,000,000.00	18,125,000.00	18,125,000.00	14.2%	109,875,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126031600 - CONSTRUCTION OF 6 BLOCKS OF 16 CLASSROOMS & AN OFFICE	105,260,000.00	-	-	0.0%	105,260,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050226006200 - PROCUREMENT OF 3500 UNITS TEACHERS TABLES FOR BASIC	104,038,100.00	-	-	0.0%	104,038,100.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050226006300 - PROCUREMENT OF 2000 UNITS ECCDE CHAIRS FOR BASIC	100,000,000.00	-	-	0.0%	100,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05040626000300 - PROCUREMENT OF 25000 SANITATION EQUIPMENT/MATERIALS	90,000,000.00	-	-	0.0%	90,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050226005400 - PROCUREMENT OF 3500 UNITS TEACHERS CHAIRS FOR BASIC	75,000,000.00	-	-	0.0%	75,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124008100 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS AT BAPTIST PRY	74,069,615.74	-	-	0.0%	74,069,615.74
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126025900 - CONSTRUCTION OF 2 BLOCKS OF 6 CLASSROOMS AT BAPTIST	70,151,705.00	-	-	0.0%	70,151,705.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124008900 - CONSTRUCTION OF 2 BLOCKS OF 8 CLASSROOMS WITH AN	70,151,705.00	-	-	0.0%	70,151,705.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126063100 - RENOVATION OF A BLOCK OF 6 CLASSROOMS AT SEKONA	70,151,700.00	-	-	0.0%	70,151,700.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125012100 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS & AN OFFICE AT	66,434,300.00	-	-	0.0%	66,434,300.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125011800 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS & 2 OFFICES AT	66,434,300.00	-	-	0.0%	66,434,300.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126077600 - RENOVATION OF BLOCKS OF 6 CLASSROOMS , ICT CENTRE AND	65,035,600.00	-	-	0.0%	65,035,600.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124013700 - CONSTRUCTION OF A BLOCK OF 6 CLASSROOMS AT D.C PRIMARY	60,000,000.00	-	-	0.0%	60,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126066100 - RENOVATION OF A BUILDING AT EBENEZER BAPTIST PRY SCHOOL	58,274,200.00	-	-	0.0%	58,274,200.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05030226000600 - PROCUREMENT OF 210 ASSISTIVE AIDS FOR ALL SPECIAL NEEDS	55,000,000.00	-	-	0.0%	55,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126044100 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS AT AUD PRY.	53,000,000.00	-	-	0.0%	53,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126035300 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS AT ST. JAMES	53,000,000.00	-	-	0.0%	53,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126033900 - CONSTRUCTION OF 4 CLASSROOMS AT IWO MUSLIM	53,000,000.00	-	-	0.0%	53,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126031500 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS AT THE	53,000,000.00	-	-	0.0%	53,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126031300 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS & AN OFFICE AT	53,000,000.00	-	-	0.0%	53,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126031100 - CONSTRUCTION OF A BLOCKS OF 4 CLASSROOMS & AN OFFICE AT	53,000,000.00	-	-	0.0%	53,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126026400 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS WITH AN	53,000,000.00	-	-	0.0%	53,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126026200 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS & AN OFFICE AT	53,000,000.00	-	-	0.0%	53,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126026000 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS & OFFICE	53,000,000.00	-	-	0.0%	53,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126025800 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS AT BAPTIST PRY	53,000,000.00	-	-	0.0%	53,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126025000 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS AT COMMUNITY	53,000,000.00	-	-	0.0%	53,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125012000 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS AT ST. MICHEAL	53,000,000.00	-	-	0.0%	53,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126069700 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT ST PAULS'	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126069600 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT L.A.	52,630,000.00	13,444,919.64	13,444,919.64	25.5%	39,185,080.36
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126069500 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT ADIMULA	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126069400 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT FIRST	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126069300 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT ANSARUL-	52,630,000.00	7,417,188.63	7,417,188.63	14.1%	45,212,811.37
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126069200 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT SCHOOL	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126069100 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT IWO	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126069000 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS ATBAPTIST DAY	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126068900 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT ADEDEJI	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126068800 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT OLOBU HIGH	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126068700 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT L.A.	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126068600 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT COMMUNITY	52,630,000.00	-	-	0.0%	52,630,000.00

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126068500 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT ALL SAINT'	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126068400 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT ST.	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126068300 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT COMMUNITY	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126068200 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT BAPTIST	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126068100 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT YOUNG	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126068000 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT MUSLIM	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126067900 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT COMMUNITY	52,630,000.00	13,444,919.64	13,444,919.64	25.5%	39,185,080.36
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126067800 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT COMMUNITY	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126067700 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS ATNOMANDIC	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126067600 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT NOMANDIC	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126067500 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT MAPO	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126067400 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS ATIREWOLEDE	52,630,000.00	27,301,132.66	27,301,132.66	51.9%	25,328,867.34
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126067300 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT LA	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126067200 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS ATCOMMUNITY	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126067100 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS ATANSARU-	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126067000 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT D C	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126066900 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT ST PAULS'	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126066800 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT ALL SAINTS	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126066700 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT OBA- ILE	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126066600 - CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT LA.	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126044600 - CONSTRUCTION OF A BLOCK 3 CLASSROOMS AT HOLY TRINITY	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126044500 - CONSTRUCTION A BLOCK OF 5 CLASSROOMS AT L.A. PRY. SCH.,	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126044300 - CONSTRUCTION OF 2 BLOCKS 6 CLASSROOMS AT ST. MARTINS	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126044200 - CONSTRUCTION A BLOCK OF 4 CLASSROOMS AT HOLY TRINITY	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126037200 - CONSTRUCTION OF 2 BLOCKS OF 6 CLASSROOMS WITH AN	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126034900 - CONSTRUCTION A BLOCK OF 6 CLASSROOMS & TOILET AT	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126034700 - CONSTRUCTION OF A BLOCK OF 6 CLASSROOMS & TOILET AT	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126034100 - CONSTRUCTION OF A BLOCK OF 6 CLASSROOMS AT ISLAHUDEEN	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126033700 - CONSTRUCTION OF A BLOCK OF 6 CLASSROOMS & SCIENCE	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126033600 - CONSTRUCTION OF A BLOCK OF 6 CLASSROOMS AT D.C PRIMARY	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124008400 - CONSTRUCTION OF 2 BLOCKS OF 6 CLASSROOMS AT NOMADIC	52,630,000.00	-	-	0.0%	52,630,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124007300 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS AT ST THOMAS	52,363,000.00	-	-	0.0%	52,363,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124003200 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	52,362,910.00	-	-	0.0%	52,362,910.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124003100 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	52,362,910.00	-	-	0.0%	52,362,910.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126055600 - THE CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN	52,362,904.39	-	-	0.0%	52,362,904.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126055200 - THE CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN	52,362,904.39	-	-	0.0%	52,362,904.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126055100 - THE CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN	52,362,904.39	-	-	0.0%	52,362,904.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126055000 - THE CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN	52,362,904.39	-	-	0.0%	52,362,904.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126054900 - THE CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN	52,362,904.39	-	-	0.0%	52,362,904.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126054800 - THE CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN	52,362,904.39	-	-	0.0%	52,362,904.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126037300 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT ALL SAINT	52,362,904.39	-	-	0.0%	52,362,904.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126034200 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS INIGBO AT	52,362,904.39	-	-	0.0%	52,362,904.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126033300 - CONSTRUCTION OF A BLOCKS OF 3 CLASSROOMS AT ST.	52,362,904.39	-	-	0.0%	52,362,904.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126033000 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS & AN OFFICE AT	52,362,904.39	-	-	0.0%	52,362,904.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126031200 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS AT ST. MICHEAL	52,362,904.39	-	-	0.0%	52,362,904.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126031000 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS & 2 OFFICES AT	52,362,904.39	-	-	0.0%	52,362,904.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126030900 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS & AN OFFICE AT	52,362,904.39	-	-	0.0%	52,362,904.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126030400 - CONSTRUCTION OF A BLOCKS OF 4 CLASSROOMS AT	52,362,904.39	-	-	0.0%	52,362,904.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126029700 - CONSTRUCTION OF A BLOCK OF 6 CLASSROOMS & AN OFFICE AT	52,362,904.39	-	-	0.0%	52,362,904.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126029200 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS WITH 1 OFFICE	52,362,904.39	-	-	0.0%	52,362,904.39

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125015400 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	52,362,904.39	-	-	0.0%	52,362,904.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125015300 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	52,362,904.39	-	-	0.0%	52,362,904.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125015200 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	52,362,904.39	-	-	0.0%	52,362,904.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125015100 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	52,362,904.39	-	-	0.0%	52,362,904.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125012300 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS AT THE	52,362,904.39	-	-	0.0%	52,362,904.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125012200 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT EBENEZER	52,362,904.39	-	-	0.0%	52,362,904.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124008700 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS WITH AN	52,362,904.39	7,453,953.63	7,453,953.63	14.2%	44,908,950.76
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124008300 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS & OFFICE AT	52,362,904.39	-	-	0.0%	52,362,904.39
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126055700 - THE CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN	52,362,903.82	-	-	0.0%	52,362,903.82
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126055300 - THE CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN	52,362,903.82	-	-	0.0%	52,362,903.82
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126054500 - THE CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN	52,362,903.49	-	-	0.0%	52,362,903.49
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126055400 - THE CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN	52,362,903.12	-	-	0.0%	52,362,903.12
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126063200 - RENOVATION OF A BUILDING AT UBEC OFFICE AND WAREHOUSE,	50,827,000.00	-	-	0.0%	50,827,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126030300 - CONSTRUCTION OF 2 BLOCKS OF 4 CLASSROOMS AT ORIRE	47,000,000.00	-	-	0.0%	47,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125011600 - CONSTRUCTION OF A BLOCK OF 6 CLASSROOMS & AN OFFICE AT	47,000,000.00	-	-	0.0%	47,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124008200 - CONSTRUCTION OF 2 BLOCKS OF 6 CLASSROOMS AT BAPTIST	47,000,000.00	-	-	0.0%	47,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124003000 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	43,578,921.41	-	-	0.0%	43,578,921.41
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125012400 - CONSTRUCTION OF 6 BLOCKS OF 16 CLASSROOMS & AN OFFICE	40,320,000.00	-	-	0.0%	40,320,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124014200 - CONSTRUCTION OF A BLOCK OF 6 CLASSROOMS AT ISLAHUDEEN	40,320,000.00	-	-	0.0%	40,320,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124013800 - CONSTRUCTION OF A BLOCK OF 6 CLASSROOMS & SCIENCE	40,320,000.00	-	-	0.0%	40,320,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126057900 - CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS WITH AN OFFICE	40,000,000.00	-	-	0.0%	40,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126028600 - CONSTRUCTION OF A BLOCKS OF 6 CLASSROOMS AT ST .	40,000,000.00	-	-	0.0%	40,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126026600 - CONSTRUCTION OF 2 BLOCKS OF 8 CLASSROOMS WITH AN	40,000,000.00	-	-	0.0%	40,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126026100 - CONSTRUCTION OF 2 BLOCKS OF 6 CLASSROOMS AT NOMADIC	40,000,000.00	-	-	0.0%	40,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125012600 - CONSTRUCTION OF 2 BLOCKS OF 8 CLASSROOMS, AN OFFICE &	40,000,000.00	-	-	0.0%	40,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126030700 - CONSTRUCTION OF 4 CLASSROOMS AT AROMOLARAN GRAMMAR	39,860,580.00	-	-	0.0%	39,860,580.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126063600 - RENOVATION OF 3 CLASSROOMS , AN OFFICE AND TOILETS AT	38,450,000.00	-	-	0.0%	38,450,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126065000 - RENOVATION OF 3 CLASSROOMS AND AN OFFICE AT C.A.C	36,526,800.00	-	-	0.0%	36,526,800.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126065300 - RENOVATION OF 3 CLASSROOMS AT IREPODUN COMMUNITY	35,620,400.00	-	-	0.0%	35,620,400.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125015500 - CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT HOLY ROSARY	35,381,400.00	-	-	0.0%	35,381,400.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126093500 - RENOVATION OF SPECIAL NEEDS CHILDREN SCHOOL, ILARE, ILE IFE	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126093300 - RENOVATION OF OSOGBO SPECIAL PRIMARY SCHOOL, OPPOSITE	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126079600 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT AUD GRAMMAR	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126079500 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT ANSARUL-	35,000,000.00	26,753,114.59	26,753,114.59	76.4%	8,246,885.41
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126079400 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT OBA IYIOLA	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126079300 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT ST MICHAELS	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126079200 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT BAPTIST DAY	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126079100 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT CHRIST	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126079000 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT EARTH	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126078900 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT APOSTOLIC	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126078800 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT COMMUNITY	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126078700 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT COMMUNITY	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126078600 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT PRIMARY	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126078500 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT ST MATTHEW'S	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126078300 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT YTD PRIMARY	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126078200 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT LA PRIMARY	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126078100 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT ST. MARKS	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126078000 - RENOVATION OF SCHOOL HALL, A BLOCK OF 3 CLASSROOM AND	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126077900 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT LAKALE	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126077800 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT L.A.T.C.	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126077700 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT AYEGBGBO	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126077500 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT ST JOHN'S R.C	35,000,000.00	-	-	0.0%	35,000,000.00

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126072100 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT D C SCHOOL 1	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126072000 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT COMMUNITY	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126071900 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT YOUNG	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126071800 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT OOGI	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126071700 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT OMI ASORO	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126071600 - RENOVATION OF A SECTION OF 4-6 CLASSROOMS AT ANTHONY	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126071500 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT COMMUNITY	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126071400 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT AYANBEKU	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126071300 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT OBA- ILE	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126071200 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT S D A PRIMARY	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126071100 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT BAPTIST	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126071000 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT ANGLICAN	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126070900 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT C.A.C.	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126070800 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT METHODIST	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126070700 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT METHODIST	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126070600 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT IDO-IJESA	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126070500 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT L.A. PRIMARY	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126070400 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT COMMUNITY	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126070300 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT ISOKO HIGH	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126070200 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS ATOBA	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126070100 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT MUSLIM	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126070000 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT EDEDIMEJI	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126069900 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT COMMUNITY	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126069800 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT ST. ANTHONY	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126056400 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126056300 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	35,000,000.00	33,522,117.89	33,522,117.89	95.8%	1,477,882.11
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126056200 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	35,000,000.00	14,488,764.80	14,488,764.80	41.4%	20,511,235.20
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126056100 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126056000 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126055900 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126054700 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126054600 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126054400 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126054300 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126054200 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126054100 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126054000 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126046200 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126028200 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT HOLY CROSS	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125014100 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	35,000,000.00	33,327,299.12	33,327,299.12	95.2%	1,672,700.88
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125011700 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS & AN OFFICE AT	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124014000 - CONSTRUCTION OF 4 CLASSROOMS AT IWO MUSLIM	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124012100 - CONSTRUCTION OF 2 BLOCKS OF 4 CLASSROOMS AT ORIRE	35,000,000.00	-	-	0.0%	35,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126063500 - RENOVATION OF 3 CLASSROOMS , AN OFFICE AND STORE AT L.A.	34,155,000.00	-	-	0.0%	34,155,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126043800 - RENOVATION OF SCHOOL HALL AT ADS G/S ILOBU	33,520,000.00	-	-	0.0%	33,520,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126039800 - DRILLING AND RETICULATION OF BORE HOLE AT OROKI HIGH	32,000,000.00	-	-	0.0%	32,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126065700 - RENOVATION OF 3 CLASSROOMS AND 1 OFFICE AT ALL SAINT'S	31,625,200.00	-	-	0.0%	31,625,200.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126066200 - RENOVATION OF A BUILDING AT SMART SCHOOL , BESIDE WAEC	31,115,400.00	-	-	0.0%	31,115,400.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126091400 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT	30,467,865.00	-	-	0.0%	30,467,865.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126091300 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT	30,467,865.00	-	-	0.0%	30,467,865.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126091200 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT	30,467,865.00	-	-	0.0%	30,467,865.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126091100 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT	30,467,865.00	-	-	0.0%	30,467,865.00

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126091000 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT ATC	30,467,865.00	-	-	0.0%	30,467,865.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126090900 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT L.A.	30,467,865.00	-	-	0.0%	30,467,865.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126090800 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT	30,467,865.00	-	-	0.0%	30,467,865.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126090700 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT	30,467,865.00	-	-	0.0%	30,467,865.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126090500 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT	30,467,865.00	-	-	0.0%	30,467,865.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126090400 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT	30,467,865.00	-	-	0.0%	30,467,865.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126088300 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT ST	30,467,865.00	-	-	0.0%	30,467,865.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126021500 - CONSTRUCTION OF 400M PERIMETER FENCE AT A/C METHODIST	30,467,865.00	-	-	0.0%	30,467,865.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125017000 - CONSTRUCTION OF BLOCK WALL FENCE AT ALTERNATIVE SCHOOL	30,467,865.00	-	-	0.0%	30,467,865.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125016900 - CONSTRUCTION OF BLOCK WALL FENCE ST. JOHN PRIMARY	30,467,865.00	-	-	0.0%	30,467,865.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125016800 - CONSTRUCTION OF BLOCK WALL FENCE AT METHODIST PRIMARY	30,467,865.00	-	-	0.0%	30,467,865.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125016600 - RENOVATION OF BLOCK WALL FENCE AT COMMUNITY PRIMARY	30,467,865.00	-	-	0.0%	30,467,865.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125016500 - CONSTRUCTION OF BLOCK WALL FENCE AT GTC DEMONSTRATION	30,467,865.00	-	-	0.0%	30,467,865.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125016400 - CONSTRUCTION OF BLOCK WALL FENCE AT ST. PETERS PRIMARY	30,467,865.00	-	-	0.0%	30,467,865.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124007400 - CONSTRUCTION OF 400M PERIMETER FENCE AT BAPTIST PRY	30,467,865.00	-	-	0.0%	30,467,865.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124007000 - CONSTRUCTION OF 400M PERIMETER FENCE AT A/C METHODIST	30,467,865.00	-	-	0.0%	30,467,865.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124003400 - CONSTRUCTION OF 270M FENCE WITH METAL GATE AT LA	30,467,865.00	-	-	0.0%	30,467,865.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05070226009500 - PROCUREMENT OF 15 MOTOCYCLES FOR 31 LGEAS , HQ AND SELF	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050326000700 - ESTABLISHMENT OF READING LABORATORY IN 100 SELECTED	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05040326001500 - PROCUREMENTS OF 1250 PLAY PEN AND INSTRUMENTS FOR ECDE	30,000,000.00	-	-	0.0%	30,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124009800 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT ST MICHEAL	29,155,334.14	-	-	0.0%	29,155,334.14
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126065900 - RENOVATION OF A BUILDING AT ST. MARY ANG PRY SCHL , IGBAYE	28,925,100.00	-	-	0.0%	28,925,100.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124004800 - RENOVATION OF AN OFFICE COMPLEX AT IFE CENTRAL LGEA	28,264,034.38	-	-	0.0%	28,264,034.38
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126022100 - RENOVATION OF AN OFFICE COMPLEX AT AYEDADE LGEA OFFICE	28,264,034.38	-	-	0.0%	28,264,034.38
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126022000 - RENOVATION OF AN OFFICE COMPLEX AT ATAKUMOSA WEST	28,264,034.38	-	-	0.0%	28,264,034.38
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124004900 - RENOVATION OF AN OFFICE COMPLEX AT IFE EAST LGEA OFFICE	28,264,034.38	-	-	0.0%	28,264,034.38
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124004700 - RENOVATION OF AN OFFICE COMPLEX AT EJIGBO LGEA OFFICE	28,264,034.38	-	-	0.0%	28,264,034.38
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124004600 - RENOVATION OF AN OFFICE COMPLEX AT EGBEDORE LGEA	28,264,034.38	-	-	0.0%	28,264,034.38
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124004500 - RENOVATION OF AN OFFICE COMPLEX AT EDE SOUTH LGEA	28,264,034.38	-	-	0.0%	28,264,034.38
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124004400 - RENOVATION OF AN OFFICE COMPLEX EDE NORTH LGEA OFFICE	28,264,034.38	-	-	0.0%	28,264,034.38
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124004300 - RENOVATION OF AN OFFICE COMPLEX AT BORIPE LGEA OFFICE	28,264,034.38	-	-	0.0%	28,264,034.38
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124004200 - RENOVATION OF AN OFFICE COMPLEX AT BOLUWADURO LGEA	28,264,034.38	-	-	0.0%	28,264,034.38
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124004100 - RENOVATION OF AN OFFICE COMPLEX AT AYEDIRE LGEA OFFICE	28,264,034.38	-	-	0.0%	28,264,034.38
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126066000 - RENOVATION OF A BUILDING AT ST. ANDREW ANG PRY SCHOOL ,	27,877,100.00	-	-	0.0%	27,877,100.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126020800 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	27,639,479.03	-	-	0.0%	27,639,479.03
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05070226009400 - LANDSCAPING OF SUBEB HEADQUARTERS, OSOGBO	27,500,000.00	-	-	0.0%	27,500,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126062400 - RENOVATION OF A BLOCK OF 2 CLASSROOMS AT COMMUNITY	27,440,500.00	-	-	0.0%	27,440,500.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126066300 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT LOCAL	27,255,800.00	-	-	0.0%	27,255,800.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126065200 - RENOVATION OF 3 CLASSROOMS AT C.A.C PRIMARY SCHOOL,	26,906,000.00	7,668,106.68	7,668,106.68	28.5%	19,237,893.32
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126062500 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT DC PRIMARY	26,681,200.00	-	-	0.0%	26,681,200.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126065800 - RENOVATION OF A BUILDING AT COMMUNITY PRY SCHOOL ,	26,068,200.00	-	-	0.0%	26,068,200.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126065100 - RENOVATION OF 3 CLASSROOMS AT L.A PRIMARY SCHOOL,	25,496,500.00	-	-	0.0%	25,496,500.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126065500 - RENOVATION OF 3 CLASSROOMS AT COMMUNITY PRIMARY	25,281,600.00	-	-	0.0%	25,281,600.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126053700 - REHABILITATION OF SUBEB OFFICE COMPLEX, OSOGBO	25,109,800.00	-	-	0.0%	25,109,800.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126091500 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AND	25,000,000.00	-	-	0.0%	25,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126089800 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT AUD	25,000,000.00	-	-	0.0%	25,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126058400 - CONSTRUCTION BLOCK WALL FENCE IFE OLUWA C & S PRIMARY	25,000,000.00	-	-	0.0%	25,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126025100 - CONSTRUCTION OF 400M PERIMETER FENCE AT BAPTIST	25,000,000.00	22,197,461.31	22,197,461.31	88.8%	2,802,538.69
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126021600 - CONSTRUCTION OF 400M PERIMETER FENCE AT ST ANTHONY	25,000,000.00	-	-	0.0%	25,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126021200 - CONSTRUCTION OF 400M PERIMETER BLOCKWALL FENCE WITH	25,000,000.00	-	-	0.0%	25,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125016700 - CONSTRUCTION OF BLOCK WALL FENCE AT SALVATION ARMY	25,000,000.00	-	-	0.0%	25,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124003600 - CONSTRUCTION OF 400M PERIMETER BLOCKWALL FENCE WITH	25,000,000.00	-	-	0.0%	25,000,000.00

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124002700 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	25,000,000.00	-	-	0.0%	25,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126062300 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ST. JOHN'S A/C	24,620,000.00	-	-	0.0%	24,620,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126065400 - RENOVATION OF 3 CLASSROOMS AT SINMI COMMUNITY	24,494,500.00	-	-	0.0%	24,494,500.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05040826004900 - PROCUREMENT AND SUPPLY OF 60 TABLETS TO SELECTED	24,000,000.00	-	-	0.0%	24,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126064300 - RENOVATION OF 6 CLASSROOMS AND 2 OFFICES AT COMMUNITY	22,852,700.00	-	-	0.0%	22,852,700.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124009700 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT CAC PRY	22,121,517.18	-	-	0.0%	22,121,517.18
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124003500 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	21,118,163.54	-	-	0.0%	21,118,163.54
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126090600 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT NUD	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126090300 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126090200 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT ST.	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126090100 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT ST	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126090000 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126089900 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE ATST	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126089700 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126089600 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT ST.	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126089500 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126089400 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT ST	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126089300 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126089200 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT JOHN	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126089100 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126089000 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126088900 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126088800 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126088700 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126087200 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126087000 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT ST.	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126062200 - CONSTRUCTION OF DINNING HALL WITH KITCHEN AT SCHOOL FOR	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126062100 - CONSTRUCTION OF GATEHOUSE AT SCHOOL FOR SPECIAL NEEDS.	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126062000 - CONSTRUCTION OF GATEHOUSE AT ALTERNATIVE GIRL'S HIGH	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126060900 - CONSTRUCTION BLOCK WALL FENCE AT ST. MATHEW'S ANGLICAN	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126060800 - CONSTRUCTION BLOCK WALL FENCE AT ST. JAME'S ANGLICAN	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126060700 - CONSTRUCTION BLOCK WALL FENCE OSUN STATE SECONDARY	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126059400 - CONSTRUCTION BLOCK WALL FENCE METHODIST PRIMARY	21,000,000.00	8,356,406.44	8,356,406.44	39.8%	12,643,593.56
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126058500 - CONSTRUCTION BLOCK WALL FENCE AGBALE MODEL PRIMARY	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126038700 - CONSTRUCTION OF FENCE AT ANWAR UL ISLAM OKE AFO, IWO	21,000,000.00	-	-	0.0%	21,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05040826005200 - PROCUREMENT OF 20 HP LAPTOP AT THE BOARD HQ	20,000,000.00	-	-	0.0%	20,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126065600 - RENOVATION OF 2 CLASSROOMS AT HOLY MICHAEL HIGH SCHOOL,	19,643,600.00	-	-	0.0%	19,643,600.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126093600 - RENOVATION OF IJESA SCHOOL FOR SPECIAL NEEDS CHILDREN,	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126093400 - RENOVATION OF ST. PHILIPS SCOOOL FOR SPECIAL NEEDS	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126053500 - RENOVATION OF A BUILDING AT JOHN MACKAY PRY SCHOOL B OKE	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126053400 - RENOVATION OF A BLOCK OF 3 WITH I OFFICE KAJOLA AJABA HIGH	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126053200 - RENOVATION OF A BLOCK OF 2 CLASSROOMS AT ANSARUL PRY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126053000 - RENOVATION OF A BLOCK OF 2 CLASSROOMS AT BAPTIST DAY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126052900 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY PRY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126052800 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ST. STEPHEN	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126052700 - RENOVATION OF A BLOCK OF 4 CLASSROOMS AT C.AC PRY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126052600 - RENOVATION OF A BLOCK OF 3 CLASSROOMS COMMUNITY PRY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126052500 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ADA OWODE	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126052400 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT BAPTIST DAY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126052300 - RENOVATION OF A BLOCK OF 4 CLASSROOMS AT ADA OWODE	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126052200 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT JFESOWAPO	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126052100 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT BAPTIST DAY	19,000,000.00	-	-	0.0%	19,000,000.00

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051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126052000 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY PRY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126051900 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT LAMINISA	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126051800 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ST. FELIX PRY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126051700 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT BAPTIST DAY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126051600 - RENOVATION OF A BLOCK OF 6 CLASSROOMS WITH 2 OFFICES	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126051500 - RENOVATION OF A BLOCK OF 4 CLASSROOMS ATBAPTIST DAY PRY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126051400 - RENOVATION OF 2 BLOCKS OF 8 CLASSROOMS AT METHODIST	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126051300 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT METHODIST PRY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126051200 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT OBA MORUNFOLU	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126051100 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT SST. DOMINIC	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126051000 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ST. PETER PRY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126050900 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT AFRICAN	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126050800 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT SALVATION	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126050700 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT C.A.C GRAMMAR	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126050600 - RENOVATION OF A BLOCK OF 6 CLASSROOMS AT BAPTIST HIH	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126050500 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ANSARUDEEN	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126050400 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT C.A.C GRAMMAR	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126050300 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ST. LAWRENCE	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126050200 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT C.A.C GRAMMAR	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126050100 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ARAROMI	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126050000 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ST ANTHONY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126049900 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ST PAULS	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126049800 - RENOVATION OF BLOCK OF 4 CLASSROOMS AT BAPTIST	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126049700 - RENOVATION OF A BLOCK OF A BLOCK OF 3 CLASSROOMS AT	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126044000 - RENOVATION OF HALL AT COMMUNITY SEC. G/S, IDI-IGBA SONGBE	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126043900 - RENOVATION OF 2 BLOCKS OF 3 CLASSROOMS AT C.A.C. G/S, EDE	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126043700 - RENOVATION OF 6 CLASSROOMS BLOCK WITH OFFICE AT UNITY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126043600 - RENOVATION OF A BLOCK OF 4 CLASSROOMS AT ST. ANDREW	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126043500 - RENOVATION OF A BLOCK OF 4 CLASSROOMS AT COMMUNITY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126043400 - RENOVATION A BLOCK OF 4 CLASSROOMS ATST. PETER ANG. PRY.	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126043200 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT NOMADIC PRY.	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126043100 - RENOVATION OF A BLOCK OF 4 CLASSROOMS & STAFF ROOM AT	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126043000 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT LA. PRY. SCH.,	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126042900 - RENOVATION OF A BLOCK OF 3 CLASSROOMS, PRINCIPAL OFFICE	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126042800 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ST. PAUL'S RCM	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126042700 - RENOVATION OF 2 BLOCKS OF 4 CLASSROOMS AT AU ISLAM PRY.	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126042600 - RENOVATION OF A BLOCK OF 3 CLASSROOMS & STAFF ROOMS AT	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126042500 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT OLUPONNA H/S	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126042400 - RENOVATION OF A BLOCK OF 4 CLASSROOMS & 2 OFFICES AT	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126042300 - RENOVATION OF 2 BLOCKS OF 6 CLASSROOMS AT ST. MARTINS	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126042200 - RENOVATION OF SCHOOL HALL AT EDE HIGH SCHOOL, EDE	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126042100 - RENOVATION OF 3 BLOCKS OF 9 CLASSROOMS BAPTIST DAY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126042000 - RENOVATION OF 2 BLOCKS OF 5 CLASSROOMS AT ST. ANTHONY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126041900 - RENOVATION OF A BLOCK OF 4 CLASSROOMS AT ST. GEORGES	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126041800 - RENOVATION OF 3 BLOCKS OF CLASSROOMS AT ST. JOHN'S RCM	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126041700 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY PRY.	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126041600 - RENOVATION OF 3 CLASSROOMS AT ST. MARY'S	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126041300 - RENOVATION OF A BLOCK OF 4 CLASSROOMS AT ST. PETER ANG.	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126041200 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT AKODA MODEL	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126041100 - RENOVATION OF A BLOCK OF 4 CLASSROOMS AT BAPTIST DAY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126041000 - RENOVATION OF 2 BLOCKS OF 5 CLASSROOMS WITH OFFICES AT	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126040900 - RENOVATION OF A BLOCK OF 4 CLASSROOMS AT ADC GRAMMAR	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126040800 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT OSOGBO LGEA	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126040700 - RENOVATION OF 2 BLOCKS OF 6 CLASSROOMS AT ARAROMI	19,000,000.00	-	-	0.0%	19,000,000.00

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126040600 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT COMM. PRY.	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126038600 - RENOVATION OF 2 BLOCKS OF 3 CLASSROOMS AT AUD PRIMARY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126038500 - RENOVATION OF 3 BLOCKS OF 3 CLASSROOMS AT JOHN MACKAY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126038300 - RENOVATION OF 2 BLOCKS OF 3 CLASSROOMS AT LA SCHL,	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126038200 - RENOVATION OF 2 BLOCKS OF 3 CLASSROOMS AT A U D	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126038100 - RENOVATION OF 3 BLOCKS OF 3 CLASSROOMS & AN OFFICE AT	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126038000 - RENOVATION OF 2 BLOCKS OF 3 CLASSROOMS ODE OJE AT COMM	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126037900 - RENOVATION OF 2 BLOCKS OF 5 CLASSROOMS OWODE AT COMM	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126037700 - RENOVATION OF 2 BLOCKS OF 3 CLASSROOMS AT NOMADIC	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126037600 - RENOVATION OF 2 BLOCKS OF 6 CLASSROOMS AT ANSARUL	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126037500 - RENOVATION OF 2 BLOCKS OF 6 CLASSROOMSST AT JOHN RCM	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126037400 - RENOVATION OF 2 BLOCKS OF 6 CLASSROOMS AT ARO ODO	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126037100 - RENOVATION OF 2 BLOCKS OF 6 CLASSROOMS COMMUNITY AT	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126037000 - RENOVATION OF 3 CLASSROOMS AT AUD PRY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126036900 - RENOVATION OF 2 BLOCKS OF 5 CLASSROOMS AT IREPODUN HIGH	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126036800 - RENOVATION OF A BLOCKS OF 3 CLASSROOMS AT COMMUNITY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126036700 - RENOVATION OF 4 BLOCKS OF 10 CLASSROOMS AT NUD PRY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126036600 - RENOVATION OF 3 BLOCKS OF 9 CLASSROOMS AT ARAROMI	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126036500 - RENOVATION OF 2 BLOCKS OF 6 CLASSROOMS AT ST. MICHEAL	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126036400 - RENOVATION OF 2 BLOCKS OF 8 CLASSROOMS AT COMM PRY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126036300 - RENOVATION OF 2 BLOCKS OF 6 CLASSROOMS AT SURAJUDEEN	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126036200 - RENOVATION OF 2 BLOCKS OF 6 CLASSROOMS AT ILUPEJU	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126036100 - RENOVATION OF 3 BLOCKS OF 9 CLASSROOMS OROKI AT HIGH	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126036000 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT C A C PRIMARY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126035900 - RENOVATION OF 3 BLOCKS OF 8 CLASSROOMS AT A U D	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126035800 - RENOVATION OF 3 BLOCKS OF 9 CLASSROOMS AT A D S	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126035700 - RENOVATION OF 2 BLOCKS OF 8 CLASSROOMS & HALL AT ILE	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126035600 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126035500 - RENOVATION OF A BLOCK OF 4 CLASSROOMS AT ST. PETERS	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126035400 - RENOVATION OF A BLOCK OF 3 CLASSROOMS WITH TWO OFFICE	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126035200 - RENOVATION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AT	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126035100 - RENOVATION OF 2 BLOCKS OF 5 CLASSROOMS AT ST. JAMES	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126035000 - RENOVATION OF 2 BLOCKS OF 9 CLASSROOMS AT ST PAUL'S PRY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126034800 - RENOVATION OF 2 BLOCKS OF 8 CLASSROOMS& HALL AT ST	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126034600 - RENOVATION OF A BLOCK OF 3 CLASSROOMS ANSAR ISLAM PRY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126034500 - RENOVATION OF A BLOCK OF 3 CLASSROOMS IMUO METHODIST	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126034400 - RENOVATION OF A BLOCK OF 3 CLASSROOMS UNITED (ANG	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126034300 - RENOVATION OF 2 BLOCKS OF 5 CLASSROOMS AT U.M.S PRY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126034000 - RENOVATION OF A BLOCKS OF 3 CLASSROOMS AT UNITED	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126033800 - RENOVATION OF A BLOCKS OF 6 CLASSROOMS AT DC PRIMARY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126033500 - RENOVATION OF A BLOCKS OF 3 CLASSROOMS AT BAPTIST	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126033400 - RENOVATION OF A BLOCKS OF 3 CLASSROOMS AT OLUPONNA	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126033200 - RENOVATION OF A BLOCKS OF 3 CLASSROOMS AT COMMUNITY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126033100 - RENOVATION OF 2 BLOCKS OF 6 CLASSROOMS AT ADC GRMMAR	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126032900 - CONSTRUCTION OF 2 BLOCKS OF 8 CLASSROOMS, AN OFFICE &	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126032700 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT CHRIST CHURCH	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126032600 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT CHRIST	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126032500 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT L A PRY SCHL	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126032400 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT UNITED PRY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126032300 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT APIPNRORO	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126032200 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT AFRICA PRY	19,000,000.00	9,982,318.42	9,982,318.42	52.5%	9,017,681.58
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126032100 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT OLOBU PRY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126032000 - RENOVATION OF A BLOCK OF 3 CLASSROOM OLOBU HIGH SCHOOL,	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126031900 - RENOVATION OF A BLOCK OF 3 CLASSROOM & AN OFFICE IFE	19,000,000.00	-	-	0.0%	19,000,000.00

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126031800 - RENOVATION OF5 BLOCKS OF 15 CLASSROOMS & OBA AGUNJIKI	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126031700 - RENOVATION OF 4 BLOCKS OF 15 CLASSROOMS COMMUNITY PRY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126030800 - RENOVATION OF A BLOCKS OF 3 CLASSROOMS AT COMMUNITY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126030600 - RENOVATION OF 3 BLOCKS OF 13 CLASSROOMS AT THE	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126030500 - RENOVATION OF A BLOCKS OF 3 CLASSROOMS WITH TOILET	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126030200 - RENOVATION OF 2 BLOCKS OF 6 CLASSROOMS METHODIST PRY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126030100 - RENOVATION OF 4 CLASSROOMS METHODIST PRY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126030000 - RENOVATION OF A BLOCK 4 CLASSROOMS AT THE APOSTOLIC	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126029900 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ST. GEORGE	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126029800 - RENOVATION OF 2 BLOCKS OF 5 CLASSROOMS & AN OFFICE AT	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126029300 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT METHODIST	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126029100 - RENOVATION OF 4 BLOCKS OF 10 CLASSROOMS WITH 1 OFFICE	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126029000 - RENOVATION OF 2 BLOCKS OF 6 CLASSROOMS AT ENKO ENDE	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126028900 - RENOVATION OF 3 BLOCKS OF 8 CLASSROOMS AT SCHOOL FOR	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126028800 - RENOVATION OF 3 BLOCKS OF 8 CLASSROOMS AT COMMUNITY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126028700 - RENOVATION OF 3 BLOCKS OF 8 CLASSROOMS AT ST. STEPHEN	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126028500 - RENOVATION OF 2 BLOCKS OF 8 CLASSROOMS AT BAPTIST DAY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126028400 - RENOVATION OF 2 BLOCKS OF 6 CLASSROOMS AT ST. MICHEAL	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126028300 - RENOVATION OF A BLOCKS OF 3 CLASSROOMS AT COMMUNITY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126028000 - RENOVATION OF A 2 BLOCKS OF 6 CLASSROOMS AT ST PATRICK	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126027900 - RENOVATION OF A 2 BLOCKS OF 6 CLASSROOMS AT IREPODUN	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126027800 - RENOVATION OF A 2 BLOCKS OF 3 CLASSROOMS AT COMMUNITY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126027600 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT NOMADIC PRY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126027200 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT CAC PRY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126027100 - RENOVATION OF A BLOCK OF 4 CLASSROOMS AT ST. MICHEAL	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126026900 - RENOVATION OF 2 BLOCKS OF 7 CLASSROOMS AT ST BERNARDS	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126026800 - RENOVATION OF 4 BLOCKS OF 10 CLASSROOMS AT ST. PETERS &	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126026700 - RENOVATION OF 4 BLOCKS OF 11 CLASSROOMS AT AUD PRY SCHL	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126025600 - RENOVATION OF 3 BLOCKS OF 12 CLASSROOMS AT OLOFA	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126025500 - RENOVATION OF 2 BLOCKS OF 7 CLASSROOMS AT Y T D	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126025400 - RENOVATION OF 2 BLOCKS OF 10 CLASSROOMS BAPTIST DAY	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126025300 - RENOVATION OF 3 BLOCKS OF 12 CLASSROOMS AT BAPTIST	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126025200 - RENOVATION OF 6 BLOCKS OF 18 CLASSROOMS & AN AT OFFICE	19,000,000.00	-	-	0.0%	19,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126063400 - RENOVATION OF 3 CLASSROOMS AT L.A. PRIMARY SCHOOL,	14,154,400.00	-	-	0.0%	14,154,400.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126066400 - RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT MUSLIM	14,119,748.75	-	-	0.0%	14,119,748.75
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05010625000100 - ESTABLISHMENT OF SCHOOL-BASED GARDEN FOR 45 PRIMARY	13,500,000.00	-	-	0.0%	13,500,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05070226009300 - PROCUREMENT OF 450 UNITS OF MECHANICAL CUTTING MACHINES	13,000,000.00	-	-	0.0%	13,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126063700 - RENOVATION OF 3 CLASSROOMS AND AN OFFICE AT ST. PETER'S	12,864,100.00	-	-	0.0%	12,864,100.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126021700 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS & AN OFFICE AT	12,786,723.66	-	-	0.0%	12,786,723.66
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126064200 - RENOVATION OF 3 CLASSROOMS AND AN OFFICE AT NOMADIC	10,837,800.00	-	-	0.0%	10,837,800.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125011900 - CONSTRUCTION OF A BLOCKS OF 4 CLASSROOMS & AN OFFICE AT	10,572,560.00	-	-	0.0%	10,572,560.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125015700 - CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT NOMADIC	10,381,400.00	-	-	0.0%	10,381,400.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124007100 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	10,296,323.78	-	-	0.0%	10,296,323.78
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05040326001200 - PROCUREMENT OF 1200 TEXT AND LITERATURE BOOKS FOR	10,000,000.00	-	-	0.0%	10,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126064000 - RENOVATION OF 3 CLASSROOMS AT BAPTIST DAY PRIMARY	9,568,800.00	-	-	0.0%	9,568,800.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126064800 - RENOVATION OF 3 CLASSROOMS AND AN OFFICE AT IGBOYA	9,403,500.00	-	-	0.0%	9,403,500.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124003700 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	9,318,517.32	-	-	0.0%	9,318,517.32
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126064400 - RENOVATION OF 3 CLASSROOMS AT ANSAR-UL-ISLAM PRIMARY	8,461,100.00	-	-	0.0%	8,461,100.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126082300 - DRILLING AND RETICULATION OF WATER BOREHOLE AT ST	8,000,000.00	-	-	0.0%	8,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126082200 - DRILLING AND RETICULATION OF WATER BOREHOLE AT CAC	8,000,000.00	-	-	0.0%	8,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126082100 - DRILLING AND RETICULATION OF WATER BOREHOLE AT ALAWO	8,000,000.00	-	-	0.0%	8,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126082000 - DRILLING AND RETICULATION OF WATER BOREHOLE AT ANSAR-UD-	8,000,000.00	-	-	0.0%	8,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126081900 - DRILLING AND RETICULATION OF WATER BOREHOLE AT	8,000,000.00	-	-	0.0%	8,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126081800 - DRILLING AND RETICULATION OF WATER BOREHOLE AT BAPTIST	8,000,000.00	-	-	0.0%	8,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126081700 - DRILLING AND RETICULATION OF WATER BOREHOLE AT ALL SAINT'	8,000,000.00	-	-	0.0%	8,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126081600 - DRILLING AND RETICULATION OF WATER BOREHOLE AT L.A.	8,000,000.00	-	-	0.0%	8,000,000.00

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126081500 - DRILLING AND RETICULATION OF WATER BOREHOLE AT	8,000,000.00	-	-	0.0%	8,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126081400 - DRILLING AND RETICULATION OF WATER BOREHOLE AT C.A.C.	8,000,000.00	-	-	0.0%	8,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126081300 - DRILLING AND RETICULATION OF WATER BOREHOLE AT ST. PETER	8,000,000.00	-	-	0.0%	8,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126081200 - DRILLING AND RETICULATION OF WATER BOREHOLE AT L.A.	8,000,000.00	-	-	0.0%	8,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126081100 - DRILLING AND RETICULATION OF WATER BOREHOLE AT ISLAMIC	8,000,000.00	-	-	0.0%	8,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126081000 - DRILLING AND RETICULATION OF WATER BOREHOLE AT	8,000,000.00	-	-	0.0%	8,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126080900 - DRILLING AND RETICULATION OF WATER BOREHOLE ATHAWAIR UD-	8,000,000.00	-	-	0.0%	8,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126080800 - DRILLING AND RETICULATION OF WATER BOREHOLE AT ANSARUL-	8,000,000.00	-	-	0.0%	8,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126080600 - DRILLING AND RETICULATION OF WATER BOREHOLE AT L.A.	8,000,000.00	-	-	0.0%	8,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126080500 - DRILLING AND RETICULATION OF WATER BOREHOLE AT C.A.C.	8,000,000.00	-	-	0.0%	8,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126080400 - DRILLING AND RETICULATION OF WATER BOREHOLE AT ANSAR-U-	8,000,000.00	7,898,347.50	7,898,347.50	98.7%	101,652.50
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126080300 - DRILLING AND RETICULATION OF WATER BOREHOLE AT LOCAL	8,000,000.00	7,694,097.50	7,694,097.50	96.2%	305,902.50
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126080200 - DRILLING AND RETICULATION OF WATER BOREHOLE AT ANSARU-	8,000,000.00	7,489,847.50	7,489,847.50	93.6%	510,152.50
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126080100 - DRILLING AND RETICULATION OF WATER BOREHOLE AT ANTHONY	8,000,000.00	-	-	0.0%	8,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126080000 - DRILLING AND RETICULATION OF WATER BOREHOLE AT C.A.C.	8,000,000.00	-	-	0.0%	8,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126079800 - DRILLING AND RETICULATION OF WATER BOREHOLE AT S.T.	8,000,000.00	-	-	0.0%	8,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126079700 - DRILLING AND RETICULATION OF WATER BOREHOLE AT IKOYI	8,000,000.00	-	-	0.0%	8,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126080700 - DRILLING AND RETICULATION OF WATER BOREHOLE AT	7,990,000.00	-	-	0.0%	7,990,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126040000 - DRILLING AND RETICULATION OF BORE HOLE AT COMMUNITY PRY	7,990,000.00	-	-	0.0%	7,990,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126039900 - DRILLING AND RETICULATION OF BORE HOLE AT L.A. PRY SCHL	7,990,000.00	-	-	0.0%	7,990,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126039600 - DRILLING AND RETICULATION OF BORE HOLE AT NOMADIC PRY	7,990,000.00	-	-	0.0%	7,990,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126063300 - RENOVATION OF 3 CLASSROOMS, L.A. PRIMARY SCHOOL, ALAJUE,	7,820,300.00	-	-	0.0%	7,820,300.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126086800 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT L.A.	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126086400 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT ST	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126086300 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT C.A.C.	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126086200 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT ANSAR-UD-	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126086100 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT ST.	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126086000 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT AUD	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126085900 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT ST. PAUL	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126085800 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT IFELODUN	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126085700 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT COMMUNITY	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126085600 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT COMMUNITY	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126085500 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT METHODIST	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126085400 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT ILUPEJU	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126085300 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT ADAOWODE	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126085200 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT BAPTIST	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126085100 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT CHRIST	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126085000 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT COMMUNITY	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126084900 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT NOMANDIC	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126084800 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT L.A. PRIMARY	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126084700 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT D C	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126084600 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT Y.T.D.	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126084500 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126084400 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT L.A	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126084300 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT ST	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126084200 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT EARTH	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126084100 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT COMMUNITY	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126084000 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT AIPATE	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126083900 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT COMMUNITY	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126083800 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT ST	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126083700 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT BAPTIST	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126083600 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT THE	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126083500 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT D C SCHOOL	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126083400 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT YOUNG	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126083300 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT COMMUNITY	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126083200 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT METHODIST	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126083100 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT COMMUNITY	7,730,971.07	-	-	0.0%	7,730,971.07

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051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126083000 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT ALL SAINT'	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126082900 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT ST. PETER	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126082800 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT COMMUNITY	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126082700 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT ANSARU-	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126082600 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT ANTHONY	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126082500 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT S.T.	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126082400 - CONSTRUCTION OF 4 HOLES -SQUATTING TOILET AT IREWOLEDE	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126061800 - CONSTRUCTION OF A BLOCK OF 4 HOLE SQUATTING TOILET AT	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126061700 - CONSTRUCTION OF A BLOCK OF 4 HOLE SQUATTING TOILET AT	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126061600 - CONSTRUCTION OF A BLOCK OF 4 HOLE SQUATTING TOILET AT	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126061500 - CONSTRUCTION OF A BLOCK OF 4 HOLE SQUATTING TOILET AT	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126061400 - CONSTRUCTION OF A BLOCK OF 4 HOLE SQUATTING TOILET AT	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126061300 - CONSTRUCTION OF A BLOCK OF 4 HOLE SQUATTING TOILET AT	7,730,971.07	7,156,310.81	7,156,310.81	92.6%	574,660.26
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126061200 - CONSTRUCTION OF A BLOCK OF 4 HOLE SQUATTING TOILET AT	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126061100 - CONSTRUCTION OF A BLOCK OF 4 HOLE SQUATTING TOILET AT	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126061000 - CONSTRUCTION OF A BLOCK OF 4 HOLE SQUATTING TOILET AT	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126039500 - CONSTRUCTION OF 3 HOLES OF SQUATING TOILETS ERE	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126039400 - CONSTRUCTION OF 3 HOLES OF SQUATING TOILETS MUSLIM	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126039300 - CONSTRUCTION OF 3 HOLES OF SQUATING TOILETS AT THE	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126039200 - CONSTRUCTION OF 3 HOLES OF SQUATING TOILETS AT CAC PRY	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126039100 - CONSTRUCTION OF 3 HOLES OF SQUATING TOILETS ILE OGO	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126039000 - CONSTRUCTION OF 3 HOLES OF SQUATING TOILETS AT ST.	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126038900 - CONSTRUCTION OF 3 HOLES OF SQUATING TOILETS AT THE	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126038800 - CONSTRUCTION OF 3 HOLES OF SQUATING TOILETS AT ST. MARY	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125017700 - CONSTRUCTION OF 6 HOLES SQUATTING TOILETS AT OYINLOLA	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125017600 - CONSTRUCTION OF 6 HOLES SQUATTING TOILET AT C.A.C	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125017500 - CONSTRUCTION OF 6 HOLES SQUATTING TOILETSATNOMADIC	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125017400 - CONSTRUCTION OF 6 HOLES SQUATTING TOILETS AT COMMUNITY	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125017300 - CONSTRUCTION OF 6 HOLES SQUATTING TOILETS AT LA PRIMARY	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125017200 - CONSTRUCTION OF 6 HOLES SQUATTING TOILETS AT METHODIST	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125017100 - CONSTRUCTION OF 6 HOLES SQUATTING TOILETS AT ISALE IMOLE	7,730,971.07	369,186.00	369,186.00	4.8%	7,361,785.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124015400 - CONSTRUCTION OF 3 HOLES OF SQUATING TOILETS ERE	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124015300 - CONSTRUCTION OF 3 HOLES OF SQUATING TOILETS MUSLIM	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124015200 - CONSTRUCTION OF 3 HOLES OF SQUATING TOILETS AT THE	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124015100 - CONSTRUCTION OF 3 HOLES OF SQUATING TOILETS AT CAC PRY	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124015000 - CONSTRUCTION OF 3 HOLES OF SQUATING TOILETS ILE OGBO	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124014900 - CONSTRUCTION OF 3 HOLES OF SQUATING TOILETS AT ST.	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124014800 - CONSTRUCTION OF 3 HOLES OF SQUATING TOILETS AT THE	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124014700 - CONSTRUCTION OF 3 HOLES OF SQUATING TOILETS AT ST. MARY	7,730,971.07	-	-	0.0%	7,730,971.07
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05040826005100 - PROCUREMENT OF TEN (10) SHARP PHOTOCOPIY MACHINE	7,500,000.00	-	-	0.0%	7,500,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124008800 - CONSTRUCTION OF A BLOCK 3 CLASSROOMS WITH AN OFFICE AT	7,136,047.59	-	-	0.0%	7,136,047.59
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126044400 - CONSTRUCTION A BLOCK 3 OF CLASSROOMS AT L.A CAC	7,047,038.50	-	-	0.0%	7,047,038.50
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126064900 - RENOVATION OF 3 CLASSROOMS AT OLORI MORISOLA SIJUWADE	6,884,400.00	5,108,032.09	5,108,032.09	74.2%	1,776,367.91
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126064600 - RENOVATION OF 3 CLASSROOMS AT AGURODD HIGH SCHOOL,	6,154,200.00	-	-	0.0%	6,154,200.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126064500 - RENOVATION OF 3 CLASSROOMS AT AUD PRIMARY SCHOOL,	6,025,200.00	-	-	0.0%	6,025,200.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126058100 - CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS WITH AN OFFICE	5,381,400.00	-	-	0.0%	5,381,400.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126058000 - CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS WITH AN OFFICE	5,381,400.00	-	-	0.0%	5,381,400.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126056600 - CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS WITH AN OFFICE	5,381,400.00	-	-	0.0%	5,381,400.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126056500 - CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS WITH AN OFFICE	5,381,400.00	-	-	0.0%	5,381,400.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126044700 - CONSTRUCTION A BLOCK OF 3 CLASSROOMS AT AU ISLAM PRY.	5,381,400.00	-	-	0.0%	5,381,400.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126038400 - CONSTRUCTION OF 2 BLOCKS OF 2 CLASSROOMS AT CAC	5,381,400.00	-	-	0.0%	5,381,400.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125015900 - CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT COMMUNITY	5,381,400.00	4,851,843.86	4,851,843.86	90.2%	529,556.14
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125015800 - CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT THE	5,381,400.00	-	-	0.0%	5,381,400.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125015600 - CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT NOMADIC	5,381,400.00	-	-	0.0%	5,381,400.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126063900 - RENOVATION OF 3 CLASSROOMS ATBAPTIST DAY PRIMARY	5,100,700.00	-	-	0.0%	5,100,700.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050226005500 - PROCUREMENT OF 300 BOOK SHELVES FOR THE READING	5,000,000.00	-	-	0.0%	5,000,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125013900 - DRILLING AND RETICULATION OF BORE HOLE AT C.A.C PRIMARY	4,800,000.00	-	-	0.0%	4,800,000.00

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125013800 - DRILLING AND RETICULATION OF BORE HOLE AT ST MICHEAL ANG.	4,800,000.00	-	-	0.0%	4,800,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125013700 - DRILLING AND RETICULATION OF BORE HOLE AT ST. JAMES	4,800,000.00	-	-	0.0%	4,800,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125013600 - DRILLING AND RETICULATION OF BORE HOLE AT N.U.D PRY SCHL,	4,800,000.00	-	-	0.0%	4,800,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125013500 - DRILLING AND RETICULATION OF BORE HOLE AT COMMUNITY PRY	4,800,000.00	-	-	0.0%	4,800,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125013400 - DRILLING AND RETICULATION OF BORE HOLE AT L.A PRY SCHL	4,800,000.00	-	-	0.0%	4,800,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125013300 - DRILLING AND RETICULATION OF BORE HOLE AT OROKI HIGH	4,800,000.00	-	-	0.0%	4,800,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125013200 - DRILLING AND RETICULATION OF BORE HOLE AT COMMUNITY PRY	4,800,000.00	-	-	0.0%	4,800,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125013100 - DRILLING AND RETICULATION OF BORE HOLE AT NOMADIC PRY	4,800,000.00	-	-	0.0%	4,800,000.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126064700 - RENOVATION OF 3 CLASSROOMS AT L.A PRIMARY SCHOOL,	4,598,200.00	-	-	0.0%	4,598,200.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124003300 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	3,956,986.52	-	-	0.0%	3,956,986.52
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125014000 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY	3,676,147.57	-	-	0.0%	3,676,147.57
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124008500 - CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS & AN OFFICE AT	3,676,147.57	-	-	0.0%	3,676,147.57
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126063000 - RENOVATION OF A BLOCK OF 3 CLASSROOMS , AN AND TOILET	3,652,800.00	-	-	0.0%	3,652,800.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126062700 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY	3,166,180.00	-	-	0.0%	3,166,180.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126062600 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT METHODIST	3,166,180.00	-	-	0.0%	3,166,180.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126062900 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT N.U.D PRIMARY	3,127,280.00	-	-	0.0%	3,127,280.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126062800 - RENOVATION OF A BLOCK OF 3 CLASSROOMS AT ST. THOMAS	3,012,120.00	-	-	0.0%	3,012,120.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126063800 - RENOVATION OF 3 CLASSROOMS AT COMMUNITY PRIMARY	2,332,880.00	-	-	0.0%	2,332,880.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126064100 - RENOVATION OF 2 CLASSROOMS AT YTD PRIMARY SCHOOL,	2,047,400.00	1,663,261.73	1,663,261.73	81.2%	384,138.27
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124009600 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN AT	1,841,490.00	1,668,450.13	1,668,450.13	90.6%	173,039.87
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126021000 - CONSTRUCTION OF 270M FENCE WITH METAL GATE AT LA	1,479,452.16	-	-	0.0%	1,479,452.16
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125014800 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	1,472,580.00	-	-	0.0%	1,472,580.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124009500 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT CAC PRY	1,374,797.57	-	-	0.0%	1,374,797.57
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126029600 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS & AN OFFICE AT	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126029500 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS & AN OFFICE AT	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126029400 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS & AN OFFICE AT	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126027700 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT AYANBEKU	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126027500 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT ST MICHEAL	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126027400 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT CAC PRY	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126027300 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN AT	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126026500 - CONSTRUCTION OF A BLOCK 3 CLASSROOMS WITH AN OFFICE AT	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126021300 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126021100 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126020900 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125015000 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125014900 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125014700 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125014600 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125014500 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125014400 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125014300 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125014200 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125013000 - CONSTRUCTION OF A BLOCKS OF 3 CLASSROOMS AT ST.	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125012700 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS & AN OFFICE AT	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125012500 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT ADS	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124014300 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS INIGBO AT	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124011500 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS & AN OFFICE AT	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124011400 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS & AN OFFICE AT	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124011300 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS & AN OFFICE AT	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124010500 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT HOLY CROSS	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050124010000 - CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT AYANBEKU	1,162,900.00	-	-	0.0%	1,162,900.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125016300 - CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT BAPTIST DAY	1,076,280.00	-	-	0.0%	1,076,280.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125016200 - CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT ST. JAMES	1,076,280.00	-	-	0.0%	1,076,280.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125016100 - CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT ETHIOPIA	1,076,280.00	-	-	0.0%	1,076,280.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050125016000 - CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT ANGLICAN	1,076,280.00	-	-	0.0%	1,076,280.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126088600 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT L.A.	993,788.00	-	-	0.0%	993,788.00
051700300100 - STATE UNIVERSAL BASIC EDUCATION	05050126088500 - CONSTRUCTION OF PERIMETER FENCE WITH METAL GATE AT	993,788.00	264,202.96	264,202.96	26.6%	729,585.04