



OSUN STATE  
APPROPRIATION LAW  
2024

ASSENTED to by me this 29<sup>th</sup> day of December 2023



.....  
*Ademola Jackson Nurudeen Adeleke*  
.....  
Senator Ademola Jackson Nurudeen Adeleke  
Executive Governor

No. 8

2023



OSUN STATE  
APPROPRIATION LAW, 2024

**A LAW TO MAKE APPROPRIATION FOR THE  
YEAR ENDING THIRTY-FIRST DAY OF  
DECEMBER, YEAR TWO THOUSAND AND  
TWENTY-FOUR.**

BE IT ENACTED by the Osun State House of Assembly  
in this Legislative Session convened as follows: *Enactment*

**OSUN STATE  
APPROPRIATION LAW, 2024**



**ARRANGEMENT OF SECTIONS**

**SECTION:**

1. Citation.
- 2(i) Issue and Appropriation of ₦273,908,997,410.00 from the Consolidated Revenue Fund 2024.
- (ii) Appropriation of ₦164,060,976,700.00 for Recurrent Expenditure (Second & Third Schedules).
- (iii) Appropriation of ₦109,848,020,710.00 for Capital Expenditure (Fourth Schedule).
- 3(ii) Virement.

**First Schedule: Recurrent Revenue By Agencies**

- \* Opening Balance
- \* Governance and Administration Sector

- \* Human Capital Development Sector
- \* Agriculture Sector
- \* Economic Planning and Budget Sector
- \* Commerce and Industry Sector
- \* Culture and Tourism Sector
- \* Education Sector
- \* Solid Mineral Resources Sector
- \* Environment Sector
- \* Health Sector
- \* Infrastructure Sector
- \* Social Welfare and Youth Development Sector
- \* Security, Law and Justice Sector
- \* Information and Communication Sector
- \* Water and Sanitation Sector
- \* Finance and Revenue Mobilization Sector

**Revenue Based on Nature**

**Second Schedule: Personnel Expenditure By Agencies**

- \* Governance and Administration Sector
- \* Human Capital Development Sector
- \* Agriculture Sector
- \* Economic Planning and Budget Sector
- \* Commerce and Industry Sector
- \* Culture and Tourism Sector
- \* Education Sector
- \* Solid Mineral Resources Sector
- \* Environment Sector
- \* Health Sector
- \* Infrastructure Sector
- \* Social Welfare and Youth Development Sector
- \* Security, Law and Justice Sector
- \* Information and Communication Sector
- \* Water and Sanitation Sector
- \* Finance and Revenue Mobilization Sector

**Third Schedule: Other Recurrent Expenditure by Agencies (Including CRFC).**

- \* Governance and Administration Sector
- \* Human Capital Development Sector
- \* Agriculture Sector
- \* Economic Planning and Budget Sector
- \* Commerce and Industry Sector
- \* Culture and Tourism Sector
- \* Education Sector
- \* Solid Mineral Resources Sector
- \* Environment Sector
- \* Health Sector
- \* Infrastructure Sector
- \* Social Welfare and Youth Development Sector
- \* Security, Law and Justice Sector
- \* Information and Communication Sector
- \* Water and Sanitation Sector
- \* Finance and Revenue Mobilization Sector

**Summary Of Recurrent Expenditure**

**Fourth Schedule: Capital Expenditure by Agencies.**

- \* Governance and Administration Sector
- \* Human Capital Development Sector
- \* Agriculture Sector
- \* Economic Planning and Budget Sector
- \* Commerce and Industry Sector
- \* Culture and Tourism Sector
- \* Education Sector
- \* Solid Mineral Resources Sector
- \* Environment Sector
- \* Health Sector
- \* Infrastructure Sector
- \* Social Welfare and Youth Development Sector
- \* Security, Law and Justice Sector
- \* Information and Communication Sector
- \* Water and Sanitation Sector
- \* Finance and Revenue Mobilization Sector

1. This Law may be cited as Osun State Appropriation Law, 2024. Citation.

2. (i) The Accountant-General of Osun State shall, when authorized to do so by warrants issued on the authority of the Commissioner charged with the responsibility for Finance, pay out of the Consolidated Revenue Fund of the State during the year ending 31st December 2024 the sums specified by the warrants not exceeding in the aggregate of Two Hundred and Seventy-Three Billion, Nine Hundred and Eight Million, Nine Hundred and Ninety-Seven Thousand, Four Hundred and Ten Naira only set out in the First Schedule to this Law. *Issue and Appropriation of ₦273,908,997,410.00 from the Consolidated Revenue Fund 2024.*

**Summary Of Capital Expenditure Based On Sector**

(ii) The sum of One Hundred and Sixty-Four Billion, Sixty Million, Nine Hundred and Seventy-Six Thousand, Seven Hundred Naira only, shall be appropriated for Recurrent Expenditure from the Consolidated Revenue Fund during the year ending on the 31st December, 2024 for the recurrent services set out in the Second and Third Schedules to this Law.

*Appropriation of  
₦164,060,976,700.00  
for Recurrent  
Expenditure  
(Second & Third  
Schedules).*

(iii) The sum of One Hundred and Nine Billion, Eight Hundred and Forty-Eight Million, Twenty Thousand, Seven Hundred and Ten Naira only shall be appropriated for Capital Expenditure during the year

*Appropriation of  
₦109,848,020,710.00  
for Capital  
Expenditure  
(Fourth  
Schedule).*

ending on the 31st day of December, 2024 for Capital Expenditure services set out in the Fourth Schedule to this Law.

(iv) The amount mentioned in sub-sections (i), (ii) and (iii) of this section shall be appropriated to the heads of expenditure as indicated in the Schedules to this Law.

(v) No part of the amount aforesaid shall be issued from the Consolidated Revenue Fund of the State after the end of the year mentioned in sub-section (i) of this section.

3. (i) All amounts appropriated under this Law shall be from the

Consolidated Revenue Fund

only for the purposes specified in the Schedules.

- (ii) Where a discretionary release of funds is to be made in any way that is not in conformity with the Schedules to this Law, the details of such a release shall be made available to the House of Assembly for approval.

*Tirement.*

FIRST SCHEDULE  
RECURRENT REVENUE BY AGENCIES

ADMINISTRATIVE CODE	SECTOR/ AGENCY	RECURRENT REVENUE #	CAPITAL RECEIPTS #	NOT EXCEEDING #
	OPENING BALANCE			15,584,657,700.00
GOVERNANCE AND ADMINISTRATION SECTOR				
011100100100	OFFICE OF THE GOVERNOR	90,128,000.00	-	90,128,000.00
012500100100	OFFICE OF THE HEAD OF SERVICE	625,000.00	-	625,000.00
011200300100	OSUN STATE HOUSE OF ASSEMBLY	2,200,000.00	-	2,200,000.00
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	2,100,000.00	-	2,100,000.00
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	350,410,000.00	-	350,410,000.00
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	2,000,000.00	-	2,000,000.00
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTANCY AFFAIRS	25,000,000.00	-	25,000,000.00
		5		

011300100100	MINISTRY OF FEDERAL AFFAIRS	50,000,000.00	-	50,000,000.00
<b>SUB-TOTAL (GOVERNANCE AND ADMINISTRATION SECTOR)</b>		<b>522,463,000.00</b>	<b>-</b>	<b>522,463,000.00</b>
<b>HUMAN CAPITAL DEVELOPMENT SECTOR</b>				
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	12,500,000.00	-	12,500,000.00
012500300100	BUREAU OF PUBLIC SERVICE PENSIONS	10,000,000.00	-	10,000,000.00
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	550,000.00	-	550,000.00
014700100100	CIVIL SERVICE COMMISSION	20,000,000.00	-	20,000,000.00
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	15,770,000.00	480,000,000.00	495,770,000.00
031801100100	JUDICIAL SERVICE COMMISSION	3,000,000.00	-	3,000,000.00
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	7,000,000.00	-	7,000,000.00
<b>SUB-TOTAL (HUMAN CAPITAL DEVELOPMENT SECTOR)</b>		<b>68,820,000.00</b>	<b>480,000,000.00</b>	<b>548,820,000.00</b>

<b>AGRICULTURE SECTOR</b>				
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	492,090,000.00	-	492,090,000.00
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	4,750,000.00	20,000,000.00	24,750,000.00
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	30,000,000.00	-	30,000,000.00
<b>SUB-TOTAL (AGRICULTURE SECTOR)</b>		<b>526,840,000.00</b>	<b>20,000,000.00</b>	<b>546,840,000.00</b>
<b>ECONOMIC PLANNING AND BUDGET SECTOR</b>				
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	-	810,000,000.00	810,000,000.00
011101000100	PUBLIC PROCUREMENT AGENCY	75,000,000.00	-	75,000,000.00
023800400100	STATE BUREAU OF STATISTICS	200,000.00	-	200,000.00
<b>SUB-TOTAL (ECONOMIC PLANNING AND BUDGET SECTOR)</b>		<b>75,200,000.00</b>	<b>810,000,000.00</b>	<b>885,200,000.00</b>
<b>COMMERCE AND INDUSTRY SECTOR</b>				
022205200100	OSUN MICRO-CREDIT AGENCY	45,375,010.00	-	45,375,010.00
022205400100	MINISTRY OF COMMERCE AND INDUSTRY	500,000,000.00	-	500,000,000.00



022205500100	MINISTRY OF COOPERATIVES AND EMPowerMENT	70,250,000.00	-	70,250,000.00
<b>SUB-TOTAL(COMMERCE AND INDUSTRY SECTOR)</b>		<b>615,625,010.00</b>	<b>-</b>	<b>615,625,010.00</b>
<b>CULTURE AND TOURISM SECTOR</b>				
023600100100	MINISTRY OF CULTURE AND TOURISM	5,000,000.00	-	5,000,000.00
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	26,825,000.00	-	26,825,000.00
023600500100	OSUN STATE TOURISM BOARD	500,000,000.00	-	500,000,000.00
012400100100	MINISTRY OF HOME AFFAIRS	502,160,000.00	-	502,160,000.00
<b>SUB-TOTAL (CULTURE AND TOURISM SECTOR)</b>		<b>1,033,985,000.00</b>	<b>-</b>	<b>1,033,985,000.00</b>
<b>EDUCATION SECTOR</b>				
051700100100	MINISTRY OF EDUCATION	603,900,000.00	2,125,552,410.00	2,729,452,410.00
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	43,000,000.00	5,200,474,640.00	5,243,474,640.00
051700800100	OSUN STATE LIBRARY BOARD	1,000,000.00	-	1,000,000.00
051701000100	OSUN STATE MASS EDUCATION AGENCY	12,165,000.00	-	12,165,000.00

051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESAOKE	1,200,448,000.00	1,050,000,000.00	2,250,448,000.00
051701900100	OSUN STATE POLYTECHNIC, IREE	1,619,684,000.00	994,100,000.00	2,613,784,000.00
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	630,535,750.00	616,107,820.00	1,246,643,570.00
051702200100	OSUN STATE UNIVERSITY, OSOGBO	5,521,058,500.00	1,100,000,000.00	6,621,058,500.00
051702300100	UNIVERSITY OF ILESA	1,004,061,000.00	3,200,000,000.00	4,204,061,000.00
051702600100	OSUN CENTRAL EDUCATION DISTRICT OFFICE,			
051702700100	ILA-ORANGUN OSUN EAST EDUCATION DISTRICT OFFICE,	31,500,000.00	-	31,500,000.00
051702800100	ILE -IFE OSUN WEST EDUCATION DISTRICT OFFICE,	20,200,000.00	-	20,200,000.00
051700900100	IKIRE OSUN STATE EXAMINATIONS BOARD	30,550,000.00	-	30,550,000.00
		826,000,000.00	-	826,000,000.00

051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION OSUN STATE SENIOR SECONDARY EDUCATION BOARD	61,164,290.00	-	61,164,290.00
051700400100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	707,852,000.00	650,000,000.00	1,357,852,000.00
051705800100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	2,000,000.00	700,000,000.00	702,000,000.00
<b>SUB-TOTAL (EDUCATION SECTOR)</b>		<b>12,315,118,540.00</b>	<b>15,636,234,870.00</b>	<b>27,951,353,410.00</b>
<b>SOLID MINERAL RESOURCES SECTOR</b>				
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	15,530,000,000.00	-	15,530,000,000.00
<b>SUB-TOTAL (SOLID MINERAL RESOURCES SECTOR)</b>		<b>15,530,000,000.00</b>	<b>-</b>	<b>15,530,000,000.00</b>
<b>ENVIRONMENT SECTOR</b>				
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	100,000,000.00	-	100,000,000.00
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION OSUN PARKS AND GARDENS MANAGEMENT AGENCY	7,441,175,000.00	-	7,441,175,000.00
053500200100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	5,000,000.00	-	5,000,000.00

053505300100	OSUN STATE WASTE MANAGEMENT AGENCY	650,000,000.00	-	650,000,000.00
<b>SUB-TOTAL (ENVIRONMENT SECTOR)</b>		<b>8,196,175,000.00</b>	<b>-</b>	<b>8,196,175,000.00</b>
<b>HEALTH SECTOR</b>				
052100100100	MINISTRY OF HEALTH	113,140,000.00	3,699,698,990.00	3,812,838,990.00
052100200100	OSUN HEALTH INSURANCE AGENCY	1,730,609,360.00	508,426,000.00	2,239,035,360.00
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	2,500,000,000.00	-	2,500,000,000.00
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	62,900,000.00	-	62,900,000.00
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	20,300,000.00	2,035,396,000.00	2,055,696,000.00
<b>SUB-TOTAL (HEALTH SECTOR)</b>		<b>4,426,949,360.00</b>	<b>6,243,520,990.00</b>	<b>10,670,470,350.00</b>
<b>INFRASTRUCTURE SECTOR</b>				
023500100100	MINISTRY OF TRANSPORTATION	5,000,000,000.00	-	5,000,000,000.00
023400100100	MINISTRY OF WORKS	1,000,000,000.00	18,000,000,000.00	19,000,000,000.00
026000500100	OFFICE OF THE SURVEYOR - GENERAL	2,500,000,000.00	-	2,500,000,000.00
023400400100	OSUN ROAD MAINTENANCE AGENCY	3,950,000.00	-	3,950,000.00

023400500100	OSUNASSETS MANAGEMENT AGENCY	710,500,000.00	-	710,500,000.00
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	276,830,000.00	-	276,830,000.00
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	343,430,350.00	-	343,430,350.00
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	6,821,500,000.00	-	6,821,500,000.00
025300100100	MINISTRY OF ENERGY	126,000,000.00	-	126,000,000.00
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	1,000,000.00	5,024,800,000.00	5,025,800,000.00
<b>SUB-TOTAL (INFRASTRUCTURE SECTOR)</b>		<b>16,783,210,350.00</b>	<b>23,024,800,000.00</b>	<b>39,808,010,350.00</b>
<b>SOCIAL WELFARE AND YOUTH DEVELOPMENT SECTOR</b>				
051400100100	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	5,240,000.00	-	5,240,000.00
051300200100	MINISTRY OF YOUTHS AFFAIRS	1,350,000.00	400,000,000.00	401,350,000.00
051300300100	MINISTRY OF SPORTS AND SPECIAL NEEDS	685,000.00	400,000,000.00	400,685,000.00

051305200100	OSUN STATE SPORTS COUNCIL	13,000,000.00	-	13,000,000.00
<b>SUB-TOTAL (SOCIAL WELFARE AND YOUTH DEVELOPMENT SECTOR)</b>		<b>20,275,000.00</b>	<b>800,000,000.00</b>	<b>820,275,000.00</b>
<b>SECURITY, LAW AND JUSTICE SECTOR</b>				
032600100100	MINISTRY OF JUSTICE	150,000,000.00	-	150,000,000.00
031805100100	HIGH COURT OF JUSTICE	120,000,000.00	-	120,000,000.00
031805200100	CUSTOMARY COURT OF APPEAL	35,000,000.00	-	35,000,000.00
<b>SUB-TOTAL (SECURITY, LAW AND JUSTICE SECTOR)</b>		<b>305,000,000.00</b>	<b>-</b>	<b>305,000,000.00</b>
<b>INFORMATION AND COMMUNICATION SECTOR</b>				
012300200100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	10,000,000.00	-	10,000,000.00
012300300100	OSUN STATE BROADCASTING CORPORATION	307,300,000.00	-	307,300,000.00
<b>SUB-TOTAL (INFORMATION AND COMMUNICATION SECTOR)</b>		<b>317,300,000.00</b>	<b>-</b>	<b>317,300,000.00</b>
<b>WATER AND SANITATION SECTOR</b>				
025200200100	MINISTRY OF WATER RESOURCES	1,000,000.00	-	1,000,000.00
025201200100	OSUN WATER REGULATORY COMMISSION	151,150,000.00	-	151,150,000.00
025210200100	OSUN STATE WATER CORPORATION	150,000,000.00	5,442,208,240.00	5,592,208,240.00

025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	37,000,000.00	-	37,000,000.00
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	37,000,000.00	-	37,000,000.00
<b>SUB-TOTAL (WATER AND SANITATION SECTOR)</b>		<b>376,150,000.00</b>	<b>5,442,208,240.00</b>	<b>5,818,358,240.00</b>
<b>FINANCE AND REVENUE MOBILIZATION SECTOR</b>				
022000100100	MINISTRY OF FINANCE	12,001,500,000.00	2,000,000,000.00	14,001,500,000.00
022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	99,236,340,390.00	-	99,236,340,390.00
022000800100	OSUN INTERNAL REVENUE SERVICE	31,516,623,960.00	-	31,516,623,960.00
<b>SUB-TOTAL (FINANCE &amp; REVENUE MOBILIZATION SECTOR)</b>		<b>142,754,464,350.00</b>	<b>2,000,000,000.00</b>	<b>144,754,464,350.00</b>
<b>GRAND TOTAL (REVENUE)</b>		<b>203,867,575,610.00</b>	<b>54,456,764,100.00</b>	<b>273,908,997,410.00</b>

## REVENUE BASED ON NATURE

ECONOMIC CODE	DESCRIPTION	NOT EXCEEDING ₦
<b>1</b>	<b>REVENUE</b>	<b>258,324,339,710.00</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>99,097,049,480.00</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>99,097,049,480.00</b>
<b>110101</b>	<b>STATE GOVERNMENT SHARE OF STATUTORY REVENUE</b>	<b>29,500,000,000.00</b>
11010101	Statutory Allocation	29,500,000,000.00
110102	STATE GOVERNMENT SHARE OF VAT	45,355,577,980.00
11010201	Share of VAT	45,355,577,980.00
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	24,241,471,500.00
11010302	Exchange Rate Gain	12,783,138,540.00
11010309	Ecological Fund	8,384,127,890.00
11010310	Electronic Money Transfer Levy	2,292,471,200.00
11010311	Other Revenue from FAAC	781,733,870.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>104,770,526,130.00</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>33,296,723,960.00</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>27,551,662,680.00</b>
12010101	Personal Taxes (Pay As You Earn)	18,576,272,410.00
12010111	Direct Assessment - Informal Sector	1,189,299,140.00
12010113	Personal Taxes Arrears	7,786,091,130.00
120103	<b>OTHER TAXES</b>	<b>5,745,061,280.00</b>
12010302	Produce Sales Tax	66,000,000.00
12010303	Education Levy	48,000,000.00
12010304	Stamp Duty	29,744,600.00
12010305	Pool Betting Tax	151,584,000.00
12010306	Capital Project Developmental Taxes/Levy	62,103,150.00
12010307	Capital Gain Tax	15,455,200.00
12010308	Livestock Tax	7,000,000.00
12010313	WHT - With Holding Tax	980,277,810.00
12010314	Lottery Tax	83,100,000.00
12010316	WHT on Dividend	211,859,860.00

12010317	WHT on Contract	217,252,810.00
12010318	WHT on Bank Interest	777,397,320.00
12010319	WHT on Director Fees	4,672,820.00
12010320	WHT on Commission	248,493,160.00
12010321	WHT on Consultancy & Professional Services	136,546,550.00
12010322	Tax Audit/Back Duty	855,290,500.00
12010323	Hotel Occupancy & Restaurant Consumption (HORC) Tax	772,500.00
12010324	Development Taxes	1,849,511,000.00
1202	<b>NON-TAX REVENUE</b>	<b>71,473,802,170.00</b>
120201	<b>LICENCES - GENERAL</b>	<b>2,814,272,870.00</b>
12020101	Learners Permit	50,000,000.00
12020102	Issuance of Veterinary Certificates/Movement Permit	30,000,000.00
12020104	Reg./Renewal of Livestock Farms/Hatcheries	250,000.00
12020108	Registration Of Voluntary Organisations	57,445,000.00
12020115	Cattle Dealer Licenses	3,000,000.00
12020119	Fishing Licenses/Permits	250,000.00
12020122	Produce Buying Licenses	4,800,000.00
12020126	Tractor Hiring Services	13,520,000.00
12020127	Borehole Drilling Licenses	2,450,000.00
12020128	Pool Betting & Casino Licenses/Gaming	17,750,000.00
12020131	Motor Vehicle Licenses	613,051,970.00
12020132	Drivers' Licenses	254,363,775.00
12020133	Patent Medicine & Drug Stores Licenses	3,000,000.00
12020134	Private Schools Licenses	227,225,000.00
12020136	Health Facilities Licenses	40,670,000.00
12020137	Trade Permit Licenses	1,077,200,400.00
12020139	Forestry/Timber License	26,000,000.00
12020140	Lottery Casino Licenses/Permit	6,000,000.00
12020145	Renewal of Licenses	387,296,725.00
120204	<b>FEES - GENERAL</b>	<b>26,799,543,881.00</b>
12020401	Court Fees (Probate, etc.)	112,650,000.00
12020404	Trade Union Fees	500,000.00
12020412	Research Testing Fees	4,650,000.00

12020417	Registration/Renewal of Contractors/Consultants	370,705,000.00
12020418	Marriage/ Divorce Fees	4,440,000.00
12020420	Pilgrims Welfare Fees	20,010,000.00
12020424	Accreditation Fees	1,800,000.00
12020426	Court Summon Fees	15,000,000.00
12020427	Tender Fees	168,775,000.00
12020428	Fire Safety Certificate Fees	465,000,000.00
12020430	Professional Registration/Renewal Fees	8,700,000.00
12020431	Environmental Impact Assessment Fees	515,000,000.00
12020436	Bill Board/Mobile Advertisement/Sign Fees	105,000,000.00
12020437	Deeds Registration Fees	51,700,000.00
12020438	Survey/ Planning/ Building Fees and other Transactions on Landed Properties	2,302,040,350.00
12020439	Agency Fees	12,900,000.00
12020441	Laboratory Fees	146,225,000.00
12020442	Association Fees	1,325,000.00
12020443	Birth and Death Registration Fees	1,000,000.00
12020445	Change Of Ownership/ Title Transfer Fees	634,200,000.00
12020446	Agricultural/Vetinary Services Fees	6,000,000.00
12020447	Land Use Fees	593,750,000.00
12020449	Business/Trade Operating Fees	7,049,210,308.00
12020450	Inspection Fees	850,322,148.00
12020451	Timber and Forest Fees	325,250,000.00
12020452	School Tuition/Registration/Examination Fees-Undergraduate	7,413,979,250.00
12020453	Applications and Registration Fees	240,427,175.00
12020454	Parking Fees	150,400,000.00
12020455	School Tuition/Registration/Examination Fees-Post Graduate	224,702,500.00
12020456	School Tuition/Registration/Examination Fees-Others	2,798,210,000.00
12020457	Affiliation Charges	698,239,000.00
12020458	Certificate Of Occupancy Fees and Associated Charges	635,340,000.00
12020460	Service Transfers (Inter and Intra)	970,000.00

12020463	Confirmation of Teaching Services	100,000.00
12020464	Clearance Fees	1,000,000.00
12020465	Legal Fees	97,475,000.00
12020466	Caution/Withdrawal of Caution	9,000,000.00
12020467	Premium on Land	75,000,000.00
12020468	Street Naming Approval Fees	20,500,000.00
12020469	Re-Certification of C of O	1,300,000.00
12020471	Petition, Appeal & Complaint Fee on Community Development Issues	2,000,000.00
12020472	Renovation/Redevelopment of Land Uses	6,000,000.00
12020477	Registration Private Driving Schools	40,648,000.00
12020478	Registration of Motor Vehicle	340,100,150.00
12020479	Commercial Vehicles Permit	178,000,000.00
12020483	Certificate Fees (Indigeneity, Certified True Copy, etc)	100,000,000.00
120205	<b>FINES - GENERAL</b>	<b>509,380,400.00</b>
12020501	Fines/Penalties	274,340,000.00
12020502	Court Fines	6,000,000.00
12020503	Dislodging Of Effluent/Pollution Fine	7,000,000.00
12020504	Road Traffic Fines	172,040,400.00
12020506	Damage to Road Furniture Fine	50,000,000.00
120206	<b>SALES - GENERAL</b>	<b>2,531,663,000.00</b>
12020601	Sales Of Journal & Publications	17,880,000.00
12020602	Sales Of Books	1,283,000.00
12020603	Sales Of Id Cards including Bio-data forms	15,498,000.00
12020604	Sales Of Stores/Scraps/Unserviceable Items	434,500,000.00
12020606	Sales Of Bills Of Entries/Application Forms	184,065,000.00
12020607	Sales Of Consultancy/Registration Forms	100,000.00
12020608	Sales Of Improved Seeds/Chemical	20,700,000.00
12020609	Proceeds From Sales Of Agricultural Produce	15,000,000.00
12020610	Proceeds From Sales Of Goods By Public Auctions	5,000,000.00
12020612	Proceeds From Sales Of Drugs And Medications	760,000,000.00
12020614	Proceeds From Sales Of Govt. Buildings	45,000,000.00
12020615	Sales Of Uniforms	2,405,000.00
12020616	Sales Of Pension Forms	9,545,000.00

12020617	Sales Of Plan Photostat Print/Map	650,000,000.00
12020620	Sales Of Other Government Property	218,000,000.00
12020623	Sales of Replacement of Authority Paper	20,000.00
12020624	Sales of Appointment Forms	25,650,000.00
12020625	Sales of Application Forms (Individuals, Institutions and Corporate Bodies)	64,047,000.00
12020627	Sales of Transfer Forms (Staff Cadre/Inter-Tier)	3,080,000.00
12020628	Sales of Conversion Forms (From Sub-Officer Cadre To Officers Cadre)	10,700,000.00
12020629	Application Form for Processing of Retirement	300,000.00
12020630	Sales of Clearance Forms	30,000.00
12020631	Sales of Admission Forms	46,950,000.00
12020632	Sales of Forms on Adoption of Children	510,000.00
12020634	Sales of Application for Release and Moral Sponsorship for In Service Training	400,000.00
12020635	Sale of Community Development Association Form	1,000,000.00
120207	<b>EARNINGS -GENERAL</b>	<b>22,659,700,274.00</b>
12020701	Earnings From Consultancy/Professional Services	121,978,790.00
12020702	Earnings From Laboratory Services	804,000,000.00
12020703	Earnings From Hire of Plants & Equipment	27,250,000.00
12020704	Earnings From the Use of Govt. Vehicles	5,425,000.00
12020705	Earnings From the Use of Govt. Halls	7,650,000.00
12020707	Earnings From Medical Services	2,879,249,360.00
12020708	Earnings From Agricultural Produce	7,965,000.00
12020709	Earnings From Tourism/Culture/Arts Centres	376,100,000.00
12020710	Earnings From Guest Houses	620,000.00
12020711	Earnings From Commercial Activities	16,435,960,000.00
12020713	Earnings From ICT Services	36,400,000.00
12020715	Earnings from Sports/Recreational Centres	35,986,000.00
12020716	Earnings from Number Plates	780,016,124.00
12020719	Earnings from Parks	1,119,400,000.00
12020720	Earnings from Cultural and other related Activities	10,000,000.00
12020721	Earnings from Use of School Premises	3,400,000.00
12020723	Earnings from Academic gowns	8,300,000.00

<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>367,530,000.00</b>
12020801	Rent On Govt. Quarters	35,412,000.00
12020802	Rent On Govt. Offices	50,000.00
12020803	Rent On Govt Buildings	328,558,000.00
12020804	Rent On Conference Centres and Halls	3,510,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>3,035,710,000.00</b>
12020901	Rent On Govt. Land	1,139,480,000.00
12020903	Rents & Premium on The Allocation Of Land	1,786,000,000.00
12020905	Lease Rental	24,000,000.00
12020906	Rents On Govt. Properties	86,230,000.00
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>12,022,684,690.00</b>
12021006	Refunds	12,002,684,690.00
12021007	Agric Loan (Principal)	20,000,000.00
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>358,311,220.00</b>
12021101	Operating Surplus	200,000,000.00
12021102	Dividend Received	143,311,220.00
12021103	Other Investment Income	15,000,000.00
<b>120212</b>	<b>INTEREST EARNED</b>	<b>24,205,835.00</b>
12021209	Interest On Debenture Loans	11,705,835.00
12021210	Bank Interest	12,100,000.00
12021212	Interest on Agric Loans	400,000.00
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>350,800,000.00</b>
12021302	Audit Fees	350,800,000.00
<b>13</b>	<b>AID AND GRANTS</b>	<b>44,039,755,860.00</b>
<b>1301</b>	<b>AID</b>	<b>5,482,292,000.00</b>
<b>130101</b>	<b>DOMESTIC AID</b>	<b>5,482,292,000.00</b>
13010101	CURRENT DOMESTIC AID	1,100,000,000.00
13010102	CAPITAL DOMESTIC AID	4,382,292,000.00
1302	GRANTS	38,557,463,860.00
130201	DOMESTIC GRANTS	37,597,463,860.00
13020101	CURRENT GRANTS FROM FGN	2,695,839,450.00
13020102	CAPITAL GRANTS FROM FGN	11,662,144,130.00
13020103	CURRENT GRANTS FROM LGAS	980,000,000.00

13020104	CAPITAL GRANTS FROM LGAS	19,359,242,960.00
13020105	CURRENT GRANTS FROM OTHER SOURCES	100,000,000.00
13020106	CAPITAL GRANTS FROM OTHER SOURCES	2,800,237,320.00
130202	FOREIGN GRANTS	960,000,000.00
13020201	CURRENT FOREIGN GRANTS	877,000,000.00
13020202	CAPITAL FOREIGN GRANTS	83,000,000.00
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>10,417,008,240.00</b>
<b>1403</b>	<b>LOANS/BORROWINGS RECEIPT</b>	<b>10,417,008,240.00</b>
<b>140301</b>	<b>DOMESTIC LOANS/BORROWINGS RECEIPT</b>	<b>150,000,000.00</b>
14030101	DOMESTIC LOANS/BORROWINGS FROM FINANCIAL INSTITUTIONS	150,000,000.00
<b>140302</b>	<b>INTERNATIONAL LOANS/BORROWINGS RECEIPT</b>	<b>10,267,008,240.00</b>
14030201	INTERNATIONAL LOANS/BORROWINGS FROM FINANCIAL INSTITUTIONS	5,242,208,240.00
14030204	INTERNATIONAL LOANS/BORROWINGS FROM OTHER ENTITIES/ORGANISATIONS	5,024,800,000.00

**SECOND SCHEDULE  
PERSONNEL EXPENDITURE BY AGENCIES**

ADMINISTRATIVE CODE	SECTOR/AGENCY	NOT EXCEEDING #
011100100100	GOVERNANCE AND ADMINISTRATION SECTOR	
012500100100	OFFICE OF THE GOVERNOR	972,401,180.00
016200100100	OFFICE OF THE HEAD OF SERVICE	41,838,950.00
011200300100	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS	54,692,100.00
014000100100	OSUN STATE HOUSE OF ASSEMBLY	487,864,380.00
014000200100	OFFICE OF THE AUDITOR GENERAL (STATE)	137,865,430.00
014800100100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	106,640,470.00
022800100100	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	19,214,480.00
046300100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	127,147,550.00
055100100100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	54,224,900.00
011300100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	82,429,920.00
	MINISTRY OF FEDERAL AFFAIRS	58,832,250.00
	<b>SUB-TOTAL (GOVERNANCE AND ADMINISTRATION SECTOR)</b>	<b>2,143,151,610.00</b>
	<b>HUMAN CAPITAL DEVELOPMENT SECTOR</b>	
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	58,692,750.00
012500300100	BUREAU OF PUBLIC SERVICE PENSION	36,584,514,250.00
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	85,622,730.00
014700100100	CIVIL SERVICE COMMISSION	87,049,650.00
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	62,669,320.00
031801100100	JUDICIAL SERVICE COMMISSION	91,642,920.00

051705400100	OSUN STATE TEACHING SERVICE COMMISSION	52,993,310.00
	<b>SUB-TOTAL (HUMAN CAPITAL DEVELOPMENT SECTOR)</b>	<b>37,023,184,930.00</b>
	<b>AGRICULTURE SECTOR</b>	
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	383,523,100.00
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	91,022,890.00
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	78,507,630.00
	<b>SUB-TOTAL (AGRICULTURE SECTOR)</b>	<b>553,053,620.00</b>
	<b>ECONOMIC PLANNING AND BUDGET SECTOR</b>	
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	99,903,890.00
011101000100	PUBLIC PROCUREMENT AGENCY	22,730,500.00
023800400100	STATE BUREAU OF STATISTICS	35,851,560.00
	<b>SUB-TOTAL (ECONOMIC PLANNING AND BUDGET SECTOR)</b>	<b>158,485,950.00</b>
	<b>COMMERCE AND INDUSTRY SECTOR</b>	
022205400100	MINISTRY OF COMMERCE AND INDUSTRY	87,151,170.00
022205500100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	113,042,160.00
	<b>SUB-TOTAL (COMMERCE AND INDUSTRY SECTOR)</b>	<b>200,193,330.00</b>
	<b>CULTURE AND TOURISM SECTOR</b>	
023600100100	MINISTRY OF CULTURE AND TOURISM	48,212,420.00
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	75,022,970.00
023600500100	OSUN STATE TOURISM BOARD	40,002,360.00
012400100100	MINISTRY OF HOME AFFAIRS	259,473,390.00
	<b>SUB-TOTAL (CULTURE AND TOURISM SECTOR)</b>	<b>422,711,140.00</b>
	<b>EDUCATION SECTOR</b>	
051700100100	MINISTRY OF EDUCATION	511,565,840.00
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	94,793,310.00
051700800100	OSUN STATE LIBRARY BOARD	11,480,950.00
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	1,078,378,060.00
051701900100	OSUN STATE POLYTECHNIC, IREE	1,402,472,460.00



051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	1,200,975,930.00
051702200100	OSUN STATE UNIVERSITY, OSOGBO	3,262,932,600.00
051702300100	UNIVERSITY OF ILESA	1,057,130,870.00
051702600100	OSUN CENTRAL EDUCATION DISTRICT OFFICE ILAORANGUN	2,159,869,780.00
051702700100	OSUN EAST EDUCATION DISTRICT OFFICE, ILE-IFE	1,498,521,320.00
051702800100	OSUN WEST EDUCATION DISTRICT OFFICE, IKIRE	1,489,557,580.00
051700900100	OSUN STATE EXAMINATION BOARD	33,839,580.00
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	201,118,960.00
051705800100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	289,612,690.00
<b>SUB-TOTAL (EDUCATION SECTOR)</b>		<b>14,292,249,930.00</b>
<b>SOLID MINERAL RESOURCES SECTOR</b>		
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	15,541,560.00
<b>SUB-TOTAL (SOLID MINERAL RESOURCES SECTOR)</b>		<b>15,541,560.00</b>
<b>ENVIRONMENT SECTOR</b>		
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	9,600,000.00
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	260,494,330.00
011100800100	OSUN EMERGENCY MANAGEMENT AGENCY	13,737,700.00
053505300100	OSUN WASTE MANAGEMENT AGENCY	170,661,600.00
<b>SUB-TOTAL (ENVIRONMENT SECTOR)</b>		<b>454,493,630.00</b>
<b>HEALTH SECTOR</b>		
052100100100	MINISTRY OF HEALTH	586,154,330.00
052100200100	OSUN HEALTH INSURANCE AGENCY	133,812,460.00
052110300100	OSUN STATE AGENCY FOR CONTROL OF AIDS	23,317,700.00
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	6,474,351,010.00

052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	4,030,548,630.00
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	150,628,240.00
<b>SUB-TOTAL (HEALTH SECTOR)</b>		<b>11,398,812,370.00</b>
<b>INFRASTRUCTURE SECTOR</b>		
023500100100	MINISTRY OF TRANSPORTATION	257,026,490.00
023400100100	MINISTRY OF WORKS	210,031,220.00
026000500100	OFFICE OF THE SURVEYOR - GENERAL	36,396,700.00
023400400100	OSUN ROAD MAINTENANCE AGENCY	58,579,490.00
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	41,731,350.00
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	24,660,200.00
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	96,506,580.00
025300100100	MINISTRY OF ENERGY	30,807,570.00
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	67,129,370.00
<b>SUB-TOTAL (INFRASTRUCTURE SECTOR)</b>		<b>822,868,970.00</b>
<b>SOCIAL WELFARE AND YOUTH DEVELOPMENT SECTOR</b>		
051400100100	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	87,851,610.00
051300200100	MINISTRY OF YOUTHS AFFAIRS	3,046,965,430.00
051300300100	MINISTRY OF SPORTS AND SPECIAL NEEDS	29,749,720.00
051305200100	OSUN STATE SPORTS COUNCIL	219,403,670.00
<b>SUB-TOTAL (SOCIAL WELFARE AND YOUTH DEVELOPMENT SECTOR)</b>		<b>3,383,970,430.00</b>
<b>SECURITY, LAW AND JUSTICE SECTOR</b>		
032600100100	MINISTRY OF JUSTICE	720,912,790.00
031805100100	HIGH COURT OF JUSTICE	795,308,440.00
031805200100	CUSTOMARY COURT OF APPEAL	769,854,290.00
011101100100	OSUN STATE SECURITY NETWORK AND AMOTEKUN AGENCY	560,772,000.00
<b>SUB-TOTAL (SECURITY, LAW AND JUSTICE SECTOR)</b>		<b>2,846,847,520.00</b>

**THIRD SCHEDULE  
OTHER RECURRENT EXPENDITURE BY AGENCIES  
(INCLUDING CRFC)**

INFORMATION AND COMMUNICATION SECTOR		
012300200100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	88,758,020.00
012300300100	OSUN STATE BROADCASTING CORPORATION	214,499,340.00
<b>SUB-TOTAL (INFORMATION AND COMMUNICATION SECTOR)</b>		<b>303,257,360.00</b>
WATER AND SANITATION SECTOR		
025200200100	MINISTRY OF WATER RESOURCES	32,497,560.00
025201200100	OSUN WATER REGULATORY COMMISSION	22,925,310.00
025210200100	OSUN STATE WATER CORPORATION	326,661,600.00
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	128,231,180.00
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	108,476,000.00
<b>SUB-TOTAL (WATER AND SANITATION SECTOR)</b>		<b>618,791,650.00</b>
FINANCE AND REVENUE MOBILIZATION SECTOR		
022000100100	MINISTRY OF FINANCE	7,527,095,360.00
022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	149,066,060.00
022000800100	OSUN INTERNAL REVENUE SERVICE	48,127,580.00
<b>SUB-TOTAL (FINANCE &amp; REVENUE MOBILIZATION SECTOR)</b>		<b>7,724,289,000.00</b>
<b>TOTAL (PERSONNEL EXPENDITURE)</b>		<b>82,361,903,000.00</b>

ADMINISTRATIVE CODE	SECTOR/AGENCY	NOT EXCEEDING #
GOVERNANCE AND ADMINISTRATION SECTOR		
011100100100	OFFICE OF THE GOVERNOR	8,354,150,000.00
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	2,722,500,000.00
012500100100	OFFICE OF THE HEAD OF SERVICE	896,800,000.00
016200100100	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS	570,000,000.00
011200300100	OSUN STATE HOUSE OF ASSEMBLY	2,671,000,000.00
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	61,101,000.00
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	26,530,000.00
014800100100	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	40,000,000.00
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	579,325,000.00
046300100100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	475,000,000.00
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	25,000,000.00
011300100100	MINISTRY OF FEDERAL AFFAIRS	425,900,000.00
<b>SUB-TOTAL (GOVERNANCE AND ADMINISTRATION SECTOR)</b>		<b>16,847,306,000.00</b>
HUMAN CAPITAL DEVELOPMENT SECTOR		
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	640,800,000.00
012500300100	BUREAU OF PUBLIC SERVICE PENSION	38,800,000.00
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	145,800,000.00
014700100100	CIVIL SERVICE COMMISSION	38,000,000.00

014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	480,000,000.00
031801100100	JUDICIAL SERVICE COMMISSION	127,300,000.00
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	69,500,000.00
<b>SUB-TOTAL (HUMAN CAPITAL DEVELOPMENT SECTOR)</b>		<b>1,540,200,000.00</b>
<b>AGRICULTURE SECTOR</b>		
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	93,716,110.00
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	11,200,000.00
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	25,000,000.00
<b>SUB-TOTAL (AGRICULTURE SECTOR)</b>		<b>129,916,110.00</b>
<b>ECONOMIC PLANNING AND BUDGET SECTOR</b>		
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	431,150,000.00
011101000100	PUBLIC PROCUREMENT AGENCY	71,460,000.00
023800400100	STATE BUREAU OF STATISTICS	181,800,000.00
<b>SUB-TOTAL (ECONOMIC PLANNING AND BUDGET SECTOR)</b>		<b>684,410,000.00</b>
<b>COMMERCE AND INDUSTRY SECTOR</b>		
022205200100	OSUN MICRO CREDIT AGENCY	234,150,040.00
022205400100	MINISTRY OF COMMERCE AND INDUSTRY	532,000,000.00
022205500100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	425,396,380.00
<b>SUB-TOTAL (COMMERCE AND INDUSTRY SECTOR)</b>		<b>1,341,546,420.00</b>
<b>CULTURE AND TOURISM SECTOR</b>		
023600100100	MINISTRY OF CULTURE AND TOURISM	96,569,110.00
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	79,770,000.00
023600500100	OSUN STATE TOURISM BOARD	164,000,000.00
012400100100	MINISTRY OF HOME AFFAIRS	542,000,000.00
<b>SUB-TOTAL (CULTURE AND TOURISM SECTOR)</b>		<b>882,339,110.00</b>
<b>EDUCATION SECTOR</b>		
051700100100	MINISTRY OF EDUCATION	676,480,000.00
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	713,292,000.00

051700800100	OSUN STATE LIBRARY BOARD	7,000,000.00
051701000100	OSUN STATE MASS EDUCATION AGENCY	7,500,000.00
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	1,032,000,000.00
051701900100	OSUN STATE POLYTECHNIC, IREE	1,295,716,620.00
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	299,627,000.00
051702200100	OSUN STATE UNIVERSITY, OSOGBO	942,300,000.00
051702300100	UNIVERSITY OF ILESA	608,541,400.00
051702600100	OSUN CENTRAL EDUCATION DISTRICT ILA ORANGUN	42,000,000.00
051702700100	OSUN EAST EDUCATION DISTRICT OFFICE, ILE-IFE	22,500,000.00
051702800100	OSUN WEST EDUCATION DISTRICT OFFICE, IKIRE	52,000,000.00
051700900100	OSUN STATE EXAMINATION BOARD	771,900,000.00
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	122,250,000.00
051700400100	OSUN STATE SENIOR SECONDARY EDUCATION BOARD	112,000,000.00
051705800100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	415,150,000.00
<b>SUB-TOTAL (EDUCATION SECTOR)</b>		<b>7,120,257,020.00</b>
<b>SOLID MINERAL RESOURCES SECTOR</b>		
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	551,000,000.00
<b>SUB-TOTAL (SOLID MINERAL RESOURCES SECTOR)</b>		<b>551,000,000.00</b>
<b>ENVIRONMENT SECTOR</b>		
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	49,100,000.00
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	290,000,000.00
053500200100	OSUN PARKS AND GARDENS MANAGEMENT AGENCY	31,000,000.00
011100800100	OSUN EMERGENCY MANAGEMENT AGENCY	115,000,000.00
053505300100	OSUN WASTE MANAGEMENT AGENCY	263,855,040.00
<b>SUB-TOTAL (ENVIRONMENT SECTOR)</b>		<b>748,955,040.00</b>

HEALTH SECTOR		
052100100100	MINISTRY OF HEALTH	280,500,000.00
052100200100	OSUN HEALTH INSURANCE AGENCY	2,831,786,170.00
052110300100	OSUN STATE AGENCY FOR CONTROL OF AIDS	26,440,000.00
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	1,500,000,000.00
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	826,000,000.00
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	763,789,360.00
<b>SUB-TOTAL (HEALTH SECTOR)</b>		<b>6,228,515,530.00</b>
INFRASTRUCTURE SECTOR		
023500100100	MINISTRY OF TRANSPORTATION	252,558,900.00
023400100100	MINISTRY OF WORKS	318,000,000.00
026000500100	OFFICE OF THE SURVEYOR - GENERAL	5,000,000.00
023400400100	OSUN ROAD MAINTENANCE AGENCY	120,000,000.00
023400500100	OSUN ASSETS MANAGEMENT AGENCY	167,320,000.00
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	39,200,000.00
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	30,000,000.00
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	165,863,730.00
025300100100	MINISTRY OF ENERGY	215,500,030.00
026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	40,000,000.00
<b>SUB-TOTAL (INFRASTRUCTURE SECTOR)</b>		<b>1,353,442,660.00</b>
SOCIAL WELFARE AND YOUTH DEVELOPMENT SECTOR		
051400100100	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	1,966,843,000.00
051300200100	MINISTRY OF YOUTHS AFFAIRS	1,025,843,150.00
051300300100	MINISTRY OF SPORTS AND SPECIAL NEEDS	536,000,000.00
051305200100	OSUN STATE SPORTS COUNCIL	714,750,000.00
<b>SUB-TOTAL (SOCIAL WELFARE AND YOUTH DEVELOPMENT SECTOR)</b>		<b>4,243,433,150.00</b>

SECURITY, LAW AND JUSTICE SECTOR		
032600100100	MINISTRY OF JUSTICE	463,000,000.00
031805100100	HIGH COURT OF JUSTICE	925,000,000.00
031805200100	CUSTOMARY COURT OF APPEAL	422,914,000.00
011101100100	OSUN STATE SECURITY NETWORK AND AMOTEKUN AGENCY	704,400,000.00
<b>SUB-TOTAL (SECURITY, LAW AND JUSTICE SECTOR)</b>		<b>2,515,314,000.00</b>
INFORMATION AND COMMUNICATION SECTOR		
012300200100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	81,280,000.00
012300300100	OSUN STATE BROADCASTING CORPORATION	145,000,000.00
<b>SUB-TOTAL (INFORMATION AND COMMUNICATION SECTOR)</b>		<b>226,280,000.00</b>
WATER AND SANITATION SECTOR		
025200200100	MINISTRY OF WATER RESOURCES	139,573,860.00
025201200100	OSUN WATER REGULATORY COMMISSION	100,000,000.00
025210200100	OSUN STATE WATER CORPORATION	81,200,000.00
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	60,000,000.00
025201400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	50,000,000.00
<b>SUB-TOTAL (WATER AND SANITATION SECTOR)</b>		<b>430,773,860.00</b>
FINANCE AND REVENUE MOBILIZATION SECTOR		
022000100100	MINISTRY OF FINANCE	8,249,500,000.00
022000200100	DEBT MANAGEMENT OFFICE	27,678,342,820.00
022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	433,900,000.00
022000800100	OSUN INTERNAL REVENUE SERVICE	643,638,980.00
<b>SUB-TOTAL (FINANCE AND REVENUE MOBILIZATION SECTOR)</b>		<b>37,005,381,800.00</b>
<b>TOTAL (OTHER RECURRENT EXPENDITURE)</b>		<b>81,699,073,700.00</b>

## SUMMARY OF RECURRENT EXPENDITURE

HEAD OF EXPENDITURE	NOT EXCEEDING #
Personnel Expenditure	82,361,903,000.00
Overhead Costs (Other Recurrent Expenditure including CRFC)	81,699,073,700.00
<b>TOTAL (RECURRENT EXPENDITURE)</b>	<b>164,060,976,700.00</b>

## FOURTH SCHEDULE CAPITAL EXPENDITURE BY AGENCIES

ADMINISTRATIVE CODE	SECTOR/AGENCY	NOT EXCEEDING #
<b>GOVERNANCE AND ADMINISTRATION SECTOR</b>		
011100100100	OFFICE OF THE GOVERNOR	3,721,775,000.00
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	93,500,000.00
012500100100	OFFICE OF THE HEAD OF SERVICE	147,850,000.00
016200100100	MINISTRY OF POLITICAL AFFAIRS AND INTER-GOVERNMENTAL RELATIONS	33,480,000.00
011200300100	OSUN STATE HOUSE OF ASSEMBLY	686,500,000.00
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	37,987,460.00
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)	28,500,000.00
014800100100	OSUN STATE INDEPENDENT ELECTORAL COMMISSION	59,450,000.00
022800100100	MINISTRY OF INNOVATION, SCIENCE, TECHNOLOGY AND DIGITAL ECONOMY	318,155,000.00
046300100100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	12,982,000.00
055100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS	70,361,000.00
011300100100	MINISTRY OF FEDERAL AFFAIRS	47,220,000.00
<b>SUB-TOTAL (GOVERNANCE AND ADMINISTRATION SECTOR)</b>		<b>5,257,760,460.00</b>
<b>HUMAN CAPITAL DEVELOPMENT SECTOR</b>		
012500400100	BUREAU OF HUMAN RESOURCES AND CAPACITY BUILDING	189,000,000.00
012500300100	BUREAU OF PUBLIC SERVICE PENSION	94,088,000.00
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	50,714,500.00

014700100100	CIVIL SERVICE COMMISSION	71,711,000.00
014900100100	LOCAL GOVERNMENTS SERVICE COMMISSION	133,175,000.00
031801100100	JUDICIAL SERVICE COMMISSION	106,925,000.00
051705400100	OSUN STATE TEACHING SERVICE COMMISSION	76,885,000.00
<b>SUB-TOTAL (HUMAN CAPITAL DEVELOPMENT SECTOR)</b>		<b>722,498,500.00</b>
<b>AGRICULTURE SECTOR</b>		
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	2,207,453,000.00
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME	509,845,750.00
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION	396,555,000.00
<b>SUB-TOTAL (AGRICULTURE SECTOR)</b>		<b>3,113,853,750.00</b>
<b>ECONOMIC PLANNING AND BUDGET SECTOR</b>		
023800100100	MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	282,178,150.00
011101000100	PUBLIC PROCUREMENT AGENCY	84,580,000.00
023800400100	STATE BUREAU OF STATISTICS	260,748,000.00
<b>SUB-TOTAL (ECONOMIC PLANNING AND BUDGET SECTOR)</b>		<b>627,506,150.00</b>
<b>COMMERCE AND INDUSTRY SECTOR</b>		
022205200100	OSUN MICRO CREDIT AGENCY	478,500,000.00
022205400100	MINISTRY OF COMMERCE AND INDUSTRY	691,977,470.00
022205500100	MINISTRY OF COOPERATIVES AND EMPOWERMENT	282,260,470.00
<b>SUB-TOTAL (COMMERCE AND INDUSTRY SECTOR)</b>		<b>1,452,737,940.00</b>
<b>CULTURE AND TOURISM SECTOR</b>		
023600100100	MINISTRY OF CULTURE AND TOURISM	338,647,500.00
023600400100	OSUN STATE COUNCIL FOR ARTS AND CULTURE	76,220,000.00
023600500100	OSUN STATE TOURISM BOARD	163,250,000.00
012400100100	MINISTRY OF HOME AFFAIRS	1,105,000,000.00
<b>SUB-TOTAL (CULTURE AND TOURISM SECTOR)</b>		<b>1,683,117,500.00</b>

<b>EDUCATION SECTOR</b>		
051700100100	MINISTRY OF EDUCATION	3,337,342,780
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	3,723,601,810.00
051700800100	OSUN STATE LIBRARY BOARD	120,752,000.00
051701000100	OSUN MASS EDUCATION AGENCY	19,989,000.00
051701800100	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE	866,499,800.00
051701900100	OSUN STATE POLYTECHNIC, IREE	1,316,978,050.00
051702100100	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	670,187,320.00
051702200100	OSUN STATE UNIVERSITY, OSOGBO	1,568,008,760.00
051702300100	UNIVERSITY OF ILESA	3,591,828,000.00
051702600100	OSUN CENTRAL EDUCATION DISTRICT OFFICE, ILAORANGUN	35,277,950.00
051702700100	OSUN EAST EDUCATION DISTRICT OFFICE, ILE - IFE	16,778,900.00
051702800100	OSUN WEST EDUCATION DISTRICT OFFICE, IKIRE	17,655,000.00
051700900100	OSUN STATE EXAMINATIONS BOARD	129,450,340.00
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	598,712,880.00
051700400100	OSUN STATE SENIOR SECONDARY EDUCATION BOARD	694,000,000.00
051705800100	OSUN STATE COLLEGE OF HEALTH TECHNOLOGY, ILESA	794,978,550.00
<b>SUB-TOTAL (EDUCATION SECTOR)</b>		<b>17,502,041,140.00</b>
<b>SOLID MINERAL RESOURCES SECTOR</b>		
023300100100	OFFICE OF NATURAL AND MINERAL RESOURCES	2,000,000,000.00
<b>SUB-TOTAL (SOLID MINERAL RESOURCES SECTOR)</b>		<b>2,000,000,000.00</b>

ENVIRONMENT SECTOR		
022205300100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY	94,015,000.00
053500100100	MINISTRY OF ENVIRONMENT AND SANITATION	682,070,890.00
053500200100	OSUN PARKS AND GARDENS MANAGEMENT AGENCY	49,125,300.00
011100800100	OSUN EMERGENCY MANAGEMENT AGENCY	53,452,000.00
053505300100	OSUN STATE WASTE MANAGEMENT AGENCY	159,000,000.00
<b>SUB-TOTAL (ENVIRONMENT SECTOR)</b>		<b>1,037,663,190.00</b>
HEALTH SECTOR		
052100100100	MINISTRY OF HEALTH	2,324,150,000.00
052100200100	OSUN HEALTH INSURANCE AGENCY	76,460,000.00
052110300100	OSUN STATE AGENCY FOR CONTROL OF AIDS	27,480,000.00
052102700100	UNIOSUN TEACHING HOSPITAL, OSOGBO	1,400,000,000.00
052110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD	1,000,390,130.00
052100300100	PRIMARY HEALTH CARE DEVELOPMENT BOARD	694,098,220.00
<b>SUB-TOTAL (HEALTH SECTOR)</b>		<b>5,522,578,350.00</b>
INFRASTRUCTURE SECTOR		
023500100100	MINISTRY OF TRANSPORTATION	499,998,920.00
023400100100	MINISTRY OF WORKS	42,569,253,540.00
026000500100	OFFICE OF THE SURVEYOR - GENERAL	85,456,490.00
023400400100	OSUN ROAD MAINTENANCE AGENCY	1,000,000,000.00
023400500100	OSUN ASSETS MANAGEMENT AGENCY	50,000,000.00
026000200100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION	100,000,000.00
026000400100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY	38,764,100.00
026000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING	2,295,183,420.00
025300100100	MINISTRY OF ENERGY	992,789,980.00

026400100100	MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	7,404,000,000.00
<b>SUB-TOTAL (INFRASTRUCTURE SECTOR)</b>		<b>55,035,446,450.00</b>
SOCIAL WELFARE AND YOUTH DEVELOPMENT SECTOR		
051400100100	MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS	405,965,610.00
051300200100	MINISTRY OF YOUTHS AFFAIRS	228,156,850.00
051300300100	MINISTRY OF SPORTS AND SPECIAL NEEDS	548,189,160.00
051305200100	OSUN STATE SPORTS COUNCIL	23,500,000.00
<b>SUB-TOTAL (SOCIAL WELFARE AND YOUTH DEVELOPMENT SECTOR)</b>		<b>1,205,811,620.00</b>
SECURITY, LAW AND JUSTICE SECTOR		
032600100100	MINISTRY OF JUSTICE	482,581,020.00
031805100100	HIGH COURT OF JUSTICE	130,768,000.00
031805200100	CUSTOMARY COURT OF APPEAL	86,329,000.00
011101100100	OSUN STATE SECURITY NETWORK AND AMOTEKUN AGENCY	100,000,000.00
<b>SUB-TOTAL (SECURITY, LAW AND JUSTICE SECTOR)</b>		<b>799,678,020.00</b>
INFORMATION AND COMMUNICATION SECTOR		
012300200100	MINISTRY OF INFORMATION AND PUBLIC ENLIGHTENMENT	222,125,000.00
012300300100	OSUN STATE BROADCASTING CORPORATION	897,325,250.00
<b>SUB-TOTAL (INFORMATION AND COMMUNICATION SECTOR)</b>		<b>1,119,450,250.00</b>
WATER AND SANITATION SECTOR		
025200200100	MINISTRY OF WATER RESOURCES	611,464,690.00
025201200100	OSUN WATER REGULATORY COMMISSION	60,620,230.00
025210200100	OSUN STATE WATER CORPORATION	5,290,996,630.00
025201300100	RURAL WATER AND ENVIRONMENTAL SANITATION AGENCY	586,065,000.00

0252301400100	SMALL TOWN WATER SUPPLY AND SANITATION AGENCY	515,440,340.00
<b>SUB-TOTAL (WATER AND SANITATION SECTOR)</b>		<b>7,064,586,890.00</b>
<b>FINANCE AND REVENUE MOBILIZATION SECTOR</b>		
022000100100	MINISTRY OF FINANCE	5,089,200,000.00
022000200100	DEBT MANAGEMENT OFFICE	-
022000700100	OFFICE OF THE ACCOUNTANT - GENERAL	412,150,000.00
022000800100	OSUN INTERNAL REVENUE SERVICE	201,940,500.00
<b>SUB-TOTAL (FINANCE AND REVENUE MOBILIZATION SECTOR)</b>		<b>5,703,290,500.00</b>
<b>TOTAL (CAPITAL EXPENDITURE)</b>		<b>109,848,020,710.00</b>

**SUMMARY OF CAPITAL EXPENDITURE  
BASED ON SECTOR**

S/N	SECTOR	NOT EXCEEDING #
1.	GOVERNANCE AND ADMINISTRATION	5,257,760,460
2.	HUMAN CAPITAL DEVELOPMENT	722,498,500
3.	AGRICULTURE	3,113,853,750
4.	ECONOMIC PLANNING AND BUDGET	627,506,150
5.	COMMERCE AND INDUSTRY	1,452,737,940
6.	CULTURE AND TOURISM	1,683,117,500
7.	EDUCATION	17,502,041,140
8.	SOLID MINERAL RESOURCES	2,000,000,000
9.	ENVIRONMENT	1,037,663,190
10.	HEALTH	5,522,578,350
11.	INFRASTRUCTURE	55,035,446,450
12.	SOCIAL WELFARE AND YOUTH DEVELOPMENT	1,205,811,620
13.	SECURITY, LAW AND JUSTICE	799,678,020
14.	INFORMATION AND COMMUNICATION	1,119,450,250
15.	WATER AND SANITATION	7,064,586,890
16.	FINANCE AND REVENUE MOBILIZATION	5,703,290,500
	<b>TOTAL (CAPITAL EXPENDITURE)</b>	<b>#109,848,020,710</b>



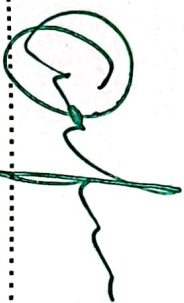
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This printed impression has been carefully compared with the Law which has been passed by the Osun State House of Assembly and it is hereby certified to be a true and correct copy of the Bill.



MR. SIMEON A. AMUSAN .....

*Clerk of the House*

Osun State House of Assembly



RT. HON. ADEWALE O. EGBEDUN .....

*Hon. Speaker*

Osun State House of Assembly