



STATE GOVERNMENT OF OSUN

2020 ESTIMATES

OVERALL BUDGET BASED ON NATURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2020	APPROVED BUDGET 2019
		N	N
	OPENING BALANCE (A)	-	-
1	REVENUE:		
11000000	SHARE OF FEDERATION ALLOCATION ACCOUNT		
11010100	GOVERNMENT SHARE OF FAAC	39,700,000,000.00	38,500,000,000.00
11010200	GOVERNMENT SHARE OF VAT	13,500,000,000.00	11,400,000,000.00
11010300	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	75,000,000.00	75,000,000.00
11010400	OTHER REVENUE FROM FAAC	1,500,000,000.00	1,100,000,000.00
12000000	INDEPENDENT REVENUE		
12010100	PERSONAL TAXES	8,257,428,140.00	10,039,848,270.00
12010200	CORPORATE TAXES	3,370,592,380.00	3,924,141,260.00
12020100	LICENCES - GENERAL	1,192,314,890.00	1,295,871,680.00
12020400	FEES - GENERAL	11,812,752,240.00	14,041,745,980.00
12020500	FINES - GENERAL	148,570,000.00	143,485,000.00
12020600	SALES - GENERAL	802,089,478.00	644,235,670.00
12020700	EARNINGS - GENERAL	2,922,238,320.00	2,368,262,950.00
12020800	RENT ON GOVERNMENT BUILDINGS - GENERAL	87,424,000.00	254,826,500.00
12020900	RENT ON LAND & OTHERS - GENERAL	1,195,750,000.00	1,211,030,000.00
12021000	REPAYMENT - GENERAL	209,850,000.00	13,310,492,700.00
12021100	INVESTMENT INCOME	364,350,000.00	409,250,000.00
12021200	INTEREST EARNED	62,398,992.00	59,899,000.00
12021300	RE-IMBURSEMENT GENERAL	403,000,000.00	637,000,000.00
13000000	AIDS AND GRANTS		
13010100	DOMESTIC AIDS	1,970,000,000.00	3,370,000,000.00
13010200	FOREIGN AIDS	4,027,243,020.00	2,400,000,000.00
13020300	DOMESTIC GRANTS	12,259,452,970.00	20,839,043,010.00
13020400	FOREIGN GRANTS	2,029,040,000.00	1,115,607,070.00
	TOTAL CURRENT YEAR RECEIPTS (B)	105,889,494,430.00	127,139,739,090.00
	TOTAL PROJECTED FUNDS AVAILABLE (C=A+B)	105,889,494,430.00	127,139,739,090.00
2	EXPENDITURE		
	A: RECURRENT DEBT		
	LOANS REPAYMENTS - INTEREST	1,200,000,000.00	1,080,000,000.00
	TOTAL RECURRENT DEBT (D)	1,200,000,000.00	1,080,000,000.00
	B: RECURRENT NON DEBT		
21010100	SALARIES AND WAGES	23,370,114,230.00	26,681,386,220.00
21020100	ALLOWANCES	1,166,402,200.00	1,501,464,680.00
21020200	SOCIAL CONTRIBUTIONS	5,935,958,950.00	3,000,000,000.00
21030100	SOCIAL BENEFITS	3,992,715,850.00	5,749,938,540.00
22020100	TRAVEL & TRANSPORT - GENERAL	1,275,101,250.00	1,287,750,000.00
22020200	UTILITIES - GENERAL	777,649,030.00	752,529,360.00
22020300	MATERIALS & SUPPLIES - GENERAL	1,007,063,270.00	801,612,930.00
22020400	MAINTENANCE SERVICES - GENERAL	1,507,778,720.00	1,142,631,020.00
22020500	TRAINING - GENERAL	1,455,718,376.18	842,639,800.00
22020600	OTHER SERVICES - GENERAL	2,079,361,650.00	1,660,233,710.00
22020700	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,070,726,920.00	2,829,020,220.00
22020800	FUEL & LUBRICANTS - GENERAL	455,317,210.00	396,277,640.00
22020900	FINANCIAL CHARGES - GENERAL	347,932,490.00	577,311,070.00
22021000	MISCELLANEOUS EXPENSES GENERAL	5,892,977,983.82	4,783,898,850.00
22040100	LOCAL GRANTS AND CONTRIBUTIONS	224,808,360.00	743,150,070.00
22040200	FOREIGN GRANTS AND CONTRIBUTIONS	2,500,020,000.00	120,000.00
22050100	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	275,261,640.00	534,575,000.00
23040100	PRESERVATION OF THE ENVIRONMENT- GENERAL	3,300,000.00	-
23050100	OTHER CAPITAL EXPENDITURE	131,497,950.00	36,088,240.00
21010000	SALARY, GRATUITY AND PENSION ARREARS	2,000,000,000.00	8,000,000,000.00
	TOTAL RECURRENT NON DEBT (E)	56,469,706,080.00	61,320,327,350.00
	TOTAL RECURRENT EXPENDITURE (F=D+E)	57,669,706,080.00	62,400,327,350.00
3	C: CAPITAL EXPENDITURE BASED ON NATURE		
31050100	INVENTORIES	2,648,839,200.00	4,846,616,110.00
31050200	WORK-IN-PROGRESS	-	-
31060100	PERSONAL ADVANCES	-	10,000,000.00
31060200	ADMINISTRATIVE ADVANCES	75,894,000.00	52,300,000.00
31060300	IMPRESTS	250,000.00	57,960,000.00
31090100	LOCAL INVESTMENTS	1,776,200,000.00	2,400,931,000.00
31090200	FOREIGN INVESTMENTS	-	3,000,000,000.00
31100100	LOCAL LOANS	21,871,035,540.00	30,965,313,000.00
32010100	LAND & BUILDING - GENERAL	6,755,094,120.00	10,835,713,080.00
32010200	INFRASTRUCTURE - GENERAL	13,517,315,550.00	23,434,099,310.00
32010300	PLANT & MACHINERY - GENERAL	949,988,760.00	2,136,368,920.00
32010400	FIXED ASSETS - GENERAL	4,637,118,500.00	4,573,447,630.00
32010500	OFFICE EQUIPMENT - GENERAL	617,735,480.00	578,663,960.00
32010600	FURNITURE & FITTINGS - GENERAL	482,213,410.00	1,599,145,530.00
32010700	SERVICE CONCESSION ASSETS (PPP)-GENERAL	505,118,140.00	3,157,724,300.00
32010800	LEASED ASSETS-FINANCE LEASE	10,000,000.00	10,000,000.00
32010900	SPECIALISED ASSETS-GENERAL	2,595,176,920.00	1,146,846,230.00
32011000	ASSETS-UNDER-CONSTRUCTION	3,953,039,990.00	1,727,280,000.00
32030100	INTANGIBLE ASSETS	1,485,675,350.00	1,473,804,980.00
	TOTAL CAPITAL EXPENDITURE (G)	61,880,694,960.00	92,006,214,050.00
	TOTAL EXPENDITURE (BUDGET SIZE) (H=F+G)	119,550,401,040.00	154,406,541,400.00
	BUDGET SURPLUS/(DEFICIT) (I = A+C-H)	(13,660,906,610.00)	(27,266,802,310.00)
4	FINANCING OF BUDGET BY BORROWING		
	INTERNAL LOANS	8,245,961,750.00	
	EXTERNAL LOANS	5,414,944,860.00	27,266,802,310.00
	TOTAL LOANS (J)	13,660,906,610.00	27,266,802,310.00



STATE GOVERNMENT OF OSUN

2020 ESTIMATES

OVERALL BUDGET BASED ON SECTORS

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2020 N	APPROVED BUDGET 2019 N
	OPENING BALANCE (A)	-	-
1	REVENUE:		
11000000	SHARE OF FEDERATION ALLOCATION ACCOUNT		
11010100	GOVERNMENT SHARE OF FAAC	39,700,000,000.00	38,500,000,000.00
11010200	GOVERNMENT SHARE OF VAT	13,500,000,000.00	11,400,000,000.00
11010300	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	75,000,000.00	75,000,000.00
11010400	OTHER REVENUE FROM FAAC	1,500,000,000.00	1,100,000,000.00
12000000	INDEPENDENT REVENUE		
12010100	PERSONAL TAXES	8,287,428,140.00	10,039,848,270.00
12010200	CORPORATE TAXES	3,370,592,380.00	3,924,141,280.00
12020100	LICENCES - GENERAL	1,192,314,890.00	1,295,871,680.00
12020400	FEES - GENERAL	11,812,782,240.00	14,041,745,980.00
12020500	FINES - GENERAL	148,570,000.00	143,485,000.00
12020600	SALES - GENERAL	802,089,478.00	644,235,670.00
12020700	EARNINGS - GENERAL	2,922,238,320.00	2,368,262,950.00
12020800	RENT ON GOVERNMENT BUILDINGS - GENERAL	87,424,000.00	254,826,500.00
12020900	RENT ON LAND & OTHERS - GENERAL	1,195,750,000.00	1,211,030,000.00
12021000	REPAYMENT-GENERAL	209,880,000.00	13,310,492,700.00
12021100	INVESTMENT INCOME	364,350,000.00	409,250,000.00
12021200	INTEREST EARNED	62,398,992.00	59,899,000.00
12021300	RE-IMBURSEMENT GENERAL	403,000,000.00	637,000,000.00
13000000	AIDS AND GRANTS		
13010100	DOMESTIC AIDS	1,970,000,000.00	3,370,000,000.00
13010200	FOREIGN AIDS	4,027,243,020.00	2,400,000,000.00
13020300	DOMESTIC GRANTS	12,259,452,970.00	20,839,043,010.00
13020400	FOREIGN GRANTS	2,029,040,000.00	1,115,607,070.00
	TOTAL CURRENT YEAR RECEIPTS (B)	105,889,494,430.00	127,139,739,090.00
	TOTAL PROJECTED FUNDS AVAILABLE (C=A+B)	105,889,494,430.00	127,139,739,090.00
2	EXPENDITURE		
	A: RECURRENT DEBT		
	LOANS REPAYMENTS - INTEREST	1,200,000,000.00	1,080,000,000.00
	TOTAL RECURRENT DEBT (D)	1,200,000,000.00	1,080,000,000.00
	B: RECURRENT NON DEBT		
21010100	SALARIES AND WAGES	23,370,114,230.00	26,681,386,220.00
21020100	ALLOWANCES	1,166,402,200.00	1,501,464,680.00
21020200	SOCIAL CONTRIBUTIONS	5,935,958,950.00	3,000,000,000.00
21030100	SOCIAL BENEFITS	3,992,715,850.00	5,749,938,540.00
22020100	TRAVEL & TRANSPORT - GENERAL	1,275,101,250.00	1,287,780,000.00
22020200	UTILITIES - GENERAL	777,649,030.00	752,529,360.00
22020300	MATERIALS & SUPPLIES - GENERAL	1,007,063,270.00	801,612,930.00
22020400	MAINTENANCE SERVICES - GENERAL	1,507,778,720.00	1,142,631,020.00
22020500	TRAINING - GENERAL	1,455,718,376.18	842,639,800.00
22020600	OTHER SERVICES - GENERAL	2,079,361,650.00	1,660,233,710.00
22020700	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,070,726,920.00	2,829,020,220.00
22020800	FUEL & LUBRICANTS - GENERAL	455,317,210.00	396,277,640.00
22020900	FINANCIAL CHARGES - GENERAL	347,932,490.00	577,311,070.00
22021000	MISCELLANEOUS EXPENSES GENERAL	5,892,977,983.82	4,783,598,850.00
22040100	LOCAL GRANTS AND CONTRIBUTIONS	224,808,360.00	743,150,070.00
22040200	FOREIGN GRANTS AND CONTRIBUTIONS	2,500,020,000.00	120,000.00
22050100	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	275,261,640.00	534,575,000.00
23040100	PRESERVATION OF THE ENVIRONMENT- GENERAL	3,300,000.00	-
23050100	OTHER CAPITAL EXPENDITURE	131,497,950.00	36,088,240.00
21010000	SALARY, GRATUITY AND PENSION ARREARS	2,000,000,000.00	8,000,000,000.00
	TOTAL RECURRENT NON DEBT (E)	56,469,706,080.00	61,320,327,350.00
	TOTAL RECURRENT EXPENDITURE (F=D+E)	57,669,706,080.00	62,400,327,350.00
3	C: CAPITAL EXPENDITURE BASED ON SECTORS		
	GOVERNANCE AND ADMINISTRATION SECTOR	4,512,511,730.00	4,814,286,910.00
	AGRICULTURE SECTOR	2,363,716,760.00	3,143,741,000.00
	PLANNING AND BUDGET SECTOR	345,864,600.00	3,202,086,450.00
	COMMERCE AND INDUSTRY SECTOR	455,220,750.00	702,849,070.00
	EDUCATION SECTOR	6,517,725,540.00	10,471,201,800.00
	ENVIRONMENT SECTOR	736,347,190.00	1,567,176,740.00
	HEALTH SECTOR	4,311,456,450.00	7,040,061,850.00
	INFRASTRUCTURE SECTOR	9,318,841,640.00	22,539,078,390.00
	SOCIAL DEVELOPMENT AND WELFARE SECTOR	129,930,370.00	695,820,460.00
	SECURITY LAW AND JUSTICE SECTOR	1,425,784,530.00	482,515,130.00
	INFORMATION AND COMMUNICATION SECTOR	205,380,210.00	166,000,000.00
	WATER AND SANITATION SECTOR	7,581,241,350.00	1,038,415,190.00
	FINANCE AND REVENUE MOBILIZATION SECTOR	23,976,673,840.00	36,142,981,080.00
	TOTAL CAPITAL EXPENDITURE (G)	61,880,694,960.00	92,006,214,050.00
	TOTAL EXPENDITURE (BUDGET SIZE) (H=F+G)	119,550,401,040.00	154,406,541,400.00
	BUDGET SURPLUS/(DEFICIT) (I =A+C-H)	(13,660,906,610.00)	(27,266,802,310.00)
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	INTERNAL LOANS	8,245,961,750.00	-
	EXTERNAL LOANS	5,414,944,860.00	27,266,802,310.00
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		N	N
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	TOTAL RECURRENT NON DEBT (E)	56,469,706,080.00	61,320,327,350.00
	TOTAL RECURRENT EXPENDITURE (F=D+E)	57,669,706,080.00	62,400,327,350.00
3	C: CAPITAL EXPENDITURE BASED ON FUNCTIONS		
701000	GENERAL PUBLIC SERVICES	8,522,817,120.00	11,746,656,180.00
703000	PUBLIC ORDER AND SAFETY	1,710,394,740.00	1,148,515,130.00
704000	ECONOMIC AFFAIRS	35,572,294,610.00	58,381,920,660.00
705000	ENVIRONMENTAL PROTECTION	1,093,456,040.00	703,307,060.00
706000	HOUSING AND COMMUNITY AMMENITIES	4,081,491,770.00	959,979,650.00
707000	HEALTH	4,311,456,450.00	7,040,061,850.00
708000	RECREATION, CULTURE AND RELIGION	-	1,401,119,660.00
709000	EDUCATION	6,517,725,540.00	10,471,201,800.00
710000	SOCIAL PROTECTION	71,058,690.00	153,452,060.00
	TOTAL CAPITAL EXPENDITURE (G)	61,880,694,960.00	92,006,214,050.00
	TOTAL EXPENDITURE (BUDGET SIZE) (H=F+G)	119,550,401,040.00	154,406,541,400.00
	BUDGET SURPLUS/(DEFICIT) (I =A+C-H)	(13,660,906,610.00)	(27,266,802,310.00)
4	FINANCING OF BUDGET BY BORROWING		
	INTERNAL LOANS	8,245,961,750.00	-
	EXTERNAL LOANS	5,414,944,860.00	27,266,802,310.00
	TOTAL LOANS (J)	13,660,906,610.00	27,266,802,310.00