

ASSENTED to by me this 22nd day of Dec 2020



A

MR. ADEGBOYEGA OYETOLA
Governor

No. 9

2021



STATE OF OSUN
APPROPRIATION LAW, 2021

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

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

Enactment

STATE OF OSUN
APPROPRIATION LAW, 2021



ARRANGEMENT OF SECTIONS

SECTION:

1. Citation.
- 2(i) Issue and Appropriation of ₦109,855,051,640 from the Consolidated Revenue Fund 2021.
- (ii) Appropriation of ₦50,620,283,140 for Recurrent Expenditure (Second & Third Schedules).
- (iii) Appropriation of ₦59,234,768,500 for Capital Expenditure (Fourth Schedule).
- 3 Virement.

First Schedule: Recurrent Revenue by Agencies

- * Governance and Administration Sector
- * Agriculture Sector

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- * Economic Planning and Budget Sector
- * Commerce and Industry Sector
- * Education Sector
- * Environment Sector
- * Health Sector
- * Infrastructure Sector
- * Social Development and Welfare Sector
- * Security, Law and Justice Sector
- * Information and Communication Sector
- * Water and Sanitation Sector
- * Finance & Revenue Mobilization Sector

Revenue Based on Nature

Second Schedule: Personnel Expenditure by Agencies

- * Governance and Administration Sector

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- * Agriculture Sector
- * Economic Planning and Budget Sector
- * Commerce and Industry Sector
- * Education Sector
- * Environment Sector
- * Health Sector
- * Infrastructure Sector
- * Social Development and Welfare Sector
- * Security, Law and Justice Sector
- * Information and Communication Sector
- * Water and Sanitation Sector
- * Finance & Revenue Mobilization Sector

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

- * Governance and Administration Sector
- * Agriculture Sector

- * Economic Planning and Budget Sector
- * Commerce and Industry Sector
- * Education Sector
- * Environment Sector
- * Health Sector
- * Infrastructure Sector
- * Social Development and Welfare Sector
- * Security, Law and Justice Sector
- * Information and Communication Sector
- * Water and Sanitation Sector
- * Finance & Revenue Mobilization Sector

Fourth Schedule: Capital Expenditure by Agencies.

- * Governance and Administration Sector
- * Agriculture Sector
- * Economic Planning and Budget Sector

- * Commerce and Industry Sector
- * Education Sector
- * Environment Sector
- * Health Sector
- * Infrastructure Sector
- * Social Development and Welfare Sector
- * Security, Law and Justice Sector
- * Information and Communication Sector
- * Water and Sanitation Sector
- * Finance & Revenue Mobilization Sector

Summary of Capital Expenditure Based on Sector

1. This Law may be cited as the State of Osun Appropriation Law, 2021. *Citation.*

2. (I) The Accountant-General of the State of Osun 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 day of December 2021, the sums specified by the warrants not exceeding in the aggregate of One Hundred and Nine Billion, Eight Hundred and Fifty-Five Million, Fifty-One Thousand, Six Hundred and Forty Naira only. *Issue and Appropriation of ₦109,855,051,640 from the Consolidated Revenue Fund 2021.*

(ii) The sum of Fifty Billion, Six Hundred and Twenty Million, Two Hundred and Eighty-Three Thousand, One Hundred and Forty Naira only, shall be appropriated for Recurrent Expenditure from the Consolidated Revenue Fund during the year ending on the 31st day of December, 2021 for the recurrent services set out in the Second and Third Schedules to this Law.

*Appropriation
of
₦50,620,283,140
for
Recurrent
Expenditure
(Second and
Third
Schedules)*

(iii) The sum of Fifty Nine Billion, Two Hundred and Thirty-Four Million, Seven Hundred and Sixty-Eight Thousand, Five Hundred Naira only shall be appropriated for Capital

*Appropriation
of
₦59,234,768,500
for
Capital
Expenditure
(Fourth
Schedule).*

Expenditure during the year ending on the 31st day of December, 2021 for the 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 *Virement* 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.

FIRST SCHEDULE
RECURRENT REVENUE BY AGENCIES

ADMINISTRATIVE CODES	DETAILS	NOT EXCEEDING N
	<u>GOVERNANCE AND ADMINISTRATION SECTOR</u>	
011100100119	Office of the Governor	300,000,000.00
011103500199	Bureau of Public Service Pension	10,000,000.00
011200100199	State of Osun House of Assembly	2,200,000.00
011200400169	State of Osun House of Assembly Service Commission	250,000.00
014000100119	Office of the Auditor General (State)	2,000,000.00
014000200119	Office of the Auditor General (Local Governments)	200,370,000.00
012500400199	Ministry of Human Resources and Capacity Building	16,500,000.00
014700100199	Civil Service Commission	2,000,000.00

014700200199	Local Government Service Commission	306,000,000.00
014800100199	Osun State Independent Electoral Commission	10,000,000.00
022800100199	Ministry of Innovation, Science and Technology	20,000,000.00
055100100199	Ministry of Local Governments and Chieftaincy Affairs	25,000,000.00
SUB-TOTAL GOVERNANCE AND ADMINISTRATION SECTOR		894,320,000.00
<u>AGRICULTURE SECTOR</u>		
021500100119	Ministry of Agriculture and Food Security	3,587,500,000.00
021510200199	Osun State Agricultural Development Programme	209,120,000.00
021510300199	Osun State Agricultural Development Corporation	25,000,000.00
SUB-TOTAL AGRICULTURE SECTOR		3,821,620,000.00

<u>ECONOMIC PLANNING AND BUDGET SECTOR</u>		
022000300119	Ministry of Economic Planning and Budget	423,750,000.00
023800400199	State Bureau of Statistics	200,000.00
011101000199	Public Procurement Agency	8,000,000.00
SUB-TOTAL ECONOMIC PLANNING AND BUDGET SECTOR		431,950,000.00
<u>COMMERCE AND INDUSTRY SECTOR</u>		
022200100119	Ministry of Industry, Commerce & Cooperatives	1,200,000,000.00
022205100199	Osun Micro Credit Agency	20,250,010.00
023600100199	Ministry of Culture and Tourism	5,000,000.00
023600400199	Osun State Council for Arts and Culture	5,000,000.00
023605200199	Osun State Tourism Board	100,000,000.00
SUB-TOTAL COMMERCE AND INDUSTRY SECTOR		1,330,250,010.00

EDUCATION SECTOR		
051700100139	Ministry Of Education	2,943,308,910.00
051700300119	State Universal Basic Education Board	5,422,087,130.00
051700800199	Osun State Library Board	1,000,000.00
051701000199	Osun Mass Education Agency	12,163,560.00
051701800199	Osun State College of Technology, Esa-oke	1,243,364,000.00
051701900199	Osun State Polytechnic, Iree	1,524,422,000.00
051702000199	Osun State College of Education, Ilesa	952,400,000.00
051702100199	Osun State College of Education, Ila-orangun	678,037,250.00
051702200199	Osun State University, Osogbo	3,875,000,000.00
051702600119	Osun Central Education District Office, Ila Orangun	50,000.00
051702700119	Osun East Education District Office, Ile - Ife	200,000.00

051702800119	Osun West Education District Office, Ikire	100,000.00
051705100199	Teachers' Establishment and Pensions Office, Osogbo	7,000,000.00
051705300139	Board for Technical and Vocational Education	61,164,290.00
SUB-TOTAL EDUCATION SECTOR		16,720,297,140.00
ENVIRONMENT SECTOR		
022205600199	Osun Signage, Hoarding and Advertisement Agency	54,000,000.00
053500100199	Ministry of Environment and Sanitation	800,000,000.00
053500200199	Osun Parks and Gardens Management Agency	2,000,000.00
053505300199	Osun Waste Management Agency	75,000,000.00
023305200199	Office of Natural and Mineral Resources	100,000,000.00
SUB-TOTAL ENVIRONMENT SECTOR		1,031,000,000.00

<u>HEALTH SECTOR</u>		
052100100139	Ministry of Health	5,798,000,000.00
052100200199	Osun Health Insurance Agency	2,641,594,690.00
052102600199	Osun State University Teaching Hospital, Osogbo	1,000,000,000.00
052110200139	Osun State Hospitals' Management Board	60,000,000.00
052111600199	Primary Health Care Development Board	836,951,700.00
SUB-TOTAL HEALTH SECTOR		10,336,546,390.00
<u>INFRASTRUCTURE SECTOR</u>		
022905300199	Office of Transportation	1,100,000,000.00
023400100199	Ministry of Works and Transport	5,000,000,000.00
023400200199	Office of the Surveyor-General	300,000,000.00
023400400199	Osun Road Maintenance Agency	3,703,700.00
023405500199	Osun Assets Management Agency	100,000,000.00

025305300199	Osun State Property Development Corporation	150,000,000.00
025305600199	Osun State Capital Territory Development Authority	80,000,000.00
025305500199	Osun New Towns and Growth Areas Development Authority	200,000,000.00
026000100199	Ministry of Lands and Physical Planning	500,000,000.00
026100100199	Ministry of Rural Development and Community Affairs	901,000,000.00
SUB-TOTAL INFRASTRUCTURE SECTOR		8,334,703,700.00
<u>SOCIAL DEVELOPMENT AND WELFARE SECTOR</u>		
012400100119	Ministry of Home Affairs	80,600,000.00
051400100199	Ministry of Women & Children Affairs	2,060,000.00

053900200199	Ministry of Youths and Sports	1,000,000.00
053905100199	Osun State Sports Council	10,000,000.00
SUB-TOTAL SOCIAL DEVELOPMENT AND WELFARE SECTOR		93,660,000.00
<u>SECURITY LAW AND JUSTICE SECTOR</u>		
031801100199	Judicial Service Commission	3,000,000.00
032600100199	Ministry of Justice	50,000,000.00
032605100199	High Court of Justice	120,000,000.00
032605200199	Customary Court of Appeal	35,000,000.00
SUB-TOTAL SECURITY LAW AND JUSTICE SECTOR		208,000,000.00
<u>INFORMATION AND COMMUNICATION SECTOR</u>		
012300100199	Ministry of Information and Civic Orientation	2,500,000.00
012300200139	Osun State Broadcasting Corporation	307,300,000.00
SUB-TOTAL INFORMATION AND COMMUNICATION SECTOR		309,800,000.00

<u>WATER AND SANITATION SECTOR</u>		
025200200199	Ministry of Water Resources and Energy	1,500,000.00
025210200199	Osun State Water Corporation	2,950,000,000.00
025210300199	Rural Water and Environmental Sanitation Agency	405,000,000.00
025210400199	Small Town Water Supply and Sanitation Agency	22,250,000.00
SUB-TOTAL WATER AND SANITATION SECTOR		3,378,750,000.00
<u>FINANCE & REVENUE MOBILIZATION SECTOR</u>		
022000100199	Ministry of Finance	3,034,400,000.00
022000700119	Office of the Accountant-General	50,321,186,020.00
022000800119	Osun Internal Revenue Service	9,608,568,380.00
SUB-TOTAL FINANCE & REVENUE MOBILIZATION SECTOR		62,964,154,400.00
TOTAL REVENUE		₦109,855,051,640.00

REVENUE BASED ON NATURE

ECONOMIC CODE	DESCRIPTION	NOT EXCEEDING ₦
10000000	REVENUE	
	OPENING BALANCE:	
11000000	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	
11010000	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	
11010100	GOVERNMENT SHARE OF FAAC	
11010101	Statutory Allocation	31,943,474,170.00
11010200	GOVERNMENT SHARE OF VAT	
11010201	Share of Vat	15,888,091,850.00
11010300	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	
11010301	Excess Crude	900,000,000.00

11010400	OTHER REVENUE FROM FAAC	
11010401	Other Revenue from FAAC	1,500,000,000.00
SUB-TOTAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		50,231,566,020.00
12000000	INDEPENDENT REVENUE	
12010000	TAX REVENUE	
12010100	PERSONAL TAXES	
12010101	Personal Taxes	5,150,443,060.00
12010104	Stamp Duty	36,746,570.00
12010105	Pool Betting Tax	64,546,770.00
12010106	Developmental Taxes/Levy	1,500,000,000.00
12010107	Capital Gain Tax	197,264,810.00
12010108	Livestock Tax	11,500,000.00
SUB-TOTAL PERSONAL TAXES		6,960,501,210.00
12010200	CORPORATE TAXES	
12010201	Corporate Taxes	2,566,050,000.00
SUB-TOTAL CORPORATE TAXES		2,566,050,000.00

12020000	NON-TAX REVENUE	
12020100	LICENCES - GENERAL	
12020109	Registration of Voluntary Organisations	60,055,000.00
12020116	Cattle Dealer Licenses	10,000,000.00
12020119	Fishing Permits	1,000,000.00
12020122	Produce Buying Licenses	6,000,000.00
12020126	Tractor Hiring Services	11,000,000.00
12020129	Pool Betting & Casino Licenses/Gaming	51,885,440.00
12020132	Motor Vehicle Licenses	266,000,000.00
12020133	Drivers' Licenses	71,000,000.00
12020134	Patent Medicine & Drug Stores Licenses	10,000,000.00
12020135	Private Schools Licenses	182,200,000.00
12020136	Health Facilities Licenses	60,000,000.00
12020137	Trade Permit Licenses	203,650,000.00
12020138	Forestry/Timber License	36,000,000.00
12020140	Lottery Permit	14,542,430.00
SUB-TOTAL LICENCES - GENERAL		983,332,870.00
12020400	FEES - GENERAL	
12020401	Court Fees	68,150,000.00
12020404	Trade Union Fees	15,000,000.00
12020412	Research Testing Fees	3,620,000.00

12020417	Contractor Registration Fees	50,005,000.00
12020418	Marriage/ Divorce Fees	8,940,000.00
12020420	Pilgrims Welfare Fees	15,000,000.00
12020424	Accreditation Fees	800,000.00
12020426	Court Summons Fees	57,500,000.00
12020427	Tender Fees	85,320,000.00
12020428	Fire Safety Certificate Fees	52,610,000.00
12020430	Professional Registration Fees	118,100,000.00
12020431	Environmental Impact Assessment Fees	51,000,000.00
12020436	Bill Board Advertisement Fees	50,000,000.00
12020437	Deeds Registration Fees	12,500,000.00
12020438	Survey/ Planning/ Building Fees	195,000,000.00
12020439	Agency Fees	14,400,000.00
12020441	Laboratory Fees	79,045,000.00
12020443	Birth & Death Registration Fees	1,000,000.00
12020445	Change of Ownership Fees	45,400,000.00

12020446	Agricultural/Veterinary Services Fees	11,100,000.00
12020447	Land Use Fees	863,000,000.00
12020448	Development Levies	136,754,000.00
12020449	Business/Trade Operating Fees	95,530,000.00
12020450	Inspection Fees	324,945,000.00
12020451	Timber & Forest Fees	355,000,000.00
12020452	School Tuition/Registration/Examination Fees-Undergraduate	3,656,329,550.00
12020453	Applications Fees	574,558,410.00
12020454	Parking Fees	189,100,000.00
12020455	School Tuition/Registration/Examination Fees-Post Graduate	80,000,000.00
12020456	School Tuition/Registration/Examination Fees-Others	1,567,405,500.00
12020457	Affiliation Charges	378,050,200.00
12020458	Unity/staff/other School Fees/levies	2,035,500.00
12020459	Right Of Occupancy Fees	32,700,000.00

12020460	Building Plan Approval Fees	96,470,000.00
12020461	Title Transfer Fees	71,800,000.00
12020463	Hospital Service Registration Fees	8,922,000.00
12020464	Hospital Service Charges	288,165,000.00
12020465	Sports/Recreational Facilities Fees	25,504,000.00
12020466	Indigenship Registration Fees	25,000,000.00
12020478	Workshop Fees	26,154,000.00
SUB-TOTAL FEES - GENERAL		9,731,913,160.00
12020500	FINES - GENERAL	
12020501	Fines/penalties	166,700,000.00
12020502	Court Fines	6,000,000.00
Sub-total Fines - General		172,700,000.00
12020600	Sales - General	
12020601	Sales of Journal & Publications	16,643,000.00
12020602	Sales of Books	1,704,000.00
12020603	Sales of ID Cards	11,767,000.00
12020604	Sales of Stores/Scraps/Unservicable Items	62,250,000.00

12020606	Sales of Bills of Entries/ Application Forms	50,941,000.00
12020607	Sales of Consultancy Registration Forms	100,000.00
12020608	Sales of Improved Seeds/Chemical	217,420,000.00
12020611	Proceeds from Sales of Government Vehicles	-
12020612	Proceeds from Sales of Drugs and Medications	110,000,000.00
12020614	Proceeds from Sales of Government Buildings	5,000,000.00
12020616	Sales of Forms	213,271,468.00
12020617	Sales of Plan Photostat Print/Map	40,000,000.00
12020620	Sales of Other Government Property	52,500,000.00
SUB-TOTAL SALES - GENERAL		781,596,468.00
12020700	Earnings -General	
12020701	Earnings from Consultancy Services	130,528,790.00
12020702	Earnings from Laboratory Services	200,000,000.00
12020703	Earnings from Hire of Plants & Equipment	42,003,700.00

12020704	Earnings from the use of Government Vehicles	10,900,000.00
12020705	Earnings from the use of Government Halls	4,500,000.00
12020706	Earnings from Tolls of Expressway	-
12020707	Earnings from Medical Services	824,058,400.00
12020708	Earnings from Agricultural Produce	18,500,000.00
12020709	Earnings from Tourism/ Culture/Arts Centres	59,000,000.00
12020711	Earnings from Commercial Activities	1,144,090,492.00
12020712	Hire of Academic Gowns, Books of Preceding/Others	9,279,000.00
12020713	Earnings from Library Services	10,388,500.00
12020714	Earnings from ICT Services	25,416,000.00
SUB-TOTAL EARNINGS -GENERAL		2,478,664,882.00

12020800	RENT ON GOVERNMENT BUILDINGS - GENERAL	
12020801	Rent on Government quarters	8,730,000.00
12020802	Rent on Government Offices	24,000.00
12020803	Rent on Government Buildings	551,280,000.00
12020804	Rent on Conference Centres	7,200,000.00
SUB-TOTAL RENT ON GOVERNMENT BUILDINGS - GENERAL		567,234,000.00
12020900	RENT ON LAND & OTHERS - GENERAL	
12020901	Rent on Government Land	89,050,000.00
12020903	Rents & Premium on the Allocation of Land	426,000,000.00
12020904	Rents of Plots & Sites Services Programme	17,000,000.00
12020905	Lease Rental	20,000,000.00
12020906	Rents on Government Properties	33,650,000.00
SUB-TOTAL RENT ON LAND & OTHERS - GENERAL		585,700,000.00

12021000	REPAYMENTS - GENERAL	
12021006	Refunds/Miscellaneous Receipts	5,493,033,020.00
SUB-TOTAL REPAYMENTS - GENERAL		5,493,033,020.00
12021100	Investment Income	
12021102	Dividend Received	93,800,000.00
12021103	Other Investment Income	50,000,000.00
SUB-TOTAL INVESTMENT INCOME		143,800,000.00
12021200	INTEREST EARNED	
12021205	Interest on Housing Loan	2,000,000.00
12021209	Interest on Debenture Loans	500,000.00
12021210	Bank Interest	4,000,000.00
SUB-TOTAL INTEREST EARNED		6,500,000.00
12021300	RE-IMBURSEMENT GENERAL	
12021302	Audit Fees	200,800,000.00
SUB-TOTAL RE-IMBURSEMENT GENERAL		200,800,000.00
13000000	AID AND GRANTS	
13010000	Aid	
13010100	Domestic Aids	
13010101	Domestic Aids	10,451,922,620.00
SUB-TOTAL DOMESTIC AIDS		10,451,922,620.00

13010200	FOREIGN AIDS	
13010201	Foreign Aids	3,033,400,000.00
SUB-TOTAL FOREIGN AIDS		3,033,400,000.00
13020000	GRANTS	
13020300	Domestic Grants	
13020301	Domestic Grants	8,818,142,390.00
13020302	Capital Domestic Grants	-
13020303	Endowment Income	-
SUB-TOTAL DOMESTIC GRANTS		8,818,142,390.00
13020400	FOREIGN GRANTS	
13020401	Foreign Grants	2,835,695,000.00
	Capital Foreign Grants	
SUB-TOTAL FOREIGN GRANTS		2,835,695,000.00
14000000	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	
14030200	Foreign Loan/ Borrowing Receipts	
14030201	Foreign Loan	3,812,500,000.00
SUB-TOTAL FOREIGN LOAN/ BORROWING RECEIPTS		3,812,500,000.00
TOTAL REVENUE		N109,855,051,640.00

**SECOND SCHEDULE
PERSONNEL EXPENDITURE BY AGENCIES**

ADMINISTRATIVE CODES	DETAILS	NOT EXCEEDING ₦
	GOVERNANCE AND ADMINISTRATION SECTOR	
011100100119	Office of the Governor	710,697,880.00
011103500199	Bureau of Public Service Pension	7,872,431,990.00
011200100199	State of Osun House of Assembly	369,358,300.00
011200400169	State of Osun House of Assembly Service Commission	57,818,090.00
014000100119	Office of the Auditor-General (State)	98,614,070.00
014000200119	Office of the Auditor-General (Local Governments)	70,761,880.00
012500400199	Ministry of Human Resources and Capacity Building	69,474,600.00
014700100199	Civil Service Commission	38,787,710.00

014700200199	Local Government Service Commission	35,213,580.00
014800100199	Osun State Independent Electoral Commission	63,450,110.00
022800100199	Ministry of Innovation, Science and Technology	86,792,240.00
045202100199	Ministry of Regional Integration and Special Duties	-
055100100199	Ministry of Local Governments and Chieftaincy Affairs	54,644,770.00
SUB-TOTAL GOVERNANCE AND ADMINISTRATION SECTOR		9,528,045,220.00
<u>AGRICULTURE SECTOR</u>		
021500100119	Ministry of Agriculture and Food Security	235,648,020.00
021510200199	Osun State Agricultural Development Programme	115,505,880.00
021510300199	Osun State Agricultural Development Corporation	60,599,050.00
SUB-TOTAL AGRICULTURE SECTOR		411,752,950.00

<u>ECONOMIC PLANNING AND BUDGET SECTOR</u>		
022000300119	Ministry of Economic Planning and Budget	65,200,480.00
023800400199	State Bureau of Statistics	31,684,320.00
011101000199	Public Procurement Agency	19,887,710.00
SUB-TOTAL ECONOMIC PLANNING AND BUDGET SECTOR		116,772,510.00
<u>COMMERCE AND INDUSTRY SECTOR</u>		
022200100119	Ministry Of Industry, Commerce & Cooperatives	121,371,910.00
023600100199	Ministry of Culture and Tourism	31,460,040.00
023600400199	Osun State Council for Arts and Culture	34,751,480.00
023605200199	Osun State Tourism Board	16,992,180.00
SUB-TOTAL COMMERCE AND INDUSTRY SECTOR		204,575,610.00

EDUCATION SECTOR		
051700100139	Ministry of Education	388,901,930.00
051700300119	State Universal Basic Education Board	91,229,430.00
051700800199	Osun State Library Board	7,165,020.00
051701000199	Osun Mass Education Agency	-
051701800199	Osun State College of Technology, Esa-oke	850,535,310.00
051701900199	Osun State Polytechnic, Iree	1,096,962,350.00
051702000199	Osun State College of Education, Ilesa	778,382,010.00
051702100199	Osun State College of Education, Ila-orangun	755,948,080.00
051702200199	Osun State University, Osogbo	1,922,339,010.00
051702600119	Osun Central Educational District Office, Ila- Orangun	1,179,489,010.00
051702700119	Osun East Educational District Office, Ile - Ife	841,549,930.00

051702800119	Osun West Educational District Office, Ikire	947,598,830.00
051705100199	Teacher's Establishment and Pensions Office, Osogbo	40,835,220.00
051705300139	Board For Technical and Vocational Education	166,116,730.00
SUB-TOTAL EDUCATION SECTOR		9,067,052,860.00
ENVIRONMENT SECTOR		
022205600199	Osun Signage, Hoarding and Advertisement Agency	8,361,600.00
053500100199	Ministry of Environment and Sanitation	153,964,650.00
053500200199	Osun Parks and Gardens Management Agency	-
053505300199	Osun Waste Management Agency	79,564,210.00
023305200199	Office of Natural and Mineral Resources	14,786,310.00
SUB-TOTAL ENVIRONMENT SECTOR		256,676,770.00

	<u>HEALTH SECTOR</u>	
052100100139	Ministry of Health	473,590,410.00
052100200199	Osun Health Insurance Agency	61,273,640.00
052102600199	Osun State University Teaching Hospital, Osogbo	3,825,150,050.00
052110200139	Osun State Hospitals Management Board	2,631,205,840.00
052111600199	Osun Primary Health Care Development Board	93,271,530.00
SUB-TOTAL HEALTH SECTOR		7,084,491,470.00
	<u>INFRASTRUCTURE SECTOR</u>	
022905300199	Office of Transportation	182,857,440.00
023400100199	Ministry of Works and Transport	163,117,360.00
023400200199	Office of the Surveyor-General	22,496,650.00
023400400199	Osun Road Maintenance Agency	44,203,060.00

023405500199	Osun Assets Management Agency	-
025305300199	Osun State Property Development Corporation	40,973,440.00
025305600199	Osun State Capital Territory Development Authority	17,064,370.00
026000100199	Ministry of Lands and Physical Planning	71,453,090.00
026100100199	Ministry of Rural Development and Community Affairs	54,961,340.00
SUB-TOTAL INFRASTRUCTURE SECTOR		597,126,750.00
	<u>SOCIAL DEVELOPMENT AND WELFARE SECTOR</u>	
012400100119	Ministry of Home Affairs	109,389,090.00
051400100199	Ministry of Women and Children Affairs	62,853,380.00
053900200199	Ministry of Youths and Sports	1,318,958,720.00

053905100199	Osun State Sports Council	112,417,790.00
SUB-TOTAL SOCIAL DEVELOPMENT AND WELFARE SECTOR		1,603,618,980.00
<u>SECURITY, LAW AND JUSTICE SECTOR</u>		
031801100199	Judicial Service Commission	58,848,900.00
032600100199	Ministry of Justice	207,630,550.00
032605100199	High Court of Justice	390,987,670.00
032605200199	Customary Court of Appeal	410,839,180.00
SUB-TOTAL SECURITY, LAW AND JUSTICE SECTOR		1,068,306,300.00
<u>INFORMATION AND COMMUNICATION SECTOR</u>		
012300100199	Ministry of Information and Civic Orientation	60,854,990.00
012300200139	Osun State Broadcasting Corporation	202,805,800.00
SUB-TOTAL INFORMATION AND COMMUNICATION SECTOR		263,660,790.00

<u>WATER AND SANITATION SECTOR</u>		
025200200199	Ministry of Water Resources and Energy	41,207,290.00
025210200199	Osun State Water Corporation	270,127,450.00
025210300199	Rural Water and Environmental Sanitation Agency	74,931,960.00
025210400199	Small Town Water Supply and Sanitation Agency	80,971,790.00
SUB-TOTAL WATER AND SANITATION SECTOR		467,238,490.00
<u>FINANCE & REVENUE MOBILIZATION SECTOR</u>		
022000100199	Ministry of Finance	775,101,900
022000200199	Debt Management Office	4,300,950.00
022000700119	Office of the Accountant-General	115,641,710.00
022000800119	Osun Internal Revenue Service	35,023,270.00
SUB-TOTAL FINANCE & REVENUE MOBILIZATION SECTOR		930,067,830.00
TOTAL PERSONNEL EXPENDITURE		N31,599,386,530.00

THIRD SCHEDULE

OTHER RECURRENT EXPENDITURE (INCLUDING CRFC) BY AGENCIES

ADMINISTRATIVE CODES	DETAILS	NOT EXCEEDING ₦
	<u>GOVERNANCE AND ADMINISTRATION SECTOR</u>	
011100100119	Office of the Governor	3,375,000,000.00
011103500199	Bureau of Public Service Pension	1,583,960.00
011200100199	State of Osun House of Assembly	1,200,503,000.00
011200400169	State of Osun House of Assembly Service Commission	69,230,000.00
014000100119	Office of the Auditor-General (State)	12,000,000.00
014000200119	Office of the Auditor-General (Local Governments)	12,000,000.00
012500400199	Ministry of Human Resources and Capacity Building	154,042,310.00
014700100199	Civil Service Commission	5,260,000.00

014700200199	Local Government Service Commission	300,000,000.00
014800100199	Osun State Independent Electoral Commission	30,000,000.00
022800100199	Ministry of Innovation, Science and Technology	30,000,000.00
045202100199	Ministry of Regional Integration and Special Duties	36,000,000.00
055100100199	Ministry of Local Governments and Chieftaincy Affairs	10,000,000.00
SUB-TOTAL GOVERNANCE AND ADMINISTRATION SECTOR		5,235,619,270.00
	<u>AGRICULTURE SECTOR</u>	
021500100119	Ministry of Agriculture and Food Security	41,700,000.00
021510200199	Osun State Agricultural Development Programme	2,000,000.00
021510300199	Osun State Agricultural Development Corporation	5,000,000.00
SUB-TOTAL AGRICULTURE SECTOR		48,700,000.00

	<u>ECONOMIC PLANNING ANDBUDGET SECTOR</u>	
022000300119	Ministry of Economic Planning and Budget	159,100,000.00
023800400199	State Bureau of Statistics	35,380,000.00
011101000199	Public Procurement Agency	19,560,000.00
SUB-TOTAL ECONOMIC PLANNING AND BUDGET SECTOR		214,040,000.00
	<u>COMMERCE AND INDUSTRY SECTOR</u>	
022200100119	Ministry of Industry, Commerce & Cooperatives	75,000,000.00
022205100199	Osun Micro-Credit Agency	8,060,040.00
023600100199	Ministry of Culture and Tourism	7,759,110.00
023600400199	Osun State Council for Arts and Culture	6,000,000.00
023605200199	Osun State Tourism Board	23,083,800.00
SUB-TOTAL COMMERCE AND INDUSTRY SECTOR		119,902,950.00
	<u>EDUCATION SECTOR</u>	
051700100139	Ministry of Education	342,550,000.00
051700300119	State Universal Basic	

051700800199	Education Board Osun State Library Board	295,000,000.00 1,000,000.00
051701000199	Osun Mass Education Agency	1,500,000.00
051701800199	Osun State College of Technology, Esa-Oke	744,658,400.00
051701900199	Osun State Polytechnic, Iree	727,376,000.00
051702000199	Osun State College of Education, Ilesa	431,647,330.00
051702100199	Osun State College of Education, Ila-Orangun	108,199,200.00
051702200199	Osun State University, Osogbo	766,000,000.00
051702600119	Osun Central Educational District Office, Ila- Orangun	42,000,000.00
051702700119	Osun East Educational District Office, Ile - Ife	43,000,000.00
051702800119	Osun West Educational District Office, Ikire	40,000,000.00
051705100199	Teacher's Establishment and Pensions Office, Osogbo	3,000,000.00

051705300139	Board for Technical and Vocational Education	15,000,000.00
SUB-TOTAL EDUCATION SECTOR		3,560,930,930.00
<u>ENVIRONMENT SECTOR</u>		
022205600199	Osun Signage, Hoarding, and Advertisement Agency	23,000,000.00
053500100199	Ministry of Environment and Sanitation	50,000,000.00
053500200199	Osun Parks and Gardens Management Agency	20,000,000.00
053505300199	Osun Waste Management Agency	60,000,000.00
023305200199	Office of Natural and Mineral Resources	5,000,000.00
SUB-TOTAL ENVIRONMENT SECTOR		158,000,000.00
<u>HEALTH SECTOR</u>		
052100100139	Ministry of Health	749,800,000.00
052100200199	Osun Health Insurance Agency	80,000,000.00
052102600199	Osun State University Teaching Hospital, Osogbo	300,000,000.00
052110200139	Osun State Hospitals Management Board	65,000,000.00

052111600199	Primary Health Care Development Board	80,000,000.00
SUB-TOTAL HEALTH SECTOR		1,274,800,000.00
<u>INFRASTRUCTURE SECTOR</u>		
022905300199	Office of Transportation	47,507,900.00
023400100199	Ministry of Works and Transport	63,500,000.00
023400200199	Office of the Surveyor-General	27,194,370.00
023400400199	Osun Road Maintenance Agency	5,000,000.00
023405500199	Osun Assets Management Agency	27,500,000.00
025305300199	Osun State Property Development Corporation	31,088,520.00
025305600199	Osun State Capital Territory Development Authority	10,000,000.00
026000100199	Ministry of Lands and Physical Planning	15,863,730.00
026100100199	Ministry of Rural Development and Community Affairs	10,000,000.00
SUB-TOTAL INFRASTRUCTURE SECTOR		237,654,520.00

<u>SOCIAL DEVELOPMENT AND WELFARE SECTOR</u>		
012400100119	Ministry of Home Affairs	145,000,000.00
051400100199	Ministry of Women and Children Affairs	114,550,000.00
053900200199	Ministry of Youths and Sports	22,500,000.00
053905100199	Osun State Sports Council	52,500,000.00
SUB-TOTAL SOCIAL DEVELOPMENT AND WELFARE SECTOR		334,550,000.00
<u>SECURITY LAW AND JUSTICE SECTOR</u>		
031801100199	Judicial Service Commission	63,454,920.00
032600100199	Ministry of Justice	75,000,000.00
032605100199	High Court of Justice	312,274,630.00
032605200199	Customary Court of Appeal	144,305,530.00
SUB-TOTAL SECURITY LAW AND JUSTICE SECTOR		595,035,080.00

<u>INFORMATION AND COMMUNICATION SECTOR</u>		
012300100199	Ministry of Information and Civic Orientation	3,000,000.00
012300200139	Osun State Broadcasting Corporation	110,000,000.00
SUB-TOTAL INFORMATION AND COMMUNICATION SECTOR		113,000,000.00
<u>WATER AND SANITATION SECTOR</u>		
025200200199	Ministry of Water Resources and Energy	3,760,000.00
025210200199	Osun State Water Corporation	60,000,000.00
025210300199	Rural Water and Environmental Sanitation Agency	2,000,000.00
025210400199	Small Town Water Supply and Sanitation Agency	11,000,000.00
SUB-TOTAL WATER AND SANITATION SECTOR		76,760,000.00

	FINANCE & REVENUE MOBILIZATION SECTOR	
022000100199	Ministry of Finance	4,761,841,430.00
022000200199	Debt Management Office	2,059,927,660.00
022000700119	Office of the Accountant- General	76,000,000.00
022000800119	Osun Internal Revenue Service	154,134,770.00
SUB-TOTAL FINANCE & REVENUE MOBILIZATION SECTOR		7,051,903,860.00
TOTAL OTHER RECURRENT EXPENDITURE (INCLUDING CRFC)		₦19,020,896,610.00

HEAD OF EXPENDITURE	NOT EXCEEDING N
Personnel Expenditure	31,599,386,530
Other Recurrent Expenditure	16,960,968,950
Consolidated Revenue Fund Charges (CRFC)	2,059,927,660
TOTAL (RECURRENT EXPENDITURE)	50,620,283,140

**FOURTH SCHEDULE
CAPITAL EXPENDITURE BY AGENCIES**

ADMINISTRATIVE CODES	DETAILS	NOT EXCEEDING N
	GOVERNANCE AND ADMINISTRATION SECTOR	
011100100119	Office of the Governor	750,000,000.00
011103500199	Bureau of Public Service Pension	10,000,000.00
011200100199	State of Osun House of Assembly	250,000,000.00
011200400169	State of Osun House of Assembly Service Commission	19,700,000.00
014000100119	Office of the Auditor- General (State)	9,594,570.00
014000200119	Office of the Auditor- General (Local Governments)	13,000,000.00
012500400199	Ministry of Human Resources and Capacity Building	141,250,000.00
014700100199	Civil Service Commission	30,469,000.00
014700200199	Local Government Service Commission	48,359,000.00

022800100199	Ministry of Innovation, Science and Technology	237,250,000.00
055100100199	Ministry of Local Government and Chieftaincy Affairs	5,500,000.00
SUB-TOTAL GOVERNANCE AND ADMINISTRATION SECTOR		1,515,122,570.00
<u>AGRICULTURE SECTOR</u>		
021500100119	Ministry of Agriculture and Food Security	3,313,734,560.00
021510200199	Osun State Agricultural Development Programme	45,000,000.00
021510300199	Osun State Agricultural Development Corporation	46,000,000.00
SUB-TOTAL AGRICULTURE SECTOR		3,404,734,560.00
<u>ECONOMIC PLANNING AND BUDGET SECTOR</u>		
022000300119	Ministry of Economic Planning and Budget	114,271,800.00
023800400199	State Bureau of Statistics	41,419,000.00

011101000199	Public Procurement Agency	17,345,000.00
SUB-TOTAL ECONOMIC PLANNING AND BUDGET SECTOR		173,035,800.00
<u>COMMERCE AND INDUSTRY SECTOR</u>		
022200100119	Ministry of Industry, Commerce & Cooperatives	1,036,223,360.00
022205100199	Osun Micro Credit Agency	50,000,000.00
023600100199	Ministry of Culture and Tourism	23,500,000.00
023600400199	Osun State Council for Arts and Culture	4,319,840.00
023605200199	Osun State Tourism Board	20,000,000.00
SUB-TOTAL COMMERCE AND INDUSTRY SECTOR		1,134,043,200.00
<u>EDUCATION SECTOR</u>		
051700100139	Ministry of Education	2,684,303,320.00
051700300119	State Universal Basic Education Board	4,201,907,010.00
051700800199	Osun State Library Board	19,192,850.00
051701000199	Osun Mass Education Agency	2,600,000.00

051701800199	Osun State College of Technology, Esa-oke	498,705,600.00
051701900199	Osun State Polytechnic, Iree	674,000,000.00
051702000199	Osun State College of Education, Ilesa	498,130,180.00
051702100199	Osun State College of Education, Ila-orangun	418,325,500.00
051702200199	Osun State University, Osogbo	784,700,000.00
051702600119	Osun Central Education District Office, Ila-Orangun	6,645,000.00
051702700119	Osun East Education District Office, Ile - Ife	5,219,680.00
051702800119	Osun West Education District Office, Ikire	4,527,000.00
051705300139	Board for Technical and Vocational Education	913,072,290.00
SUB-TOTAL EDUCATION SECTOR		10,711,328,430.00
ENVIRONMENT SECTOR		
022205600199	Osun Signage, Hoarding, and Advertisement Agency	5,200,000.00
053500100199	Ministry of Environment and Sanitation	103,894,010.00

053500200199	Osun Parks and Gardens Management Agency	4,780,710.00
053505300199	Osun Waste Management Agency	14,156,990.00
023305200199	Office of Natural and Mineral Resources	39,215,850.00
SUB-TOTAL ENVIRONMENT SECTOR		167,247,560.00
HEALTH SECTOR		
052100100139	Ministry of Health	6,598,836,760.00
052100200199	Osun Health Insurance Agency	2,471,758,070.00
052102600199	Osun State University Teaching Hospital, Osogbo	660,000,000.00
052110200139	Osun State Hospitals' Management Board	84,363,380.00
052111600199	Primary Health Care Development Board	832,951,700.00
SUB-TOTAL HEALTH SECTOR		10,647,909,910.00
INFRASTRUCTURE SECTOR		
023400100199	Ministry of Works and Transport	1,512,695,960.00
023400400199	Osun Road Maintenance Agency	55,600,000.00

025305300199	Osun State Property Development Corporation	31,421,330.00
026000100199	Ministry of Lands and Physical Planning	650,000,000.00
026100100199	Ministry of Rural Development and Community Affairs	2,021,744,580.00
SUB-TOTAL INFRASTRUCTURE SECTOR		4,271,461,870.00
<u>SOCIAL DEVELOPMENT AND WELFARE SECTOR</u>		
012400100119	Ministry of Home Affairs	115,000,000.00
051400100199	Ministry of Women and Children Affairs	25,920,000.00
053900200199	Ministry of Youths and Sports	491,930,000.00
053905100199	Osun State Sports Council	5,610,000.00
SUB-TOTAL SOCIAL DEVELOPMENT AND WELFARE SECTOR		638,460,000.00
<u>SECURITY, LAW AND JUSTICE SECTOR</u>		
031801100199	Judicial Service Commission	55,000,000.00
032600100199	Ministry of Justice	25,000,000.00
032605100199	High Court of Justice	30,379,500.00

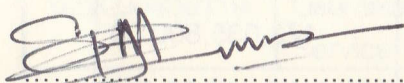
032605200199	Customary Court of Appeal	24,000,000.00
SUB-TOTAL SECURITY, LAW AND JUSTICE SECTOR		134,379,500.00
<u>INFORMATION AND COMMUNICATION SECTOR</u>		
012300100199	Ministry of Information and Civic Orientation	53,570,000.00
012300200139	Osun State Broadcasting Corporation	102,260,830.00
SUB-TOTAL INFORMATION AND COMMUNICATION SECTOR		155,830,830.00
<u>WATER AND SANITATION SECTOR</u>		
025200200199	Ministry of Water Resources and Energy	41,966,930.00
025210200199	Osun State Water Corporation	3,717,986,300.00
025210300199	Rural Water and Environmental Sanitation Agency	400,000,000.00
025210400199	Small Town Water Supply and Sanitation Agency	60,493,320.00
SUB-TOTAL WATER AND SANITATION SECTOR		4,220,446,550.00

FINANCE & REVENUE MOBILIZATION SECTOR		
022000100199	Ministry of Finance	418,800,000.00
022000200199	Debt Management Office	21,527,225,040.00
022000700119	Office of the Accountant-General	15,000,000.00
022000800119	Osun Internal Revenue Service	99,742,680.00
SUB-TOTAL FINANCE & REVENUE MOBILIZATION SECTOR		22,060,767,720.00
TOTAL CAPITAL EXPENDITURE		N59,234,768,500.00

SUMMARY OF CAPITAL EXPENDITURE BASED ON SECTOR

S/N	SECTOR	NOT EXCEEDING N
1	GOVERNANCE AND ADMINISTRATION SECTOR	1,515,122,570.00
2	AGRICULTURE SECTOR	3,404,734,560.00
3	ECONOMIC PLANNING AND BUDGET SECTOR	173,035,800.00
4	COMMERCE AND INDUSTRY SECTOR	1,134,043,200.00
5	EDUCATION SECTOR	10,711,328,430.00
6	ENVIRONMENT SECTOR	167,247,560.00
7	HEALTH SECTOR	10,647,909,910.00
8	INFRASTRUCTURE SECTOR	4,271,461,870.00
9	SOCIAL DEVELOPMENT AND WELFARE SECTOR	638,460,000.00
10	SECURITY, LAW AND JUSTICE SECTOR	134,379,500.00
11	INFORMATION AND COMMUNICATION SECTOR	155,830,830.00
12	WATER AND SANITATION SECTOR	4,220,446,550.00
13	FINANCE AND REVENUE MOBILISATION SECTOR	22,060,767,720.00
TOTAL (CAPITAL EXPENDITURE)		N59,234,768,500.00

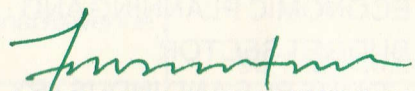
This printed impression has been carefully compared with the Law which has been passed by the State of Osun House of Assembly and it is hereby certified to be a true and correct copy of the Bill.



MR. SIMEON A. AMUSAN

Clerk of the House

State of Osun House of Assembly



RT. HON. TIMOTHY OWOEYE

Hon. Speaker

State of Osun House of Assembly