

STATE GOVERNMENT OF OSUN
2019 OVERALL BUDGET BASED ON NATURE

ECONOMIC CODE	DESCRIPTION	BUDGET 2018	BUDGET 2019
		₦	₦
	OPENING BALANCE (A)	-	-
1	REVENUE:		
1100000	SHARE OF FEDERATION ALLOCATION ACCOUNT		
110101	GOVERNMENT SHARE OF FAAC	27,064,054,430.00	38,500,000,000.00
110102	GOVERNMENT SHARE OF VAT	8,870,044,300.00	11,400,000,000.00
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	77,780,840.00	75,000,000.00
110104	OTHER REVENUE FROM FAAC	5,052,679,630.00	1,100,000,000.00
1200000	INDEPENDENT REVENUE		
120101	PERSONAL TAXES	28,157,496,000.00	6,417,194,570.00
120102	CORPORATE TAXES	6,698,000,000.00	3,474,141,260.00
120201	LICENCES - GENERAL	1,615,640,000.00	1,184,871,680.00
120204	FEES - GENERAL	21,080,668,350.00	13,941,550,990.00
120205	FINES - GENERAL	182,095,000.00	116,485,000.00
120206	SALES - GENERAL	2,256,594,458.00	618,535,670.00
120207	EARNINGS - GENERAL	4,580,667,100.00	2,342,302,950.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	335,766,500.00	254,826,500.00
120209	RENT ON LAND & OTHERS - GENERAL	394,135,000.00	1,211,030,000.00
120210	REPAYMENT-GENERAL	26,547,705,468.00	13,310,492,700.00
120211	INVESTMENT INCOME	462,950,000.00	409,250,000.00
120212	INTEREST EARNED	60,458,582.00	59,899,000.00
120213	RE-IMBURSEMENT GENERAL	632,800,000.00	637,000,000.00
130101	DOMESTIC AIDS	5,749,000,000.00	3,370,000,000.00
130102	FOREIGN AIDS	1,000,000,000.00	2,400,000,000.00
130203	DOMESTIC GRANTS	10,566,810,450.00	20,839,043,010.00
130204	FOREIGN GRANTS	5,838,059,570.00	1,115,607,070.00
150101	TRANSFERS	-	-
	TOTAL CURRENT YEAR RECEIPTS (B)	157,223,405,678.00	122,777,230,400.00
2	OTHER CAPITAL RECEIPTS		
	INTERNAL SOURCE	1,500,000,000.00	-
	EXTERNAL SOURCE	20,524,137,310.00	27,266,802,310.00
	TOTAL OTHER CAPITAL RECEIPTS (C)	22,024,137,310.00	27,266,802,310.00
	TOTAL PROJECTED FUNDS AVAILABLE (D=A+B+C)	179,247,542,988.00	150,044,032,710.00
3	EXPENDITURE		
	A: DEBT REPAYMENT		
	CRF CHARGES - PUBLIC DEBT CHARGES		
	INTERNAL LOANS REPAYMENTS	19,702,022,000.00	30,942,413,000.00
	EXTERNAL LOAN REPAYMENTS	125,142,000.00	1,080,000,000.00
	TOTAL DEBT REPAYMENT (E)	19,827,164,000.00	32,022,413,000.00
	B: RECURRENT EXPENDITURE		
210101	SALARIES AND WAGES	28,636,588,476.00	26,664,670,090.00
210201	ALLOWANCES	3,921,766,714.00	1,497,639,940.00
210202	SOCIAL CONTRIBUTIONS	2,657,894,730.00	3,000,000,000.00
210301	SOCIAL BENEFITS	7,500,000,000.00	5,766,106,780.00
220201	TRAVEL & TRANSPORT - GENERAL	1,352,512,060.00	1,226,250,000.00
220202	UTILITIES - GENERAL	930,401,780.00	746,329,360.00
220203	MATERIALS & SUPPLIES - GENERAL	1,576,624,920.00	786,313,280.00
220204	MAINTENANCE SERVICES - GENERAL	1,559,064,480.00	1,114,586,420.00
220205	TRAINING - GENERAL	1,254,187,760.00	852,139,800.00
220206	OTHER SERVICES - GENERAL	2,482,967,130.00	1,658,633,710.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,602,939,750.00	2,805,120,220.00
220208	FUEL & LUBRICANTS - GENERAL	554,558,520.00	385,594,470.00
220209	FINANCIAL CHARGES - GENERAL	447,888,940.00	576,811,070.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,732,096,206.00	4,456,404,200.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,329,071,830.00	727,298,070.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS	4,003,350,000.00	120,000.00
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	253,216,800.00	534,575,000.00
220502	SUBSIDY TO PRIVATE COMPANIES	-	-
230501	OTHER CAPITAL EXPENDITURE	-	-
	SALARY, GRATUITY AND PENSION ARREARS		8,000,000,000.00
	TOTAL RECURRENT EXPENDITURE (F)	66,795,130,096.00	60,798,592,410.00
4	C: CAPITAL EXPENDITURE BASED ON NATURE		
310501	INVENTORIES	5,271,615,070.00	3,493,630,130.00
310502	WORK IN PROGRESS	-	-
310601	PERSONAL ADVANCES	-	10,000,000.00
310602	ADMINISTRATIVE ADVANCES	-	50,300,000.00
310603	IMPREST	-	57,960,000.00
310901	LOCAL INVESTMENTS	1,038,948,670.00	2,400,931,000.00
310902	FOREIGN INVESTMENTS	-	3,000,000,000.00
311001	LOCAL LOANS	12,098,388,000.00	22,900,000.00
311002	FOREIGN LOANS	1,126,278,000.00	-
320101	LAND & BUILDING - GENERAL	18,484,141,501.00	9,287,264,600.00
320102	INFRASTRUCTURE - GENERAL	37,493,966,740.00	25,312,652,060.00
320103	PLANT & MACHINERY - GENERAL	2,914,876,450.00	1,704,114,920.00

STATE GOVERNMENT OF OSUN
2019 OVERALL BUDGET BASED ON NATURE

ECONOMIC CODE	DESCRIPTION	BUDGET 2018	BUDGET 2019
		₦	₦
320104	FIXED ASSETS - GENERAL	3,266,363,970.00	4,337,797,630.00
320105	OFFICE EQUIPMENT - GENERAL	846,786,080.00	471,084,590.00
320106	FURNITURE & FITTINGS - GENERAL	2,097,278,862.00	1,592,023,600.00
320107	SERVICE CONCESSION ASSETS (PPP)-GENERAL	3,125,476,110.00	5,357,724,300.00
320108	LEASED ASSETS-FINANCE LEASE	28,000,000.00	10,000,000.00
320109	SPECIALISED ASSETS-GENERAL	1,281,813,960.00	191,021,610.00
320110	ASSETS-UNDER-CONSTRUCTION	1,405,989,870.00	1,597,280,000.00
320201	INTANGIBLE ASSETS	2,145,325,609.00	1,038,398,980.00
	TOTAL CAPITAL EXPENDITURE (G)	92,625,248,892.00	59,935,083,420.00
	TOTAL EXPENDITURE (BUDGET SIZE) (H=E+F+G)	179,247,542,988.00	152,756,088,830.00
	BUDGET SURPLUS/(DEFICIT) (I =D-H)	-	(2,712,056,120.00)
5	FINANCING OF BUDGET BY BORROWING		
	INTERNAL LOANS		
	EXTERNAL LOANS		2,712,056,120.00
	TOTAL LOANS (J)	-	2,712,056,120.00
	CLOSING BALANCE (K=I+J)	-	-