



# State of Osun Budget Manual

July 2018

**Preface or Foreword**

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**(To be written by Commissioner MPB&D)**

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## **ABBREVIATIONS AND ACRONYMS**

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BCC	Budget Call Circular
BPS	Budget Policy Statement
COA	Chart of Account
CRF	Consolidated Revenue Fund
CSOs	Civil Society Organisations
EFU	Economic and Fiscal Update
EXCO	State Executive Council
FSP	Fiscal Strategy Paper
HoS	Head of Service
IGR	Internally Generated Revenue
IRS	State of Osun Internal Revenue Service
KPI	Key Performance Indicators
MDA	Ministry, Department and Agency
MEPBD	Ministry of Economic Planning, Budget and Development
MTEF	Medium Term Expenditure Framework
M&E	Monitoring and Evaluation
MTSS	Medium Term Sector Strategy
OAG	Office of the Accountant General
PPA	State of Osun Public Procurement Agency
PS	Permanent Secretary
SIFMIS	State Integrated Financial Management Information System
SPR	Sector Performance Review
SSG	Secretary to the State Government

## **Chapter 1 - Introduction**

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### **1.1 The Definition of the Budget**

A budget is a financial plan of action, for a period, that describes the sources and uses of funds, and prepared prior to the period it relates. It is also a process of translating government's programmes into a series of activities that are aimed at improving service delivery and socio-economic development. Budget is therefore an annual financial plan on how the government would manage anticipated public financial resources that would accrue during an in-coming fiscal year for the benefit of the citizens.

The need for a State budget is an express requirement of the Constitution of the Federal Republic of Nigeria. Section 121 (1) of the Constitution provides that "the Governor shall cause to be prepared and laid before the House of Assembly at any time before the commencement of each financial year estimates of the revenues and expenditure of the State for the next following financial year".

### **1.2 Purpose of this Budget Manual**

This Budget Manual sets out the annual budget processes of the State of Osun Government. This manual defines the practices that the State of Osun Government Ministries, Departments and Agencies (MDAs) should adopt to plan and prepare annual budgets. It also provides practical step-by-step guidelines and tools to make the process easy and understandable.

This Manual will be in use in conjunction with extant laws, rules, regulations and manuals guiding financial and budgeting management. The extant laws, rules, regulations and manuals are: -

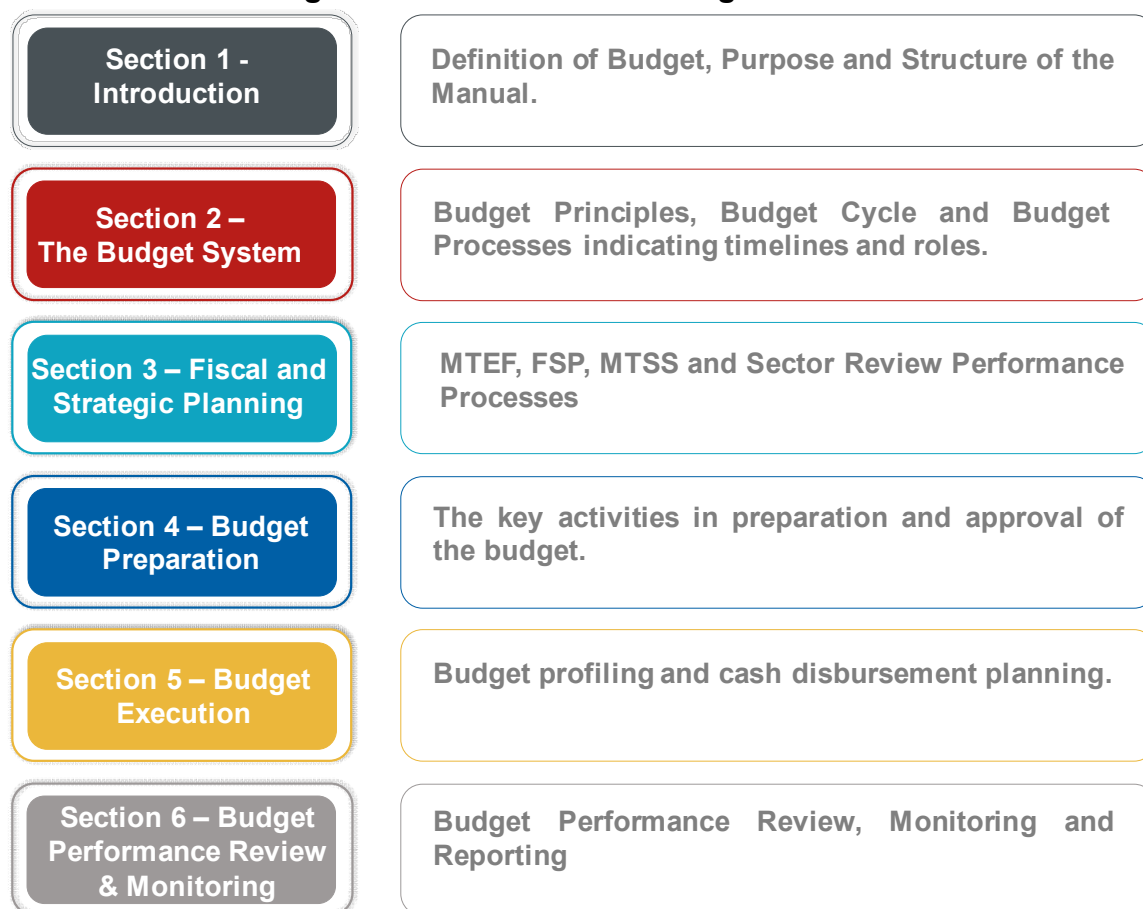
- a) The 1999 Constitution of the Federal Republic of Nigeria (as amended);
- b) Public Administrative Law, Cap. 133 of the Laws of Osun State of Nigeria, 2002.
- c) Financial Regulations, 2009;
- d) The State of Osun Fiscal Responsibility Law, 2012;
- e) The State of Osun Public Procurement Law, 2015;
- f) Omoluabi Conservative Law, 2012;
- g) State of Osun Public Service Rules
- h) State of Osun Medium Term Sector Strategies (MTSS) Preparation Guide, 2018;
- i) State of Osun Economic and Fiscal Update (EFU), Fiscal Strategy Paper (FSP) and Budget Policy Statement (BPS) Manual, 2018;

- j) State of Osun Budget Codes and Chart of Accounts Manual, 2018; and
- k) State of Osun Monitoring and Evaluation Framework Tools (Yet to be developed).

### 1.3 Structure of the Budget Manual

The State of Osun Budget Manual is divided into sections as indicated in figure 1 below.

**Figure 1 Structure of the Budget Manual**



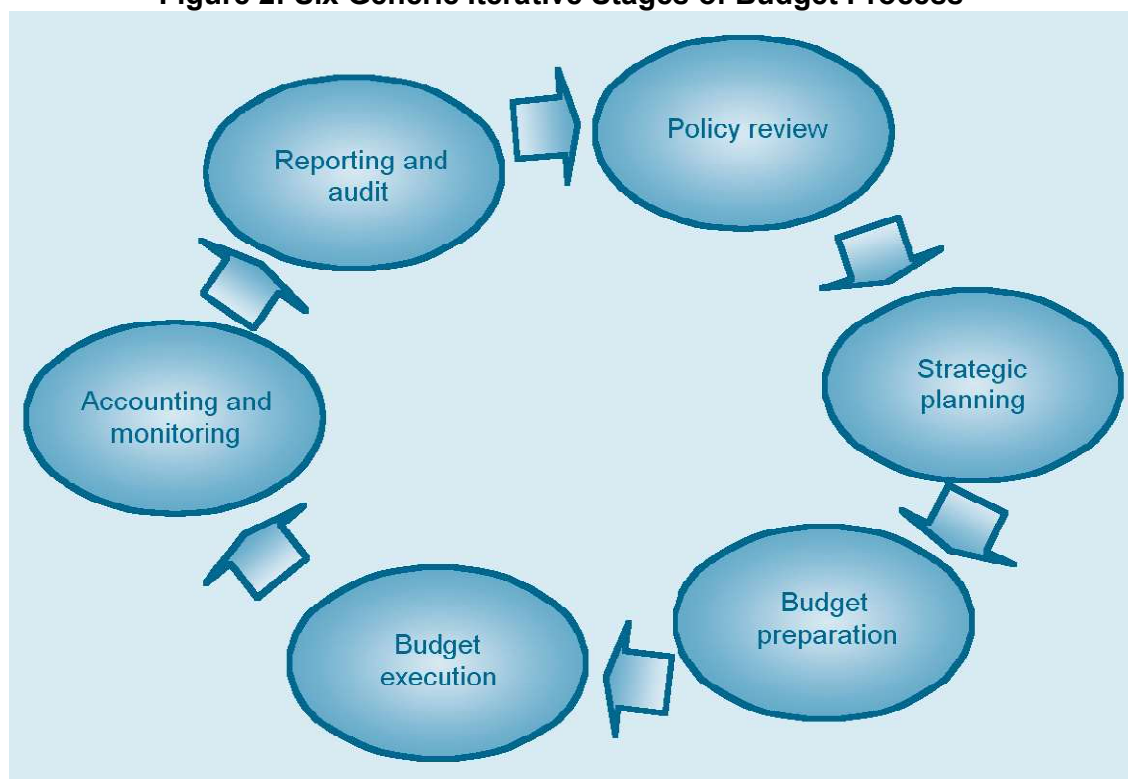


## Chapter 2 - The Budget System

### 2.1 Annual Budget Process

The budget plays a significant role in the process of government fulfilling economic, political, legal and managerial functions. Therefore, a good budget process is a tool that enables government to channel expenditure towards those areas that make the greatest contribution to its objectives<sup>1</sup>. Budget processes have six generic iterative stages as shown in figure 2 below.

**Figure 2: Six Generic Iterative Stages of Budget Process**



This manual provides guidelines and tools for 4 (four) out of the 6 (six) iterative stages, namely Policy review, Strategic planning, Budget preparation and Budget execution. However, the guidelines and tools provided in this manual will be used in conjunction with the guidelines and tools provided in the extant laws, rules, regulations and manuals as enumerated in Chapter 1.2 above.

### 2.2 Budget Principles

The budget principles of the State of Osun Government shall be based on the following: -:

- The budget must encompass all the fiscal operations of State Government of Osun and must also force policy decisions having financial implications to be made against the background of a hard budget constraint and in competition with other demands;
- The total amount of money State Government of Osun spends should be closely aligned to what is affordable over the medium term, and in turn with

<sup>1</sup> Understanding and Reforming Public Expenditure Management: Guidelines for DFID, DFID 2001

the annual budget. Therefore, a budget derived from unbiased projections of both revenue and expenditure;

- State Government of Osun expenditures reflect government priorities as articulated in the development plan (and similar policy documents) and operationalized in the Medium Term Sector Strategies. Therefore, Government resources will be allocated to only activities with clear outputs and service delivery contributing to the attainment of the targets set by the Government in the development plans and/or medium-term strategies;
- The resources allocated to each organisational level should be utilised in efficient and effective manner to produce intended results at least cost and best quality; and
- The development plans, sector strategies and costing, assumptions and basis for fiscal forecasts, and financial performance reports be accessible, clear and communicated to the wider community for their input. Also, decision makers both members of Executive Council and House of Assembly should have all relevant issues and information before them when they make decisions.

### 2.3 Budget Processes, Timelines and Roles

There are various activities to be performed in each stage of the annual budget process. Each activity or sub activity must be performed by a government entity within a fixed timeline for the appropriation bill to be approved by the State House of Assembly before the start of the fiscal year. The budget calendar states the stages and the activities (or sub-activities), responsible entity or entities, and timeline (i.e. period for performing each activity or sub-activity). The State of Osun Government Budget Calendar is provided in table 1 below.

Table 1: State of Osun Government Budget Calendar

Stage	Timeline	Responsibility
Annual Sector Performance Review	March to May	Sectors with support from MEPBD
Preparation of EFU-FSP-BPS Document	May to June	EFU-FSP-BPS Preparation Team
Review and Rollover of MTSS	May to June	Sectors with support from MEPBD
Submission of EFU-FSP-BPS and Updated MTSSs to EXCO for Review and Approval	July	Ministry of Economic Planning, Budget and Development
Submission of EFU-FSP-BPS to House of Assembly and Political Engagement	July	Ministry of Economic Planning, Budget and Development after ExCo approval.
Stakeholder Consultation (MDAs, CSO's, other stakeholders)	July	MEPBD
Issuance of Budget Call Circular with Capital expenditure and Recurrent envelopes	August	MEPBD
Preparation and Submission of MDA Budget Proposals	September	MDA's
Bilateral Discussions /Pre-Treasury Board Meeting and Defence	September	Budget Committee
Collation and consolidation of MDAs	September	MDA's

proposalsMDA Budget Proposals		
Treasury Board Meeting and defence by MDAs	September	Budget Committee
EXCO Consideration and Approval of Draft Budget	October	EXCO
Presentation of Draft Budget to the State House of Assembly	October	HE, The Governor
Budget Defence by MDA's before House of Assembly	November	House of Assembly
Debate and Approval of Budget by House of Assembly	December	House of Assembly
HE, The Governor's Assent	December	HE, The Governor

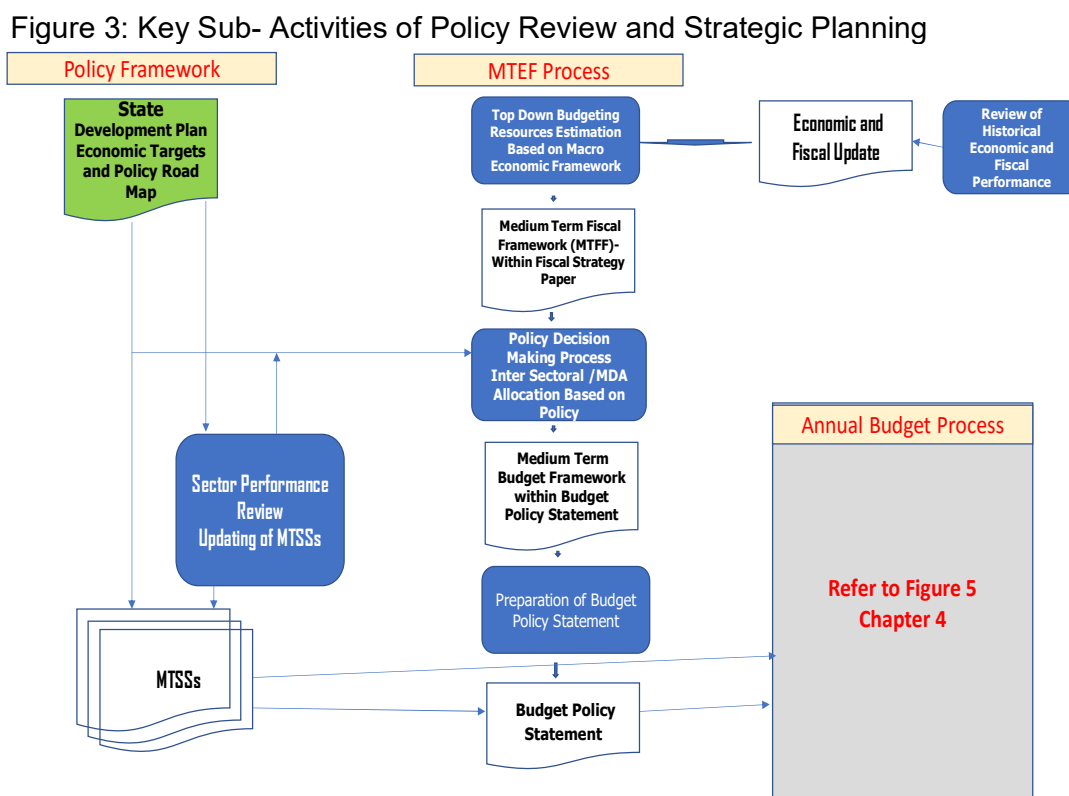
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## Chapter 3 –Policy Review and Strategic Planning

### 3.1 Overview of Policy Review and Strategic Planning

The chapter provides guidance on institutional mechanisms that facilitate the allocation of resources to achieve strategic objectives. Affordability must influence policy making and planning at the point when the decision is made. Where adjustment is required to deal with changing macroeconomic conditions and more particularly, changing priorities, that adjustment needs to take place through policy change to be sustainable<sup>2</sup>.

The key sub-activities are shown in figure 3 below.



### 3.2 Sector Performance Review

Sector Performance Review (SPR) is an annual evaluation of the results of public expenditure to inform the updating of policies and plans. SPRs are analyses of the budgetary allocations and releases to the sector and MDA; performance of each sector priorities, targets, key performance indicators; and review of cross sector collaborations. Findings of the SPRs will inform MTSS update and budget preparation as well as ensure policy-plan-budget linkages.

The activities to be followed for annual SPRs are as follows: -

- MEPBD will in March, develop and issue guidance note for each Sector to conduct the preceding financial year's SPR.

<sup>2</sup>Public Expenditure Management Handbook, The World Bank, Washington DC, 1998

- MEPBD will in March, organise training workshop for staff of MDAs on SPR guidance note (including process, methodology, timeline and tools for SPRs).
- Sectors will conduct their SPR from March to May with technical and quality assurance support from MEPBD.
- MEPBD will in May review & consolidate SPRs.
- Before end of May, MEPBD will organise validation session on the outcome of SPRs; identify key achievements, lesson learnt and challenging/emerging issues, etc. that will inform the MTEF and MTSS Preparation and/or Update.

### **3.3 Medium Term Expenditure Framework**

The Medium-Term Expenditure Framework (MTEF) is an annual rolling three-year expenditure planning that sets out the medium-term expenditure priorities and budget constraints against which sector plans and budget will be developed and refined.

The MTEF is therefore a multi-year (three-year) budget, which provides:

- A top-down estimates of total resources available for public spending
- A bottom-up costing of sector programmes
- A reconciliation of needs with resource allocated to sectors
- A process to ensure that annual budget submissions and budget execution reflect agreed medium term plans.

The MTEF establishes realistic macroeconomic projections of total available resources and sector ceilings/resource envelopes consistent with available resources and government policy priorities for the medium-term period<sup>3</sup>. The MTEF also disaggregates sector envelopes to guide the preparation of budget proposals based on available resources.

The State Government of Osun MTEF Process is captured in figure 3 above. The requirements and process for preparation of the Economic and Fiscal Update (EFU), Fiscal Strategy Paper (FSP), and Budget Policy Statement (BPS) is explained in EFU-FSP-BPS Manual, 2018 a separate document that compliments this manual.

### **3.4 Medium Term Sector Strategies**

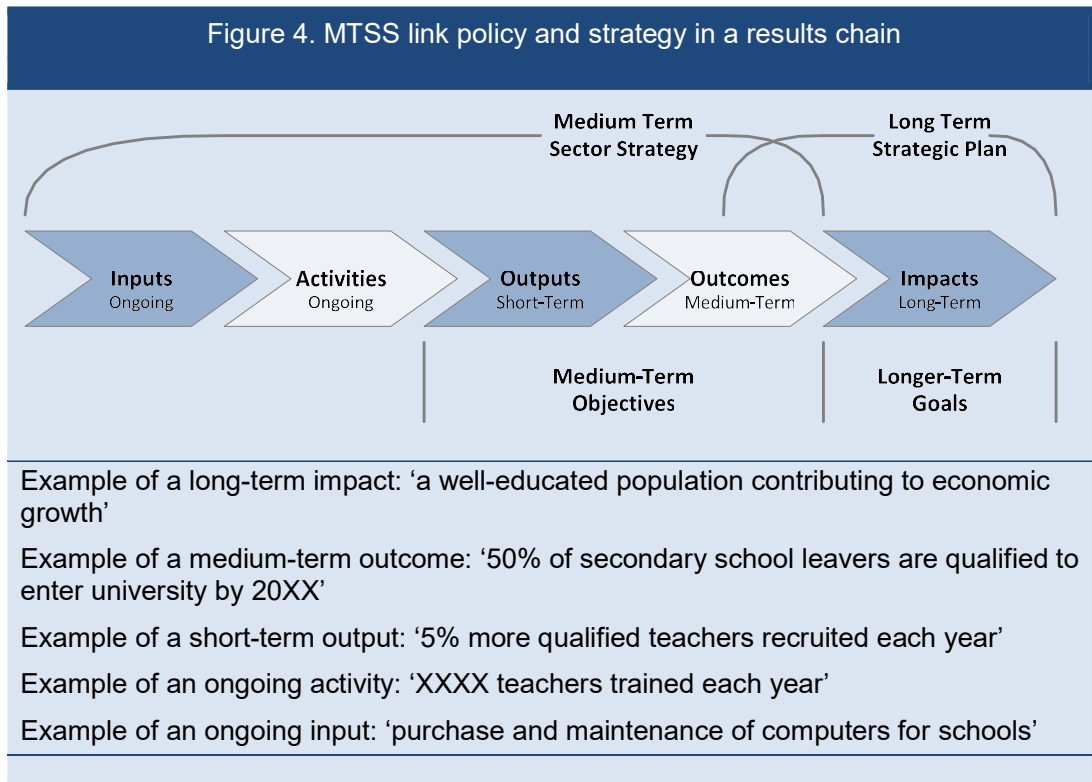
The State Development Plan (SDP) defines Economic Targets, Policy Road Map and Goals while the Medium-Term Sector Strategies (MTSS) set out specific inputs and activities to deliver specific outputs in the SDP. The MTSS is thus a road map that combines ambition and realism, and clearly plots priorities, deliverables and costs. It shows the chain of results that will achieve policy goals as shown in figure 4 below.

The MTSS process involves getting the spending agencies within a sector to articulate their medium-term goals and objectives against the background of the overall goals of the SDP; identify and document key initiatives being embarked upon to achieve their goals and objectives (i.e. their key projects and programs); cost these initiatives, prioritize and phase the initiatives over a three year period;

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<sup>3</sup>In line with provisions of Sections 11 – 18 of the State of Osun Fiscal Responsibility Law, 2012

define the expected outcomes of the initiatives in clear measurable terms; and link expected outcomes to their objectives and goals.



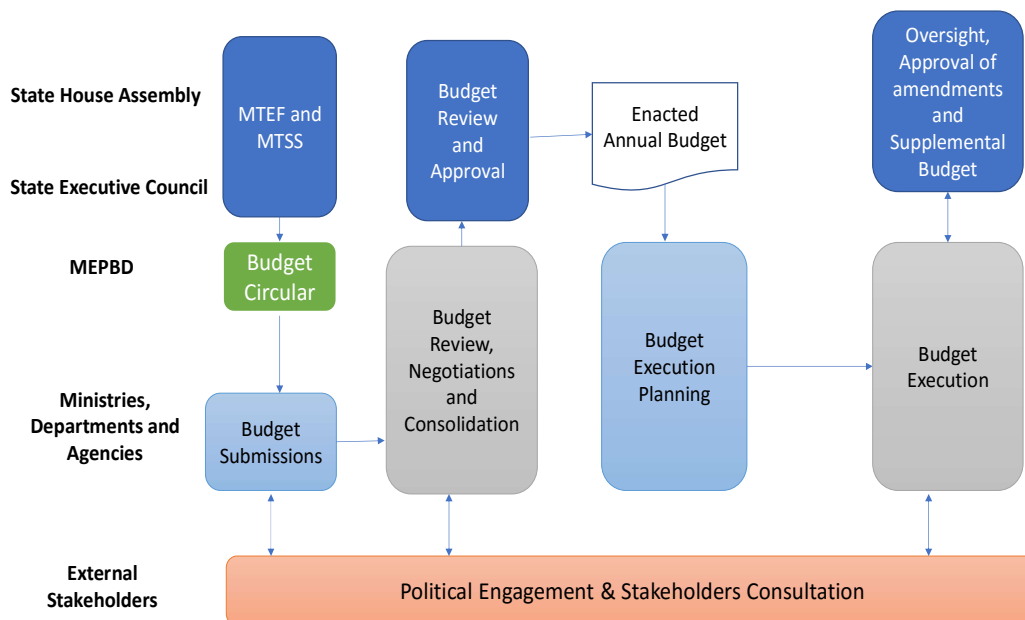
The requirements and process for preparation of MTSS is explained in State Government of Osun MTSS Preparation Guide, 2018 a separate document that compliments this manual.

## Chapter 4–Annual Budget Preparation

### 4.1 Overview of Annual Budget Preparation

This section provides a step-by-step guide on the key sub-activities, responsibilities and documents involved in preparation of annual budget. The key sub-activities in annual budget process are shown in figure 5 below.

Figure 5: Key Sub-Activities of Annual Budget Process



### 4.2 Annual Budget Call Circular

The formal budget preparation process starts with issuance of annual budget call circular (BCC) by MEPBD to all Ministries, Departments and Agencies (MDAs) of Government. In principle the call circular should include the following which have already been developed and agreed at the Strategic Planning stage: -

- Economic and fiscal outlook of the State of Osun for the fiscal year;
- Aggregate spending limit;
- A summary of State Budget Policy Statement;
- Government-wide priorities;
- Explanations and guidelines on downloading projects and activities in the State Development Plan and Medium-Term Sector Strategies (MTSSs);
- Form and Format the Budget estimates would take;
- Input spending boundaries (e.g. capital versus recurrent and personnel versus overhead costs);
- Guidelines for preparing recurrent expenditure (particularly personnel costs);
- Budget Classification and Chart of Accounts;
- Instructions for completing the budget forms/templates; and
- Detailed time table for submission of proposal and defense.

The time of issuing the call circular is very critical for early presentation of draft annual Budget to State House of Assembly. The time that the BCC will be issued is as provided in the Budget Calendar provided in table 1, Chapter 2.3.

### **4.3 Preparation of Budget Proposals by Spending MDAs**

The Ministries, Departments and Agencies (MDAs) on receipt of budget call circular are required to prepare detailed proposal which should be submitted to MEPBD. To produce the budget proposals within the timeframe, each Ministry or main organization is expected to: -

- Constitute Main Organisation (for example main Ministry) Budget subcommittee (to be chaired by Perm Sec/Chief Accounting Officer);
- Send copy of the Budget call circular or Ministerial (main organization) circular to all sub organizations and sub-sub organizations calling for their proposals;
- The sub organization and sub-sub organization would prepare detailed proposal in accordance with the approved form and format;
- The sub organization and sub-sub organization would also prepare qualitative presentation of the Budget; and
- The Ministry (or main organization) Budget subcommittee would review the submissions from all sub organizations and sub-sub organizations.

Some MDAs may not have the requisite in-house technical manpower to prepare their proposals in line with the required format using the budget codes to upload budget in the State Integrated Financial Management Information System (SIFMIS). Non-adherence with the format will critically undermine the entire budget preparation process. There may be need for MEPBD to have standing technical back stopping team that would offer technical support to MDAs. The technical support may be in respect of: -

- Visiting MDAs to ensure that Budget proposals are being prepared in line with above requirement;
- Specific training for budget staffs in MDAs where the staff lack proper knowledge of the requirements; or
- A member of Technical backstopping team leading the process in the MDA without proper capacity to prepare budget in line with the requirements.

The Permanent Secretary in consultation with the Commissioner (or Chief Executive of Extra Ministerial Department) is responsible for arranging and coordinating the preparation and endorsement of the budget proposals of their respective and ensuring timely submission to the MEPBD. The MDAs will ensure that

- Only projects in MTSS are provided for in the budget proposal;
- On-going, grant-assisted and development loan financed activities and projects shall be given higher priority;
- Activities or projects that address specific commitments of the Government under any international, bilateral or domestic agreement shall also be given priority;
- Only activities and projects the MDA has the technical and absorptive capacity to implement will be included in the budget proposal;
- All new activities and projects should have a justification and appraisal document prepared by appropriately skilled staff of the MDA or Consultant(s). The justification and appraisal document will provide the activity or project performance indicators and method of measuring output and outcome. In case of activities or projects that are planned to be carried out over a period of more than one year, the justification and appraisal document will indicate the full scope, the total financial implication and the planned execution of the work in phases over the years;



- All new activities or projects (either purchase, construction, renovation, rehabilitation, repair or acquisition) are costed (MDAs are expected to identify and apply the lowest possible cost and the most effective methods in estimating the costs of activities and projects);
- The recurrent implications of capital projects should be estimated and provided for in the recurrent estimates;
- All proposals for counter-part funding for activities and projects financed by external sources are incorporated in the budget proposals; and
- The actual expenditures for the previous year and the first six months of the current financial year are provided.

MDAs are required to complete and return each of the following documents listed and described below:

### **Annexure I - Budget Summary**

This form provides an overview of summary of the total revenue and expenditure proposed for the next year by the MDA with previous year summary of actual revenue and expenditure, summary of current year approved budget and 6 months actual performance.

### **Annexure IIA- Revenue**

This form requests detail of the MDA's proposals for amount of revenue it proposes to raise over the next year analysed by revenue economic line items. The MDA will include for each economic revenue line item the budget for the current year, actual revenue collected in the first six months of the current year and actual performance for the last full financial year. MDAs are to provide a realistic, but challenging assessment of their likely level of revenue collection. This is to reflect recent actual collection levels and not just aim to impress the State Government.

### **Annexure IIB- Revenue Monitor**

This monitor form provides the MDA with the opportunity to explain their revenue proposals by economic revenue line item, indicating the rate and number of units where relevant.

### **Annexure III - Personnel Costs**

This form is used for MDAs to indicate their proposals for spending on personnel costs by grade of staff. Comparisons are to be given with the budget for the current year, the actual spending for the first six months and also the spending for the last full financial year.

### **Annexure IVA- Overhead Costs**

This form requests detail of the MDA's proposals for amount of expenditure it proposes to incur analysed by economic line items. This is compared with the budget for the current year, the actual payments in the first six months of the current year and the actual payments for the last full financial year. MDAs are to ensure that all expenditure is for programmes or activities, which are in line with the MDA's mission, and consistent with MTSS.

### **Annexure IVB - Overhead Costs Monitor**

This monitor form provides the MDA with the opportunity to explain their expenditure proposals under each economic line item.

### **Annexure VA - Capital Expenditure**

This form requests details of each capital project. The proposed expenditure is compared to the budget for the current year and the actual spent in the first six months of the current year. The location of each project and the state of completion (for existing projects - that is whether the project is new, abandoned, on-going) is to be provided. MDAs are to ensure that all capital expenditure is for programmes or schemes, which are provided in MTSS and the MDAs mission.

### **Annexure VB - Capital Projects Performance Indicator**

The Capital Projects Performance Indicator form requests details of objectives, outcomes, Key Performance Indicators (KPI) for each proposed capital project. Form VA asks for the proposed capital expenditure on each project whilst this form requests indications on what services etc it will provide with this money by asking for performance indicators related to the targets and possible impacts of each capital project. It is expected that only a few (perhaps up to three) performance indicators will be developed for each capital project. These are to be specific, easy to collect and reflect the aims of the project.

### **Annexure VC – Capital Projects Priority Schedule**

This form requests each Ministry, Department and Agency to list its capital projects in order of priority. In addition, details of the project's objectives and impacts are to be provided.

### **Annexure VD - Geocode (Location)**

This form requires an analysis of capital projects by local government area and ward, indicating geo-code of the project.

## **4.4 Review of Budget Proposals by MEPBD**

Preliminary review and exploratory of the financial estimates to ensure that the proposals substantially comply with the requirements of the Budget Call Circular including sector ceilings. Budget Department would ensure that all the forms annexed to the Circular are properly completed. It would also ensure that the projects and activities included in the proposals comply with the State's policy objectives and priorities. This review will include but not limited to:

**Revenue Proposals:** The revenue line items provided by each MDA are carefully reviewed to ensure that no revenue items are omitted. In addition, checks are made to ensure that the figures for the last year, the current on-going year and projections for the next budget year are provided for all the revenue line items listed by the MDA. The actual performance of the revenue line items for the previous budget year and the first six or nine months of the current year is reviewed to indicate trends. These trends are considered to ensure that projections for future years are realistic, especially the forecast for the next budget year. If there are cases where the budget has significantly under-performed, especially if less than 50%, then the MDA is requested to provide explanations for the low level of revenue collection. If projections of future revenue do not show reasonable growth of at least 20% a year, the MDA is also requested to provide explanations.

**Personnel Cost Proposals:** The Personnel Cost proposals submitted by each MDA should have the following:

- Actual number and grades of staff currently in post;
- Increased costs of staff due to promotion, advancement or conversion etc.;

- Employment of additional staff to fill current vacancies (if approved);
- Allowances;
- Bonuses; and
- Total emoluments of political appointees (for MDAs handling Political appointees personnel bill).

**Overhead Cost Proposals:** The overhead costs of each MDA are reviewed to ensure that they are appropriate. In addition, provision of overhead costs for completed capital projects are reviewed, for example, to ensure that maintenance is included for all new buildings, which will be used during the budget year. If there are any significant variations from the current year’s budget for any economic line items, then the MDA is requested to provide an explanation and especially if there are significant increases in costs from the actual costs in the last full budget year and current year. Any major new events, for example, conferences or staff training must be adequately explained and justified by the MDA.

**Capital Expenditure Proposals:**Capital activities and projects as listed by the MDA should be consistent with the policy guidelines of the State Government and provided in their MTSS. In addition, there should be no overlapping or duplication of functions, activities or projects between MDAs. If any such duplication is identified, this should be rationalized, and steps agreed to avoid the duplication, during the bilateral discussions or referred to the EXCO for decision.The Budget Department should also ensure that justification and appraisal document as well as costing are prepared by appropriately skilled staff of the MDA or Consultant(s) are included for all new activities and projects. In addition, reasonableness of the costing for each activity or project should be reviewed. The past performance of each MDA over the recent past should also be considered using appropriate performance indicators to ensure that the MDA has the technical and absorptive capacity to complete the proposed activities and projects in the budget within the financial year timeline. If it is not clear on how proposed activity or project will meet the State’s or the MDA’s objectives, further justification will be required.

#### 4.4 Bilateral Discussion / Pre-Treasury Board Meeting

The MEPBD on receipt of Budget proposals (revenue, recurrent and capital expenditure) from MDAs shall organize for bilateral discussion/negotiation with MDAs on their proposals. The members of the Bilateral Discussion Committee (Pre-Treasury Board) are as follows:

- |  |               |
|--|---------------|
| 1. Hon Commissioner, MEPBD                   |               |
| 2. Hon. Commissioner Finance                 |               |
| 3. Hon. Commissioner, MHRCB                  | Chairman      |
| 4. PS. MEPBD                                 | Vice Chairman |
| 5. PS, Finance                               | Member        |
| 6. PS, Human Resources and Capacity Building | Member        |
| 7. Accountant General                        | Member        |
| 8. Statistician General                      | Member        |
| 9. Chairman, IRS                             | Member        |
| 10. DG, DMO                                  | Member        |
| 11. General Manager, PPA                     | Member        |
| 12. Director (Economic Planning)             | Member        |
| 13. Director (Budget)                        | Secretary     |

Note:

This Committee is supposed to be purely careerists in its composition and to be chaired by Permanent Secretary, MoEPBD

The Committee at the bilateral discussion will: -

- Review the proposals with MDAs to ensure consistency with approved proposal completion guidelines;
- Ensure that the MDAs complied with the input spending boundaries;
- Review the personnel and over-head input and its compliance with State government overall recurrent expenditure policy (particularly the personnel profile);
- Ensure that the MDAs Identification of Capital activities or projects are in line with Policy priorities and are provided in MTSS;
- Verify that each new capital activity or project is supported with formal Justification and Appraisal document prepared by appropriately skilled staff of MDAs or Consultants;
- Review and judge the reasonableness of the costing mechanism of activities or projects and programmes in the proposal;
- Review of MDA's performance indicators and method of measuring output and outcome to ensure consistency with State Government of Osun approved system, and
- Where necessary allocate additional resources from Planning reserve for funding important activities or projects covered within the MDA resource envelope (expenditure ceiling).

#### **4.5 Consolidating Annual Budget**

The proposals from MDAs would be consolidated incorporating amendments and adjustments based on the bilateral discussions. The consolidated proposals from all MDAs are integrated to be State Government of Osun Draft Budget Estimates for the year. The process of consolidating the annual budget is primarily interactive in nature. The personnel and operational cost estimates are computed and deducted from the aggregate spending limit (earlier determined at strategic planning stage) and the balance is considered as the capital development fund. The total capital expenditure is estimated, which would consist of capital activities and projects. The new capital investment for the fiscal year would attract additional recurrent cost estimates, and adequate provision should be made by the MDAs. The additional recurrent cost implication of new capital investment should be computed by line item (or economic input) and added to the personnel costs and recurring operating cost estimates.

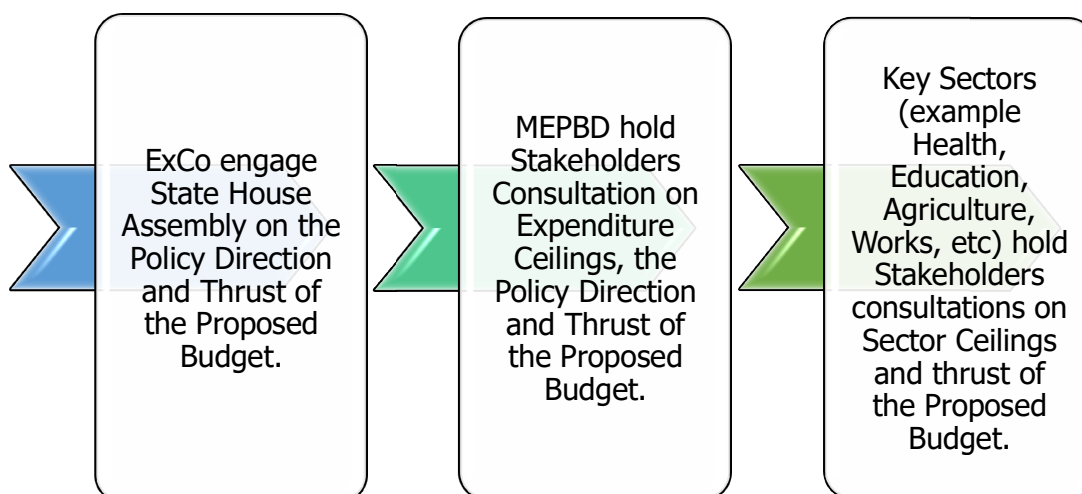
#### **4.6 Budget Stakeholders Consultations and Engagement**

The ExCo, MEPBD and sector MDAs will prior to completion of the annual Budget, embark on several levels of consultations and engagement. The various levels of political engagement and consultations are as stated in figure 6 below.



Note:  
This section should come before issuance of call circular as reflected on adjustment on Pg 10

**Figure 6: Budget Stakeholders Consultations and Engagement**



#### **4.6 Treasury Board Meeting**

After consolidation of the draft Estimates by Budget Department, MoEPBD will arrange for Treasury Board Meeting to be Chairded by the Governor. The Composition is stated below;

1. Governor --- Chairman
2. Deputy Governor --- Member
3. Chairman House Committee on Appropriation --- Member
4. Secretary to the State Government --- Member
5. Chief of Staff --- Member
6. Head of Service --- Member
7. Hon. Commissioner, MoEPBD --- Member
8. Hon. Commissioner, Ministry of Finance
9. Hon. Commissioner, Ministry of Human Resources and Capacity Building
10. Hon. Commissioner, Ministry of Justice --- Member
11. Permanent Secretary, MoEPBD
12. Permanent Secretary, Ministry of Finance
13. Permanent Secretary, Ministry of Human Resources and Capacity Building
14. Accountant-General --- Member
15. Statistician – General --- Member
16. Director General, Debt Management Office --- Member
17. Chairman Osun Internal Revenue Service --- Member
18. General Manager, PPA
19. Director, Planning, MoEPBD
20. Director, Budget, MoEPBD --- Member

#### **4.7 Consideration of Draft Budget Estimates by the EXCO**

The draft budget estimates will be presented to the EXCO for consideration. The EXCO review is to ensure that the draft budget reflect the following:

- State Budget Policy Statement approved by EXCO at the Strategic Planning Stage; and

- Trade off and balance of interests agreed at both political engagement and consultative processes with Assembly members and other stakeholders (CSO) respectively.

#### **4.8 Presentation of Draft Budget to House of Assembly**

After review of the draft budget, the Governor will present the ExCo Approved Budget Estimates to the House of Assembly as an Appropriation bill within the timeline as specified in table 1, chapter 2.3. The State Appropriation bill is composed of:

- The budget speech of the Governor;
- The Budget Estimates.

The budget speech of the Governor includes:

- (a) The Statement of the Governor on the main directions of socio-economic development and fiscal policies in the coming financial year;
- (b) Macro-economic assumptions used for fiscal forecast;
- (c) Level of Fiscal deficit;
- (d) Deficit financing, describing anticipated composition;
- (e) Debt stock, including details at least for the beginning of the current year;
- (f) Brief review of the previous budget performance; and
- (g) Explanatory note on the budget estimates.

The explanatory note is a complete file of documents, justifying the State Government of Osun Budget which includes: -

- a) Justification of planned State budget revenues, expenditures and deficit (surplus), including the interest rates and maturities on loans to be borrowed for financing of the deficit, as well as trend analysis of the mentioned budget elements;
- b) Trend analysis of planned state budget revenues, expenditures and deficit (surplus) based on actual figures of the previous financial year and confirmed figures of the current financial year;
- c) Justification of State budget revenues expectations in the proposed draft, with a breakdown per "allocations from the federation account", "tax", "non-tax" and "others" (such as grants. Loans and special funding);
- d) Justification of the proposed State budget appropriations, for each line of budget classification, identification and justification of the nature and the amount of budget credits and guarantees, identification of the basic norms for calculation of budget expenditures;
- e) Justification of budget appropriations for financing of targeted programmes, with indication of the programmes: legal basis, substance, tasks and objectives, and phases and timing of implementation;
- f) The structure and trend analysis of external and domestic loan as well as grants, based on actual figures of previous financial year and estimated figures of current financial year;
- g) Justification of the appropriations budgeted for generation of Contingencies Fund;
- h) Information on proposed appropriations against the original budget requests;
- i) Information on personnel expenditures of budget financed ministries, departments and agencies and trend analysis of this information based upon the corresponding figures of the last financial year and the estimated

- figures of the current financial year, as well as information on the actual number of employees;
- j) Any other information, which the State Executive finds essential for justification of the draft State budget.

The draft State Government of Osun budget and the budget message of the Governor will be available to the public for review, analysis and comments.

#### **4.9 Review and Approval by the House of Assembly**

The State House of Assembly is responsible for Appropriation Law – or approving the draft Budget at the formal legal level. The steps include:

- The Executive formally send the draft Estimates to the House of Assembly (The public presentation by the Governor is regarded as the first reading of the Appropriation Bill);
- The second reading and thereafter the Bill will be referred to House Committee on Appropriation and other committees for discussion;
- Discussion of the Budget may involve public hearing, discussion with the MDAs and votes by House Committees;
- Presentation of Report of the House Committee on Appropriation to the House (referred to as the third reading); and
- Final deliberation and passage of the Appropriation Law.

#### **4.10 Assent by the Governor**

The Appropriation Law will be presented to the Governor for his assent. Assent involves the Governor appending his signature to the passed bill to make it a law.

#### **4.11 Public Presentation and Analysis**

Detailed analysis of the budget will be presented by the Commissioner, MEPBD in collaboration with Commissioner, Ministry of Finance and other key staff of State Financial Management Institutions (such as MEPBD, Ministry of Finance, Office of the Accountant General, Board of Internal Revenue and Debt Management Office). The approved Budget together with the Budget policy statement will be published (hard copy and online).

## **Chapter 5 - Budget Execution and Control.**

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### **5.1 Overview of Budget Execution and Control**

This section is a crucial process in the budget cycle. It discusses the pre-budget implementation sub-activities. The requirement as set in this section is to ensure that adequate planning of budget execution to control and ensure that actual expenditures are as provided in the approved budget. However, other budget execution activities such as issuance of expenditure warrants, procurement, release of funds, accounting and reporting are provided for in State of Osun Government Financial Regulations, 2009 and State of Osun Public Procurement Law, 2015.

### **5.2 Budget Profiling**

Budget Profiling is providing a monthly profile of revenue (recurrent and capital receipts) and monthly expenditure (personnel, social benefits, overheads, grants, contribution, public debt service and capital) as the basis for the cash in and out flow. The essence is to provide a basis for in-year revenue and expenditure budget performance tracking, monitoring and re-forecasting.

### **5.3 Request for Monthly Capital Project Work Plan**

At the inception of the budget implementation the Budget Office working with the State Bureau of Statistics will in consultation with the Ministry of Finance issue budget implementation guideline and request for monthly work plan (or programme) from all spending entities within the State Government. The capital expenditure work plan (**annexure VI**) will provide what is to be done within the fiscal year as provided in the approved annual budget in the following manner: -

- The activities/projects to be implemented within the fiscal year as provided in the approved budget and their outputs;
- Their planned start and completion dates for each activity/project;
- The person(s), organization and/or institution to carry out the activity/project;
- The total costs for each activity/project; and
- The costs broken into each of the months from start to completion date.

### **5.4 Request for Monthly Revenue Forecast**

On approval and accent of the Budget the Office of State Accountant General shall request all revenue generating MDAs to provide realistic revenue forecast for each of the 12 (twelve) months (i.e. from January to December). The Revenue Forecast (**annexure VII**) would normally include the following information.

- Name of Ministry, Department and Agencies
- Ministry, Department and Agencies Code
- Sources of Revenue, approved estimates and Code;
- Estimate of collection per source for each month (i.e. from January to December).

The Office of Accountant General would collate the submissions from all revenue generating and produce consolidated monthly revenue forecast for State Osun Government. The consolidated monthly revenue forecast for State of Osun will be circulated to Ministry of Finance, MEPBD, State Bureau of Statistics and Governor's Office.



## 5.5 Aggregate Monthly Expenditure Projections

On receipt of the work plans from MDAs, MEPBD will review the work plans against the Consolidated monthly revenue forecast and if necessary invite MDAs for discussion on how to adjust their work plan to conform with overall monthly resource inflow.

From the adjusted work plans the MEPBD in consultation with Ministry of Finance and the Office of the Accountant General will produce aggregate monthly expenditure projections (**annexure VIII**) for:

- Personnel Costs
- social benefits
- Overhead (Operational) Costs
- Grants,
- Contributions,
- Public debt service
- Capital Investment Costs

The State Government of Osun shall have a Fund Management Committee (or Fund Allocation Committee) that is responsible for: -

- Reviewing and approving the Aggregate Monthly Expenditure Projections prepared by MEPBD in collaboration with Ministry of Finance and the Office of the Accountant General.
- Advising on the Mobilization of State of Osun Government financial resources and on the judicious allocation of the monthly revenues based on the approved aggregate monthly expenditure projections.
- Monitoring revenue inflow and expenditure performance and reviewing and adjusting expenditure projection to be in line with inflow and level of expenditure performance.

The members of the Fund Allocation Committee shall include: -

- |   |   |           |
|---|---|-----------|
| 1. Governor                                     | - | Chairman, |
| 2. Deputy Governor                              | - | Member,   |
| 3. Secretary to the State Government            | - | Member    |
| 4. Head of Service                              | - | Member,   |
| 5. Honourable Commissioner, Ministry of Finance | - | Member,   |
| 6. Honourable Commissioner, MEPBD               | - | Member    |
| 7. Permanent Secretary, Ministry of Finance     | - | Member,   |
| 8. Permanent Secretary, MEPBD                   | - | Member    |
| 9. Accountant-General of the State              | - | Member,   |
| 10. Chairman of State Internal Revenue Service  | - | Member,   |
| 11. Statistician-General                        | - | Member    |
| 12. Director Budget                             | - | Secretary |

## Chapter 6 -Budget Performance Reporting, Monitoring and Evaluation

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### 6.1 Overview of Budget Performance Reporting, Monitoring and Evaluation

The objective of this section is to provide tools and mechanism to enhance capacity for budget performance reporting, monitoring and evaluation.

The purpose of budget performance reporting is for State of Osun Government ascertain the actual performance numbers achieved for revenue and expenditure at end of every month, quarter or financial year. In other words, budget performance report is designed to compare how close the budgeted revenue and expenditure was to the actual performance.

The purpose of monitoring and evaluation in budget and project management is to address one or more of the following concerns:

**Effectiveness:** is the budget activities or projects achieving their objectives and targets?

**Efficiency:** is the budget activities or project being implemented in an efficient manner that justifies continued funding?

**Relevance:** are the activities or projects in the budget still relevant to the needs of the State?

**Impact:** to what degree have the beneficiaries of the activities or projects been affected positively or negatively, or has there been any change in behavior resulting from the activities or projects implemented?

**Response:** what has been the degree of acceptance and cooperation from the target beneficiaries (this will indicate if the activities or projects are addressing the needs of the beneficiaries and if the activities or projects were properly designed)?

**Causality:** what factors or events have impacted on the implementation and performance of the budget activities or projects?

### 6.2 Budget Performance Reporting

#### 6.2.1 Monthly Budget Performance Review

Every month, each MDA will prepare a detailed report of actual revenue and expenditure compared to budgeted revenue and expenditure together with an explanation of variances. A mandatory monthly budget performance report is required to be submitted to MEPBD within one week of end of the month. The MDA's monthly Budget Performance Reporting Templates are as follows:

- Format of Revenue Performance Report.
- Format of Recurrent Expenditure Performance Report.
- Format of Capital Expenditure Performance Report.

The templates are attached as annexure IX and X.

MEPBD shall use the MDAs monthly performance reports to produce State of Osun consolidated monthly budget performance report within two weeks of end of the month. The consolidated budget performance report indicating variances and

reasons for major variances shall be forwarded to the Fund Management Committee.

### **6.2.2 Quarterly Budget Performance Reports**

MEPBDP will from the consolidated monthly budget performance reports produce quarterly budget performance report within four weeks of end of the quarter. MEPBD will include in the budget performance report variances, reasons for the major variances and measures to be taken to maintain and/or ensure that budget is implemented as intended. The quarterly budget performance report will be forwarded to the Fund Management Committee with definite recommendations.

In addition, the report will be forwarded to MDAs with the proposed measures to be taken to maintain and/or ensure that budget is implemented as intended. The quarterly budget performance report will routinely be made available to the public through appropriate means (such as hard copy and State website) within one month of completion.

### **6.2.3 Annual Budget Performance Report**

MEPBD should also produce Annual Budget Performance Report at the end of the fiscal year; which will show how much the approved budget was consistent with the implemented budget; and how much the objectives of the budget were realized; and lessons learned.

MEPBD will also produce full year statistical reports. The statistical reports will indicate the performance of the budget against the following: -

- Functions,
- Programmes, and
- Locations.

The templates for functional, programme and location performance reports are attached as annexures XI, XII and XIII.

## **6.3 Monitoring of Capital Activities and Project**

### **6.3.1 Objectives of Monitoring and Evaluation**

Monitoring and evaluation of the State budget or projects should consider and report performance at various levels of objectives and targets including input, activity, output, outcome and impact.

**Inputs** – are resources allocated to the implementing unit for an expected level of output. The inputs or resources may include money, men and machines budgeted for the achievement of the desired level of output. Input monitoring and evaluation is necessary because it is the bases for achieving other levels of objectives of the budget or project.

**Activities** - the various tasks of government carried out to deliver the required services(in most cases referred to as projects); these are either carried out directly by government officials or contracted out to outside experts within basic government rules and regulations. They are all carried out at the implementing agencies' level.

**Outputs** - the expected levels of services or goods to be created based on the units of inputs; they consist of targets set to be achieved (example completed Primary Health Clinic with basic diagnostic equipment, 10 bedded ward block, consulting clinic, 4 flat quarters, etc).

**Outcomes** - the expected benefits of the outputs created and delivered using a given unit of input (functional primary health clinic used by the over 1,200 inhabitants of the village for their health care needs).

**Impacts** - the ultimate improvements in living standard of a community from the services provided directly or indirectly (example reduction in maternal mortality and under-five mortality).

Output and Impact are performed through special studies, review, assessment or research embarked upon by specialist agencies such as State Statistical Agency, National Bureau of Statistics, Universities, and Research Institutions. The objective of this sub-section is to provide tools and mechanism to enhance capacity for monitoring of input, activities and outputs.

Therefore, monitoring capital activities and projects is to track progress to ensure that execution of each activity or project match designs and specifications, and that the inputs deliver the expected outputs. The objectives are to: -

- formally obtain information on the progress and challenges being faced with budget implementation so that remedial actions could be taken on time;
- justify request for further funding, as the office responsible for budget management and control is adequately informed and convinced that monies released earlier have been judiciously utilized as planned;
- serve as an audit and evaluation trail for validating the compliance with plans, procedures, rules, regulations and laws guiding budget or project implementation;
- serve as a reference or precedence for future budget formulation or activity/project design and implementation; as such reports provide experiences and records of successes, failures, lessons learned and good practice; and
- provide reports to external stakeholders like project sponsors (e.g. donors, and development partners) and non-stake actors on how resources have been managed.

### **6.3.2 Monitoring Tools and Reporting Templates**

MEPBD shall develop tools and reporting templates for effective monitoring of budget activities and projects. These tools may include logframes, workplans and progress reviews.

**The Logframes** should define the logic of the budget activity or project, and clearly state the linkages between cause and effect; the levels or hierarchy of objectives (inputs, and output) and how they can be achieved and measured over time. It should state the targets, indicators, milestones and their means of verification; the assumptions to the budget activity or project, the risk inherent in the budget activity or project and how those risks could be mitigated.

**The Workplan** should state, in a schedule and sequenced, what is to be done during the budget activity or project cycle:

- The sub-activities to be carried and their outputs;

- Their planned start and completion dates;
- The person(s), organisation and/or institution to carry out the activity; and
- The costs of the sub-activities.

**The Progress Review** will examine work done and should provide answers to the following questions, are:

- Inputs available as planned?
- Sub-Activities being carried out in accordance with the Workplan?
- Outputs being achieved as envisaged?

### **6.3.3 Entities Responsible for Monitoring and Reporting**

The entities responsible for monitoring and preparation of reports are as follows: -

1. Ministry of Economic Planning, Budget and Development – Inputs.
2. State Bureau of Statistics - Inputs, Activities, Outputs, (and through special studies, review, assessment and research Outcomes, and Impacts)
3. Spending MDAs - Activities and Outputs
4. Office of State Accountant General - Inputs
5. Office of State Auditor General - Inputs, Activities and Outputs

Spending MDAs should produce monthly reports (**annexure XIV**) and send them to MEPBD. MDAs will inform the Office of Accountant General (OAG) of progress on capital programmes and particularly of any delays so that they can adjust cash forecasts and demands for funds accordingly.

MEPBD shall embark on independent review visits to activities or projects locations to validate the monitoring reports submitted by MDAs. MEPBD shall from the monthly monitoring reports submitted by MDAs and their independent visits reports to produce a consolidated quarterly M&E report showing overall resource inputs compared to outputs.

The consolidated quarterly monitoring report will be forwarded to the Fund Management Committee with definite recommendations, Ministry of Finance, Office of the Accountant General, State Bureau of Statistics and Spending MDAs.

## Annexure 1: Budget Summary

<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2017</b>	<b>APPROVED BUDGET 2018</b>
		₦	₦
	<b>OPENING BALANCE (A)</b>		
<b>1</b>	<b>REVENUE:</b>		
<b>11000000</b>	<b>SHARE OF FEDERATION ALLOCATION ACCOUNT</b>		
110101	GOVERNMENT SHARE OF FAAC		
110102	GOVERNMENT SHARE OF VAT		
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT		
110104	OTHER REVENUE FROM FAAC		
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>		
120101	PERSONAL TAXES		
120102	CORPORATE TAXES		
120201	LICENCES - GENERAL		
120204	FEES - GENERAL		
120205	FINES - GENERAL		
120206	SALES - GENERAL		
120207	EARNINGS -GENERAL		
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL		
120209	RENT ON LAND & OTHERS - GENERAL		
120210	REPAYMENT-GENERAL		
120211	INVESTMENT INCOME		
120212	INTEREST EARNED		
120213	RE-IMBURSEMENT GENERAL		
130101	DOMESTIC AIDS		

130102	FOREIGN AIDS		
130203	DOMESTIC GRANTS		
130204	FOREIGN GRANTS		
	<b>TOTAL CURRENT YEAR RECEIPTS (B)</b>		
<b>2</b>	<b>OTHER CAPITAL RECEIPTS</b>		
	INTERNAL SOURCE		
	EXTERNAL SOURCE		
	<b>TOTAL OTHER CAPITAL RECEIPTS (C )</b>		
	<b>TOTAL PROJECTED FUNDS AVAILABLE (D=A+B+C)</b>		
<b>3</b>	<b>EXPENDITURE</b>		
	<b>A: RECURRENT DEBT</b>		
	CRF CHARGES - PUBLIC DEBT CHARGES		
	INTERNAL LOANS REPAYMENTS		
	EXTERNAL LOAN REPAYMENTS		
	TOTAL RECURRENT DEBT (E)		
	<b>B: RECURRENT NON DEBT</b>		
210101	SALARIES AND WAGES		
210201	ALLOWANCES		
210202	SOCIAL CONTRIBUTIONS		
210301	SOCIAL BENEFITS		
220201	TRAVEL & TRANSPORT - GENERAL		
220202	UTILITIES - GENERAL		
220203	MATERIALS & SUPPLIES - GENERAL		
220204	MAINTENANCE SERVICES - GENERAL		

220205	TRAINING - GENERAL		
220206	OTHER SERVICES - GENERAL		
220207	CONSULTING & PROFESSIONAL SERVICES – GENERAL		
220208	FUEL & LUBRICANTS - GENERAL		
220209	FINANCIAL CHARGES - GENERAL		
220210	MISCELLANEOUS EXPENSES GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		
220502	SUBSIDY TO PRIVATE COMPANIES		
	<b>TOTAL RECURRENT NON DEBT (F )</b>		
	<b>TOTAL RECURRENT EXPENDITURE (G=E+F)</b>		
<b>4</b>	<b>C: CAPITAL EXPENDITURE BASED ON NATURE</b>		
310501	INVENTORIES		
310502	WORK IN PROGRESS		
310601	PERSONAL ADVANCES		
310602	ADMINISTRATIVE ADVANCES		
310603	IMPREST		
310901	LOCAL INVESTMENTS		
310902	FOREIGN INVESTMENTS		
311001	LOCAL LOANS		
311002	FOREIGN LOANS		
320101	LAND & BUILDING - GENERAL		
320102	INFRASTRUCTURE - GENERAL		
320103	PLANT & MACHINERY - GENERAL		



320104	FIXED ASSETS - GENERAL		
320105	OFFICE EQUIPMENT - GENERAL		
320106	FURNITURE & FITTINGS - GENERAL		
320107	SERVICE CONCESSION ASSETS (PPP)-GENERAL		
320108	LEASED ASSETS-FINANCE LEASE		
320109	SPECIALISED ASSETS-GENERAL		
320110	ASSETS-UNDER-CONSTRUCTION		
320201	INTANGIBLE ASSETS		
	<b>TOTAL CAPITAL EXPENDITURE (H)</b>		
	<b>TOTAL EXPENDITURE (BUDGET SIZE) (I=G+H)</b>		

Annexure I IA : SUMMARY OF REVENUE BUDGET

<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>	<b>EXISTING RATE (2018)</b>	<b>ROPOSED RATE (2019)</b>	<b>APPROVED BUDGET 2018</b>	<b>PROPOSED BUDGET 2019</b>	<b>ACTUAL REVENUE JAN-DEC. 2017</b> N	<b>ACTUAL REVENUE (JAN. - JUNE) 2018</b> X	<b>ACTUAL REVENUE (JULY - AUG.) 2018</b> Y	<b>ACT (JA</b>
		₦	₦	₦	₦	₦	₦	₦	
<b>1</b>	<b>REVENUE:</b>								
<b>1100000</b>	<b>SHARE OF FEDERATION ALLOCATION ACCOUNT</b>								
110101	GOVERNMENTSHARE OF FAAC			-	-	-	-	-	
110102	GOVERNMENT SHARE OF VAT			-	-	-	-	-	
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT			-	-	-	-	-	
110104	OTHER REVENUE FROM FAAC			-	-	-	-	-	
<b>1200000</b>	<b>INDEPENDENT REVENUE</b>								
120101	PERSONAL TAXES			-	-	-	-	-	
120102	CORPORATE TAXES			-	-	-	-	-	

120201	LICENCES - GENERAL			-	-	-	-	-	
120204	FEES - GENERAL			-	-	-	-	-	
120205	FINES - GENERAL			-	-	-	-	-	
120206	SALES - GENERAL			-	-	-	-	-	
120207	EARNINGS -GENERAL			-	-	-	-	-	
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL			-	-	-	-	-	
120209	RENT ON LAND & OTHERS - GENERAL			-	-	-	-	-	
120210	REPAYMENT- GENERAL			-	-	-	-	-	
120211	INVESTMENT INCOME			-	-	-	-	-	
120212	INTEREST EARNED			-	-	-	-	-	
120213	RE-IMBURSEMENT GENERAL			-	-	-	-	-	
130101	DOMESTIC AIDS			-	-	-	-	-	
130102	FOREIGN AIDS			-	-	-	-	-	
130203	DOMESTIC GRANTS			-	-	-	-	-	

130204	FOREIGN GRANTS			-	-	-	-	-	
	<b>TOTAL</b>			-	-	-	-	-	

Annexure I B: DETAILS OF REVENUE BUDGET

DETAILS OF								
0								
ECONOMIC CODE	DESCRIPTION	EXISTING RATE (2018)	PROPOSED RATE (2019)	APROVED BUDGET 2018	PROPOSED BUDGET 2019	ACTUAL REVENUE JAN-DEC. 2017	ACTUAL REVENUE (JAN. - JUNE) 2018	ACTUAL REVENUE (JULY - AUGUST) 2017
		₹	₹	₹	₹	₹	₹	₹
1	REVENUE				-			
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				-			
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				-			
110101	GOVERNMENT SHARE OF FAAC				-			

11010101	STATUTORY ALLOCATION				-			
<b>110102</b>	<b>GOVERNMENT SHARE OF VAT</b>				-			
11010201	SHARE OF VAT				-			
<b>110103</b>	<b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>				-			
11010303	EXCESS CRUDE				-			
<b>110104</b>	<b>OTHER REVENUE FROM FAAC</b>				-			
11010401	OTHER REVENUE FROM FAAC				-			
	<b>SUB-TOTAL STATORY ALLOCATION</b>			-	-	-	-	-
<b>12</b>	<b>INDEPENDENT REVENUE</b>				-			
<b>1201</b>	<b>TAX REVENUE</b>				-			
<b>120101</b>	<b>PERSONAL TAXES</b>							

					-			
12010101	PERSONAL TAXES				-			
12010104	STAMP DUTY				-			
12010105	POOL BETTING TAX			-	-	-	-	-
12010106	DEVELOPMENTAL TAXES/LEVY			-	-	-	-	-
12010107	CAPITAL GAIN TAX			-	-	-	-	-
12010108	LIVESTOCK TAX			-	-	-	-	-
12010109	OTHER SERVICES TAXES / CORPORATE TAXES			-	-	-	-	-
	<b>SUB-TOTAL PERSONAL TAXES</b>			-	-	-	-	-
<b>120102</b>	<b>CORPORATE TAXES</b>				-			
12010201	CORPORATE TAXES				-			

	<b>SUB-TOTAL CORPORATE TAXES</b>			-	-	-	-	-
<b>1202</b>	<b>NON-TAX REVENUE</b>				-			
<b>120201</b>	<b>LICENCES - GENERAL</b>				-			
12020105	RADIO/TELEVISION STATION LICENCES				-			
12020107	BOAT & CANOE (SMALL CRAFT) LICENCE				-			
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS				-			
12020110	INLAND WATER-WAY LICENCE				-			
12020111	BAKE HOUSE LICENSE				-			
12020113	BRICKMAKING, etc LICENSE				-			
12020114	CART LICENSES				-			
12020115	DANE GUN LICENSES				-			



					-			
12020116	CATTLE DEALER LICENSES				-			
12020117	DRIED FISH & MEAT LICENSES				-			
12020118	PET (DOG) LICENSES				-			
12020119	FISHING PERMITS				-			
12020120	HAWKER'S PERMITS				-			
12020121	HUNTING PERMITS				-			
12020122	PRODUCE BUYING LICENSES				-			
12020123	TRACTOR HIRING SERVICES				-			
12020128	BOREHOLE DRILLING LICENSES				-			
12020129	POOL BETTING & CASINO LICENSES/GAMING				-			
12020130	CINEMATOGRAPH LICENSES							

					-			
12020132	MOTOR VEHICLE LICENSES				-			
12020133	DRIVERS' LICENSES				-			
12020134	PATENT MEDICINE & DRUG STORES LICENSES				-			
12020135	PRIVATE SCHOOLS LICENSES				-			
12020136	HEALTH FACILITIES LICENSES				-			
12020137	TRADE PERMIT LICENSES				-			
12020139	FORESTRY/TIMBER LICENSE				-			
12020140	LOTTERY PERMIT				-			
	<b>SUB-TOTAL LICENSES</b>			-	-	-	-	-
<b>120204</b>	<b>FEES - GENERAL</b>				-			

12020401	COURT FEES				-			
12020404	TRADE UNION FEES				-			
12020409	WEIGHTS & MEASURE FEES				-			
12020410	ELECTRICAL INSPECTORATE FEES				-			
12020412	RESEARCH TESTING FEES				-			
12020413	FILMS CENSORSHIP/ PRODUCTION FEES				-			
12020415	TRADE TESTING FEES				-			
12020417	CONTRACTOR REGISTRATION FEES				-			
12020418	MARRIAGE/ DIVORCE FEES				-			
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES				-			

12020420	PILGRIMS WELFARE FEES				-			
12020424	ACCREDITATION FEES				-			
12020425	DISINFECTION OF PRODUCE FEES				-			
12020426	COURT SUMMONS FEES				-			
12020427	TENDER FEES				-			
12020428	FIRE SAFETY CERTIFICATE FEES				-			
12020430	PROFESSIONAL REGISTRATION FEES				-			
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES				-			
12020436	BILL BOARD ADVERTISEMENT FEES				-			
12020437	DEEDS REGISTRATION FEES				-			
12020438	SURVEY/ PLANNING/ BUILDING FEES				-			

12020439	AGENCY FEES				-			
12020440	MEDICAL CONSULTANCY FEES				-			
12020441	LABORATORY FEES				-			
12020442	ASSOCIATION FEES				-			
12020443	BIRTH & DEATH REGISTRATION FEES				-			
12020444	BURIAL FEES				-			
12020445	CHANGE OF OWNERSHIP FEES				-			
12020446	AGRICULTURAL/VETINARY SERVICES FEES				-			
12020447	LAND USE FEES				-			
12020448	DEVELOPMENT LEVIES				-			
12020449	BUSINESS/TRADE OPERATING							

	<b>FEES</b>				-			
12020450	<b>INSPECTION FEES</b>				-			
12020451	<b>TIMBER &amp; FOREST FEES</b>				-			
12020452	<b>SCHOOL TUITION/REGISTRATION/EXA MINATION FEES- UNDERGRADUATE</b>				-			
12020453	<b>APPLICATIONS FEES</b>				-			
12020454	<b>PARKING FEES</b>				-			
12020455	<b>SCHOOL TUITION/REGISTRATION/EXA MINATION FEES-POST GRADUATE</b>				-			
12020456	<b>SCHOOL TUITION/REGISTRATION/EXA MINATION FEES-OTHERS</b>				-			
12020457	<b>AFFILIATION CHARGES</b>				-			

12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES				-			
12020459	RIGHT OF OCCUPANCY FEES				-			
12020460	BUILDING PLAN APPROVAL FEES				-			
12020461	TITLE TRANSFER FEES				-			
12020462	PUBLICATION FEES				-			
12020463	HOSPITAL SERVICE REGISTRATION FEES				-			
12020464	HOSPITAL SERVICE CHARGES				-			
12020465	SPORTS/RECREATIONAL FACILITIES FEES				-			
12020466	INDIGENSHIP REGISTRATION FEES				-			
12020478	WORKSHOP FEES				-			
	<b>SUB-TOTAL FEES</b>			-				

		-		-	-	-	-	-
<b>120205</b>	<b>FINES - GENERAL</b>				-			
12020501	FINES/PENALTIES				-			
12020502	COURT FINES				-			
12020503	DISLODGING OF EFFLUENT/POLLUTION FINE				-			
	<b>SUB-TOTAL FINES</b>	-	-	-	-	-	-	-
<b>120206</b>	<b>SALES - GENERAL</b>				-			
12020601	SALES OF JOURNAL & PUBLICATIONS				-			
12020602	SALES OF BOOKS				-			
12020603	SALES OF ID CARDS				-			
12020604	SALES OF STORES/SCRAPS/UNSERVICAB				-			



	LE ITEMS							
12020605	SALES OF VACCINES				-			
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS				-			
12020607	SALES OF CONSULTANCY REGISTRATION FORMS				-			
12020608	SALES OF IMPROVED SEEDS/CHEMICAL				-			
12020609	PROCEEDS FROM SALES OF FARM PRODUCE				-			
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS				-			
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES				-			
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS				-			
12020613	PROCEEDS FROM SALES OF SHIPS SCRAPS				-			
12020614	PROCEEDS FROM SALES OF							

	GOVT. BUILDINGS				-			
12020615	SALES OF UNIFORMS				-			
12020616	SALES OF FORMS				-			
12020617	SALES OF PLAN PHOTOSTAT PRINT/MAP	-	-		-	-	-	-
12020618	SALES OF REAGENTS & CHEMICALS	-	-	-	-	-	-	-
12020619	SALES OF FLAGS/POTRAITS	-	-	-	-	-	-	-
12020620	SALES OF OTHER GOVERNMENT PROPERTY	-	-	-	-	-	-	-
12020621	SALES OF GOVERNMENT PANAPHARELIA (FLAGS, POTRAITS, ART WORKS, E.T.C.)	-	-	-	-	-	-	-
	<b>SUB-TOTAL SALES</b>			-	-	-	-	-
<b>120207</b>	<b>EARNINGS -GENERAL</b>				-			

12020701	EARNINGS FROM CONSULTANCY SERVICES				-			
12020702	EARNINGS FROM LABORATORY SERVICES				-			
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT				-			
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES				-			
12020705	EARNINGS FROM THE USE OF GOVT. HALLS				-			
12020706	EARNINGS FROM TOLLS OF EXPRESSWAY				-			
12020707	EARNINGS FROM MEDICAL SERVICES				-			
12020708	EARNINGS FROM AGRICULTURAL PRODUCE				-			
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES				-			
12020710	EARNING OF HIRE OF AIRCRAFT				-			

12020711	EARNINGS FROM COMMERCIAL ACTIVITIES				-			
12020712	HIRE OF ACADEMIC GOWNS, BOOKS OF PRECEEDING/OTHERS				-			
12020713	EARNINGS FROM LIBRARY SERVICES				-			
12020714	EARNINGS FROM ICT SERVICES				-			
12020715	MAINTENANCE/REPAIRS FEES				-			
12020720	EARNING FROM GUEST HOUSES				-			
	<b>SUB-TOTAL EARNINGS</b>			-	-	-	-	-
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>				-			
12020801	RENT ON GOVT.QUARTERS				-			
12020802	RENT ON GOVT.OFFICES				-			

12020803	RENT ON GOVT BUILDINGS				-			
12020804	RENT ON CONFERENCE CENTRES				-			
12020805	RENT ON BUILDING AT AERODROMES				-			
	<b>SUB-TOTAL RENT ON GOVERNMENT BUILDINGS</b>			-	-	-	-	-
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			-	-	-	-	-
12020901	RENT ON GOVT. LAND				-			
12020902	RENT ON OIL PLOT & AERODROMES				-			
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND				-			
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME				-			
12020905	LEASE RENTAL				-			
12020906	RENTS ON GOVT. PROPERTIES							

					-			
12020907	RENT ON INDUSTRIAL ESTATE				-			
	<b>SUB-TOTAL RENT ON LAND &amp; OTHERS</b>			-	-	-	-	-
<b>120210</b>	<b>REPAYMENT-GENERAL</b>				-			
12021006	REFUNDS/MISCELLANEOUS RECEIPTS				-			
	<b>SUB-TOTAL REPAYMENT-GENERAL</b>			-	-	-	-	-
<b>120211</b>	<b>INVESTMENT INCOME</b>				-			
12021101	OPERATING SURPLUS				-			
12021102	DIVIDEND RECEIVED				-			
12021103	OTHER INVESTMENT INCOME				-			
	<b>SUB-TOTAL INVESTMENT INCOME</b>			-	-	-	-	-

<b>120212</b>	<b>INTEREST EARNED</b>				-			
12021201	MOTOR VEHICLE ADVANCES				-			
12021202	BICYCLE ADVANCES (INTEREST)				-			
12021203	REFURBISHING LOAN				-			
12021204	FURNITURE LOAN				-			
12021205	INTEREST ON HOUSING LOAN				-			
12021206	INTEREST ON LOANS TO STATES				-			
12021207	INTEREST ON LOANS TO LGAs				-			
12021208	INTEREST ON LOANS TO GOVERNMENT OWNED COMPANIES				-			
12021209	INTEREST ON DEBENTURE LOANS				-			

12021210	BANK INTEREST				-			
12021212	INTEREST ON TREASURY BILLS & FIXED DEPOSITS				-			
	<b>SUB-TOTAL INTEREST EARNED</b>			-	-	-	-	-
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>				-			
12021302	AUDIT FEES				-			
	<b>SUB-TOTAL RE- IMBURSEMENT GENERAL</b>			-	-	-	-	-
<b>13</b>	<b>AID AND GRANTS</b>				-			
<b>1301</b>	<b>AID</b>				-			
<b>130101</b>	<b>DOMESTIC AIDS</b>				-			
13010101	DOMESTIC AID				-			
13010102	CAPITAL DOMESTIC AIDS				-			



	<b>SUB-TOTAL DOMESTIC AIDS</b>			-	-	-	-	-
<b>130102</b>	<b>FOREIGN AIDS</b>				-			
13010201	FOREIGN AID				-			
	<b>SUB-TOTAL FOREIGN AIDS</b>			-	-	-	-	-
<b>130203</b>	<b>DOMESTIC GRANTS</b>				-			
13020301	DOMESTIC GRANTS				-			
13020302	CAPITAL DOMESTIC GRANTS				-			
13020303	ENDOWMENT INCOME				-			
	<b>SUB-TOTAL DOMESTIC GRANTS</b>			-	-	-	-	-
<b>130204</b>	<b>FOREIGN GRANTS</b>				-			
13020401	FOREIGN GRANTS							

					-			
13020402	CAPITAL FOREIGN GRANTS				-			
	<b>SUB-TOTAL FOREIGN GRANTS</b>			-	-	-	-	-
	<b>TOTAL</b>			-	-	-	-	-

### Annexure III: PERSONNEL COSTS

#### STATE GOVERNMENT OF OSUN, NIGERIA

#### MDAs ESTIMATES 2019

CODES	GRADE LEVEL	PROVISION FOR 2015 - 2017 ARREARS	PROVISION FOR 2018 ARREARS	ACTUAL NO IN POST AS AT 31/8/18	APPROVED ESTAB.2018 (NO. OF STAFF)	ACTUAL EXPENDITURE JAN-AUG. 2018	APPROVED ESTIMATES 2018	PROPOSED ESTAB. 2019 (NO OF STAFF)	PROPOSED	
									BASIC	AL
21010101	<b>SALARY</b>									
21010101-01	1	-	-	-	-	-	-	-	-	-
21010101-02	2	-	-	-	-	-	-	-	-	-
21010101-03	3	-	-	-	-	-	-	-	-	-
21010101-04	4	-	-	-	-	-	-	-	-	-
21010101-05	5	-	-	-	-	-	-	-	-	-
21010101-06	6	-	-	-	-	-	-	-	-	-

	<b>SUB TOTAL GL. 01-06</b>	-	-	<b>0</b>	-	-	-	<b>0</b>	-	
21010101-07	7	-	-	-	-	-	-	-	-	
21010101-08	8	-	-	-	-	-	-	-	-	
21010101-09	9	-	-	-	-	-	-	-	-	
21010101-10	10	-	-	-	-	-	-	-	-	
21010101-12	12	-	-	-	-	-	-	-	-	
21010101-13	13	-	-	-	-	-	-	-	-	
	<b>SUB TOTAL GL. 07-13</b>	-	-	<b>0</b>	<b>0</b>	-	-	<b>0</b>	-	
21010101-14	14	-	-	-	-	-	-	-	-	
21010101-15	15	-	-	-	-	-	-	-	-	
21010101-16	16	-	-	-	-	-	-	-	-	

21010101-17	17	-	-	-	-	-	-	-	-	-
	<b>SUB TOTAL GL. 14-17</b>	-	-	<b>0</b>	<b>0</b>	-	-	<b>0</b>	-	-
21010101-25	Special Grade	-	-	-	-	-	-	-	-	-
21010101-26.	AD-HOC(O-YES, NYSC and Others)	-	-	-	-	-	-	-	-	-
<b>21010101</b>	<b>Total 01 - Special Grade</b>	-	-	<b>0</b>	<b>0</b>	-	-	-	-	-
21010102	<b>Overtime Payment</b>	-	-			-	-		-	
21010103	<b>CRFC</b>	-	-	-	-	-	-	-	-	-
<b>21020101</b>	<b>Non-Regular Allowances:</b>									<b>Monthly:</b>
21020101-01	LEAVE ALLOWANCE	-				-	-			

21020101-02	WARDROPE ALLOWANCE	-	-	-	-	-	-	-	-	-
21020101-03	Shift								-	
21020101-04	Acting								-	
21020101-05	Teaching								-	
21020101-06	Special								-	
21020101-07	Call Duty								-	
21020101-08	Hazard								-	
21020101-09	Admin								-	
21020101-10	Others									
	<b>Sub Total for Allowances</b>	-	-	-	-	-	-	-	-	-

	<b>Total</b>	-	-	-	-	-	-	-	-	-
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**Annexure IVA: 2019 SUMMARY OF OTHER RECURRENT EXPENDITURE**

<b>2019 SUMMARY OF OTHER RECURRENT EXPENDITURE</b>							
							0
ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	PROPOSED BUDGET 2019	ACTUAL EXP. (JAN-DEC, 2017)	ACTUAL EXP. (JAN-JUNE 2018)	ACTUAL EXP. (JULY-AUG 2018)	
					X	Y	
		₱	₱	₱	₱	₱	₱
<b>22</b>	<b>OTHER RECURRENT COSTS</b>						
<b>2202</b>	<b>OVERHEAD COST</b>						
220201	TRAVEL& TRANSPORT - GENERAL	-	-	-	-	-	-
220202	UTILITIES - GENERAL	-	-	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL	-	-	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL	-	-	-	-	-	-
220205	TRAINING - GENERAL	-	-	-	-	-	-
220206	OTHER SERVICES - GENERAL	-	-	-	-	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	-	-	-	-
220208	FUEL & LUBRICANTS - GENERAL	-	-	-	-	-	-



	220209	FINANCIAL CHARGES - GENERAL	-	-	-	-	-
	220210	MISCELLANEOUS EXPENSES GENERAL	-	-	-	-	-
	220401	LOCAL GRANTS AND CONTRIBUTIONS	-	-	-	-	-
	220402	FOREIGN GRANTS AND CONTRIBUTIONS	-	-	-	-	-
	220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	-	-	-	-	-
	220502	SUBSIDY TO PRIVATE COMPANIES	-	-	-	-	-
		<b>TOTAL</b>	-	-	-	-	-

**Annexure IVB: OVERHEAD COST MONITOR**

**DETAILS OF OTHER RECURRENT EXPENDITURE**

0

<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2018</b>	<b>PROPOSED BUDGET 2019</b>	<b>ACTUAL EXP. (JAN-DEC, 2017)</b>	<b>ACTUAL EXP. (JAN-JUNE 2018)</b>	<b>ACTUAL EXP. (JULY-AUG 2018)</b>
		₹	₹	₹	₹	₹
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		-			
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		-			
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		-			
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		-			
	<b>SUB-TOTAL TRAVEL&amp; TRANSPORT - GENERAL</b>	-	-	-	-	
<b>220202</b>	<b>UTILITIES - GENERAL</b>					
22020201	ELECTRICITY CHARGES		-			
22020202	TELEPHONE CHARGES		-			
22020203	INTERNET ACCESS CHARGES		-			

22020204	SATELLITE BROADCASTING ACCESS CHARGES		-			
22020205	WATER RATES		-			
22020206	SEWAGE CHARGES		-			
22020207	LEASED COMMUNICATION LINES(S)		-			
22020208	MULTI YEAR TARIFF ORDER		-			
22020209	INTERACTIVE LEARNING NETWORK		-			
22020210	SOFTWARE CHARGES/ LICENSE RENEWAL		-			
	<b>SUB-TOTAL UTILITIES - GENERAL</b>	-	-		-	-
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		-			
22020302	BOOKS		-			
22020303	NEWSPAPERS		-			
22020304	MAGAZINES & PERIODICALS		-			
22020305	PRINTING OF NON SECURITY DOCUMENTS		-			
22020306	PRINTING OF SECURITY DOCUMENTS		-			
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		-			
22020308	FIELD & CAMPING MATERIALS SUPPLIES		-			

22020309	UNIFORMS & OTHER CLOTHING		-			
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		-			
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		-			
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS		-			
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE		-			
	<b>SUB-TOTAL MATERIALS &amp; SUPPLIES - GENERAL</b>	-	-		-	-
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		-			
22020402	MAINTENANCE OF OFFICE FURNITURE		-			
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		-			
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		-			
22020405	MAINTENANCE OF PLANTS/GENERATORS		-			
22020406	OTHER MAINTENANCE SERVICES		-			
22020407	MAINTENANCE OF AIRCRAFTS		-			
22020408	MAINTENANCE OF SEA BOATS		-			
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		-			
22020410	MAINTENANCE OF STREET LIGHTINGS		-			

22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		-			
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		-			
22020413	MINOR ROAD MAINTENANCE		-			
	<b>SUB-TOTAL MAINTENANCE SERVICES - GENERAL</b>	-	-		-	-
<b>220205</b>	<b>TRAINING - GENERAL</b>					
22020501	LOCAL TRAINING		-			
22020502	INTERNATIONAL TRAINING		-			
	<b>SUB-TOTAL TRAINING - GENERAL</b>	-	-		-	-
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>					
22020601	SECURITY SERVICES		-			
22020602	OFFICE RENT		-			
22020603	RESIDENTIAL RENT		-			
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		-			
22020605	CLEANING & FUMIGATION SERVICES		-			
22020606	LAND USE CHARGES		-			
22020607	RESCUE SERVICES		-			
	<b>SUB-TOTAL OTHER SERVICES - GENERAL</b>	-	-	-	-	-

<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
22020701	FINANCIAL CONSULTING		-			
22020702	INFORMATION TECHNOLOGY CONSULTING		-			
22020703	LEGAL SERVICES		-			
22020704	ENGINEERING SERVICES		-			
22020705	ARCHITECTURAL SERVICES		-			
22020706	SURVEYING SERVICES		-			
22020707	AGRICULTURAL CONSULTING		-			
22020708	MEDICAL CONSULTING		-			
22020709	AUDITING OF ACCOUNTS		-			
	<b>SUB-TOTAL CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	-	-	-	-	
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22020801	MOTOR VEHICLE FUEL COST		-			
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		-			
22020803	PLANT / GENERATOR FUEL COST		-			
22020804	AIRCRAFT FUEL COST		-			
22020805	SEA BOAT FUEL COST		-			

22020806	COOKING GAS/FUEL COST		-			
	<b>SUB-TOTAL FUEL &amp; LUBRICANTS - GENERAL</b>	-	-		-	-
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
22020901	BANK CHARGES (OTHER THAN INTEREST)		-			
22020902	INSURANCE PREMIUM		-			
22020904	OTHER CRF BANK CHARGES		-			
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN		-			
22020906	FOREIGN INTEREST/DISCOUNT-SHORT TERM BORROWINGS		-			
22020907	DOMESTIC INTEREST/DISCOUNT-TREASURY BILL		-			
22020908	DOMESTIC INTEREST/DISCOUNT-SHORT TERM BORROWINGS		-			
	<b>SUB-TOTAL FINANCIAL CHARGES - GENERAL</b>	-	-		-	-
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
22021001	REFRESHMENT & MEALS		-			
22021002	HONORARIUM & SITTING ALLOWANCE		-			
22021003	PUBLICITY & ADVERTISEMENTS		-			
22021004	MEDICAL EXPENSES-LOCAL		-			
22021006	POSTAGES & COURIER SERVICES		-			
22021007	WELFARE PACKAGES					

			-			
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		-			
22021009	SPORTING ACTIVITIES		-			
22021010	DIRECT TEACHING & LABORATORY COST		-			
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		-			
22021020	ELECTION-LOGISTICS SUPPORT		-			
22021037	MARGIN FOR INCREASE IN COSTS		-			
22021041	CONTINGENCY		-			
22021042	RECURRENT ADJUSTMENT		-			
22021047	ANNUAL BOARD OF SURVEY		-			
22021048	CELEBRATION AND FESTIVAL		-			
	<b>SUB-TOTAL MISCELLANEOUS EXPENSES GENERAL</b>	-	-		-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>		-			
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		-			
22040103	GRANT TO LOCAL GOVERNMENTS - CURRENT		-			
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		-			



22040107	GRANT TO PRIVATE COMPANIES - CURRENT		-			
22040109	GRANTS TO COMMUNITIES/NGOs		-			
22040110	GRANTS TO ACADEMIC INSTITUTIONS		-			
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		-			
22040112	GRANTS TO OTHER MDAs (TRANSFER TO OTHER MDAs)		-			
	<b>SUB-TOTAL LOCAL GRANTS AND CONTRIBUTIONS</b>	-	-		-	-
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANISATION		-			
22040204	EXTERNAL FINANCIAL OBLIGATIONS		-			
	<b>SUB-TOTAL FOREIGN GRANTS AND CONTRIBUTIONS</b>	-	-		-	-
<b>2205</b>	<b>SUBSIDIES GENERAL</b>	-				
<b>220501</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>					
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		-			
22050102	MEAL SUBSIDY		-			
22050104	PETROLEUM/ENERGY SUBSIDY		-			
22050105	EDUCATION SUBSIDY		-			
22050106	AGRICULTURAL INPUTS SUBSIDY					

			-			
22050107	HEALTH SUBSIDY		-			
22050108	RELIGIOUS PILGRIMAGE SUBSIDY		-			
	<b>SUB-TOTAL SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>	-	-		-	-
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES		-			
	<b>SUB-TOTAL SUBSIDY TO PRIVATE COMPANIES</b>	-	-		-	-
	<b>TOTAL TRANSFERS</b>	-	-		-	-

**Annexure VA: Capital Expenditure**

Projects	Budget for Current Year	Proposed Expenditure	Current Actual Expended (Jan – Jun)	Project's Status (New/ Abandoned /On-going)	Project Address / Location

**Annexure VB: Capital Project Performance Indicator**

Projects	Objectives	Outcomes	KPI	Proposed Expenditure	Impact

### **Annexure VC: Capital Project Priority Schedule**

Projects	Rank (Sorted in a Descending Order) (Prioritization)	Outcomes	Impact

**Annexure VD: Geocode (Location)**

S/N	Projects	Local Government Area	Ward	Geocode
<b>I</b>				
<b>Ii</b>				
<b>Iii</b>				

Annexure VI: MDAs Work Plan Template (Capital Project)

Spending Entity (MDA):						
Budget/ Account Code	Activity/ Project/ Programme	Budget/ Costs	Start Date	Completi on Date	Costs Broken to Months	Outputs

## AnnexureVII: Revenue Forecast Template

<b>State Revenue Profile</b>													
<b>Revenue Item</b>	<b>Budget</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>
<b>Budget Year</b>													
<b>Treasury Opening Balance</b>		0											
<i>Recurrent Revenue Items</i>													
<b>Statutory Allocation</b>													
<b>VAT</b>													
<b>IGR</b>													
<b>Excess Crude</b>													
<i>Capital Receipts</i>													
<b>Internal Loans</b>													
<b>External Loans</b>													
<b>Grants</b>													
<b>Other Capital</b>													
<b>Total Revenue</b>													
<b>Total Cumulative Revenue</b>													



# AnnexureVIII: Expenditure Projection Template

Budget/ Account Code	Expenditure Entity	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec

## Annexure IX: Monthly Budget Performance Report Template (Revenue)

Code	Particulars	Annual Budget	Revenue for the Month	Revenue to Date	% achieved on Budget	Remarks
11010100	Statutory Allocation			-		
11010200	VAT					
11010300	Other FAAC Transfers					
	<b>Total</b>	-	-	-		
12010000	Tax Revenue			-		
12020100	Licenses			-		
12020400	Fees – General			-		
12020500	Fines General			-		
12020600	Sales – General			-		
12020700	Earnings General			-		
12020800	Rent on Government Building General			-		
12020900	Rent on Lands and Others General			-		
12021000	Repayments General			-		
12021100	Investment Income			-		
12021200	Interest Earned			-		
12021300	Re-Imbursement General			-		
12021400	Miscellaneous			-		
	<b>Total IGR</b>	-	-	-		
	<b>Total Consolidated Revenue</b>	-	-	-		
13010100	Domestic Aid					
13010200	Foreign Aid					
13020100	Domestic Grants			-		
13020200	Foreign Grants			-		
	<b>Total</b>					
	Domestic Loans			-		
	International Loans			-		
	Miscellaneous			-		

	Total Capital Receipts	-	-	-		
	Total	-	-	-		

## Annexure X: Monthly Budget Performance Report Template (Expenditure)

Code	Particulars	Annual Budget	Month Actual	Actual to Date	Liability Committed	Total Exp & Liability	Balance Available
	<b>Personnel</b>						
21010100	Salaries and Wages			-		-	0
21020100	Allowances			-		-	0
21020200	Social Contribution			-	-	-	0
	<b>Total</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
22010100	Social Benefits					-	0
	<b>Overhead</b>						
22020100	Travels and Transport			-		-	0
22020200	Utilities			-		-	0
22020300	Materials and Supplies			-		-	0
22020400	Maintenance Services			-		-	0
22020500	Training			-		-	0
22020600	Other Services			-		-	0
22020700	Consulting and Professional Services			-		-	0
22020800	Fuel and Lubricants			-		-	0
22020900	Financial Charges			-		-	0
22021000	Miscellaneous Expenses			-		-	0
22030100	Staff Loans and Advances			-		-	0
22040100	Local Grants and Contributions			-		-	0
22040200	Foreign Grants and Contributions			-		-	0
22050100	Subsidies to Government Owned Coys& Parastatals						
22060100	Public Debt Charges						
	<b>Total</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>

	<b>Capital</b>						
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23010100	Fixed Assets General						
23020100	Construction & Provision						
23030100	Rehabilitation/ Repairs						
23040100	Preservation of the Environment						
23050100	Acquisition of Non-Tangible Assets						
	Total						
	Grand Total						

## Annexure XI: Annual Statistical Report - Functions

### STATEMENT OF TOTAL GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31ST DECEMBER, 20XX

CODE	Description	Note	Actual Year 20xx	Final Budget 20xx	INITIAL/ ORIGINAL BUDGET 20XX	SUPPLEMENTARY BUDGET 20XX	Variance on Final Budget %Achieved
701	General Public Services	1	XX	XX	XX	XX	XX
702	Defense	2	XX	XX	XX	XX	XX
703	Public Order and Safety	3	XX	XX	XX	XX	XX
704	Economic Affairs	4	XX	XX	XX	XX	XX
705	Environmental Protection	5	XX	XX	XX	XX	XX
706	Housing and Community Development	6	XX	XX	XX	XX	XX
707	Health	7	XX	XX	XX	XX	XX
708	Recreation, Culture and Religion	8	XX	XX	XX	XX	XX
709	Education	9	XX	XX	XX	XX	XX
710	Social Protection	10	XX	XX	XX	XX	XX
	<b>TOTAL EXPENDITURE</b>		<b>XXX</b>	<b>XXX</b>	<b>XXX</b>	<b>XXX</b>	<b>XXX</b>
	<b>Note 1- General Public Services</b>						
	Recurrent Expenditure		XX	XX	XX	XX	XX
	Capital Expenditure		XX	XX	XX	XX	XX
	Total		XXX	XXX	XXX	XXX	XXX
	<b>Note 2- Defense</b>						
	Recurrent Expenditure		XX	XX	XX	XX	XX
	Capital Expenditure		XX	XX	XX	XX	XX
	Total		XXX	XXX	XXX	XXX	XXX
	<b>Note 3 - Public Order and Safety</b>						
	Recurrent Expenditure		XX	XX	XX	XX	XX
	Capital Expenditure		XX	XX	XX	XX	XX
	Total		XXX	XXX	XXX	XXX	XXX
	<b>Note 4 - Economic Affairs</b>						
	Recurrent Expenditure		XX	XX	XX	XX	XX
	Capital Expenditure		XX	XX	XX	XX	XX
	Total		XXX	XXX	XXX	XXX	XXX
	<b>Note 5 - Environmental Protection</b>						
	Recurrent Expenditure		XX	XX	XX	XX	XX
	Capital Expenditure		XX	XX	XX	XX	XX
	Total		XXX	XXX	XXX	XXX	XXX

<b>Note 6 - Housing and Community Development</b>							
Recurrent Expenditure		xx	xx	xx	xx	xx	xx
Capital Expenditure		xx	xx	xx	xx	xx	xx
Total		xxx	xxx	xxx	xxx	xxx	xxx
<b>Note 7 - Health</b>							
Recurrent Expenditure		xx	xx	xx	xx	xx	xx
Capital Expenditure		xx	xx	xx	xx	xx	xx
Total		xxx	xxx	xxx	xxx	xxx	xxx
<b>Note 8 - Recreation, Culture &amp; Religion</b>							
Recurrent Expenditure		xx	xx	xx	xx	xx	xx
Capital Expenditure		xx	xx	xx	xx	xx	xx
Total		xxx	xxx	xxx	xxx	xxx	xxx
<b>Note 9 - Education</b>							
Recurrent Expenditure		xx	xx	xx	xx	xx	xx
Capital Expenditure		xx	xx	xx	xx	xx	xx
Total		xxx	xxx	xxx	xxx	xxx	xxx
<b>Note 10 - Social Protection</b>							
Recurrent Expenditure		xx	xx	xx	xx	xx	xx
Capital Expenditure		xx	xx	xx	xx	xx	xx
Total		xxx	xxx	xxx	xxx	xxx	xxx

## Annexure XII: Annual Statistical Report - Programme

Programme Code	Programme Description	Note	Actual	Final Budget Year 20xx	Initial/ Original Budget Year 20xx	Suppl. Budget 20xx	Variance on Final Budget % Achieved	Actual Year 20xx -1
					-		-	0
					-		-	0
					-	-	-	0
					-		-	0
					-		-	0
					-		-	0
					-		-	0
					-		-	0
					-		-	0
					-		-	0
					-		-	0
					-		-	0
					-		-	0
					-		-	0
					-		-	0
					-		-	0
					-		-	0
					-		-	0
					-		-	0
					-		-	0
	Total		0	-	-	-	-	0





## AnnexureXIV: Monthly Project/Activities Monitoring Report Template

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1. Name of MDA and Code \_\_\_\_\_
2. Project/Activity Title: \_\_\_\_\_
3. Economic Code: \_\_\_\_\_
4. Programme Code: \_\_\_\_\_
5. Function Code: \_\_\_\_\_
6. Description of Project/Activity

*Maximum 1 paragraph narrative*

7. Beneficiaries  
Total population of the area the intervention is covering \_\_\_\_\_  
Percentage of poor people in the area \_\_\_\_\_  
Percentage of Women \_\_\_\_\_  
How many people will be affected directly by the intervention?  
\_\_\_\_\_  
How many people can potentially be reached by the intervention?  
\_\_\_\_\_

8. Progress by Project Output

*Monthly Progress Report*

*Prepare Tables for each project by outputs and activities including the following:*

*Output description*

*Activity description*

*Activity start/end date*

*Activity result (achievement, comments)*

*Quarterly Progress Report*

*Prepare Table for each project by outputs including the following:*

*Output description*

*Indicator*

*Baseline*

*Target*

*Result for quarter*

9. Planned Activity for next month or quarter

*The following will be taken next month/quarter*

10. List Challenges/risks

Challenge /Risk Challenges	Event	Adverse Impact	Likelihood	level	Mitigating Strategy	Responsibility
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Developing Risks

Intervention Risks

Management Risks

**Likelihood:** Low, Medium, High; **Impact:** Low, Medium, High; **Risk level:** 1=Low; 2=Moderately Low; 3=Medium; 4=Moderately High; 5=High; 6=Extreme