

ONDO STATE

2026 CITIZENS' BUDGET

"BUDGET OF ECONOMIC CONSOLIDATION"



ONDO STATE BUDGET OFFICE

MINISTRY OF ECONOMIC PLANNING & BUDGET.

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About the Citizens Budget

The Ondo State 2026 Citizens Budget (CB) is an abridged and easy-to-understand version of the approved budget which presents key information about where the government expects money to come from as well as what the State Government intends to procure in undertaking its delivery of public goods and services to the citizens of Ondo State in the 2026 Fiscal Year.

To download the detailed budget or the appropriation law use the links provided below:

- **Link to 2026 Appropriation Law:**

https://ondobudget.org/year_budget/year_2026/2026%20APPROVED%20APPROPRIATION%20LAW.pdf

- **Link to 2026 Detailed Budget Publication:**

https://ondobudget.org/year_budget/year_2026/ONDO%20State%20FY%202026%20Budget%20-%20Publication%20Version.pdf

Government focus: OUR EASE which is the policy of the current Administration.

OUR EASE:

- O - Order, Security and the Rule of Law.
- U - Urban and Rural Development through Agriculture and Blue Economy
- R - Revolutionary Technological Advancement and Industrialization

- E - Efficient Healthcare and Socio-Economic Welfare
- A - Adequate Power and Affordable Energy
- S - Sustainable Agriculture Development and Tourism
- E - Education, Human Capital Development and Entrepreneurship.

Budget Policy Overview

The ONDO State budget for 2026 has been christened "Budget of Economic Consolidation" with the government policy focus on the following areas:

- Sustained Food Security and Agricultural Transformation
- Human Capital Development and Skills Enhancement
- Infrastructure Expansion and Modernization
- Sustained drive on Internally Generated Revenue (IGR) Mobilization
- Resilient and Inclusive Community Development
- Social Inclusion and Social Protection
- Economic Diversification and Industrial Growth
- Prudent Fiscal Management

In line with these objectives, the government plans to execute the following key projects.

- Construction of 400km of rural roads with asphalt overlay across the state, supported by the World Bank's Rural Access and Agricultural Marketing Project (RAAMP);
- Purchase/Provision of Medical Equipment for Health Facilities Across the State
- Construction/Rehabilitation of Basic Schools Infrastructure Across the State and Execution of other UBEC programs.
- Installation of Security Surveillance Gadgets across Major Cities in the State, Hardware, 50 Nos. Armoured Security Vehicles and Others
- Renovation/Creation of NFWP Offices, Women Affinity Groups(WAGS)/Cooperatives, etc) across the State
- Purchase of 120 Nos of Skips and 6 Nos of Waste Disposal Trucks
- Construction of 7Km Akure-Imafon Road including Rehabilitation of Danjuma - Oke Aro Road, Akure
- Construction & Furnishing of Legislative Quarters, Executive and Civil Servants Quarters
- Construction of 5km Dual Carriage Way From Ugbeyin Junction -Okitipupa Market -OAUSTECH -Ugbonla Jetty, Ondo State
- Construction of 15 km Dual Carriage Way From College Road - Okoga Junction- Irewole Round About, Igbokoda, Ondo State
- Construction of 7 Km Dual Carriage Way From Akungba - Ikare, Ondo State
- Construction Of Dual Carriage Way From Arakale - Km 10 Idanre Road, Ondo State

Section 1 Overview of Budget Framework

General Framework

The Ondo State Government approved 2026 budget has a total expenditure outlay of N524,410,590,939 for the Fiscal Year. Of this amount, N442bn is expected to come from the Federation Account through the Federation Accounts Allocation Committee (FAAC), Independent Revenue (IR) formerly known as Internally Generated Revenue (IGR) as well as Opening Balance (money remaining in the bank after last year's budget expenditure). The State Government also has some bilateral and multilateral agreements with some development partners who will be co-funding some projects in the budget e.g Water supply development in the Central Senatorial District. In addition, the State will also procure additional financing through domestic borrowing. In sum, a total of N81.9bn of the budget will be funded via the bilateral, multilateral and domestic borrowings.

For further details on where the money will come from (revenue) as well as where the money will go (expenditure) see Figure 2 on budget overview.

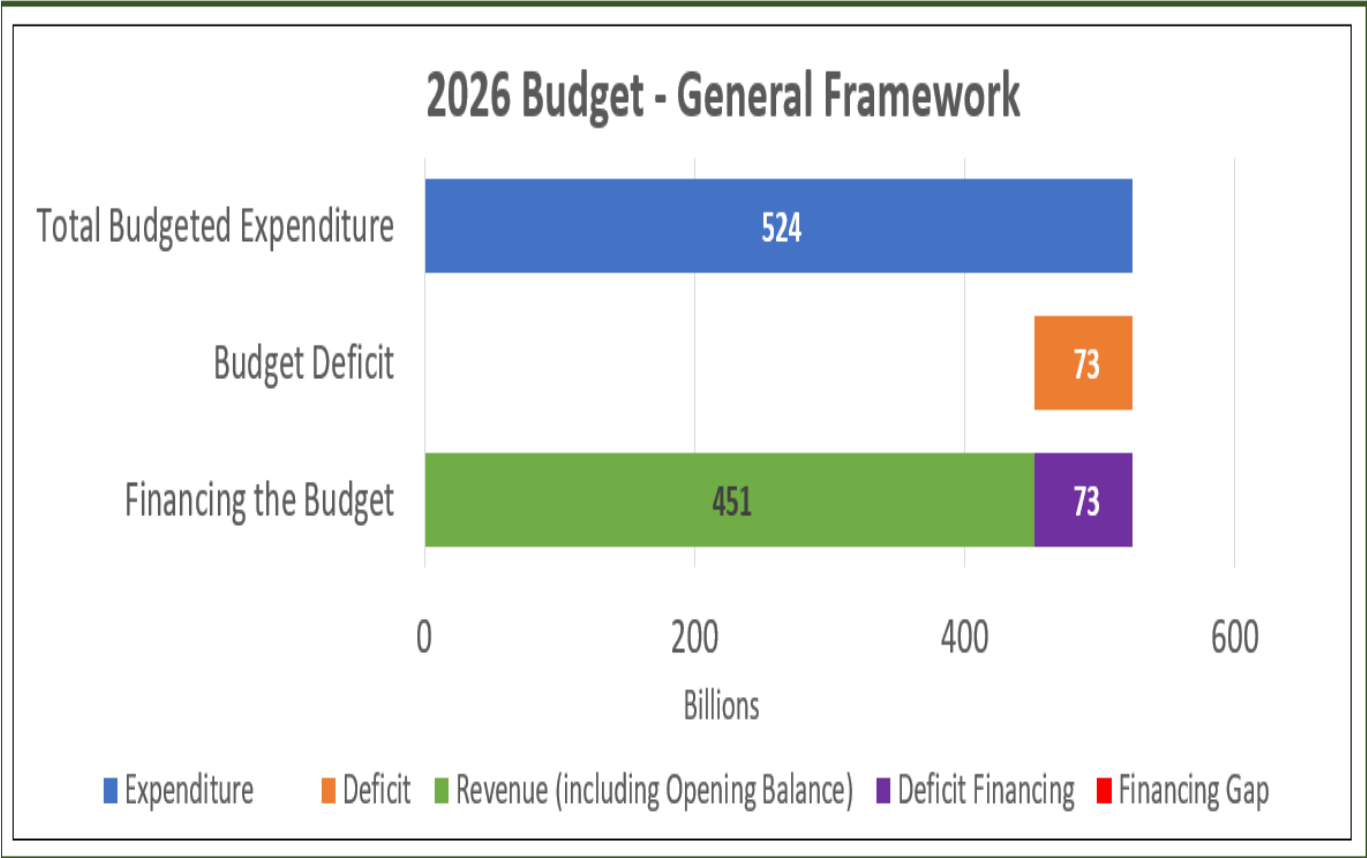


Figure 1 Financing Framework

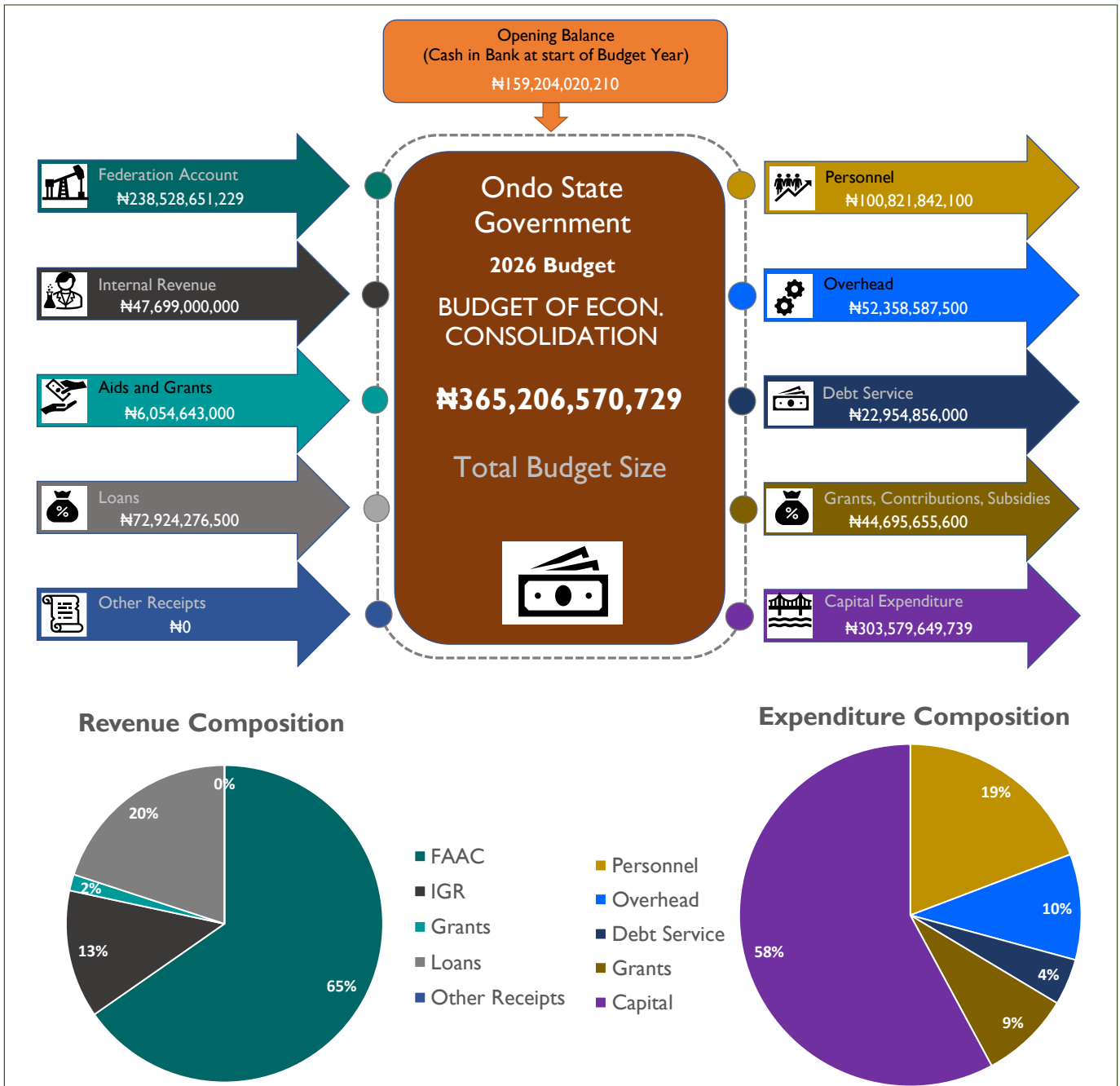


Figure 2 Budget Overview

Section 2 Where will the money come from?

- Ondo State Government anticipate that a total of N238bn will come from the Federation Account. The chief sources of Federation Account Receipt include N87bn from Value Added Tax (VAT), N59 billion from statutory allocation, N 54 billion from other FAAC receipts (NLNG Dividend-N34 billion, Exchange Gain N11 billion, etc), and N 37 billion from Mineral Derivation
- A total sum of N44bn is projected to be generated internally by the State as Independent Revenue (IR), Aids and Grant amount to N6bn and N72 billion will come from loans.

Revenue	2026 Budget
Opening Balance	159,204,020,210
Federation Account	238,528,651,229
Statutory Allocation	59,477,548,821
Derivation	37,097,264,000
VAT	87,255,713,682
Other FAAC Receipts	54,698,124,726
Internally Generated Revenues	47,699,000,000
<i>Tax Revenue, of which</i>	<i>31,889,557,305</i>
Tax Revenues - Personal	21,663,169,305
Tax Revenue - Other	10,226,388,000
Non-Tax Revenue	15,809,442,695
Other Sources	78,978,919,500
Aids and Grants	6,054,643,000
Loans	72,924,276,500
Other Receipts	-
Total Revenue (including Opening Balance)	524,410,590,939

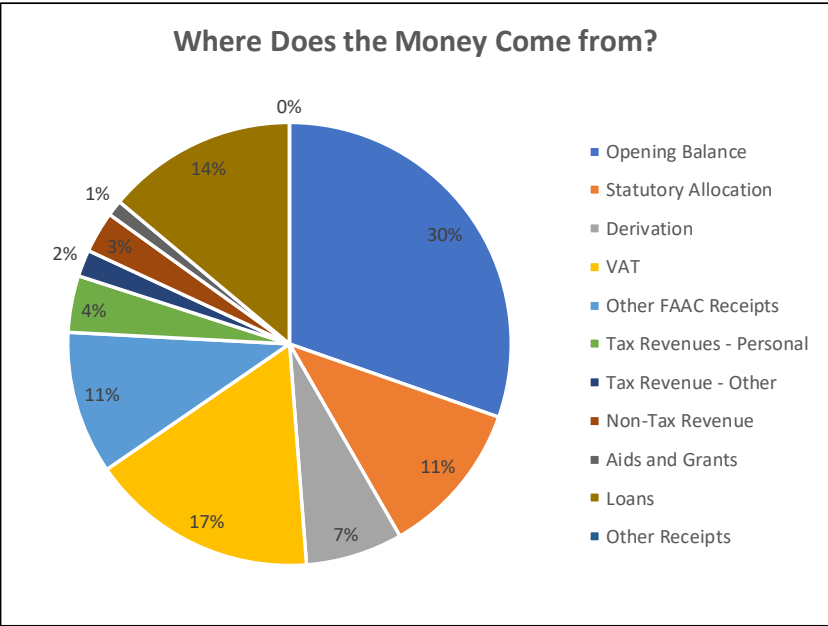


Table 1 Sources of Revenues

Domestic Aids and Grants (Top 5)		Foreign Aids and Grants (Top 5)	
Source and Purpose	2026 Budget	Source and Purpose	2026 Budget
UBEC /SUBEB Fund: FGN Grant to Fund the Development Primary Sc	3,554,643,000	Foreign Grants from World Bank to fund Reducing Emissions from D	1,500,000,000
Domestic Capital Grant from FGN in Support of Implementation of C	450,000,000	Foreign Capital Grant from UNICEF to support Children & Gender Re	300,000,000
FGN Conditional Grant for Infrastructural Development towards SDG	150,000,000		
FGN Capital Grant for Provision Equipment for SMEs under Nationa	100,000,000		
Others	-	Others	-
Total Domestic Aids and Grants	4,254,643,000	Total Foreign Aids and Grants	1,800,000,000

Table 2 Grants Receipts

Domestic Loans (Top 3)		Foreign Loans (Top 5)	
Source (and Purpose where applicable)	2026 Budget	Source and Purpose	2026 Budget
Bridging Finance/Short term Borrowings from Commercial Banks	20,520,725,000	Loan from French Development Agency (AFD) for Provision of Water	15,713,551,500
Others	-	Multilateral Loan (World Bank) to fund Rural Access and Agricultura	11,900,000,000
Total Domestic Loans	20,520,725,000	Foreign Loan from World Bank to fund health Project: Immunization	8,000,000,000
		Loan from African Development Bank (AfDB) for Provision of Water I	7,625,000,000
		World Bank Loan from: Ondo State Community Action for Resilience	5,000,000,000
		Others	4,165,000,000
		Total Foreign Loans	52,403,551,500

Table 3 Borrowing (Loans)

Section 3 What will the money be spent on?

Of the total N524 billion, the State government intends to spend N303 billion (57%) on capital expenditure while the remaining 43% will be used to fund recurrent expenditure (i.e. payment of salaries, wages, allowances, social contributions, social benefits, public debt charges, and overhead cost for running government day-to-day operational activities).

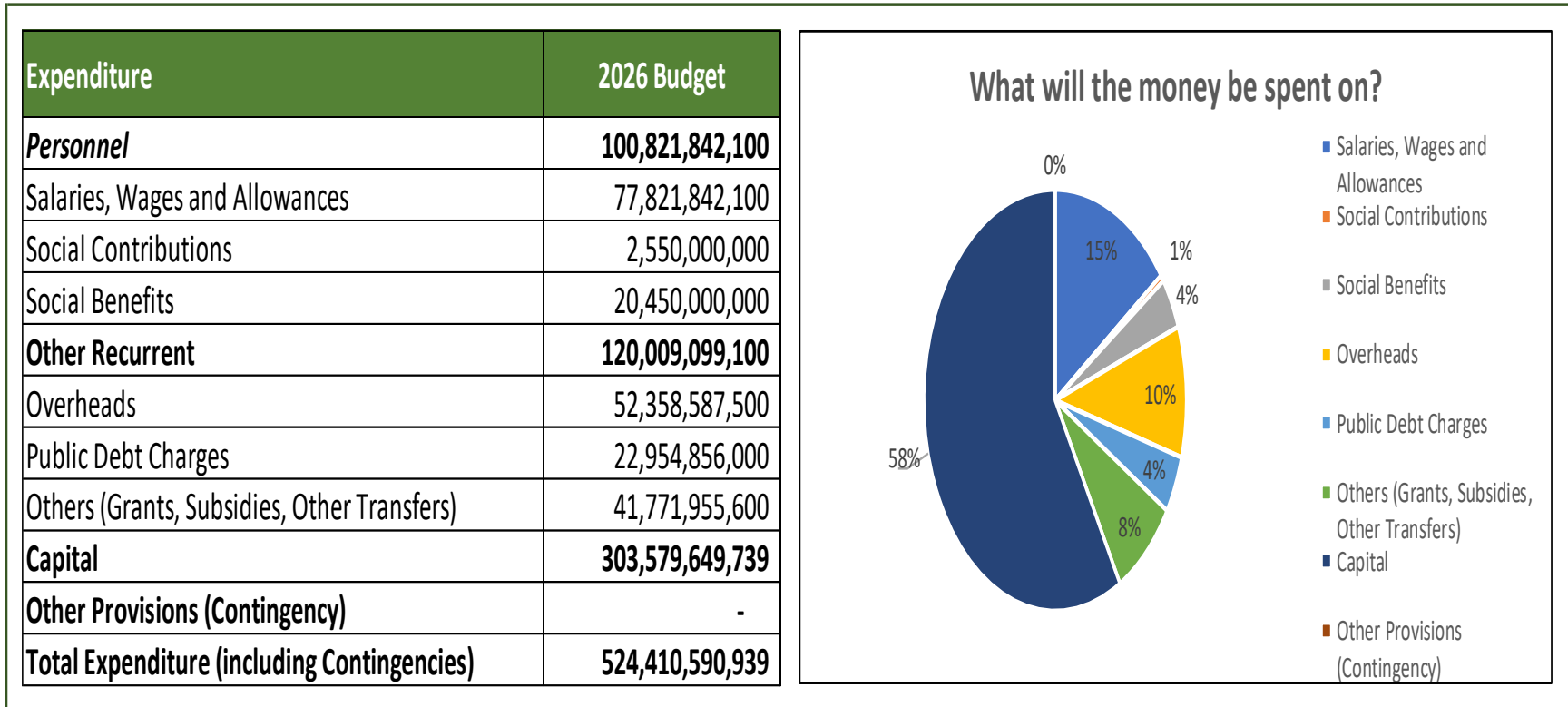


Table 4 Nature of Expenditure

Section 4 Who will be spending the Money?

This section looks at the main sectors where the money will be spent and the ministries who will be spending the money.

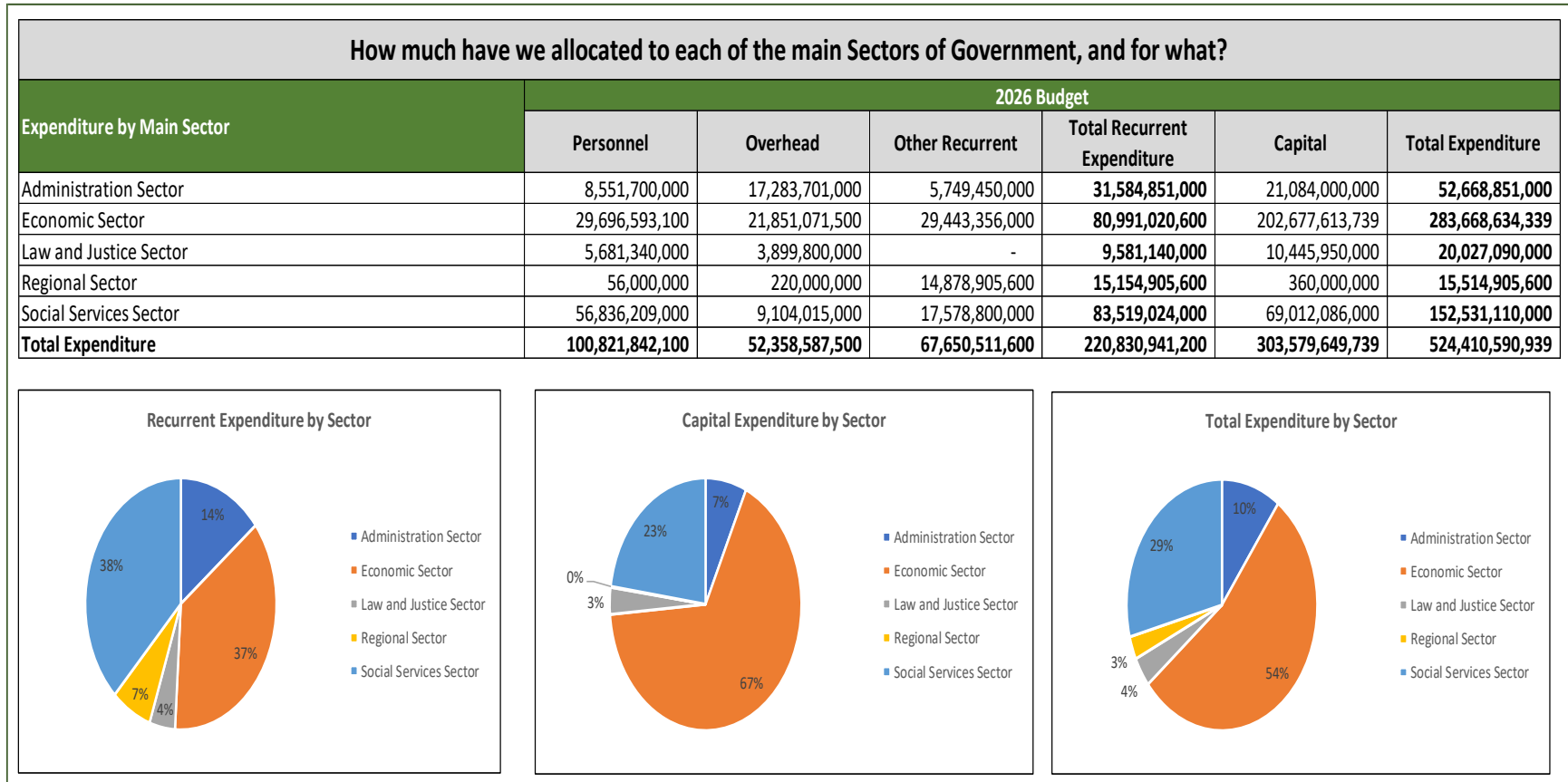


Figure 3 Expenditure by Main Sectors of Government

Figure 4 Personnel Expenditure by Planning Sector












Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N2.013 Billion	N0.634 Billion	N30.38 Billion	N0.645 Billion	N24.968 Billion	N6.36 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N24.714 Billion	N1.473 Billion	N5.681 Billion	N0.557 Billion	N0.999 Billion	N2.399 Billion

Figure 5 Other Recurrent Expenditure by Planning Sector












Other Recurrent Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N0.508 Billion	N1.728 Billion	N15.569 Billion	N0.906 Billion	N17.862 Billion	N15.123 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					Others
N3.788 Billion	N2.298 Billion	N4.15 Billion	N0.124 Billion	N3.341 Billion	N54.612 Billion

Figure 6 Capital Expenditure by Planning Sector












Capital Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N27.152 Billion	N6.36 Billion	N18.622 Billion	N7.184 Billion	N23.766 Billion	N10.846 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N31.04 Billion	N110.693 Billion	N10.746 Billion	N29.332 Billion	N12.026 Billion	N15.813 Billion

Figure 7 Total Expenditure by Planning Sector








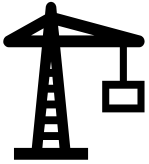



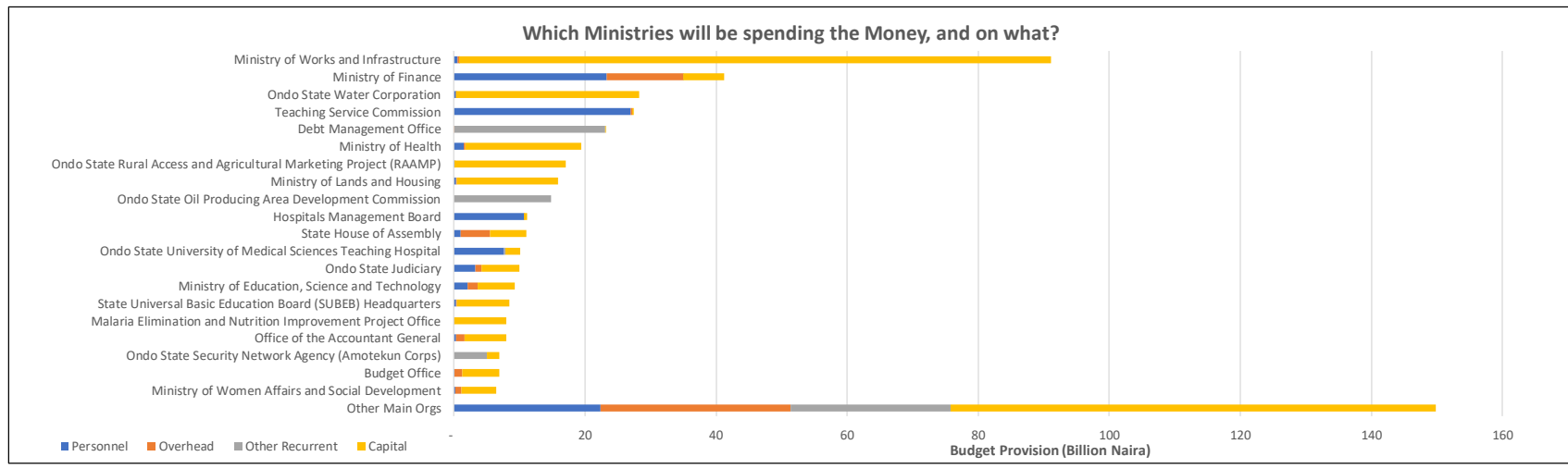
Total Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N29.673 Billion	N8.722 Billion	N64.571 Billion	N8.735 Billion	N66.595 Billion	N32.329 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N59.542 Billion	N114.464 Billion	N20.577 Billion	N30.013 Billion	N16.365 Billion	N72.824 Billion

Figure 8 Largest Spending Ministries (including all Departments and Agencies)

Which Ministries will be spending the Money, and on what?						
Expenditure by Ministry (Top 20)	2026 Budget					
	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital	Total Expenditure
Ministry of Works and Infrastructure	596,000,000	201,975,000	40,000,000	837,975,000	90,274,800,000	91,112,775,000
Ministry of Finance	23,274,000,000	11,705,000,000	14,000,000	34,993,000,000	6,195,000,000	41,188,000,000
Ondo State Water Corporation	327,000,000	38,404,000	-	365,404,000	27,931,652,000	28,297,056,000
Teaching Service Commission	27,000,000,000	155,000,000	-	27,155,000,000	240,000,000	27,395,000,000
Debt Management Office	-	70,000,000	22,954,856,000	23,024,856,000	10,000,000	23,034,856,000
Ministry of Health	1,440,000,000	321,000,000	-	1,761,000,000	17,670,000,000	19,431,000,000
Ondo State Rural Access and Agricultural Marketing Project (RAAMP)	39,500,000	20,000,000	-	59,500,000	17,000,000,000	17,059,500,000
Ministry of Lands and Housing	322,000,000	60,500,000	-	382,500,000	15,500,000,000	15,882,500,000
Ondo State Oil Producing Area Development Commission	-	-	14,838,905,600	14,838,905,600	-	14,838,905,600
Hospitals Management Board	10,650,000,000	50,000,000	-	10,700,000,000	500,000,000	11,200,000,000
State House of Assembly	1,000,000,000	4,455,000,000	-	5,455,000,000	5,539,000,000	10,994,000,000
Ondo State University of Medical Sciences Teaching Hospital	7,610,000,000	-	300,000,000	7,910,000,000	2,200,000,000	10,110,000,000
Ondo State Judiciary	3,214,620,000	1,000,000,000	-	4,214,620,000	5,810,000,000	10,024,620,000
Ministry of Education, Science and Technology	2,100,000,000	1,572,000,000	-	3,672,000,000	5,594,200,000	9,266,200,000
State Universal Basic Education Board (SUBEB) Headquarters	336,500,000	140,120,000	-	476,620,000	7,989,286,000	8,465,906,000
Malaria Elimination and Nutrition Improvement Project Office	-	5,200,000	-	5,200,000	8,000,000,000	8,005,200,000
Office of the Accountant General	295,000,000	1,369,000,000	-	1,664,000,000	6,290,000,000	7,954,000,000
Ondo State Security Network Agency (Amotekun Corps)	-	-	5,050,000,000	5,050,000,000	1,900,000,000	6,950,000,000
Budget Office	50,500,000	1,219,000,000	-	1,269,500,000	5,665,000,000	6,934,500,000
Ministry of Women Affairs and Social Development	190,500,000	970,000,000	-	1,160,500,000	5,227,000,000	6,387,500,000
Other Main Orgs	22,376,222,100	29,006,388,500	24,452,750,000	75,835,360,600	74,043,711,739	149,879,072,339
Total Expenditure	100,821,842,100	52,358,587,500	67,650,511,600	220,830,941,200	303,579,649,739	524,410,590,939



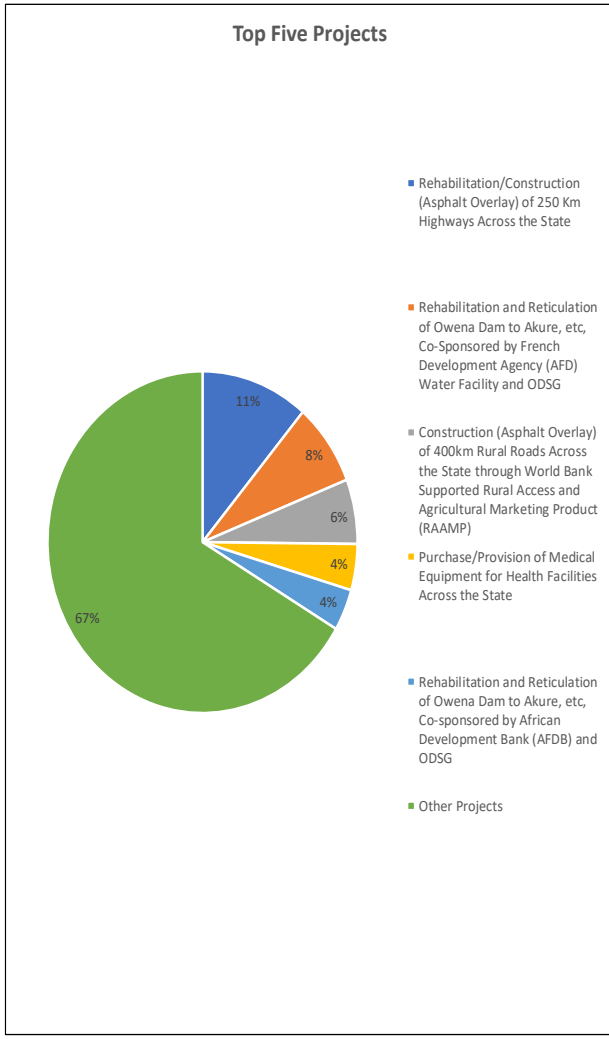
Section 5 What are the major Investments being made by the State?

The State government, as part of the measure to bring about meaningful development to the State, will be pursuing the following investment among others:

- Rehabilitation/Construction (Asphalt Overlay) of 250 Km Highways Across the State
- Rehabilitation and Reticulation of Owena Dam to Akure etc. Co-Sponsored by French Development Agency (AFD), African Development Bank (AFDB) and ODSG;
- Construction of 400km of rural roads with asphalt overlay across the state, supported by the World Bank's Rural Access and Agricultural Marketing Project (RAAMP);
- Purchase/Provision of Medical Equipment for Health Facilities Across the State
- Construction/Rehabilitation of Basic Schools Infrastructure Across the State and Execution of other UBEC programs.
- Installation of Security Surveillance Gadgets across Major Cities in the State, Hardware, 50 Nos. Armoured Security Vehicles and Others
- Renovation/Creation of NFWP Offices, Women Affinity Groups(WAGS)/Cooperatives, etc) across the State
- Purchase of 120 Nos of Skips and 6 Nos of Waste Disposal Trucksn for use across the State
- Construction of 7Km Akure-Imafon Road including Rehabilitation of Danjuma - Oke Aro Road, Akure
- Construction & Furnishing of Legislative Quarters, Executive and Civil Servants Quarters
- Construction of 5km Dual Carriage Way From Ugbeyin Junction -Okitipupa Market -OAUSTECH -Ugbonla Jetty, Ondo State
- Construction of 15 km Dual Carriage Way From College Road - Okoga Juction - Irewole Round About, Igbokoda, Ondo State
- Construction of 7 Km Dual Carriage Way From Akungba - Ikare, Ondo State
- Construction of Dual Carriage Way From Arakale - Km 10 Idanre Road, Ondo State

Table 5 Largest Capital Expenditure Projects

What are the major Capital Investments we are planning?		
Project Description	2026 Budget	Location
Rehabilitation/Construction (Asphalt Overlay) of 250 Km Highways Across the State	25,653,300,000	State Wide
Rehabilitation and Reticulation of Owena Dam to Akure, etc, Co-Sponsored by French Development Agency (AFD) Water Facility and ODSG	17,931,652,000	Akure South
Construction (Asphalt Overlay) of 400km Rural Roads Across the State through World Bank Supported Rural Access and Agricultural Marketing Product (RAAMP)	14,000,000,000	Akure South
Purchase/Provision of Medical Equipment for Health Facilities Across the State	10,000,000,000	State Wide
Rehabilitation and Reticulation of Owena Dam to Akure, etc, Co-sponsored by African Development Bank (AFDB) and ODSG	9,000,000,000	Akure South
Nigerian Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT) - World Bank Assisted Project	8,000,000,000	State Wide
Construction/Rehabilitation of Basic Schools Infrastructure Across the State and Execution of Other UBEC programmes	7,109,286,000	State Wide
Installation of Solar Street Light in the 18 LGA Headquarters	6,000,000,000	State Wide
Deployment of Oracle Suite Application System- HR, Payroll, Expenditure Control & Asset Management	6,000,000,000	State Wide
Installation of Security Surveillance Gadgets across Major Cities in the State, Hardware, 50 Nos. Armoured Security Vehicles and Others	5,500,000,000	State Wide
Nigeria For Women Program Scale-Up Project (NFWP-SU) (Renovation/Creation of NFWP Offices, Creation of Women Affinity Groups(WAGS)/Cooperatives, etc across the State) World Bank Assisted Project (Co-Sponsored)	5,000,000,000	State Wide
Purchase of 120 Nos of Skips and 6 Nos of Waste Disposal Trucks	4,500,000,000	State Wide
Construction of 7Km Akure-Imafon Road including Rehabilitation of Danjuma - Oke Aro Road, Akure	4,500,000,000	Akure South
Construction & Furnishing of Legislative Quarters, Executive and Civil Servants Quarters	4,500,000,000	State Wide
Upgrading and Maintenance of Public Buildings	4,222,000,000	State Wide
Construction Of 5km Dual Carriage Way From Ugbeyin Junction -Okitipupa Market - OAUSTECH -Ugbonla Jetty, Ondo State	4,000,000,000	Ondo West
Construction Of 15 km Dual Carriage Way From College Road - Okoga Juction - Irewole Round About, Igbokoda, Ondo State	4,000,000,000	Ondo West
Construction of 7 Km Dual Carriage Way From Akungba - Ikare, Ondo State	4,000,000,000	Ondo West
Construction Of Dual Carriage Way From Arakale - Km 10 Idanre Road, Ondo State	4,000,000,000	Ondo West
Deployment of Oracle Suite Application System- Planning and Budgeting	3,500,000,000	State Wide
Other Projects	152,163,411,739	
Total Capital Expenditure	303,579,649,739	



Section 6 Which Citizens Nominated Projects have been included in the Budget?

Ondo State has made it an annual practice to engage the citizens throughout the budget development process. The State from the start through the government officials in collaboration with members of the State House of Assembly, civil societies organisations, community-based organisations, community leaders and academia conducted a sensitisation workshop on Medium Term Expenditure Framework (MTEF) to present and give details explanations on the projection on revenue and expenditure of the State.

Also, town hall meetings are conducted across the five zones of the State (Akoko, Owo Ondo Okitipupa & Akure zones) as organised by the Ondo State Budget Office, Ministry of Economic Planning and Budget for citizens' demands and other inputs into the State budget.

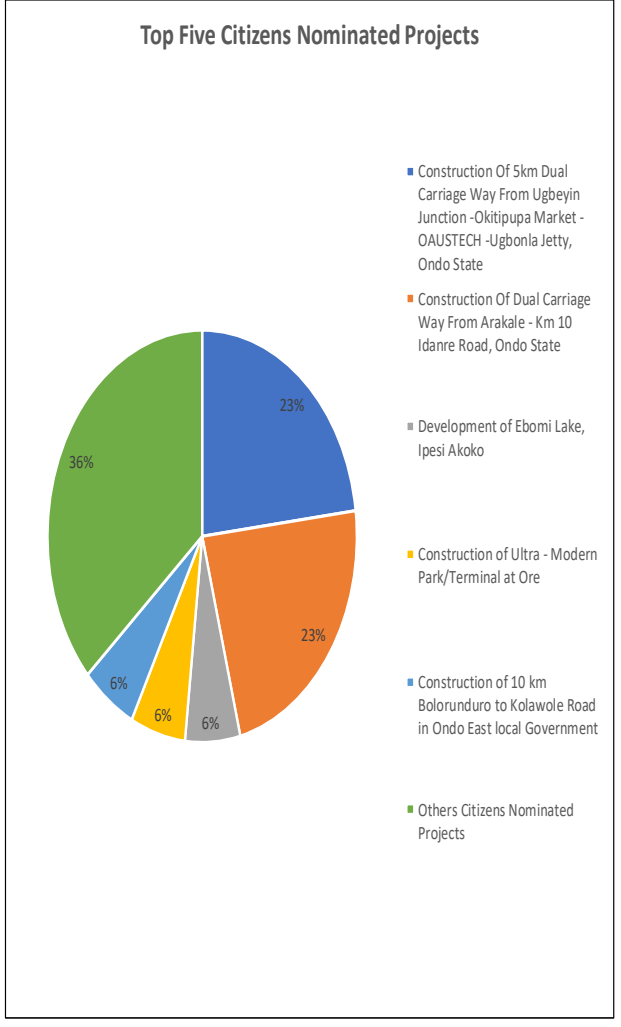
Furthermore, there is also citizen representative during budget bilateral discussions in the Ministry across all the sectors.

The following are the top key citizens nominated projects included in the approved budget:

- Renovation of 25 Nos. Markets across the State and construction of markets at Ifira Akoko, Ijebu Owo, Ipele, Ilale-Ila, Olale-Okoko, and Uso.
- Construction of 7 km Igbekebo - Igbokoda Road
- Construction of Irele township Roads (15.4 km)
- Construction/Rehab. of Oke Odu - Ijare road with spur to Ipinsha, Ikota aye and selected roads in Ijare and Ero town
- Construction of 10.025 km Arigidi Akoko - Ogbagi Akoko Road, Ondo State.
- Development of Ebomi Lake, Ipesi Akoko
- Construction of the Drainage at Ayegunle Street, Opposite High Court, Akure
- Construction of 4.75 km selected roads in Igbobini and Agadagba, Ese-Odo LGA, Ondo State
- Rural Electrification of Bamikemo & Owode-Usama Towns in Ile-Oluji/Oke-Igbo LGA
- Construction of 1km Road in Aaye Kingdom in Ifedore LGA

Table 6 Citizens Nominated Projects

How much have we allocated to Citizens Nominated Projects?		
Project Description	2026 Budget	Location
Construction Of 5km Dual Carriage Way From Ugbeyin Junction -Okitipupa Market - OAUSTECH -Ugbonla Jetty, Ondo State	4,000,000,000	Okitipupa
Construction Of Dual Carriage Way From Arakale - Km 10 Idanre Road, Ondo State	4,000,000,000	Idanre
Development of Ebomi Lake, Ipesi Akoko	1,000,000,000	Akoko South East
Construction of Ultra - Modern Park/Terminal at Ore	1,000,000,000	Odigbo
Construction of 10 km Bolorunduro to Kolawole Road in Ondo East local Government	1,000,000,000	Ondo East
Electrification Projects and Strengthening of the Existing Network, including Extension of	1,000,000,000	State Wide
Construction of 48km Ondo Bye-Pass, Laje-Lagos Express Way	900,000,000	Ondo West
Upgrading of State Specialist Hospital, Ikare Akoko	900,000,000	Akoko North East
Construction/Rehab. of Oke Odu - Ijare road with spur to Ipinsha, Ikota aye and selected	500,000,000	Owo
Construction of 10.025 km Arigidi Akoko - Ogbagi Akoko Road, Ondo State.	500,000,000	Akoko North west
Construction of 3.8 km Royal view Estate - NTA Road, Ejioba, Oba-Ile, Akure	500,000,000	Akure North
Rural Electrification of Bamikemo & Owode-Usama Towns in Ile-Oluji/Oke-Igbo LGA	320,000,000	Ile-Oluji/Oke-Igbo
Construction of Irele township Roads (15.4 km)	300,000,000	Irele
Construction of 1km Road in Aaye Kingdom in Ifedore LGA	290,000,000	Ifedore
Construction of 4.75 km selected roads in Igbobini and Agadagba, Ese-Odo LGA, Ondo	250,000,000	Ese-Odo
Construction of 7 km Igbekebo - Igbokoda Road	200,000,000	Ilaje
Renovation of 25 Nos. Markets across the State and construction of markets at Ifira	150,000,000	State Wide
CONSTRUCTION OF 5KM IRUN AND ESE AKOKO ROAD	150,000,000	Ose
Establishment of TechHub at Akungba Akoko	150,000,000	Akoko South West
Construction of the Drainage at Ayegunle Street, Opposite High Court, Akure	10,000,000	Akure South
Others Citizens Nominated Projects	6,380,000,000	
Total Value of Citizens Nominated Projects	23,500,000,000	

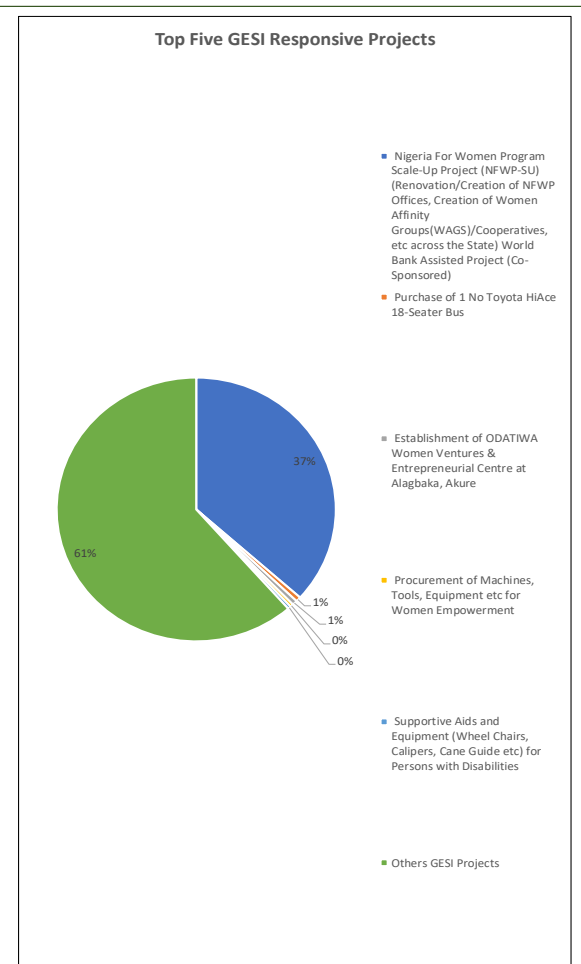


Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens?

Gender and social inclusion is a component in the budget call circular issued to all the sectors as one of the budget best practices adopted by Ondo State. Gender, youth and vulnerable have been considered in allocating state resources where the Ministry of Women Affairs and Social Welfare, Agency Against Gender-Based Violence, At Risk Children Advisory Committee Office, Ministry of Youth and Sports Development, Ministry of Health, Ministry of Education as well as Agency of People with Disability play a vital role for ensuring inclusiveness in the budget. The sum of N13.8bn was allocated in the approved budget to implement gender and inclusive projects in the 2026 fiscal year.

Table 7 Projects that respond to GESI Needs

How much have we allocated to Gender, Equity and Social Inclusion responsive Projects?		
Project Description	2026 Budget	Implementing MDA
Nigeria For Women Program Scale-Up Project (NFWP-SU) (Renovation/Creation of NFWP Offices, Creation of Women Affinity Groups(WAGS)/Cooperatives, etc across the State) World Bank Assisted Project (Co-Sponsored)	5,000,000,000	Ministry of Women Affairs and Social Development
Purchase of 1 No Toyota HiAce 18-Seater Bus	80,900,000	Ondo State Agency Against Gender Based Violence (OSAA-GBV)
Establishment of ODATIWA Women Ventures & Entrepreneurial Centre at Alagbaka, Akure	80,000,000	Ministry of Women Affairs and Social Development
Procurement of Machines, Tools, Equipment etc for Women Empowerment	50,000,000	Ministry of Women Affairs and Social Development
Supportive Aids and Equipment (Wheel Chairs, Calipers, Cane Guide etc) for Persons with Disabilities	50,000,000	Agency for the Welfare of the Physically Challenged Persons
Completion/Renovation of Correctional Centre/Motherless Children Home, Akure	29,000,000	Ministry of Women Affairs and Social Development
Renovation of Building/Temporary Shelter for Victims of Gender-Based Violence	29,000,000	Ondo State Agency Against Gender Based Violence (OSAA-GBV)
Construction of Perimeter Fence of GBV Survivors' Centre at Eleyowo, Akure	25,000,000	Ondo State Agency Against Gender Based
Empowerment and Educational support for Persons with Disabilities (PWDs)	21,400,000	Agency for the Welfare of the Physically Challenged Persons
Renovation of Offices at the Headquarters/ Procurement of Office equipment, Furnitures and Fittings	20,000,000	Ministry of Women Affairs and Social Development
Contruction of Shelter, provision of educational materials, etc for At Risk Children	20,000,000	At Risk Children Care Centre
Human Capital Development for Focal Officers on Women and Children Protection Project	10,000,000	Ministry of Women Affairs and Social Development
Renovation of Building (Sexual Assault Referral Centre)	10,000,000	Ondo State Agency Against Gender Based Violence (OSAA-GBV)
Renovation of Hqtrs Office Building	10,000,000	Agency for the Welfare of the Physically Challenged Persons
Purchase of 200 Nos Uniform, Sandals, 100 Nos Furniture & Bedding etc for Inmate of Remand Home and Children Home	7,000,000	Ministry of Women Affairs and Social Development
Renovation of Babafunke Ajasin Hall at Igbatoro rd/Procurement of office equipments, Furnitures and Fittings	5,000,000	Ministry of Women Affairs and Social Development
Renovation of Daycare/Creche and Procurement of Toys babyCot Walkers, Beddings etc for Inmate of Remand Home and Children Home	5,000,000	Ministry of Women Affairs and Social Development
Monitoring of Children Parliament Activities	5,000,000	Ministry of Women Affairs and Social Development
Procurement of 10 Nos Boxer Motorcycles for Zonal Offices and the Headquarters	5,000,000	Ministry of Women Affairs and Social Development
Upgrade of 5.4KVA to 7.5KVA Solar Power	5,000,000	Ondo State Agency Against Gender Based Violence (OSAA-GBV)
Others GESI Projects	8,384,900,000	
Total Value of GESI Responsive Projects	13,852,200,000	



Section 8 How does the current year budget compare to last year’s Budget and Out-Turn?

Presented in Table 8 and Table 9 below is the breakdown of the revenue and expenditure composition compared with the previous year’s budget and performance outturn. Table 10, Table 11 and Table 12 present the budgeted expenditure for recurrent, capital, and total expenditure for the top 20 ministries compared with the previous year’s budget figures and budget out-turn.

Table 8 Comparison of Revenue Estimates with Prior Year

How do our Revenue Estimates for 2026 compare to what we budgeted and actually collected in 2025?							
Revenue	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Opening Balance	159,204,020,210	163,165,939,484	-2.4%	152,195,230,000	4.6%	152,195,229,428	4.6%
Federation Account	238,528,651,229	265,562,049,516	-10.2%	245,797,984,465	-3.0%	299,972,592,726	-20.5%
Statutory Allocation	59,477,548,821	28,753,049,516	106.9%	58,509,972,518	1.7%	72,195,991,712	-17.6%
Derivation	37,097,264,000	25,250,000,000	46.9%	35,000,000,000	6.0%	39,809,188,297	-6.8%
VAT	87,255,713,682	71,559,000,000	21.9%	70,000,000,000	24.7%	88,221,059,238	-1.1%
Other FAAC Receipts	54,698,124,726	140,000,000,000	-60.9%	82,288,011,946	-33.5%	99,746,353,479	-45.2%
Internally Generated Revenues	47,699,000,000	43,345,691,000	10.0%	42,346,690,998	12.6%	45,634,976,315	4.5%
Tax Revenue, of which	31,889,557,305	26,196,156,709	21.7%	27,517,371,335	15.9%	34,344,046,405	-7.1%
Tax Revenues - Personal	21,663,169,305	18,566,052,460	16.7%	19,887,267,086	8.9%	25,742,352,380	-15.8%
Tax Revenue - Other	10,226,388,000	7,630,104,249	34.0%	7,630,104,249	34.0%	8,601,694,025	18.9%
Non-Tax Revenue	15,809,442,695	17,149,534,291	-7.8%	14,829,319,663	6.6%	11,290,929,910	40.0%
Other Sources	78,978,919,500	226,585,816,000	-65.1%	49,658,454,711	59.0%	52,441,215,327	50.6%
Aids and Grants	6,054,643,000	11,493,200,000	-47.3%	8,657,757,295	-30.1%	5,740,579,570	5.5%
Loans	72,924,276,500	210,842,616,000	-65.4%	38,250,697,416	90.6%	44,626,249,900	63.4%
Other Receipts	-	4,250,000,000	-100.0%	2,750,000,000	-100.0%	2,074,385,856	-100.0%
Total Revenue (including Opening Balance)	524,410,590,939	698,659,496,000	-24.9%	489,998,360,173	7.0%	550,244,013,796	-4.7%

Table 9 Comparison of Expenditure Estimates with Prior Year

How do our Expenditure Estimates for 2026 compare to what we budgeted and actually spent in 2025?							
Expenditure	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Personnel	100,821,842,100	139,726,120,000	-27.8%	108,698,045,363	-7.2%	99,578,995,870	1.2%
Salaries, Wages and Allowances	77,821,842,100	112,966,120,000	-31.1%	78,256,120,000	-0.6%	71,843,337,617	8.3%
Social Contributions	2,550,000,000	2,410,000,000	5.8%	2,410,000,000	5.8%	2,113,382,319	20.7%
Social Benefits	20,450,000,000	24,350,000,000	-16.0%	28,031,925,363	-27.0%	25,622,275,934	-20.2%
Other Recurrent	120,009,099,100	125,311,376,000	-4.2%	132,035,314,000	-9.1%	87,659,538,129	36.9%
Overheads	52,358,587,500	55,908,000,000	-6.3%	50,596,233,500	3.5%	36,460,194,532	43.6%
Public Debt Charges	22,954,856,000	22,026,631,000	4.2%	23,026,631,000	-0.3%	22,308,913,845	2.9%
Transfers of State IGR to LGCs	2,923,700,000	3,577,445,000	-18.3%	200,000,000	1361.9%	-	-
Others (Grants, Subsidies, Other Transfers)	41,771,955,600	43,799,300,000	-4.6%	58,212,449,500	-28.2%	28,890,429,753	44.6%
Capital	303,579,649,739	433,622,000,000	-30.0%	249,265,000,810	21.8%	122,854,840,589	147.1%
Other Provisions (Contingency)	-	-	-	-	-	-	-
Total Expenditure (including Contingencies)	524,410,590,939	698,659,496,000	-24.9%	489,998,360,173	7.0%	310,093,374,588	69.1%

Table 10 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Recurrent Expenditure

How much have we allocated to each Ministry in 2026 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2025?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Ministry of Works and Infrastructure	837,975,000	147,000,000	470.1%	78,000,000	974.3%	44,400,000	1787.3%
Ministry of Finance	34,993,000,000	16,551,000,000	111.4%	16,751,000,000	108.9%	13,930,727,828	151.2%
Ondo State Water Corporation	365,404,000	69,825,000	423.3%	46,000,000	694.4%	36,000,000	915.0%
Teaching Service Commission	27,155,000,000	150,500,000	17943.2%	80,000,000	33843.8%	46,500,000	58297.8%
Debt Management Office	23,024,856,000	22,196,631,000	3.7%	23,196,631,000	-0.7%	22,308,913,845	3.2%
Ministry of Health	1,761,000,000	686,000,000	156.7%	200,000,000	780.5%	166,995,000	954.5%
Ondo State Rural Access and Agricultural Marketing Project (RAAMP)	59,500,000	14,175,000	319.8%	14,175,000	319.8%	12,600,000	372.2%
Ministry of Lands and Housing	382,500,000	110,000,000	247.7%	45,000,000	750.0%	35,460,000	978.7%
Ondo State Oil Producing Area Development Commission	14,838,905,600	10,100,000,000	46.9%	30,000,000,000	-50.5%	10,048,617,253	47.7%
Hospitals Management Board	10,700,000,000	91,350,000	11613.2%	50,000,000	21300.0%	30,061,000	35494.3%
State House of Assembly	5,455,000,000	4,640,000,000	17.6%	4,640,000,000	17.6%	2,005,913,000	171.9%
Ondo State University of Medical Sciences Teaching Hospital	7,910,000,000	5,701,500,000	38.7%	85,185,000	9185.7%	-	
Ondo State Judiciary	4,214,620,000	1,000,000,000	321.5%	900,000,000	368.3%	664,216,000	534.5%
Ministry of Education, Science and Technology	3,672,000,000	978,500,000	275.3%	700,000,000	424.6%	628,388,075	484.4%
State Universal Basic Education Board (SUBEB) Headquarters	476,620,000	154,350,000	208.8%	123,350,000	286.4%	114,572,000	316.0%
Malaria Elimination and Nutrition Improvement Project Office	5,200,000	9,450,000	-45.0%	9,450,000	-45.0%	8,650,000	-39.9%
Office of the Accountant General	1,664,000,000	936,285,000	77.7%	936,285,000	77.7%	292,564,463	468.8%
Ondo State Security Network Agency (Amotekun Corps)	5,050,000,000	4,755,000,000	6.2%	4,755,000,000	6.2%	3,200,850,000	57.8%
Budget Office	1,269,500,000	550,700,000	130.5%	368,000,000	245.0%	200,150,000	534.3%
Ministry of Women Affairs and Social Development	1,160,500,000	774,950,000	49.8%	555,000,000	109.1%	482,382,000	140.6%
Other Main Orgs	75,835,360,600	195,420,280,000	-61.2%	157,200,283,363	-51.8%	132,980,573,535	-43.0%
Total Expenditure	220,830,941,200	265,037,496,000	-16.7%	240,733,359,363	-8.3%	187,238,533,999	17.9%

Table 11 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Capital Expenditure

How much have we allocated to each Ministry in 2026 for Capital Expenditure compared to what they were allocated and what they actually spent in 2025?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Ministry of Works and Infrastructure	90,274,800,000	107,450,000,000	-16.0%	92,579,799,853	-2.5%	66,555,982,784	35.6%
Ministry of Finance	6,195,000,000	5,230,000,000	18.5%	4,669,330,000	32.7%	4,053,853,500	52.8%
Ondo State Water Corporation	27,931,652,000	57,887,315,000	-51.7%	30,000,000,000	-6.9%	155,000,000	17920.4%
Teaching Service Commission	240,000,000	68,300,000	251.4%	31,100,000	671.7%	-	
Debt Management Office	10,000,000	10,000,000		2,000,000	400.0%	-	
Ministry of Health	17,670,000,000	9,812,000,000	80.1%	19,512,250,000	-9.4%	13,312,250,000	32.7%
Ondo State Rural Access and Agricultural Marketing Project (RAAMP)	17,000,000,000	28,600,000,000	-40.6%	10,600,000,000	60.4%	4,505,355,562	277.3%
Ministry of Lands and Housing	15,500,000,000	60,800,000,000	-74.5%	27,294,627,041	-43.2%	4,302,785,966	260.2%
Ondo State Oil Producing Area Development Commission	-	-		-		-	
Hospitals Management Board	500,000,000	760,400,000	-34.2%	79,240,000	531.0%	3,000,000	16566.7%
State House of Assembly	5,539,000,000	5,739,000,000	-3.5%	5,828,000,000	-5.0%	-	
Ondo State University of Medical Sciences Teaching Hospital	2,200,000,000	6,000,000,000	-63.3%	300,000,000	633.3%	123,539,540	1680.8%
Ondo State Judiciary	5,810,000,000	10,585,000,000	-45.1%	4,000,000,000	45.3%	1,161,740,454	400.1%
Ministry of Education, Science and Technology	5,594,200,000	9,766,000,000	-42.7%	6,355,000,000	-12.0%	3,948,819,819	41.7%
State Universal Basic Education Board (SUBEB) Headquarters	7,989,286,000	9,444,000,000	-15.4%	12,084,642,584	-33.9%	11,231,127,402	-28.9%
Malaria Elimination and Nutrition Improvement Project Office	8,000,000,000	-		-		-	
Office of the Accountant General	6,290,000,000	250,000,000	2416.0%	79,500,000	7811.9%	13,700,000	45812.4%
Ondo State Security Network Agency (Amotekun Corps)	1,900,000,000	2,300,000,000	-17.4%	2,000,000,000	-5.0%	127,291,590	1392.6%
Budget Office	5,665,000,000	1,500,000,000	277.7%	624,570,000	807.0%	-	
Ministry of Women Affairs and Social Development	5,227,000,000	6,035,000,000	-13.4%	2,770,387,500	88.7%	480,000,000	989.0%
Other Main Orgs	74,043,711,739	111,384,985,000	-33.5%	30,454,553,832	143.1%	12,880,393,972	474.9%
Total Expenditure	303,579,649,739	433,622,000,000	-30.0%	249,265,000,810	21.8%	122,854,840,589	147.1%

Table 12 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Total Expenditure

How much have we allocated to each Ministry in 2026 for Total Expenditure compared to what they were allocated and what they actually spent in 2025?							
Total Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Ministry of Works and Infrastructure	91,112,775,000	107,597,000,000	-15.3%	92,657,799,853	-1.7%	66,600,382,784	36.8%
Ministry of Finance	41,188,000,000	21,781,000,000	89.1%	21,420,330,000	92.3%	17,984,581,328	129.0%
Ondo State Water Corporation	28,297,056,000	57,957,140,000	-51.2%	30,046,000,000	-5.8%	191,000,000	14715.2%
Teaching Service Commission	27,395,000,000	218,800,000	12420.6%	111,100,000	24558.0%	46,500,000	58814.0%
Debt Management Office	23,034,856,000	22,206,631,000	3.7%	23,198,631,000	-0.7%	22,308,913,845	3.3%
Ministry of Health	19,431,000,000	10,498,000,000	85.1%	19,712,250,000	-1.4%	13,479,245,000	44.2%
Ondo State Rural Access and Agricultural Marketing Project (RAAMP)	17,059,500,000	28,614,175,000	-40.4%	10,614,175,000	60.7%	4,517,955,562	277.6%
Ministry of Lands and Housing	15,882,500,000	60,910,000,000	-73.9%	27,339,627,041	-41.9%	4,338,245,966	266.1%
Ondo State Oil Producing Area Development Commission	14,838,905,600	10,100,000,000	46.9%	30,000,000,000	-50.5%	10,048,617,253	47.7%
Hospitals Management Board	11,200,000,000	851,750,000	1214.9%	129,240,000	8566.0%	33,061,000	33776.8%
State House of Assembly	10,994,000,000	10,379,000,000	5.9%	10,468,000,000	5.0%	2,005,913,000	448.1%
Ondo State University of Medical Sciences Teaching Hospital	10,110,000,000	11,701,500,000	-13.6%	385,185,000	2524.7%	123,539,540	8083.6%
Ondo State Judiciary	10,024,620,000	11,585,000,000	-13.5%	4,900,000,000	104.6%	1,825,956,454	449.0%
Ministry of Education, Science and Technology	9,266,200,000	10,744,500,000	-13.8%	7,055,000,000	31.3%	4,577,207,894	102.4%
State Universal Basic Education Board (SUBEB) Headquarters	8,465,906,000	9,598,350,000	-11.8%	12,207,992,584	-30.7%	11,345,699,402	-25.4%
Malaria Elimination and Nutrition Improvement Project Office	8,005,200,000	9,450,000	84611.1%	9,450,000	84611.1%	8,650,000	92445.7%
Office of the Accountant General	7,954,000,000	1,186,285,000	570.5%	1,015,785,000	683.0%	306,264,463	2497.1%
Ondo State Security Network Agency (Amotekun Corps)	6,950,000,000	7,055,000,000	-1.5%	6,755,000,000	2.9%	3,328,141,590	108.8%
Budget Office	6,934,500,000	2,050,700,000	238.2%	992,570,000	598.6%	200,150,000	3364.7%
Ministry of Women Affairs and Social Development	6,387,500,000	6,809,950,000	-6.2%	3,325,387,500	92.1%	962,382,000	563.7%
Other Main Orgs	149,879,072,339	306,805,265,000	-51.1%	187,654,837,195	-20.1%	145,860,967,507	2.8%
Total Expenditure	524,410,590,939	698,659,496,000	-24.9%	489,998,360,173	7.0%	310,093,374,588	69.1%

Section 9 Glossary of Terms

Term	Explanation
Budget	A financial plan that estimates government revenue and expenditure for a fiscal year.
Fiscal Year	A 12-month period used by government for accounting and budgeting purposes.
Revenue	Total income received by the government from all sources within a fiscal year.
Recurrent Expenditure	Regular and ongoing government spending such as salaries, utilities, and administrative costs.
Public Debt	The total amount of money owed by the government from past borrowings.
Debt Stock	The accumulated unpaid balance of government borrowing at a given time.
Internally Generated Revenue (IGR)	Revenue raised by a state or local government from its own sources excluding federal allocations.
Appropriation	Legal authorization by the legislature to spend public funds for specific purposes.
Budget Deficit	A situation where government expenditure exceeds revenue in a fiscal year.
Budget Surplus	A situation where government revenue exceeds expenditure in a fiscal year.
Fiscal Policy	Government policy on taxation, spending, and borrowing to influence the economy.
Treasury	The government department responsible for managing public funds and financial operations.
Subvention	Financial assistance given by government to agencies or institutions.
Contingency Fund	Funds reserved for emergency or unforeseen expenditures.
Supplementary Budget	An additional budget approved to cover expenses not included in the original budget.
Medium Term Expenditure Framework (MTEF)	A multi-year budgeting framework that links policy priorities with available resources.
Budget Benchmark	Economic assumptions (e.g., oil price, exchange rate) used to prepare the budget.
Public Procurement	The process by which government acquires goods, services, and works.
Audit	An independent examination of financial records to ensure accountability and transparency.
Capital Project	A government-funded project aimed at infrastructure or long-term asset development.

Section 10 **CITIZENS' OBLIGATIONS**

Efficient service delivery and good governance by government are largely dependent on roles played by the citizens. Therefore, for the state government to be able to provide the itemized projects in 2026, citizens are obliged to:

- pay their taxes;
- be obedient to the laws of the land;
- report any security breach in their vicinity to the appropriate authority;
- protect their environment;
- give feedback on implementation of projects;
- report unwholesome activities in their localities;
- participate in annual budget stakeholders meetings in their respective localities; among others

For further enquiries, please contact:

- Permanent Secretary - 08035307218
- Director Budget Development & Control - 08034873010
- Director E-Budget & ICT- 07030292713
- Budget Portal: www.ondobudget.org/budget_information.php
- Public participation page: www.ondobudget.org/public_page.php
- Budget email address: ondobudget@yahoo.com
- Ministry's email address: ondoplanningandbudget@gmail.com
- Ministry's website: www.mepbondostate.org