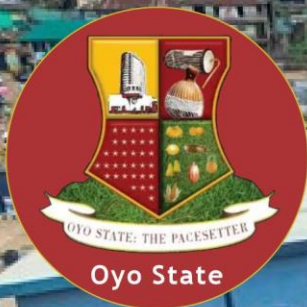




OYO STATE GOVERNMENT

2026 CITIZENS' BUDGET

INCLUDING BUDGET SPEECH



2026 Budget Speech By Governor Seyi Makinde, FNSE, D.Sc, GSSRS



Being the Speech by His Excellency Seyi Makinde, FNSE, the Executive Governor of Oyo State During the Presentation of the Oyo State 2026 Appropriation Bill to the Oyo State House of Assembly on Monday, 24 November 2025.

Mr Speaker Sir, Honourable Members of the Oyo State House of Assembly, today I stand before you to present the penultimate budget proposal by our administration which we have tagged the Budget of Economic Expansion.

This new phase builds directly on the foundation laid in our 2025 Budget of Economic Stabilisation, where we consolidated the gains of previous years.

And so, for 2026, it is only logical that we press on to further growth of the Oyo State economy.

Mr Speaker Sir, to appreciate where this next stage will take us, let us consider the investments already positioning our State for a production-led economy:

Upgrading of the Samuel Ladoke Akintola Airport to International Standard, positioning the State as a regional logistics and investment hub.

The 110 km Rashidi Ladoja Circular Road and its Development Corridor, strengthening regional connectivity and catalysing economic growth by linking key transport and commercial hubs.

Special Agro-Industrial Processing Zones (SAPZ), which will transform primary agricultural produce into higher-value products and boost agro-industrialisation.

African Continental Free Trade Area (AfCFTA) initiatives, which will enable local producers to access the continent's integrated markets.

Oluyole Free Trade Zone, designed to attract manufacturing, assembly plants, and export-oriented industries.

Dry Port and Logistics Hubs, strengthening Oyo's competitiveness in trade and enhancing supply chain efficiency.

These initiatives have set the tone for the productive transformation we now seek to deepen through this budget.

Mr Speaker Sir, Honourable Members of the House, less than two weeks ago, we commissioned the now-completed Ibadan Central Bus Terminals 1 and 2 at Iwo Road and New Ife Road. Ibadan can now boast of four modern bus terminals, supported by a state-backed transport system. These buses, subsidised since 2023, have made mobility easier for workers, traders, and students.

In September, we also completed Phase 1 of the Samuel Ladoke Akintola Airport upgrade project. Today, Oyo State can receive wide-bodied aircraft — an achievement that opens our economy to global logistics, tourism, and investment opportunities.

Each of these achievements connects to our broader vision of an integrated, investment-ready economy.

We have welcomed new investors, and we have broken ground at the Oyo State Agribusiness Industrial Hub Ijaiye, building on the success of the Fasola model.

Beyond infrastructure, our fiscal discipline underpins these accomplishments. We improved internally generated revenue through automation and efficiency, without overburdening citizens with new taxes.

Businesses thrived, workers were paid promptly, and social services continued without disruption.

These achievements were made possible by the 2025 budget. Our prorated performance from January to September 2025 shows total revenue performance at 74.2% and total expenditure performance at 66.1%. This has stabilised our economy, created jobs, and expanded our base for sustainable growth.

Having stabilised our economy and restored growth momentum, we are now ready to scale.

Mr Speaker Sir, Honourable Members of the House, we stand at the threshold of a new chapter. It is my honour to present before you the 2026 Budget of Economic Expansion, totalling eight hundred and ninety-one billion, nine hundred and eighty-five million, seventy-four thousand, four hundred- and eighty-naira, seventy-nine kobo (₦891,985,074,480.79).

Five hundred and two billion, eight hundred and forty-six million, four hundred and seventy-seven thousand, eight hundred- and twelve-naira, eighty-five kobo (₦502,846,477,812.85) is dedicated to capital expenditure

while three hundred and eighty-nine billion, one hundred and thirty-eight million, five hundred and ninety-six thousand, six hundred- and sixty-seven-naira, ninety-four kobo (₦389,138,596,667.94) will go to recurrent expenditure.

Mr Speaker Sir, Honourable Members, this is another milestone budget. We are edging closer to the ideal 60/40 ratio between capital and recurrent expenditure. In this budget, capital expenditure stands at 56.37%, while recurrent expenditure is 43.63%.

We will continue to prioritise sectors that directly expand our economy. Allow me, therefore, to highlight how this budget reflects our continuing priorities:

Infrastructure gets the highest allocation in keeping with our focus to spend more on capital expenditure. A total of two hundred and ten billion, twenty-five million, four hundred and forty-three thousand, eight

hundred- and two-naira, sixteen kobo (₦210,025,443,802.16) is allocated to infrastructure projects. This represents 23.55% of the total budget.

As I said a few months ago, our administration is focused on completing already awarded and ongoing projects to ensure that we do not leave projects unfinished at the end of the tenure.

I promised during my State of the State Address in June this year that we would commence the rehabilitation of feeder roads in other zones of our State starting with the Ogbomoso Zone. I can report that the project for Ogbomoso Zone is at the due process stage and should get to the Executive Council for approval within the next two weeks.

Education is next with a total of one hundred and fifty-five billion, two hundred and nine million, six hundred and seventeen thousand, three hundred- and seventeen-naira, twenty kobo (₦155,209,617,317.20) allocated to this important sector. As usual, we have ensured that the education sector was allocated 17.40% of the total budget in keeping with our goal of meeting the UNESCO recommended 15-20%. You will recall that at the beginning of the year, about 12,000 teachers resumed in our public primary and secondary schools to address the manpower deficit in that sector. This budget ensures that we can continue to cover the recurrent expenditure while at the same time, it funds our plan to upgrade more education infrastructure across the State.

Healthcare gets a total of seventy billion, eight hundred and forty-nine million, one hundred and sixty-three thousand, five hundred and fifty-eight-naira, seven kobo (₦70,849,163,558.07). This represents 7.94% of the total budget. This past year, we have successfully completed 100 out of 106 primary healthcare centres being upgraded across the State with the remaining six set to be completed by the end of this year. We plan to turn our attention to our secondary healthcare facilities to ensure that at least one in each zone is upgraded before the end of our tenure.

Agriculture has been allocated nineteen billion, nine hundred and eighty-seven million, two hundred and ten thousand, three hundred- and twenty-four-naira, sixteen kobo (₦19,987,210,324.16). While this represents 2.24% of the total budget, it is not the full picture for the agriculture sector. Many of the infrastructure projects that drive the sector are captured under Infrastructure. Additionally, we have various public-

private and development partnership projects which are ongoing across the State such as the Rural Access and Agricultural Marketing Project (RAAMP), the Livestock Productivity and Resilience Support Project (L-PRES) and SAPZ which I mentioned earlier.

Mr. Speaker Sir, Honourable Members, Economic Expansion means converting stability into opportunity — linking infrastructure, human capital, and innovation.

Our flagship projects are not isolated investments. They form an interconnected system designed to make Oyo State the business and logistics capital of the Southwest.

We are not just building infrastructure; we are creating opportunities that will serve as a fulcrum for innovation and a modern, first-world economy.

All these efforts are part of a larger story. A story that looks back to our history with pride and looks forward to our future with purpose.

Next year, we celebrate Oyo State at 50 — our Golden Jubilee of Vision.

Our theme will be Renewal — a celebration of where we have come from, and a recommitment to where we are going.

As we prepare to celebrate, let us remember that our greatest asset is not our roads, terminals, or factories — it is our people. The creativity of our youths, the diligence of our workers, and the resilience of our farmers are the engines of this expansion. Together, we are writing a story that future generations will be proud to inherit.

As we expand and renew, we also remain mindful of those directly affected by development. Let me take this opportunity to again speak to our fathers and mothers, brothers and sisters affected by the Rashidi Ladoja Circular Road development. We acknowledge that progress must be people-centred. And we remain committed to ensuring that development remains fair, humane and inclusive.

We will honour our promise to visit, to listen, and to explore all possibilities — including resettlement — in addition to adequate compensation. The Circular Road is not just about connectivity; it is about equity, growth, and shared prosperity.

This is why we start now to prepare for the transition in 2027. Our focus will shift towards institutional legacy — ensuring that governance is system-based, not personality-based.

We will continue to strengthen our civil service, digitise government processes, and entrench transparency as the standard for leadership.

Our legacy will not be measured by buildings alone, but by the values that sustain progress long after we are gone.

Our work is far from over, but our direction is clear.

And so, to the resilient people of Oyo State — I say thank you.

Even in hardship, your faith and patience have kept us moving forward.

This is your government, and this next phase — Economic Expansion — is for you.

We have not failed you in over six years; we will not fail you now.

Together, we will continue to grow, innovate, and prosper.

God bless Oyo State.

God bless the Federal Republic of Nigeria.

God bless you all.

Seyi Makinde

24 November 2025

State	Oyo					
Budget Year	2026					
Budget Title	Budget of Economic Expansion					
Revenue	2026 Budget	2025 Original Budget	2025 Final Budget	2025 Out-Turn	NCOA Coding	
Opening Balance	42,306,294,114	3,888,984,185	3,888,984,185	3,888,984,185	N/A	
Federation Account	361,076,070,269	274,038,000,000	394,000,000,000	351,067,877,311		
Statutory Allocation	130,083,451,365	120,000,000,000	150,000,000,000	93,422,294,429	11010101	
Derivation	-				11010103	
VAT	179,716,248,230	144,000,000,000	194,000,000,000	147,682,300,320	11010201	
Other FAAC Receipts	51,276,370,674	10,038,000,000	50,000,000,000	109,963,282,562	110103	
Internally Generated Revenues	160,871,401,976	143,185,910,404	143,185,910,404	102,523,417,328		
Tax Revenue, of which	93,542,145,480	114,422,216,778	114,422,216,778	90,787,828,799		
Tax Revenues - Personal	73,349,447,670	97,000,000,000	97,000,000,000	76,490,659,294	120101	
Tax Revenue - Other	20,192,697,810	17,422,216,778	17,422,216,778	14,297,169,505	120103	
Non-Tax Revenue	67,329,256,495	28,763,693,626	28,763,693,626	11,735,588,529	1202	
Other Sources	327,831,308,122	263,036,503,810	442,961,903,810	253,583,939,167		
Aids and Grants	4,730,723,008	74,122,844,609	74,122,844,609	19,317,907,482	13	
Loans	322,540,000,000	169,733,912,696	339,621,312,696	219,968,862,179	1403	
Other Receipts	560,585,114	19,179,746,505	29,217,746,505	14,297,169,505	14 less 1403	
Total Revenue (including Opening Balance)	892,085,074,481	684,149,398,399	984,036,798,399	711,064,217,990		

Domestic Aids and Grants (Top 5)		
Source and Purpose	2026 Budget	NCOA Coding
CAPITAL GRANTS FROM FGN	4,131,492,346	130101 and 130201
	-	
	-	
	-	
	-	
Others	-	
Total Domestic Aids and Grants	4,131,492,346	
Foreign Aids and Grants (Top 5)		
Source and Purpose	2026 Budget	NCOA Coding
	-	130102 and 130202
	-	
	-	
	-	
	-	
Others	-	
Total Foreign Aids and Grants	-	
Domestic Loans (Top 3)		
Source (and Purpose where applicable)	2026 Budget	NCOA Coding
DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL IN	224,000,000,000	140301
	-	
Others	-	
Total Domestic Loans	224,000,000,000	
Foreign Loans (Top 5)		
Source and Purpose	2026 Budget	NCOA Coding
INTERNATIONAL LOANS/ BORROWINGS FROM FINANC	23,253,230,662	140302
Others	-	
Total Foreign Loans	23,253,230,662	

Expenditure by Main Org (Top 20 by Value)	NCOA Administrative Segment Sector	2026 Budget			
		Personnel (21)	Overhead (2202)	Other Recurrent (2203-2209)	Capital (23 or 32)
Ladoke Akintola University of Technology, Ogbomosho	Social Services Sector	11,585,325,254	-		932,000,000
Oyo State Hospitals Management Board	Social Services Sector	10,957,977,478	1,121,000,000		2,900,000,000
The Polytechnic, Ibadan	Social Services Sector	7,474,921,965	-		1,000,000,000
Emmanuel Alayande University of Education, Oyo	Social Services Sector	7,464,909,746	-		5,500,000,000
Lautech Teaching Hospital, Ogbomosho	Social Services Sector	7,372,649,103	-		520,000,000
Amotekun Corps	Social Services Sector	5,140,977,425	200,000,000		5,655,000,000
The Judiciary	Law and Justice Sector	3,902,667,938	-		3,500,000,000
Oyo State College of Agriculture and Technology, Igbodu	Social Services Sector	3,477,293,817	-	-	718,000,000
Ministry of Education, Science and Technology	Social Services Sector	2,758,123,791	600,000,000	-	20,000,000,000
Oyo State College of Education, Lanlate	Social Services Sector	2,690,963,562	-		200,000,000
Oke-Ogun Polytechnic, Saki	Social Services Sector	2,327,739,529	-		800,000,000
Adeseun Ogundoyin Polytechnic, Eruwa	Social Services Sector	2,209,755,087	-		400,000,000
Judicial Service Commission	Law and Justice Sector	2,000,000,000	120,000,000	120,000,000	250,000,000
Ministry of Agriculture & Rural Development	Economic Sector	1,500,000,000	100,000,000		2,140,000,000
Traffic Management Authority	Economic Sector	1,219,686,698	1,850,680,000		2,100,000,000
Customary Court of Appeal	Law and Justice Sector	1,000,000,000	400,980,000		350,000,000
Office of the Executive Governor	Administration Sector	850,947,300	25,625,000,000	25,000,000,000	60,000,000,000
Ministry of Lands, Housing & Urban Development	Economic Sector	826,231,990	143,000,000		1,734,000,000
Ministry of Public Works, Infrastructure and Transport	Economic Sector	790,108,691	35,640,000		120,000,000,000
Broadcasting Corporation of Oyo State	Administration Sector	756,000,000	-		850,000,000,000
Other Main Orgs		79,979,332,701	89,816,684,594	85,720,000,000	275,397,477,813
Total Expenditure		156,285,612,074	120,012,984,594	110,840,000,000	504,946,477,813

2025 Original Budget			2025 Final Budget		2025 Actuals	
Recurrent (21 and 22)	Capital (23 or 32)		Recurrent (21 and 22)	Capital (23 or 32)	Recurrent (21 and 22)	Capital (23 or 32)
11,585,325,254	932,000,000		11,585,325,254	932,000,000	4,255,647,508	663,000,000
19,440,401,573	2,900,000,000		19,440,401,573	2,900,000,000	11,133,062,989	1,400,000,000
7,474,921,965	14,949,843,929		7,474,921,965	14,949,843,929	3,644,460,250	-
7,464,909,746	14,929,819,492		7,464,909,746	14,929,819,492	4,209,085,229	-
6,872,649,103	520,000,000		6,872,649,103	520,000,000	2,358,966,046	
2,723,554,405	2,155,000,000		2,723,554,405	2,155,000,000	2,595,410,826	1,100,000,000
3,701,979,737	3,500,000,000		3,701,979,737	3,500,000,000	3,490,828,957	-
3,477,293,817	718,000,000		3,477,293,817	718,000,000	1,760,936,165	-
4,399,579,586	20,000,000,000		4,399,579,586	20,000,000,000	3,160,983,359	1,947,787,084
2,690,963,562	200,000,000		2,690,963,562	200,000,000	1,358,161,309	-
2,327,739,529	800,000,000		2,327,739,529	800,000,000	1,042,535,841	-
2,209,755,087	400,000,000		2,209,755,087	400,000,000	893,949,274	-
2,120,000,000	250,000,000		2,120,000,000	250,000,000	605,911,119	-
1,917,966,153	1,640,000,000		1,917,966,153	1,640,000,000	1,322,111,994	-
1,637,397,702	600,000,000		1,637,397,702	2,100,000,000	1,168,659,213	957,000,000
1,100,980,000	350,000,000		1,100,980,000	350,000,000	632,000,000	-
16,675,224,771	31,025,000,000		51,825,224,771	80,525,000,000	36,632,434,225	35,888,937,604
1,559,696,348	1,734,000,000		1,559,696,348	1,734,000,000	933,573,868	-
916,915,016	90,000,000,000		916,915,016	179,000,000,000	775,861,777	175,813,576,665
945,937,653	850,000,000		945,937,653	850,000,000	587,582,839	-
237,949,202,521	156,503,341,451		250,999,602,521	268,190,341,451	191,866,496,346	176,558,963,389
339,192,393,527	344,957,004,872		387,392,793,527	596,644,004,872	274,428,659,134	394,329,264,742

Expenditure by Sector (Administrative Segment)	Personnel (21)	Overhead (2202)	Other Recurrent (2203-2209)	Capital (23 or 32)	Recurrent (21 and 22)
Administration Sector	9,266,586,594	49,584,625,750	43,500,000,000	95,539,362,396	71,980,275,809
Economic Sector	12,172,466,645	53,550,059,459	67,220,000,000	293,221,358,079	104,627,766,517
Law and Justice Sector	7,457,667,938	2,492,309,040	120,000,000	5,212,390,000	10,227,010,075
Regional Sector	-	-	-	-	-
Social Services Sector	127,388,890,896	14,385,990,345	-	110,973,367,338	152,357,341,125
Total Expenditure	156,285,612,074	120,012,984,594	110,840,000,000	504,946,477,813	339,197,393,527

Capital (23 or 32)	Recurrent (21 and 22)	Capital (23 or 32)	Recurrent (21 and 22)	Capital (23 or 32)
53,724,846,535	89,650,675,809	104,411,846,535	59,236,844,338	44,069,482,994
203,094,401,000	134,197,766,517	402,094,401,000	100,255,846,582	331,417,150,886
4,962,390,000	10,227,010,075	4,962,390,000	5,756,179,139	-
			-	
83,175,367,338	153,317,341,125	85,175,367,338	109,179,789,076	18,842,630,862
344,957,004,872	387,392,793,527	596,644,004,872	274,428,659,134	394,329,264,742

Expenditure by Planning Sector	Personnel (21)	Other Recurrent (22)	Capital (23 or 32)
Agriculture	5,150,241,548	814,147,594	18,718,115,000
Commerce and Industry	322,230,221	400,000,000	46,229,627,071
Education	99,538,283,514	4,761,500,000	36,742,002,272
Environment	660,006,191	2,559,400,000	7,252,000,000
Finance and Economic Planning	6,664,953,377	108,345,826,777	35,017,870,000
General Government Administration	8,359,461,403	91,970,132,818	93,881,878,396
Health	20,578,792,810	2,072,715,457	58,604,458,066
Infrastructure	3,767,702,105	11,630,385,088	193,773,746,000
Law and Justice	7,457,667,938	2,612,309,040	5,212,390,000
Water	534,974,013	323,000,000	3,410,000,000
Women, Youth and Sports	2,174,540,552	4,790,067,448	3,854,391,000
Other	1,076,758,403	573,500,372	2,250,000,008
Total Expenditure	156,285,612,074	230,852,984,594	504,946,477,813

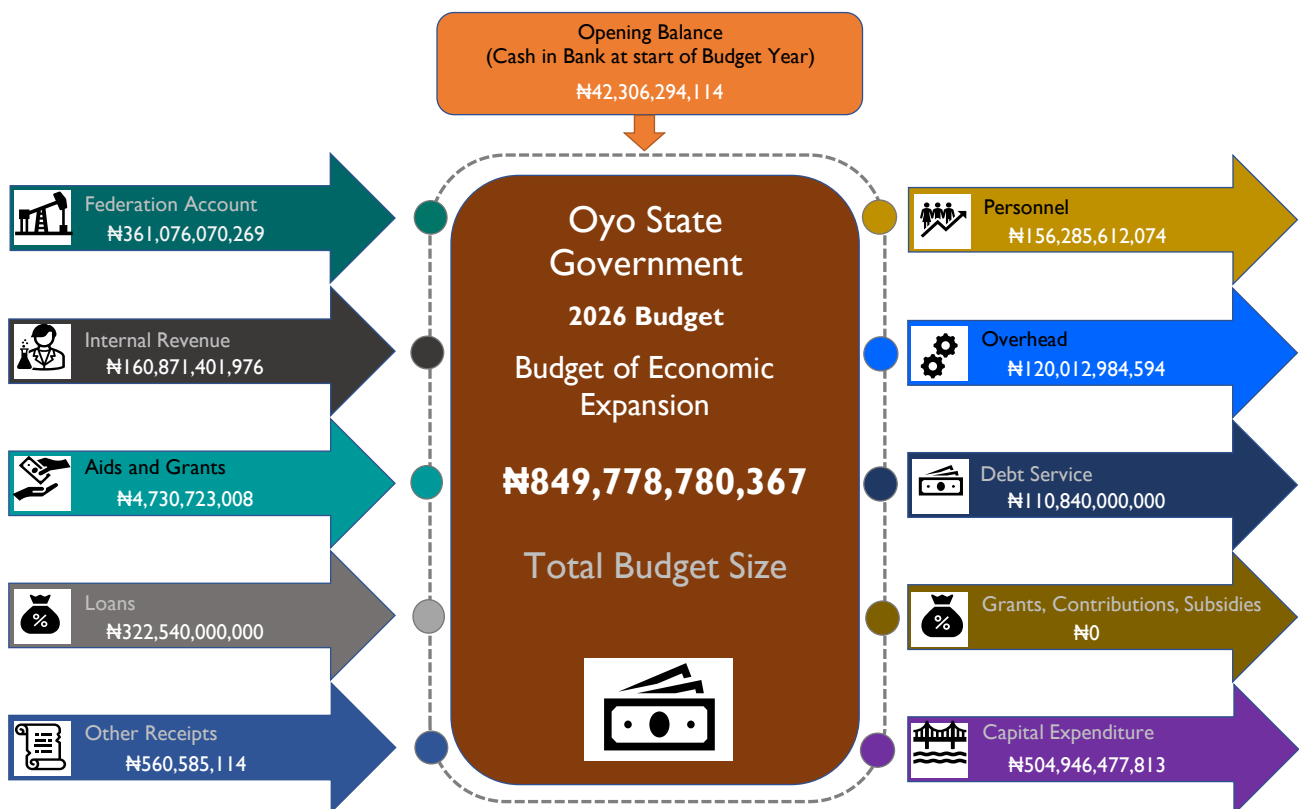
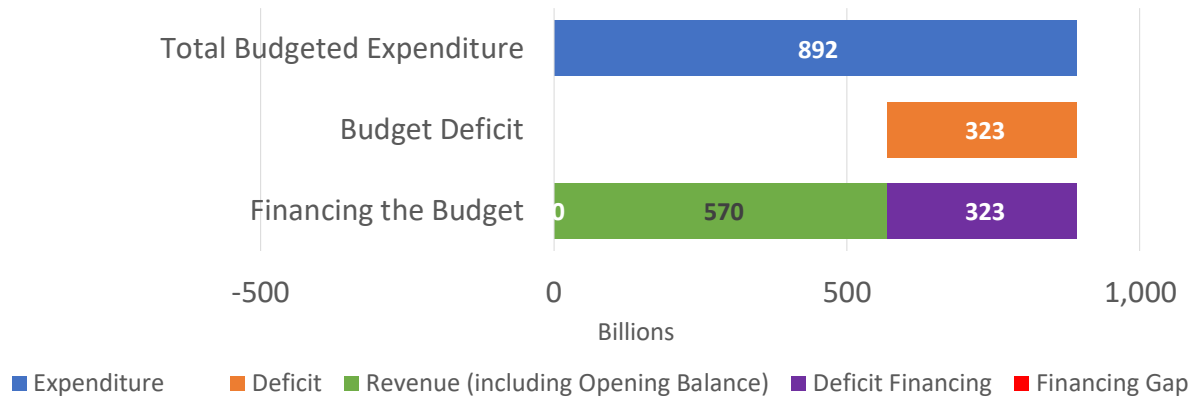
Top 20 Projects (Size, Government Priority)	2026 Budget	Location (LG)
Upgrading of Airside and Land side at Samuel Ladoke A	41,000,000,000	State Wide
Ibadan Circular Road Second Phase 613.1 km for com	35,117,752,800	State Wide
CONSTRUCTION/REMODELLING OF GOVERNMENT HO	22,500,000,000	State Wide
PURCHASE OF MEDICAL EQUIPMENT FOR HOSPITALS(c	18,025,388,786	State Wide
Asphaltic improvement /rehabilitation of some selecte	17,576,119,972	State Wide
construction ofPower Plant, Solar Panels, Generators,	14,773,843,200	State Wide
Ibadan Circular Road 110(km)	13,643,540,010	State Wide
REHABILITATION/ REPAIRS OF 100 SELECTED PUBLIC SE	13,000,000,000	State Wide
BCJ - Up Jesus Junction - Gbekuba - Nihort (4.15km)	12,995,588,000	IBADAN SOUTH EAST
Construction of farm settlement at Fashola	11,000,000,000	State Wide
PURCHASE OF 25NOS TOYOTA CAMRY AUTOMATIC GE	10,000,000,000	State Wide
MAPPING AND SURVEING OF SITE FOR CONSTRUCTION	9,800,000,000	State Wide
Asphaltic Rehabilitation/Reconstruction of Ojoo Interch	7,722,230,938	AKINYELE
Construction Igboho - Igbope - Kishi Road	6,000,000,000	ORELOPE
PURCHASE OF 4000 NOS HP ELITEBOOK 840 G7 LAPTOP	5,910,745,570	State Wide
REHABILITATION OF NEW OFFICE COMPLEX,CHAMBER	5,885,000,000	State Wide
Construction of Air Strips and Logistic Facilitesat alakia	5,550,000,000	State Wide
African continental free trade zone agreement	5,500,000,000	State Wide
Reconstruction/Rehabilitation of Okaka junction-Otu-l	5,460,000,000	ITESIWAJU
Dualisation of Ariyo-Amuloko-Odeyale Junction Ona A	5,050,000,000	ONA ARA

Citizens Nominated Projects (Top 20)	2026 Budget	Location (LG)
PURCHASE OF MEDICAL ESSENTIALS, AND HEALTH FAC	5,050,000,000	State Wide
Construction of and development of ijaye special agro	5,000,000,000	State Wide
CONSTRUCTION AND CHANNELIZATION OF FLOOD AC	4,950,000,000	IBADAN NORTH
RECONSTRUCTION / REMODELLING OF THE ABANDON	4,900,000,000	State Wide
SPECIAL PROJECTS/ASSIGNMENTS (COUNTER FUND FO	4,670,000,000	IBADAN NORTH
Airport - Ajia - New Ife Express with Spur to Amuloko	4,579,267,147	EGBEDA
PURCHASE OF 25NOS OF ASHLOK LEYLAND EAGLE 30-S	4,200,000,000	State Wide
Construction of Iddo - Eruwa Road	3,900,000,000	IBARAPA
Construction of facilities for primary and Junior second	3,600,000,000	State Wide
Dualization of Airport Road Egbeda L.G.A	3,500,000,000	6302500 - EGBEDA
Rehabilitation of Saki-Igboho Road (44.70km)	3,500,000,000	63012800 - ORELOPE
RENOVATION OF 2NOS OF SELECTED SCHOOL ACROSS	3,500,000,000	State Wide
Asphaltic Reconstruction/Rehabilitation/Expansion an	3,400,000,000	IBADAN NORTH EAST
construction of farm estate project at eruwa, akufo,fas	3,023,500,000	State Wide
Some Selected Roads within Ogbomoso Zone	3,000,000,000	State Wide
Some Selected Roads within Oyo Zone	3,000,000,000	State Wide
PROCUREMENT OF OFFICE EQUIPMENT FOR HUMAN C	3,000,000,000	IBADAN NORTH
Provision for Mordern Bus Terminals across the State.	3,000,000,000	State Wide
Iwo Road - Interchange - Overpass	2,800,000,000	IBADAN NORTH EAST
PURCHASE OF EQUIPMENT AND DRUGS FOR (REPRODU	2,500,000,000	State Wide
Others Citizens Nominated Projects	0	
Total Value of Citizens Nominated Projects	75,072,767,147	

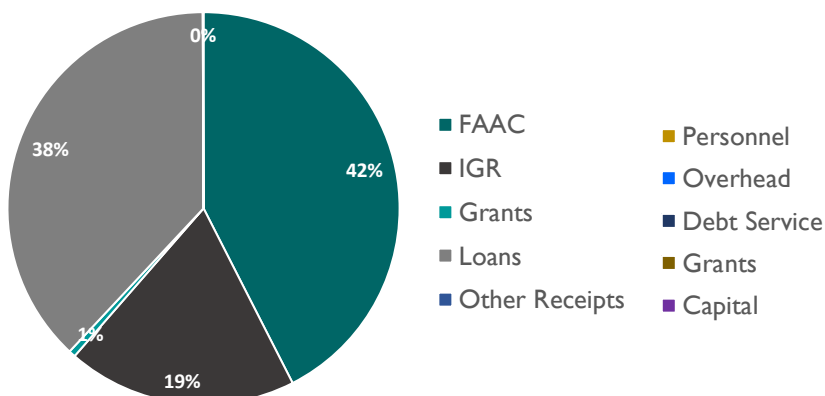
Gender, Equity and Social Inclusion (GESI) Projects (To	2026 Budget	Implementing MDA
CONTIGENCIES CAPITAL - NIGERIA COMMUNITY ACTIO	2,107,500,000	Oyo State Investment and Pub
COVID 19 ACTION RECOVERY AND ECONOMIC STIMUL	1,200,000,000	Oyo State Agricbusiness
G. BASIC HEALTH CARE PROVISION FUND	1,034,007,148	Ministry of Budget and Econon
NUT. 4 COORDINATION- NUTRITION (GOVERNMENT CO	1,000,000,000	Ministry of Budget and Econon
SPECIAL PROJECTS AND ASSIGNMENT (COMBAT NON	720,638,000	Ministry of Health
SOCIAL PROTECTION (GENDER MAINSTREAM/ STRATE	500,000,000	Ministry of Budget and Econon
SPECIAL PROJECTS AND ASSIGNMENTS NUT.4 -NUTRIT	500,000,000	Ministry of Budget and Econon
START THEM EARLY PROGRAMME(STEP)	500,000,000	Oyo State Agricbusiness
PURCHASE OF BUSES(Wheelchair Assessable)	360,000,000	Oyo State Agency for Person W
Micro Credit Scheme or (Cooperative Wealth Creation	200,000,000	Ministry of Trade,Indusry andC
SPECIAL PROJECTS AND ASSIGNMENTS - (SOCIAL PRO	200,000,000	Ministry of Budget and Econon
(A) CONTIGENCIES & OTHER RECURRENT EXPENDITUR	200,000,000	Ministry of Budget and Econon
A. IMMUNIZATION	200,000,000	Oyo State Primary Health Care
CONTIGENCIES CAPITAL (SABER-TECHNICAL ASSISTANC	170,000,000	Oyo State Primary Health Care
D. ACCELERATING NUTRITION RESULTS IN NIGERIA(AN	120,000,000	Oyo State Primary Health Care
CONSTRUCTION/PROVISION OF WATER FACILITIES (BO	20,000,000	Oyo state rural Water and san
SPECIAL PROJECT & ASSIGNMENT (WATER& SANITATIO	10,000,000	Oyo state Water Corporation
Others GESI Projects	305,000,000	
Total Value of GESI Projects	9,347,145,148	

Cross Checks:		
Does the Budget Balance?	2026 Budget	Row
Total Revenue (including opening Balance)	892,085,074,481	21
Total Expenditure (including Contingency)	892,085,074,481	35
Difference	0	
Are figures for Aid and Grants consistent	2026 Budget	Row
Total Aids and Grants	4,730,723,008	18
Domestic Aids and Grants	4,131,492,346	45
Foreign Aids and Grants	-	55
Difference	599,230,662	
Are figures for Loans consistent	2026 Budget	Row
Total Loans	322,540,000,000	19
Domestic Loans	224,000,000,000	63
Foreign Loans	23,253,230,662	73
Difference	75,286,769,338	
Are the Budgeted Expenditure Figures Consistent (2026 Budget)	2026 Budget	Row or Cell
Personnel (21)	156,285,612,074	24
Personnel (21)	156,285,612,074	C106
Difference	-	
Overhead (2202)	120,012,984,594	29
Overhead (2202)	120,012,984,594	D106
Difference	-	
Other Recurrent (2203-2209)	110,840,000,000	30 + 31 + 32
Other Recurrent (2203-2209)	110,840,000,000	E106
Difference	-	
Capital (23 or 32)	504,946,477,813	33
Capital (23 or 32)	504,946,477,813	F106
Difference	-	
Are the Budgeted Expenditure Figures Consistent (2025 Original Budget)	2025 Original Budget	Row or Cell
Recurrent Expenditure (21 + 22)	339,192,393,527	24 + 28
Recurrent Expenditure (21 + 22)	339,192,393,527	G106
Difference	0	
Capital (23 or 32)	344,957,004,872	33
Capital (23 or 32)	344,957,004,872	H106
Difference	-	
	2025 Final Budget	
Recurrent Expenditure (21 + 22)	387,392,793,527	24 + 28
Recurrent Expenditure (21 + 22)	387,392,793,527	I106
Difference	0	
Capital (23 or 32)	596,644,004,872	33
Capital (23 or 32)	596,644,004,872	J106
Difference	-	
	2025 Out-Turn	
Recurrent Expenditure (21 + 22)	274,428,659,134	24 + 28
Recurrent Expenditure (21 + 22)	274,428,659,134	K106
Difference	-	
Capital (23 or 32)	394,329,264,742	33
Capital (23 or 32)	394,329,264,742	L106
Difference	-	

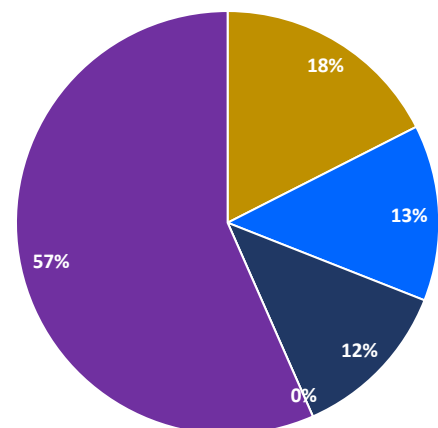
2026 Budget - General Framework



Revenue Composition

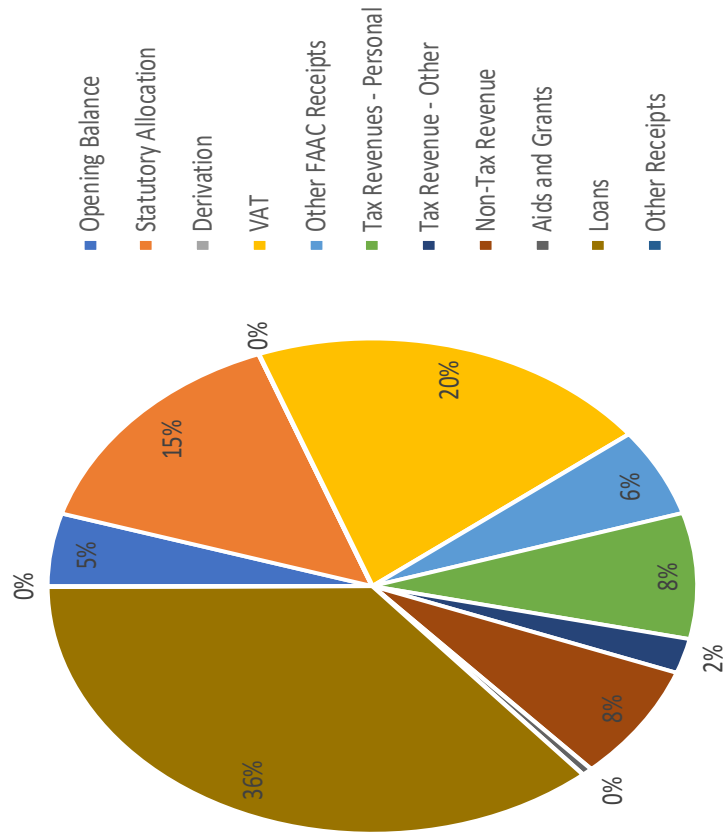


Expenditure Composition



Revenue	2026 Budget
Opening Balance	42,306,294,114
Federation Account	361,076,070,269
Statutory Allocation	130,083,451,365
Derivation	-
VAT	179,716,248,230
Other FAAC Receipts	51,276,370,674
Internally Generated Revenues	160,871,401,976
<i>Tax Revenue, of which</i>	<i>93,542,145,480</i>
Tax Revenues - Personal	73,349,447,670
Tax Revenue - Other	20,192,697,810
Non-Tax Revenue	67,329,256,495
Other Sources	327,831,308,122
Aids and Grants	4,730,723,008
Loans	322,540,000,000
Other Receipts	560,585,114
Total Revenue (including Opening Balance)	892,085,074,481

Where Does the Money Come from?



Domestic Aids and Grants (Top 5)		2026 Budget
Source and Purpose		
CAPITAL GRANTS FROM FGN		4,131,492,346
		-
		-
		-
		-
Others		-
Total Domestic Aids and Grants		4,131,492,346

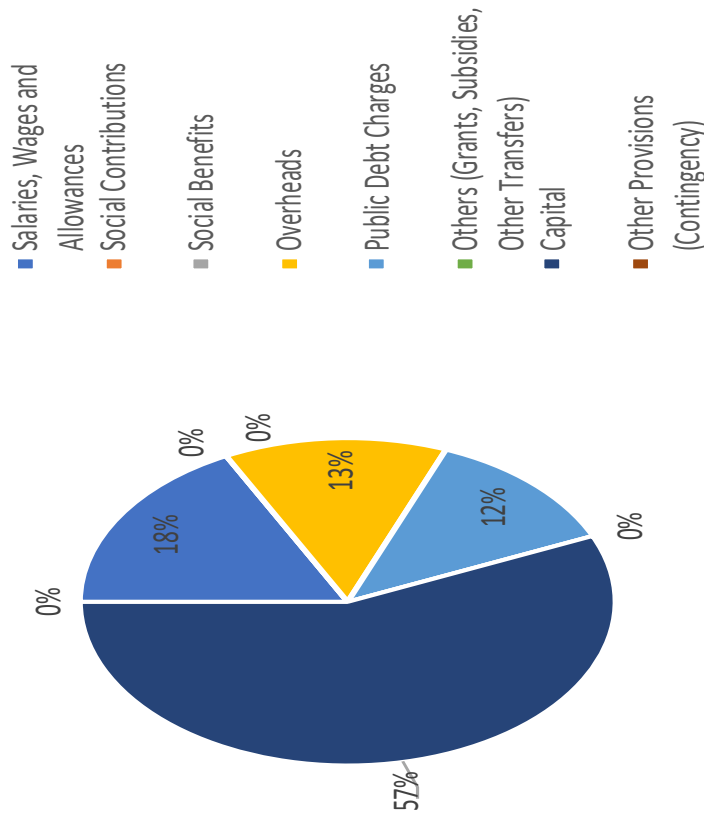
Foreign Aids and Grants (Top 5)		2026 Budget
Source and Purpose		
		-
		-
		-
		-
Others		-
Total Foreign Aids and Grants		-

Domestic Loans (Top 3)		2026 Budget
Source (and Purpose where applicable)		
DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS		- 224,000,000,000
		-
Others		
Total Domestic Loans		224,000,000,000

Foreign Loans (Top 5)		2026 Budget
Source and Purpose		
INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUT		23,253,230,662
Others		-
Total Foreign Loans		23,253,230,662

Expenditure	2026 Budget
Personnel	156,285,612,074
Salaries, Wages and Allowances	156,285,612,074
Social Contributions	-
Social Benefits	-
Other Recurrent	230,852,984,594
Overheads	120,012,984,594
Public Debt Charges	110,840,000,000
Others (Grants, Subsidies, Other Transfers)	-
Capital	504,946,477,813
Other Provisions (Contingency)	-
Total Expenditure (including Contingencies)	892,085,074,481

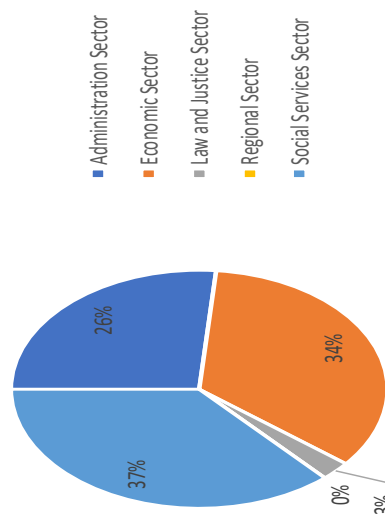
What will the money be spent on?



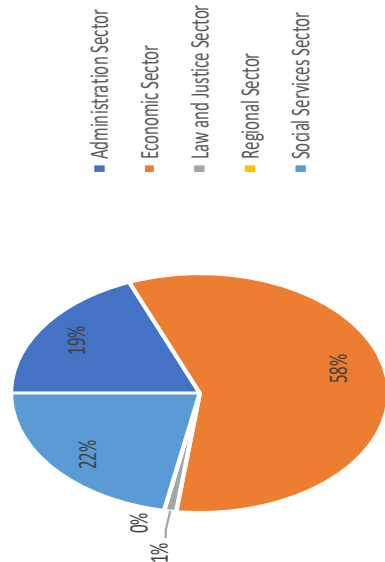
How much have we allocated to each of the main Sectors of Government, and for what?

Expenditure by Main Sector	2026 Budget				
	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital
Administration Sector	9,266,586,594	49,584,625,750	43,500,000,000	102,351,212,344	95,539,362,396
Economic Sector	12,172,466,645	53,550,059,459	67,220,000,000	132,942,526,104	293,221,358,079
Law and Justice Sector	7,457,667,938	2,492,309,040	120,000,000	10,069,976,978	5,212,390,000
Regional Sector	-	-	-	-	-
Social Services Sector	127,388,890,896	14,385,990,345	-	141,774,881,241	110,973,367,338
Total Expenditure	156,285,612,074	120,012,984,594	110,840,000,000	387,138,596,668	504,946,477,813
					892,085,074,481

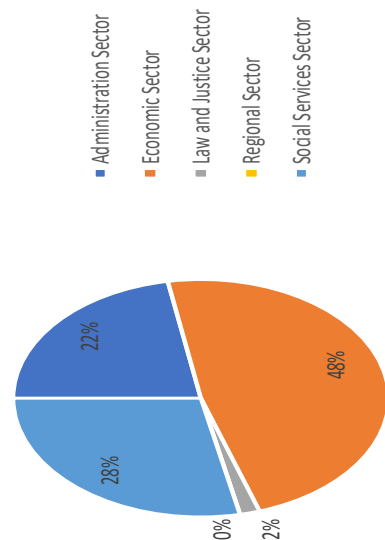
Recurrent Expenditure by Sector



Capital Expenditure by Sector



Total Expenditure by Sector

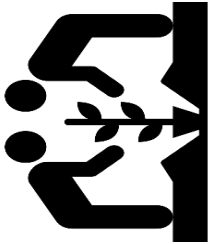
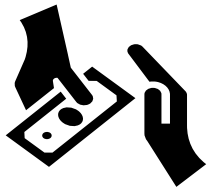
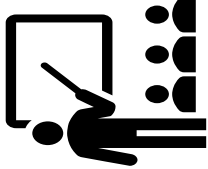
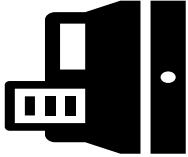
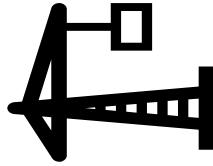


Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N5.15 Billion	N0.322 Billion	N99.538 Billion	N0.66 Billion	N6.665 Billion	N8.359 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N20.579 Billion	N3.768 Billion	N7.458 Billion	N0.535 Billion	N2.175 Billion	N1.077 Billion

Other Recurrent Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N0.814 Billion	N0.4 Billion	N4.762 Billion	N2.559 Billion	N108.346 Billion	N91.97 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N2.073 Billion	N11.63 Billion	N2.612 Billion	N0.323 Billion	N4.79 Billion	N0.574 Billion

Capital Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N18.718 Billion	N46.23 Billion	N36.742 Billion	N7.252 Billion	N35.018 Billion	N93.882 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N58.604 Billion	N193.774 Billion	N5.212 Billion	N3.41 Billion	N3.854 Billion	N2.25 Billion

Total Expenditure by Sector

Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N24.683 Billion	N46.952 Billion	N141.042 Billion	N10.471 Billion	N150.029 Billion	N194.211 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N81.256 Billion	N209.172 Billion	N15.282 Billion	N4.268 Billion	N10.819 Billion	N3.9 Billion

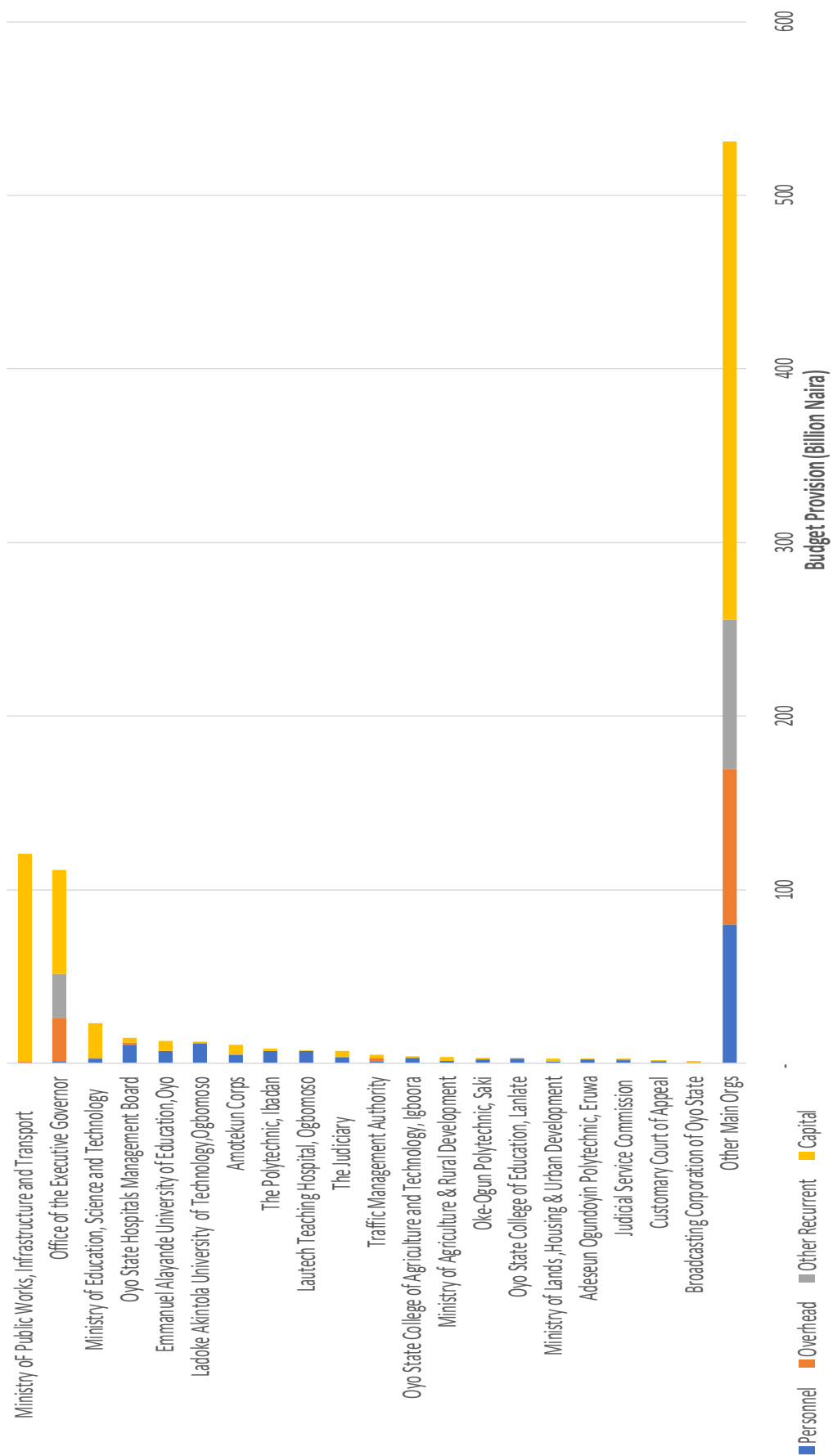
Which Ministries will be spending the Money, and on what?

2026 Budget

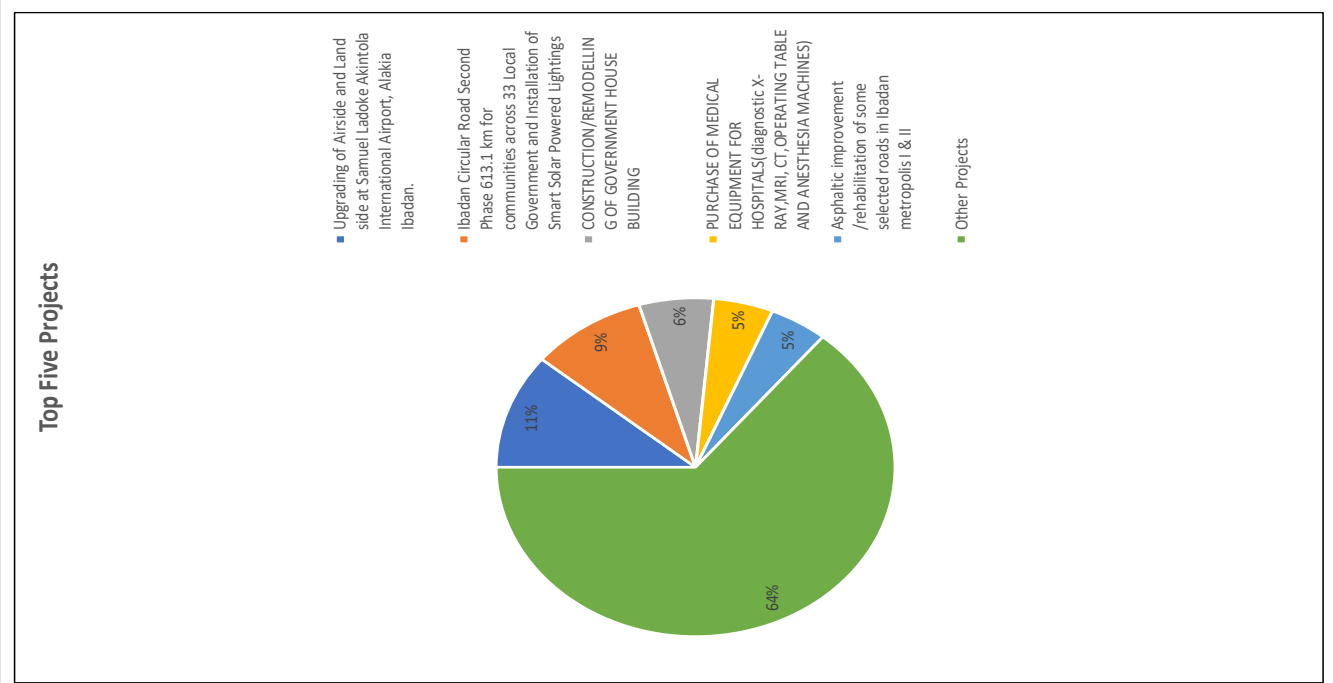
Expenditure by Ministry (Top 20)

	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital	Total Expenditure
Ministry of Public Works, Infrastructure and Transport	790,108,691	35,640,000	-	825,748,691	120,000,000,000	120,825,748,691
Office of the Executive Governor	850,947,300	25,625,000,000	25,000,000,000	51,475,947,300	60,000,000,000	111,475,947,300
Ministry of Education, Science and Technology	2,758,123,791	600,000,000	-	3,358,123,791	20,000,000,000	23,358,123,791
Oyo State Hospitals Management Board	10,957,977,478	1,121,000,000	-	12,078,977,478	2,900,000,000	14,978,977,478
Emmanuel Alayande University of Education, Oyo	7,464,909,746	-	-	7,464,909,746	5,500,000,000	12,964,909,746
Ladoke Akintola University of Technology, Ogbomosho	11,585,325,254	-	-	11,585,325,254	932,000,000	12,517,325,254
Amotekun Corps	5,140,977,425	200,000,000	-	5,340,977,425	5,655,000,000	10,995,977,425
The Polytechnic, Ibadan	7,474,921,965	-	-	7,474,921,965	1,000,000,000	8,474,921,965
Lautech Teaching Hospital, Ogbomosho	7,372,649,103	-	-	7,372,649,103	520,000,000	7,892,649,103
The Judiciary	3,902,667,938	-	-	3,902,667,938	3,500,000,000	7,402,667,938
Traffic Management Authority	1,219,686,698	1,850,680,000	-	3,070,366,698	2,100,000,000	5,170,366,698
Oyo State College of Agriculture and Technology, Igboora	3,477,293,817	-	-	3,477,293,817	718,000,000	4,195,293,817
Ministry of Agriculture & Rural Development	1,500,000,000	100,000,000	-	1,600,000,000	2,140,000,000	3,740,000,000
Oke-Ogun Polytechnic, Saki	2,327,739,529	-	-	2,327,739,529	800,000,000	3,127,739,529
Oyo State College of Education, Lanlate	2,690,963,562	-	-	2,690,963,562	200,000,000	2,890,963,562
Ministry of Lands, Housing & Urban Development	826,231,990	143,000,000	-	969,231,990	1,734,000,000	2,703,231,990
Adeseun Ogundoyin Polytechnic, Eruwa	2,209,755,087	-	-	2,209,755,087	400,000,000	2,609,755,087
Judicial Service Commission	2,000,000,000	120,000,000	120,000,000	2,240,000,000	250,000,000	2,490,000,000
Customary Court of Appeal	1,000,000,000	400,980,000	-	1,400,980,000	350,000,000	1,750,980,000
Broadcasting Corporation of Oyo State	756,000,000	-	-	756,000,000	850,000,000	1,606,000,000
Other Main Orgs	79,979,332,701	89,816,684,594	85,720,000,000	255,516,017,295	275,397,477,813	530,913,495,108
Total Expenditure	156,285,612,074	120,012,984,594	110,840,000,000	387,138,596,668	504,946,477,813	892,085,074,481

Which Ministries will be spending the Money, and on what?



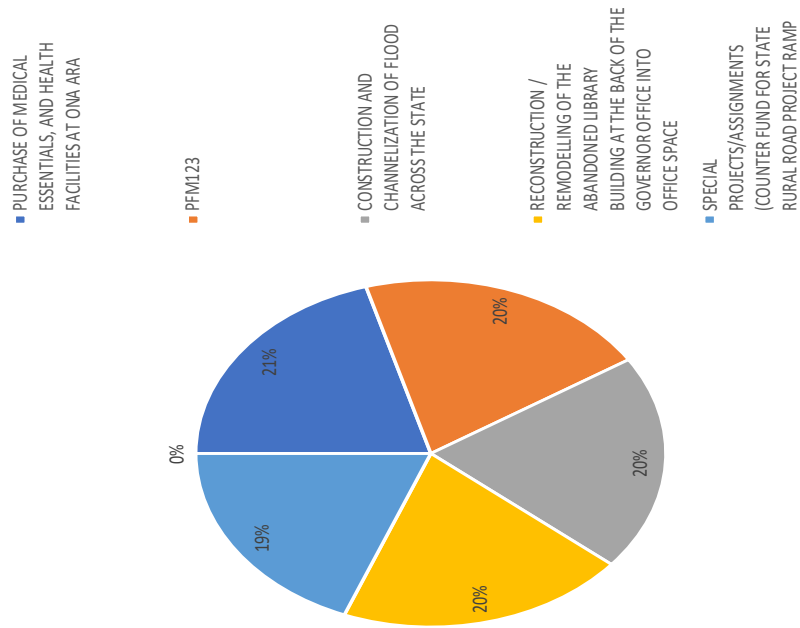
What are the major Capital Investments we are planning?		
Project Description	2026 Budget	Location
Upgrading of Airside and Land side at Samuel Ladoke Akintola International Airport, Alakia Ibadan.	41,000,000,000	State Wide
Ibadan Circular Road Second Phase 613.1 km for communities across 33 Local Government and Installation of Smart Solar Powered Lightings	35,117,752,800	State Wide
CONSTRUCTION/REMODELLING OF GOVERNMENT HOUSE BUILDING	22,500,000,000	State Wide
PURCHASE OF MEDICAL EQUIPMENT FOR HOSPITALS(diagnostic X-RAY,MRI, CT,OPERATING TABLE AND ANESTHESIA MACHINES)	18,025,388,786	State Wide
Asphaltic improvement /rehabilitation of some selected roads in Ibadan metropolis I & II	17,576,119,972	State Wide
construction ofPower Plant, Solar Panels, Generators, Utility Poles, High Voltage Power Line etc	14,773,843,200	State Wide
Ibadan Circular Road 110(km)	13,643,540,010	State Wide
REHABILITATION/ REPAIRS OF 100 SELECTED PUBLIC SECONDARY SCHOOLS ACROSS THE STATE	13,000,000,000	State Wide
BCJ - Up Jesus Junction - Gbekuba - Nihort (4.15km)	12,995,588,000	IBADAN SOUTH EAST
Construction of farm settlement at Fashola	11,000,000,000	State Wide
PURCHASE OF 25NOS TOYOTA CAMRY AUTOMATIC GEAR 4WD 2024 LE MODEL,50NOS OF TOYOTA COROLLA AUTOMATIC GEAR 4WD 2024 LE MODEL, 50NOS OF TOYOTA BETA 2024 AUTOMATIC GEAR 4WD LE MODEL AND 45NOS OF TOYOTA HILLUX 2020 MODEL 4WD AUTOMATIC GEAR	10,000,000,000	State Wide
MAPPING AND SURVEING OF SITE FOR CONSTRUCTION OF INDEPENDENT POWER PROJECT	9,800,000,000	State Wide
Asphaltic Rehabilitation/Reconstruction of Ojoo Interchange- IITA-Akinyele Interchange Spurs to New Oyo Express Way (13.6km)	7,722,230,938	AKINYELE
Construction Igboho - Igbope - Kishi Road	6,000,000,000	ORELOPE
PURCHASE OF 4000 NOS HP ELITEBOOK 840 G7 LAPTOPS,13TH GENERATION 16GB RAM,512GB SSD, TOUCHSCREEN , 2000 NOS OF HP ENVY 27-B014 DESKTOPS INTEL COREI7 16GB RAM, 2TB HDD+256GB SSD 2GB NVIDIA AND ACCESSORIES FOR CIVIL AND PUBLIC SERVANTS IN THE STATE	5,910,745,570	State Wide
REHABILITATION OF NEW OFFICE COMPLEX,CHAMBERS AND OLD OFFICE BUILDING	5,885,000,000	State Wide
Construction of Air Strips and Logistic Facilitiesat alakia airport	5,550,000,000	State Wide
African continental free trade zone agreement	5,500,000,000	State Wide
Reconstruction/Rehabilitation of Okaka junction-Otu-Igbojaye and Bridges over Otu and Ofiki Rivers	5,460,000,000	ITESIWAJU
Dualisation of Ariyo-Amuloko-Odeyale Junction Ona Ara LGA	5,050,000,000	ONA ARA
Other Projects	238,436,268,538	
Total Capital Expenditure	504,946,477,813	



How much have we allocated to Citizens Nominated Projects?

Project Description	2026 Budget	Location
PURCHASE OF MEDICAL ESSENTIALS, AND HEALTH FACILITIES AT ONA ARA	5,050,000,000	State Wide
PFM123	5,000,000,000	State Wide
CONSTRUCTION AND CHANNELIZATION OF FLOOD ACROSS THE STATE	4,950,000,000	IBADAN NORTH
RECONSTRUCTION / REMODELLING OF THE ABANDONED LIBRARY BUILDING AT THE BACK OF THE GOVERNOR OFFICE INTO OFFICE SPACE	4,900,000,000	State Wide
SPECIAL PROJECTS/ASSIGNMENTS (COUNTER FUND FOR STATE RURAL ROAD PROJECT RAMP	4,670,000,000	IBADAN NORTH
Airport - Ajia - New life Express with Spur to Amuloko	4,579,267,147	EGBEDA
PURCHASE OF 25NOS OF ASHLOK LEYLAND EAGLE 30-SEATER MANUAL CNG BUSES	4,200,000,000	State Wide
Construction of Iddo - Eruwa Road	3,900,000,000	IBARAPA
Construction of facilities for primary and Junior secondary schools	3,600,000,000	State Wide
Dualization of Airport Road Egbeda L.G.A	3,500,000,000	6302500 - EGBEDA
Rehabilitation of Saki-Igboho Road (44.70km)	3,500,000,000	63012800 - ORELOPE
RENOVATION OF 2NOS OF SELECTED SCHOOL ACROSS 33LOCAL GOVERNMENTIN OYO STATE	3,500,000,000	State Wide
Asphaltic Reconstruction/Rehabilitation/Expansion and Total overlay of Iwo Road Interchange - Olodo Bank (Bridge) - Eleshingodogbo - Lalupon Iyana Offa - Oyo Osun boundary Road, Ibadan	3,400,000,000	IBADAN NORTH EAST
construction of farm estate project at eruwa, akufo,fashola	3,023,500,000	State Wide
Some Selected Roads within Ogbomosho Zone	3,000,000,000	State Wide
Some Selected Roads within Oyo Zone	3,000,000,000	State Wide
PROCUREMENT OF OFFICE EQUIPMENT FOR HUMAN CAPITAL DEVELOPMENT	3,000,000,000	IBADAN NORTH
Provision for Modern Bus Terminals across the State.	3,000,000,000	State Wide
Iwo Road - Interchange - Overpass	2,800,000,000	IBADAN NORTH EAST
PURCHASE OF EQUIPMENT AND DRUGS FOR (REPRODUCTIVE, MATERNAL, NEONATAL, CHILD ADOLESCENT HEALTH + NUTRITION)	2,500,000,000	State Wide
Others Citizens Nominated Projects	0	
Total Value of Citizens Nominated Projects	75,072,767,147	

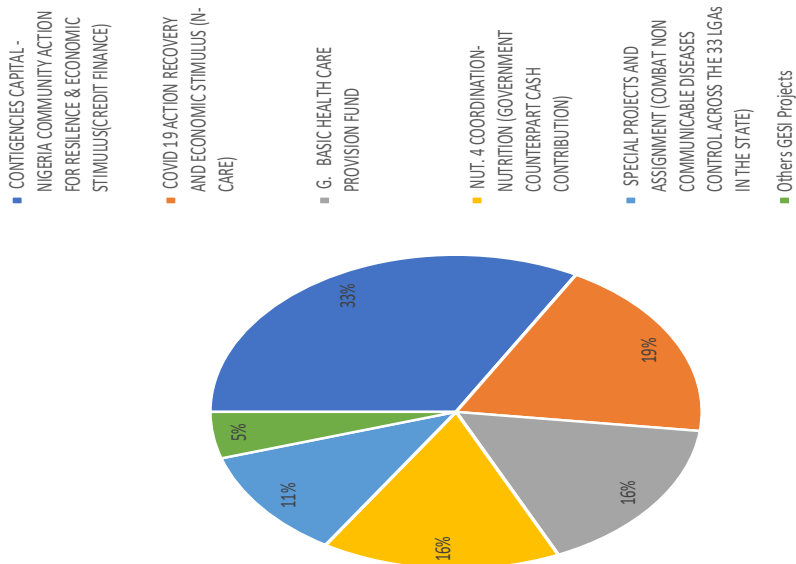
Top Five Citizens Nominated Projects



How much have we allocated to Gender, Equity and Social Inclusion responsive Projects?

Project Description	2026 Budget	Implementing MDA
CONTINGENCIES CAPITAL - NIGERIA COMMUNITY ACTION FOR RESILIENCE & ECONOMIC STIMULUS(CREDIT FINANCE)	2,107,500,000	Oyo State Investment and Public Private Partnership
COVID 19 ACTION RECOVERY AND ECONOMIC STIMULUS (N-CARE)	1,200,000,000	Oyo State Agricbusiness
G. BASIC HEALTH CARE PROVISION FUND	1,034,007,148	Ministry of Budget and Economic Planning
NUT. 4 COORDINATION- NUTRITION (GOVERNMENT COUNTERPART CASH CONTRIBUTION)	1,000,000,000	Ministry of Budget and Economic Planning
SPECIAL PROJECTS AND ASSIGNMENT (COMBAT NON COMMUNICABLE DISEASES CONTROL ACROSS THE 33 LGAs IN THE STATE)	720,638,000	Ministry of Health
SOCIAL PROTECTION (GENDER MAINSTREAM/ STRATEGY POLICY)	500,000,000	Ministry of Budget and Economic Planning
SPECIAL PROJECTS AND ASSIGNMENTS NUT 4 -NUTRITION (COUNTERPART FUNDING)	500,000,000	Ministry of Budget and Economic Planning
START THEM EARLY PROGRAMME(STEP)	500,000,000	Oyo State Agricbusiness
PURCHASE OF BUSES(Wheelchair Assessable)	360,000,000	Oyo State Agency for Person With Disability
Micro Credit Scheme or (Cooperative Wealth Creation Loan Scheme)	200,000,000	Ministry of Trade, Industry and Cooperative
SPECIAL PROJECTS AND ASSIGNMENTS - (SOCIAL PROTECTION POLICY)	200,000,000	Ministry of Budget and Economic Planning
(A) CONTINGENCIES & OTHER RECURRENT EXPENDITURES (NG-CARES)	200,000,000	Ministry of Budget and Economic Planning
A. IMMUNIZATION	200,000,000	Oyo State Primary Health Care Board
CONTINGENCIES CAPITAL (SABER-TECHNICAL ASSISTANCE ON PPP FRAMEWORK)	170,000,000	Oyo State Primary Health Care Board
D. ACCELERATING NUTRITION RESULTS IN NIGERIA(ANRIN PROJECTS)	120,000,000	Oyo State Primary Health Care Board
CONSTRUCTION/PROVISION OF WATER FACILITIES (BOREHOLE REQUEST BY GOVT)	20,000,000	Oyo state rural Water and sanitation agency
SPECIAL PROJECT & ASSIGNMENT (WATER& SANITATION HYGIENE ACTIVITIES - (WASH))	10,000,000	Oyo state Water Corporation
	-	-
	-	-
	-	-
Others GESI Projects	305,000,000	
Total Value of GESI Responsive Projects	9,347,145,148	

Top Five GESI Responsive Projects



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	42,306,294,114	3,888,984,185	987.8%	3,888,984,185	987.8%	3,888,984,185	987.8%
Federation Account	361,076,070,269	274,038,000,000	31.8%	394,000,000,000	-8.4%	351,067,877,311	2.9%
Statutory Allocation	130,083,451,365	120,000,000,000	8.4%	150,000,000,000	-13.3%	93,422,294,429	39.2%
Derivation	-	-		-		-	
VAT	179,716,248,230	144,000,000,000	24.8%	194,000,000,000	-7.4%	147,682,300,320	21.7%
Other FAAC Receipts	51,276,370,674	10,038,000,000	410.8%	50,000,000,000	2.6%	109,963,282,562	-53.4%
Internally Generated Revenues	160,871,401,976	143,185,910,404	12.4%	143,185,910,404	12.4%	102,523,417,328	56.9%
Tax Revenue, of which	93,542,145,480	114,422,216,778	-18.2%	114,422,216,778	-18.2%	90,787,828,799	3.0%
Tax Revenues - Personal	73,349,447,670	97,000,000,000	-24.4%	97,000,000,000	-24.4%	76,490,659,294	-4.1%
Tax Revenue - Other	20,192,697,810	17,422,216,778	15.9%	17,422,216,778	15.9%	14,297,169,505	41.2%
Non-Tax Revenue	67,329,256,495	28,763,693,626	134.1%	28,763,693,626	134.1%	11,735,588,529	473.7%
Other Sources	327,831,308,122	263,036,503,810	24.6%	442,961,903,810	-26.0%	253,583,939,167	29.3%
Aids and Grants	4,730,723,008	74,122,844,609	-93.6%	74,122,844,609	-93.6%	19,317,907,482	-75.5%
Loans	322,540,000,000	169,733,912,696	90.0%	339,621,312,696	-5.0%	219,968,862,179	46.6%
Other Receipts	560,585,114	19,179,746,505	-97.1%	29,217,746,505	-98.1%	14,297,169,505	-96.1%
Total Revenue (including Opening Balance)	892,085,074,481	684,149,398,399	30.4%	984,036,798,399	-9.3%	711,064,217,990	25.5%

How do our Expenditure Estimates for 2026 compare to what we budgeted and actually spent in 2025?

<u>Expenditure</u>	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	156,285,612,074	172,399,824,056	-9.3%	172,399,824,056	-9.3%	170,035,130,726	-8.1%
Salaries, Wages and Allowances	156,285,612,074	172,399,824,056	-9.3%	172,399,824,056	-9.3%	170,035,130,726	-8.1%
Social Contributions	-	-		-		-	
Social Benefits	-	-		-		-	
Other Recurrent	230,852,984,594	166,792,569,471	38.4%	214,992,969,471	7.4%	104,393,528,408	121.1%
Overheads	120,012,984,594	76,096,569,471	57.7%	109,976,969,471	9.1%	72,875,037,847	64.7%
Public Debt Charges	110,840,000,000	90,696,000,000	22.2%	105,016,000,000	5.5%	31,518,490,561	251.7%
Transfers of State IGR to LGCs	-	-		-		-	
Others (Grants, Subsidies, Other Transfers)	-	-		-		-	
Capital	504,946,477,813	344,957,004,872	46.4%	596,644,004,872	-15.4%	394,329,264,742	28.1%
Other Provisions (Contingency)	-	-		-		-	
Total Expenditure (including Contingencies)	892,085,074,481	684,149,398,399	30.4%	994,036,798,399	-9.3%	668,757,923,876	33.4%

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 Public Works, Infrastructure and Transport	825,748,691	916,915,016	-9.9%	916,915,016	-9.9%	775,861,777	6.4%
Office of the Executive Governor	51,475,947,300	16,675,224,771	208.7%	51,825,224,771	-0.7%	36,632,434,225	40.5%
Ministry of Education, Science and Technology	3,358,123,791	4,399,579,586	-23.7%	4,399,579,586	-23.7%	3,160,983,359	6.2%
Oyo State Hospitals Management Board	12,078,977,478	19,440,401,573	-37.9%	19,440,401,573	-37.9%	11,133,062,989	8.5%
Emmanuel Alayande University of Education, Oyo	7,464,909,746	7,464,909,746		7,464,909,746		4,209,085,229	77.4%
Ladoke Akintola University of Technology, Ogbomosho	11,585,325,254	11,585,325,254		11,585,325,254		4,255,647,508	172.2%
Amotekun Corps	5,340,977,425	2,723,554,405	96.1%	2,723,554,405	96.1%	2,595,410,826	105.8%
The Polytechnic, Ibadan	7,474,921,965	7,474,921,965		7,474,921,965		3,644,460,250	105.1%
Lautech Teaching Hospital, Ogbomosho	7,372,649,103	6,872,649,103	7.3%	6,872,649,103	7.3%	2,358,966,046	212.5%
The Judiciary	3,902,667,938	3,701,979,737	5.4%	3,701,979,737	5.4%	3,490,828,957	11.8%
Traffic Management Authority	3,070,366,698	1,637,397,702	87.5%	1,637,397,702	87.5%	1,168,659,213	162.7%
Oyo State College of Agriculture and Technology, Igboora	3,477,293,817	3,477,293,817		3,477,293,817		1,760,936,165	97.5%
Ministry of Agriculture & Rural Development	1,600,000,000	1,917,966,153	-16.6%	1,917,966,153	-16.6%	1,322,111,994	21.0%
Oke-Ogun Polytechnic, Saki	2,327,739,529	2,327,739,529		2,327,739,529		1,042,535,841	123.3%
Oyo State College of Education, Lanlate	2,690,963,562	2,690,963,562		2,690,963,562		1,358,161,309	98.1%
Ministry of Lands, Housing & Urban Development	969,231,990	1,559,696,348	-37.9%	1,559,696,348	-37.9%	933,573,868	3.8%
Adeseun Ogundoyin Polytechnic, Eruwa	2,209,755,087	2,209,755,087		2,209,755,087		893,949,274	147.2%
Judicial Service Commission	2,240,000,000	2,120,000,000	5.7%	2,120,000,000	5.7%	605,911,119	269.7%
Customary Court of Appeal	1,400,980,000	1,100,980,000	27.2%	1,100,980,000	27.2%	632,000,000	121.7%
Broadcasting Corporation of Oyo State	756,000,000	945,937,653	-20.1%	945,937,653	-20.1%	587,582,839	28.7%
Other Main Orgs	255,516,017,295	237,949,202,521	7.4%	250,999,602,521	1.8%	191,866,496,346	33.2%
Total Expenditure	387,138,596,668	339,192,393,527	14.1%	387,392,793,527	-0.1%	274,428,659,134	41.1%

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 Public Works, Infrastructure and Transport	120,000,000,000	90,000,000,000	33.3%	179,000,000,000	-33.0%	175,813,576,665	-31.7%
Office of the Executive Governor	60,000,000,000	31,025,000,000	93.4%	80,525,000,000	-25.5%	35,888,937,604	67.2%
Ministry of Education, Science and Technology	20,000,000,000	20,000,000,000		20,000,000,000		1,947,787,084	926.8%
Oyo State Hospitals Management Board	2,900,000,000	2,900,000,000		2,900,000,000		1,400,000,000	107.1%
Emmanuel Alayande University of Education, Oyo	5,500,000,000	14,929,819,492	-63.2%	14,929,819,492	-63.2%	-	
Ladoke Akintola University of Technology, Ogbomosho	932,000,000	932,000,000		932,000,000		663,000,000	40.6%
Amotekun Corps	5,655,000,000	2,155,000,000	162.4%	2,155,000,000	162.4%	1,100,000,000	414.1%
The Polytechnic, Ibadan	1,000,000,000	14,949,843,929	-93.3%	14,949,843,929	-93.3%	-	
Lautech Teaching Hospital, Ogbomosho	520,000,000	520,000,000		520,000,000		-	
The Judiciary	3,500,000,000	3,500,000,000		3,500,000,000		-	
Traffic Management Authority	2,100,000,000	600,000,000	250.0%	2,100,000,000		957,000,000	119.4%
Oyo State College of Agriculture and Technology, Igboora	718,000,000	718,000,000		718,000,000		-	
Ministry of Agriculture & Rural Development	2,140,000,000	1,640,000,000	30.5%	1,640,000,000	30.5%	-	
Oke-Ogun Polytechnic, Saki	800,000,000	800,000,000		800,000,000		-	
Oyo State College of Education, Lanlate	200,000,000	200,000,000		200,000,000		-	
Ministry of Lands, Housing & Urban Development	1,734,000,000	1,734,000,000		1,734,000,000		-	
Adeseun Ogundoyin Polytechnic, Eruwa	400,000,000	400,000,000		400,000,000		-	
Judicial Service Commission	250,000,000	250,000,000		250,000,000		-	
Customary Court of Appeal	350,000,000	350,000,000		350,000,000		-	
Broadcasting Corporation of Oyo State	850,000,000	850,000,000		850,000,000		-	
Other Main Orgs	275,397,477,813	156,503,341,451	76.0%	268,190,341,451	2.7%	176,558,963,389	56.0%
Total Expenditure	504,946,477,813	344,957,004,872	46.4%	596,644,004,872	-15.4%	394,329,264,742	28.1%

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 Public Works, Infrastructure and Transport	120,825,748,691	90,916,915,016	32.9%	179,916,915,016	-32.3%	176,589,438,441	-31.6%
Office of the Executive Governor	111,475,947,300	47,700,224,771	133.7%	132,350,224,771	-15.8%	72,521,371,829	53.7%
Ministry of Education, Science and Technology	23,358,123,791	24,399,579,586	-4.3%	24,399,579,586	-4.3%	5,108,770,442	357.2%
Oyo State Hospitals Management Board	14,978,977,478	22,340,401,573	-33.0%	22,340,401,573	-33.0%	12,533,062,989	19.5%
Emmanuel Alayande University of Education, Oyo	12,964,909,746	22,394,729,238	-42.1%	22,394,729,238	-42.1%	4,209,085,229	208.0%
Ladoke Akintola University of Technology, Ogbomosho	12,517,325,254	12,517,325,254		12,517,325,254		4,918,647,508	154.5%
Amotekun Corps	10,995,977,425	4,878,554,405	125.4%	4,878,554,405	125.4%	3,695,410,826	197.6%
The Polytechnic, Ibadan	8,474,921,965	22,424,765,894	-62.2%	22,424,765,894	-62.2%	3,644,460,250	132.5%
Lautech Teaching Hospital, Ogbomosho	7,892,649,103	7,392,649,103	6.8%	7,392,649,103	6.8%	2,358,966,046	234.6%
The Judiciary	7,402,667,938	7,201,979,737	2.8%	7,201,979,737	2.8%	3,490,828,957	112.1%
Traffic Management Authority	5,170,366,698	2,237,397,702	131.1%	3,737,397,702	38.3%	2,125,659,213	143.2%
Oyo State College of Agriculture and Technology, Igboora	4,195,293,817	4,195,293,817		4,195,293,817		1,760,936,165	138.2%
Ministry of Agriculture & Rural Development	3,740,000,000	3,557,966,153	5.1%	3,557,966,153	5.1%	1,322,111,994	182.9%
Oke-Ogun Polytechnic, Saki	3,127,739,529	3,127,739,529		3,127,739,529		1,042,535,841	200.0%
Oyo State College of Education, Lanlate	2,890,963,562	2,890,963,562		2,890,963,562		1,358,161,309	112.9%
Ministry of Lands, Housing & Urban Development	2,703,231,990	3,293,696,348	-17.9%	3,293,696,348	-17.9%	933,573,868	189.6%
Adeseun Ogundoyin Polytechnic, Eruwa	2,609,755,087	2,609,755,087		2,609,755,087		893,949,274	191.9%
Judicial Service Commission	2,490,000,000	2,370,000,000	5.1%	2,370,000,000	5.1%	605,911,119	311.0%
Customary Court of Appeal	1,750,980,000	1,450,980,000	20.7%	1,450,980,000	20.7%	632,000,000	177.1%
Broadcasting Corporation of Oyo State	1,606,000,000	1,795,937,653	-10.6%	1,795,937,653	-10.6%	587,582,839	173.3%
Other Main Orgs	530,913,495,108	394,452,543,972	34.6%	519,189,943,972	2.3%	368,425,459,735	44.1%
Total Expenditure	892,085,074,481	684,149,398,399	30.4%	984,036,798,399	-9.3%	668,757,923,876	33.4%