

Osun State Government 2026 Citizens Budget



Budget of Economic Transformation

Incorporating:

Basic Education Citizens Budget
Primary Healthcare Citizens Budget

Published: 25/02/2026

Table of Contents

Budget Policy Overview.....	4
Section 1 Overview of Budget Framework.....	8
Section 2 Where will the money come from?.....	10
Section 3 What will the money be spent on?.....	12
Section 4 Who will be spending the Money?	13
Section 5 What are the major Investments being made by the State?.....	16
Section 6 Which Citizens Nominated Projects have been included in the Budget?.....	19
Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens 21	
Section 8 How does the current year's budget compared to last year's Budget and Out-Turn?	24
Section 9 Glossary of Terms	27
Annexure 1: Basic Education sector Citizens Budget.....	28
Annexure 2: Primary Healthcare sector Citizens Budget.....	34
Figure 1: Budget Process in Osun State.....	7
Figure 2: Financing Framework.....	9
Figure 3: Budget Overview.....	9
Figure 4: Expenditure by Main Sectors of Government	13
Figure 5: Personnel Expenditure by Planning Sector	13
Figure 6: Other Recurrent Expenditure by Planning Sector.....	14
Figure 7: Capital Expenditure by Planning Sector.....	14
Figure 8: Total Expenditure by Planning Sector.....	14
Figure 9: Largest Spending Ministries (including all Departments and Agencies).....	15

About the Citizens' Budget

The Osun 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 Osun State Government intends to purchase in undertaking its delivery of public goods and services to the citizens of Osun State in the 2026 Fiscal Year. The citizens budget details the **2026 Approved Budget** for the **Osun State Government**, outlining projected revenues and planned expenditures across various Ministries, Departments and Agencies (MDAs).

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

- Link to 2026 Appropriation Law:
<https://www.osunstate.gov.ng/download/2026-osun-state-appropriation-law/>
- Link to 2026 Detailed Budget Publication:
<https://www.osunstate.gov.ng/download/2026-osun-state-approved-budget/>

The 2026 Osun State Citizens Budget features dedicated annexures for the Basic Education and Primary Healthcare sectors. These supplemental sections are included to meet the standards of the World Bank's Human Capital Opportunities for Prosperity and Equity (HOPE) Governance programme, ensuring transparent and detailed financial planning for these essential social services.

For more information, contact the following Technical Team:

- Honorable Commissioner, Ministry of Economic Planning, Budget and Development (MEPBD): Prof. Ademola Adeleke ---
moruf.adeleke@osunstate.gov.ng
- Permanent Secretary, (MEPBD): Mrs. Yetunde Esan ---
aliceesan22123@gmail.com , yetunde.esan@osunstate.gov.ng
- Director Budget (MEPBD): Mr. Olushola Popoola --- shollypop68@gmail.com ,
sola.popoola@osunstate.gov.ng
- Focal Person (MEPBD): Mrs. Adeola Adefajo - Olonade ---
adeola.adeajo@osunstate.gov.ng

Budget Policy Overview

To ensure compliance with Public Finance Management Reforms, the Osun State Government completed its annual budget cycle before the close of the 2025 fiscal year, enabling implementation to begin promptly on January 1st, 2026.

Governor Senator Ademola Jackson Nurudeen Adeleke established a strategic formulation plan to guarantee a smooth transition into the new financial year. Key milestones in this process included:

- November 12th, 2025: The Governor presented the proposal, titled the "**Budget of Economic Transformation**," to the Osun State House of Assembly.
- December 24th, 2025: The House of Assembly officially passed the budget.
- December 29th, 2025: The budget was signed into law by His Excellency.

This process was conducted in strict adherence to Section 121 of the 1999 Constitution (as amended), providing the legal and administrative framework for the state's ₦723.45 billion expenditure plan for the 2026 fiscal year

OSUN STATE PLANNING FRAMEWORK

The Osun State Development Plan is anchored by a well-defined Vision, Mission, and set of Core Values, which serve as a strategic blueprint for the State's primary growth targets.

These foundational principles are instrumental in diagnosing critical challenges, formulating robust developmental strategies, and ensuring the systematic oversight of advancements across essential sectors, including infrastructure, human capital, and governance.

VISION

To be a prosperous State in a secure and sustainable environment

MISSION

To promote sustainable development through pragmatic, transparent, accountable and inclusive governance that mobilizes human and material resources towards making the State a socio-economic and cultural hub for Nigeria.

CORE VALUE

Virtue, Diligence, Resilience, Responsibility and Hospitality.

OSUN STATE BUDGET PROCESS

The budget cycle represents a comprehensive annual rotation that begins with strategic conception, moves through technical preparation, and concludes with execution, rigorous oversight, and performance evaluation. This systemic approach ensures a seamless transition between fiscal years by returning to the conception phase for the following period.

Throughout this process, various key stakeholders are actively involved, including:

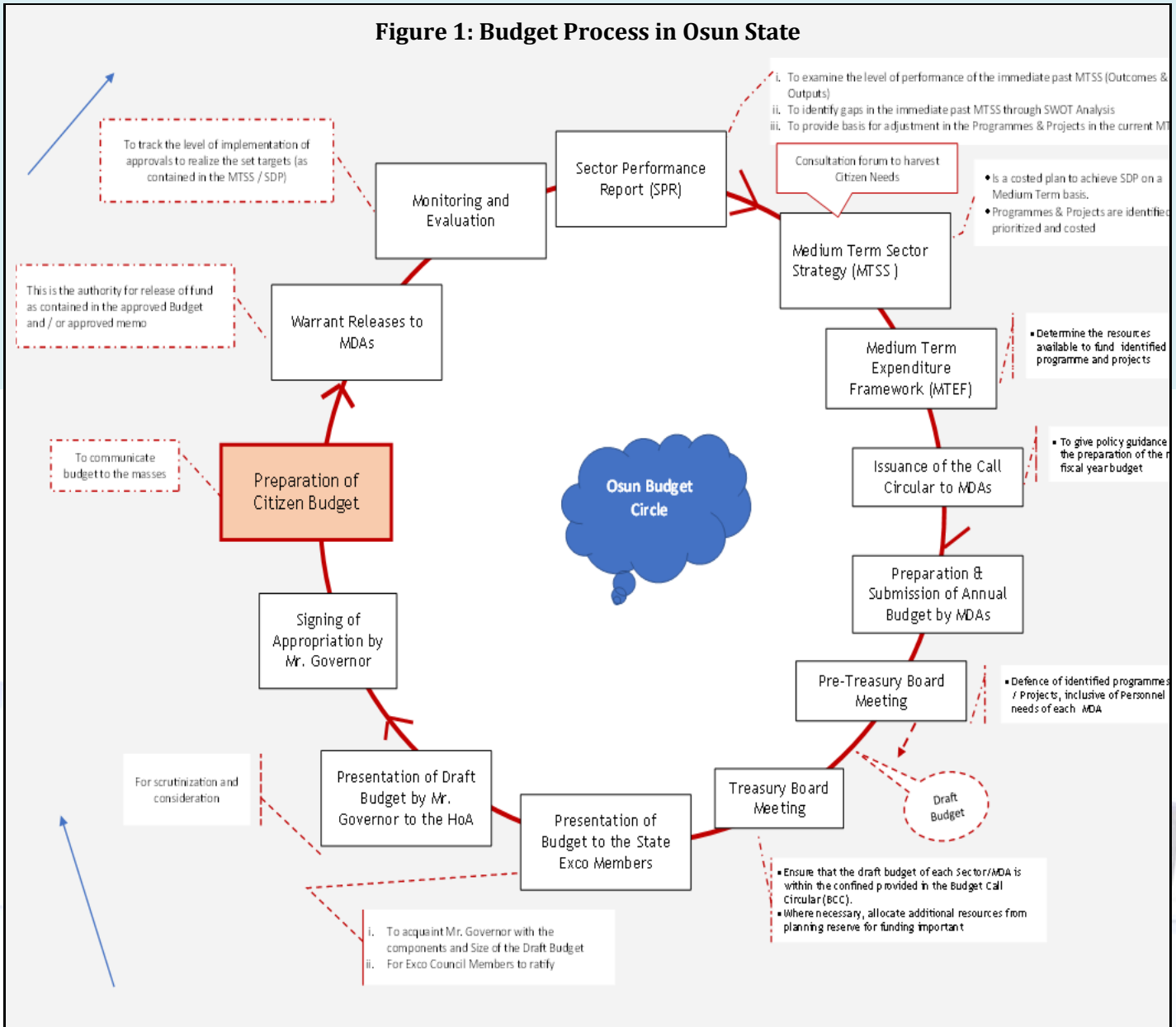
- Osun State House of Assembly (OSHA)
- Executive Council (Exco)
- Ministry of Economic Planning, Budget and Development
- Ministry of Finance
- Office of the Accountant-General
- Ministry of Human Resources and Capacity Building
- Internal Revenue Service
- Debt Management Office
- Public Procurement Agency
- All Government Ministries, Departments and Agencies (MDAs)

- Civil Society Organizations (CSOs), Members of the Traditional Council, Market Women & Men Associations, Members of NURTW, Religious Leaders, Opinion Leaders, and other relevant stakeholders.

The budget of Economic Transformation is a financial framework that directs the Government's strategic policy towards stimulating growth and development across several primary sectors, including Agriculture, Education, Health, Security, Law and Justice, and Infrastructure.



Figure 1: Budget Process in Osun State



Section 1 Overview of Budget Framework

General Framework

The Osun State Government's initial financial proposal of Seven Hundred and Five Billion, Seven Hundred and Ninety-Four Million, Forty-Eight Thousand, Six Hundred and Seventy Naira (₦705,794,048,670) was subsequently increased by Seventeen Billion, Six Hundred and Sixty Million, Nine Hundred and Forty Thousand Naira (₦17,660,940,000).

This adjustment resulted in a final approved budget of Seven Hundred and Twenty-Three Billion, Four Hundred and Fifty-Four Million, Nine Hundred and Eighty-Eight Thousand, Six Hundred and Seventy Naira (₦723,454,988,670), a revision intended to better address the growing needs of the Osun State Citizens.

This total expenditure outlay is supported by several key funding streams:

- Significant statutory allocations from the Federation Account Allocation Committee (FAAC).
- Independent revenue generated within the State through both tax and non-tax sources.
- Substantial capital receipts, which include various aids, grants, and other receipts

For further details on where the money will come from (revenue) as well as where the money will go (expenditure) see figure 3 on budget overview.

Figure 2: Financing Framework

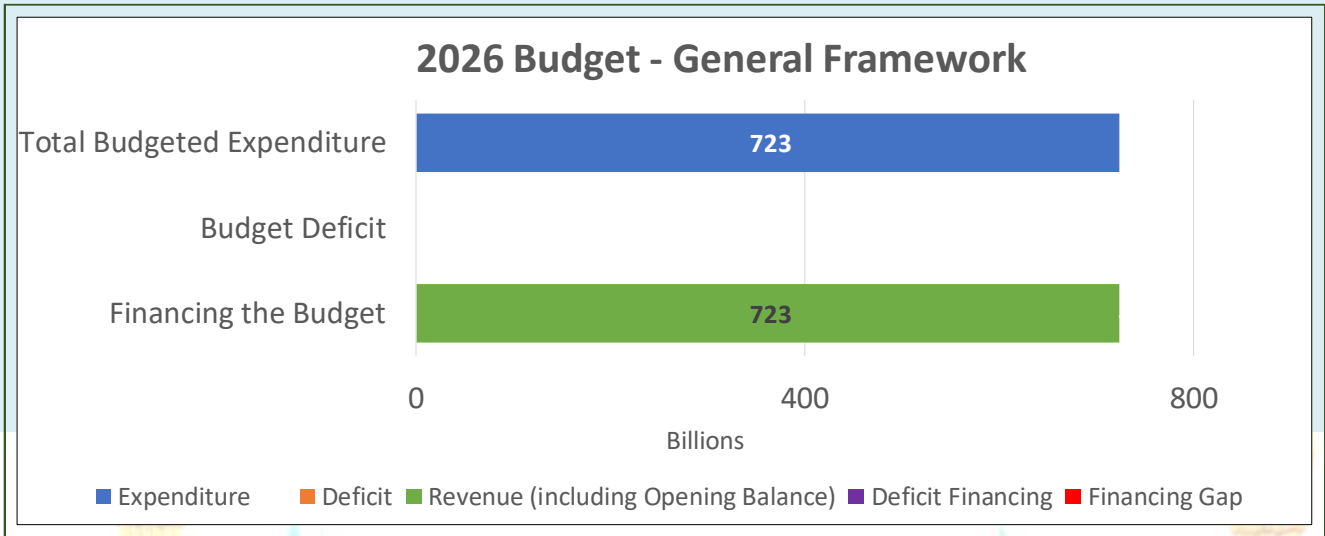
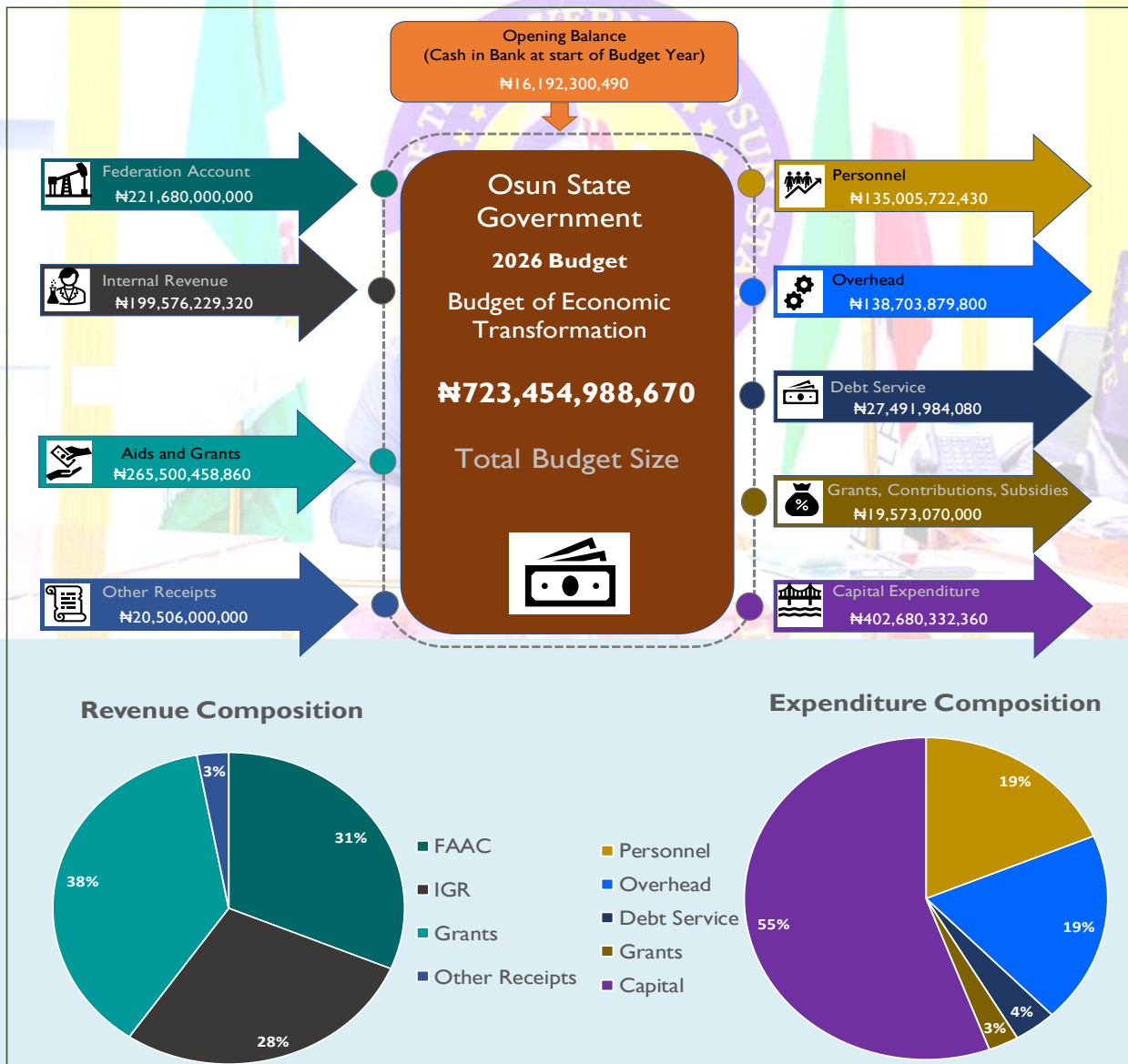


Figure 3: Budget Overview



Section 2 Where will the money come from?

Funding is projected to come from the following sources:

- Two Hundred and Twenty-One Billion, Six Hundred and Eighty Million Naira (₦221,680,000,000) is expected as the State's share from the Federal Government (FAAC).
- One Hundred and Ninety-Nine Billion, Five Hundred and Seventy-Six Million, Two Hundred and Twenty-Nine Thousand, Three Hundred and Twenty Naira (₦199,576,229,320) is the anticipated Internally Generated Revenue (IGR).
- Sixteen Billion, One Hundred and Ninety-Two Million, Three Hundred Thousand, Four Hundred and Ninety Naira (₦16,192,300,490) is carried forward as the Opening Balance from the previous year.
- Two Hundred and Eighty-Six Billion, Six Million, Four Hundred and Fifty-Eight Thousand, Eight Hundred and Sixty Naira (₦286,006,458,860) is expected through capital receipts, which include various aids, grants, and other receipts.

Table 1 Sources of Revenues

Revenue	2026 Budget
Opening Balance	16,192,300,490
Federation Account	221,680,000,000
Statutory Allocation	96,280,000,000
VAT	60,000,000,000
Other FAAC Receipts	65,400,000,000
Internally Generated Revenues	199,576,229,320
<i>Tax Revenue, of which</i>	<i>131,085,712,300</i>
Tax Revenues - Personal	84,142,500,000
Tax Revenue - Other	46,943,212,300
Non-Tax Revenue	68,490,517,020
Other Sources	286,006,458,860
Aids and Grants	265,500,458,860
Other Receipts	20,506,000,000
Total Revenue (including Opening Balance)	723,454,988,670

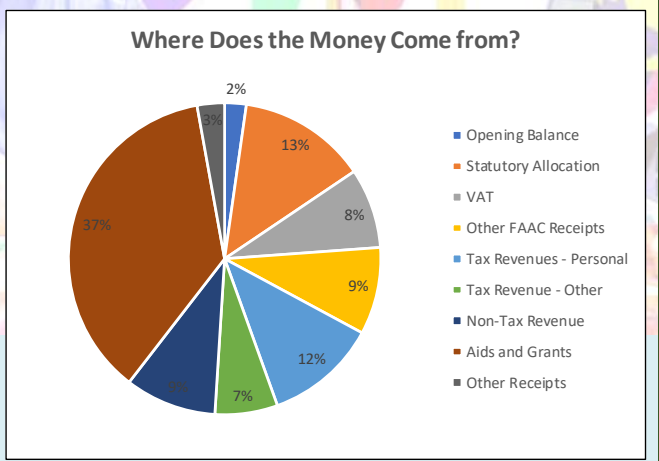


Table 2 Grants Receipts

Domestic Aids and Grants (Top 5)		Foreign Aids and Grants (Top 5)	
Source and Purpose	2026 Budget	Source and Purpose	2026 Budget
GRANT FROM UNIVERSAL BASIC EDUCATION COMMISSION FOR FEDERAL GOVERNMENT INTERVENTION PROJECT	13,228,168,800	FUND FROM EUROPEAN UNION TO FUND DEVELOPMENTAL PROJECTS IN THE STATE	217,657,940,000
GRANTS FROM TERTIARY EDUCATION TRUST FUND (TETFUND) FOR CAPITAL PROJECTS	2,000,562,370	AID SUPPORT FROM GLOBAL FUND FOR MALARIA AND TUBERCULOSIS CONTROL PROJECT - FOR CAPITAL EXPENDITURE	12,263,965,580
PROGRAMATIC AND OPERATIONAL FUND FROM NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY (NPHCDA) FOR BASIC HEALTH CARE PROVISION FUND (BHCPF)	2,000,000,000	GRANT FROM UNICEF FOR ROUTINE IMMUNIZATION, NUTRITION INTERVENTION ACTIVITIES, HEALTH EDUCATION, PROMOTION, MATERNAL NEWBORN AND CHILD HEALTH WEEK, COMMUNITY MOBILIZATION AND SENSITIZATION ACTIVITIES AND LOGISTIC FOR POLIO SIAs AND NON-POLIO SIAs	500,000,000
AID SUPPORT FROM FLEMING FOR PROCUREMENT OF MEDICAL EQUIPMENT AT UNIOSUN TEACHING HOSPITAL(PPP)	2,000,000,000	GRANT FROM WORLD BANK FOR ACCELERATING NUTRITION RESULT in NIGERIA (ANRIN) 2.0 ACTIVITIES - MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	444,090,250
GRANTS FROM TERTIARY EDUCATION TRUST FUND INTERVENTION FOR CONSTRUCTION OF 1 EARLY CHILDHOOD BUILDING AT OSSCE ILA - ORANGUN	1,983,000,000	GRANT FROM WORLD BANK ON ACCELERATING NUTRITION RESULT in NIGERIA (ANRIN) 2.0 PROJECT FOR FOOD AND NUTRITION - PRIMARY HEALTH CARE BOARD	332,000,500
Others	12,611,326,330	Others	479,405,030
Total Domestic Aids and Grants	33,823,057,500	Total Foreign Aids and Grants	231,677,401,360

Table 3 Other Receipts

Other Receipts (Top 5)	2026 Budget
Source and Purpose	
FUND FROM WORLD BANK ON RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP 3) BY RURAL ACCESS ROADS AUTHORITY (RARA) FOR RURAL DEVELOPMENT	15,000,000,000
FUND FROM WORLD BANK ON OSUN COVID-19 ACTION RECOVERY AND ECONOMIC STIMULUS (O-CARES) FOR AGRICULTURAL SUPPORT SERVICES	3,399,000,000
FUND FROM WORLDBANK FOR COMMUNITY AND SOCIAL DEVELOPMENT PROJECT ON OSUN COVID-19 ACTION RECOVERY AND ECONOMIC STIMULUS (O-CARES)	1,452,000,000
FUND FROM WORLD BANK ON OSUN COVID-19 ACTION RECOVERY AND ECONOMIC STIMULUS (O-CARES) PROJECTS FOR COORDINATION OF STATE CARES (O-CARES) ACTIVITIES	330,000,000
FUND FROM WORLDBANK FOR FOR SOCIAL REGISTER UPDATE AND EXPANSION (NG-CARES (SOCU))	165,000,000
Others	160,000,000
Total Other Receipts	20,506,000,000

Section 3 What will the money be spent on?

Of the total ₦723.45 billion, the State Government intends to spend ₦402.68 billion (56%) on capital expenditure while the remaining ₦320.77 billion (44%) will be used to fund recurrent expenditure (i.e. payment of salaries, wages, allowances, social contributions, social benefits, public debt charges, overhead cost for running government day-to-day operational activities etc.

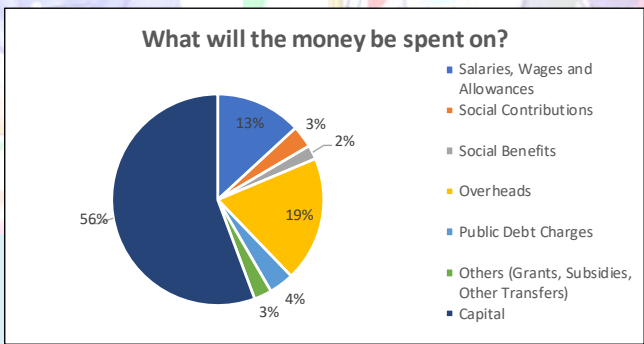
A substantial portion of the budget is dedicated to recurrent expenditure, covering personnel costs and overheads, while capital expenditure targets infrastructure, health, education and other key areas.

Specific projects include the modernization of healthcare facilities, the procurement of agricultural equipment, extensive road construction across different local government areas, among others.

Additionally, the budget focuses on diverse funding sources such as other receipts from the World Bank, grants from organisations like UNICEF, etc.

Table 4 Nature of Expenditure

Expenditure	2026 Budget
Personnel	135,005,722,430
Salaries, Wages and Allowances	94,951,044,710
Social Contributions	24,510,000,000
Social Benefits	15,544,677,720
Other Recurrent	185,768,933,880
Overheads	138,703,879,800
Public Debt Charges	27,491,984,080
Others (Grants, Subsidies, Other Transfers)	19,573,070,000
Capital	402,680,332,360
Total Expenditure (including Contingencies)	723,454,988,670



Section 4 Who will be spending the Money?

This section focuses on main sectors where the money will be spent and the ministries who will be spending the money.

Figure 4: Expenditure by Main Sectors of Government

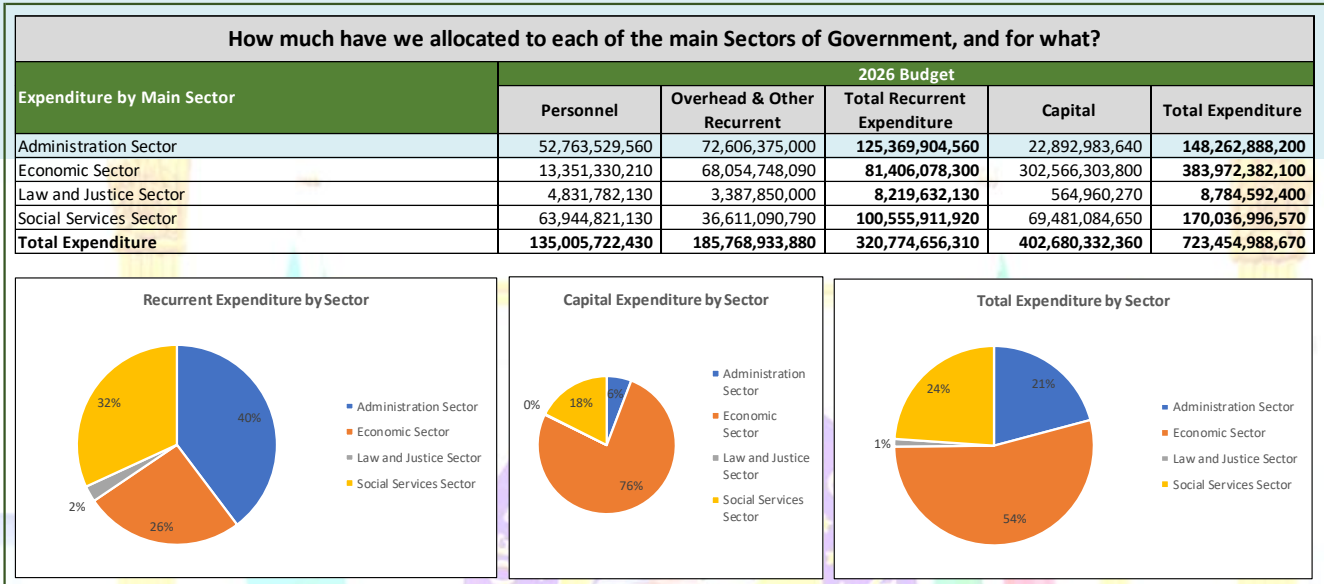


Figure 5: Personnel Expenditure by Planning Sector

Personnel Expenditure by Sector							
Agriculture	Commerce and Industry	Culture and Tourism Sector	Economic Planning and Budget	Education	Environment	Finance & Revenue Mobilization	Governance and Administration
₦1.094 Billion	₦0.542 Billion	₦0.914 Billion	₦0.418 Billion	₦18.789 Billion	₦1.073 Billion	₦6.567 Billion	₦8.787 Billion
Health	Human Capital Development	Information and Communication	Infrastructure	Security Law and Justice	Social Welfare and Youth Development	Solid Minerals Resources	Water and Sanitation
₦24.733 Billion	₦54.692 Billion	₦0.849 Billion	₦2.217 Billion	₦7.643 Billion	₦4.852 Billion	₦0.049 Billion	₦1.786 Billion

Figure 6: Other Recurrent Expenditure by Planning Sector

















Overhead and Other Recurrent Expenditure by Sector							
Agriculture	Commerce and Industry	Culture and Tourism Sector	Economic Planning and Budget	Education	Environment	Finance & Revenue Mobilization	Governance and Administration
							
₦2.929 Billion	₦3.908 Billion	₦2.198 Billion	₦3.97 Billion	₦15.5 Billion	₦1.932 Billion	₦52.202 Billion	₦69.638 Billion
Health	Human Capital Development	Information and Communication	Infrastructure	Security Law and Justice	Social Welfare and Youth Development	Solid Minerals Resources	Water and Sanitation
							
₦14.491 Billion	₦3.374 Billion	₦2.234 Billion	₦2.006 Billion	₦5.067 Billion	₦4.586 Billion	₦0.33 Billion	₦1.404 Billion

Figure 7: Capital Expenditure by Planning Sector

















Capital Expenditure by Sector							
Agriculture	Commerce and Industry	Culture and Tourism Sector	Economic Planning and Budget	Education	Environment	Finance & Revenue Mobilization	Governance and Administration
							
₦3.968 Billion	₦0.925 Billion	₦1.85 Billion	₦2.239 Billion	₦37.857 Billion	₦3.779 Billion	₦2.486 Billion	₦24.928 Billion
Health	Human Capital Development	Information and Communication	Infrastructure	Security Law and Justice	Social Welfare and Youth Development	Solid Minerals Resources	Water and Sanitation
							
₦20.004 Billion	₦0.89 Billion	₦3.2 Billion	₦279.533 Billion	₦0.668 Billion	₦7.871 Billion	₦4.334 Billion	₦8.148 Billion

Figure 8: Total Expenditure by Planning Sector

















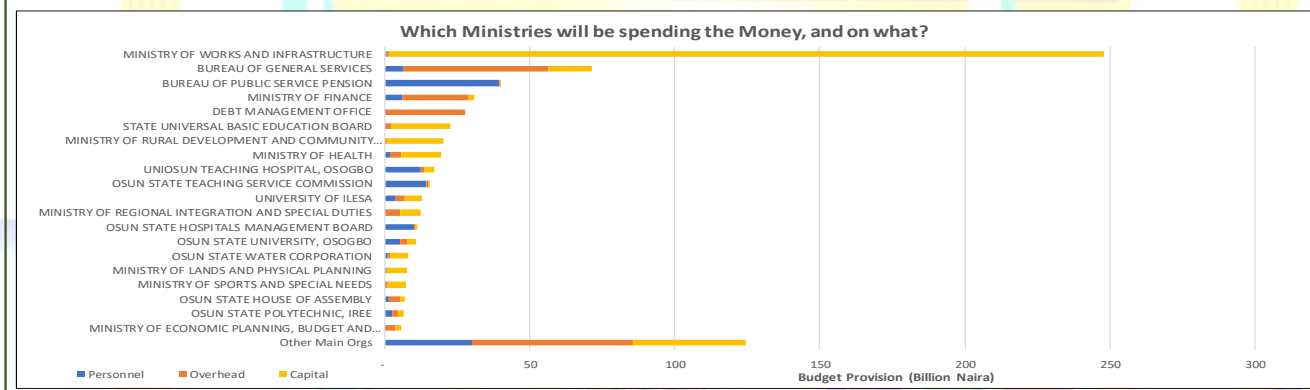
Total Expenditure by Sector							
Agriculture	Commerce and Industry	Culture and Tourism Sector	Economic Planning and Budget	Education	Environment	Finance & Revenue Mobilization	Governance and Administration
							
₦7.99 Billion	₦5.375 Billion	₦4.963 Billion	₦6.627 Billion	₦72.146 Billion	₦6.785 Billion	₦61.255 Billion	₦103.353 Billion
Health	Human Capital Development	Information and Communication	Infrastructure	Security Law and Justice	Social Welfare and Youth Development	Solid Minerals Resources	Water and Sanitation
							
₦59.229 Billion	₦58.957 Billion	₦6.283 Billion	₦283.757 Billion	₦13.377 Billion	₦17.309 Billion	₦4.712 Billion	₦11.337 Billion

Figure 9: 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	Total Recurrent Expenditure	Capital	Total Expenditure
MINISTRY OF WORKS AND INFRASTRUCTURE	583,512,070	499,400,000	1,082,912,070	246,823,550,000	247,906,462,070
BUREAU OF GENERAL SERVICES	6,176,470,610	50,000,000,000	56,176,470,610	15,000,000,000	71,176,470,610
BUREAU OF PUBLIC SERVICE PENSION	39,389,057,650	188,500,000	39,577,557,650	149,000,000	39,726,557,650
MINISTRY OF FINANCE	5,905,591,000	22,978,500,000	28,884,091,000	1,774,000,000	30,658,091,000
DEBT MANAGEMENT OFFICE	5,853,110	27,491,984,080	27,497,837,190	-	27,497,837,190
STATE UNIVERSAL BASIC EDUCATION BOARD	252,561,710	1,695,000,000	1,947,561,710	20,501,285,560	22,448,847,270
MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	189,209,070	310,000,000	499,209,070	19,674,674,950	20,173,884,020
MINISTRY OF HEALTH	1,516,960,700	4,212,000,000	5,728,960,700	13,463,713,700	19,192,674,400
UNIOSUN TEACHING HOSPITAL, OSOGBO	12,352,742,500	1,000,000,000	13,352,742,500	3,501,830,000	16,854,572,500
OSUN STATE TEACHING SERVICE COMMISSION	14,394,599,460	476,200,000	14,870,799,460	149,000,000	15,019,799,460
UNIVERSITY OF ILESA	3,595,164,710	3,053,801,100	6,648,965,810	5,905,562,300	12,554,528,110
MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	114,259,400	5,108,870,000	5,223,129,400	7,175,000,000	12,398,129,400
OSUN STATE HOSPITALS MANAGEMENT BOARD	10,068,843,760	417,060,000	10,485,903,760	450,000,000	10,935,903,760
OSUN STATE UNIVERSITY, OSOGBO	5,335,854,900	2,295,800,000	7,631,654,900	3,225,723,740	10,857,378,640
OSUN STATE WATER CORPORATION	919,368,730	682,912,500	1,602,281,230	6,500,000,000	8,102,281,230
MINISTRY OF LANDS AND PHYSICAL PLANNING	306,172,220	120,000,000	426,172,220	7,000,000,000	7,426,172,220
MINISTRY OF SPORTS AND SPECIAL NEEDS	117,132,280	560,000,000	677,132,280	6,600,000,000	7,277,132,280
OSUN STATE HOUSE OF ASSEMBLY	1,067,869,370	4,129,000,000	5,196,869,370	1,548,240,000	6,745,109,370
OSUN STATE POLYTECHNIC, IREE	2,586,723,230	1,727,370,250	4,314,093,480	2,219,986,720	6,534,080,200
MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPME	245,817,340	3,354,540,250	3,600,357,590	1,821,548,000	5,421,905,590
Other Main Orgs	29,881,958,610	55,467,995,700	85,349,954,310	39,197,217,390	124,547,171,700
Total Expenditure	135,005,722,430	185,768,933,880	320,774,656,310	402,680,332,360	723,454,988,670



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

This comprehensive fiscal plan serves as a roadmap for the State's economic development and public service delivery for the upcoming year.

The Budget of Economic Transformation is designed to reflect a strategic shift towards multi-sectoral growth and infrastructure, building the future with historic investment in various sectors.

The relationship between the budget and economic transformation is demonstrated through the following key areas:

1. Massive Infrastructure Investment

The budget prioritizes large-scale infrastructure to facilitate commerce and transport, which are foundational to economic growth:

- **Integrated Transport Systems:** The largest single allocation is for the Isiaka Adeleke International Airport (₦80.01bn), intended to open the State to global trade.
- **Extensive Road Networks:** The budget allocates over ₦148 billion for constructing 30km of roads in each of the three senatorial districts (Osun Central, West, and East).
- **Rural Connectivity:** Through the RAAMP project, ₦14bn is dedicated to 350km of rural roads to ensure farmers have market linkage to move produce to urban centres.

2. Diversification of the Economic Base

The State aims to transform its economy by moving beyond reliance on Federal allocations through:

- **Solid Minerals:** A ₦1 billion provision is made for geophysical surveys and the exploration of mineral resources to unlock the State's natural wealth.

- **Industrial Zones:** Development of the Living Spring Free Trade Zone in Ede and Technology Incubation Centres aims to attract foreign and domestic investment.
- **Modern Commerce:** Funding is provided for the construction of international and modern markets in locations like Owena Ijesa and Ife Odan to stimulate regional trade.

3. Digital Economy and Innovation

The budget supports a transition to a Digital Economy under the Ministry of Innovation, Science, Technology and Digital Economy:

- **Digital Connectivity:** The "Imole WiFi Connect" project aims to deploy internet access in major towns across the State.
- **State Data Management:** Establishing a State Data Bank and Analytics Infrastructure is planned to support informed, data-driven economic decision-making.

4. Agricultural Transformation

Agriculture is treated as a way of attracting investors rather than just a social service:

- **Value Chain Development:** Focus is placed on intensive crop and vegetable production, and establishing Agro-Industrial Estates.
- **Livestock Breeding:** The budget includes the establishment of livestock breeding centres and poultry estates to enhance food security and create jobs.

5. Human Capital and Workforce Productivity

Economic transformation is linked to a productive workforce:

- **Workforce Development:** Significant funds are allocated to evolve a "vibrant, responsive, and productive workforce" through continuous training.
- **Technical Education:** Upgrading Government Technical Colleges (e.g., in Ijebu Jesa) ensures the youth gain vocational skills necessary for an industrializing economy.

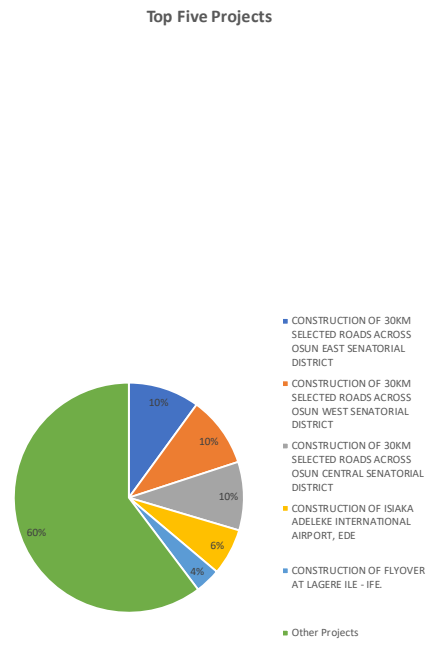
6. Fiscal Reforms and PPPs

The budget relies on transforming revenue collection and leveraging private capital:

- **Tax Reforms:** The Osun State Internal Revenue Service is budgeted to drive an Osun Tax Reform Programme to significantly increase Internally Generated Revenue (IGR).
- **Public-Private Partnerships (PPP):** Transformation is accelerated by partnering with the private sectors for various projects across the State.

Table 5 Largest Capital Expenditure Projects

What are the major Capital Investments we are planning?		
Project Description	2025 Budget	Location
CONSTRUCTION OF 30KM SELECTED ROADS ACROSS OSUN EAST SENATORIAL DISTRICT	15,300,000,000	State Wide
CONSTRUCTION OF 30KM SELECTED ROADS ACROSS OSUN WEST SENATORIAL DISTRICT	15,200,000,000	State Wide
CONSTRUCTION OF 30KM SELECTED ROADS ACROSS OSUN CENTRAL SENATORIAL DISTRICT	14,710,449,293	State Wide
CONSTRUCTION OF ISIAKA ADELEKE INTERNATIONAL AIRPORT, EDE	10,000,000,000	EDE NORTH
CONSTRUCTION OF FLYOVER AT LAGERE ILE - IFE.	5,477,700,236	IFE CENTRAL
UPGRADING OF OSOGBO ZONAL STADIUM	5,000,000,000	OLORUNDA
CONSTRUCTION OF 7-SPAN BRIDGE AT OKEFIA ROUNABOUT, OSOGBO. 7-SPAN	4,070,000,000	OLORUNDA
CONSTRUCTION OF UNDERPASS BRIDGE AT ALAMISI JUNCTION, IKIRUN.	3,601,407,910	IFELODUN
CONSTRUCTION OF 4-SPAN FLYOVER BRIDGE AT LAMECO ROUNABOUT, OSOGBO. 4-SPAN	3,400,000,000	OLORUNDA
CONSTRUCTION OF OSOGBO - IWO - OYSB RD.	3,300,000,000	State Wide
DUALISATION OF PALACE EREJA EREJA (EREJA SQUARE) - IMO-BREWERY - ILESA/ AKURE EXPRESSWAY ILESA (LOT1) 4.0KM	3,069,550,706	ILESA EAST
CONSTRUCTION OF 4-SPAN BRIDGE ACROSS OSUN RIVER AND DUAL 2-SPAN BRIDGE ACROSS ERIN ILE. 4 & 2 SPAN	2,865,142,768	EDE NORTH
DUALISATION OF PALACE EREJA EREJA (EREJA SQUARE) - IMO-BREWERY - ILESA/ AKURE EXPRESSWAY ILESA (LOT2) 2.2KM	2,550,050,706	ILESA EAST
CONSTRUCTION OF 350KM SELECTED RURAL ROADS ACROSS THE STATE (OSUN RAAMP)	2,500,000,000	State Wide
PURCHASE OF 100 NOS OF 500KVA TRANSFORMERS ACROSS THE STATE.	2,000,000,000	State Wide
PROVISION OF ESSENTIAL ITEMS FOR HOME GROWN SCHOOL FEEDING PROJECT ACROSS THE STATE	1,615,095,610	State Wide
REHABILITATION OF IBOKUN ROUNABOUT TO TESTING GROUND (INTERVENTION 2) 2.5KM	1,574,693,474	OBOKUN
UPGRADING OF OSUN PUBLIC HEALTH EMERGENCY OPERTION CENTRE AT THE MINISTRY OF HEALTH - ECEWS 2024	1,150,000,000	State Wide
PROVISION AND INSTALLATION OF 5KM ALL-IN-ONE SOLAR SYTREETLIGHT	1,050,000,000	State Wide
DUALISATION OF GBONGAN AKODA RD 30KM	1,036,034,944	EDE NORTH
Other Projects	92,079,016,622	
Total Capital Expenditure	191,549,142,270	



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

The 2026 Osun State Approved Budget is built upon a foundation of participatory planning and community empowerment. By adopting a citizen-centric approach, the Government has integrated a wide array of infrastructure and social initiatives directly nominated by the people, ensuring the State's financial plan addresses the specific needs and concerns of its residents.

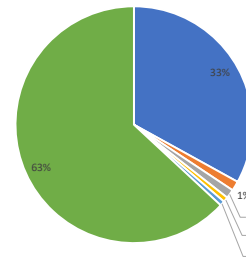
A key component of this inclusive process was a three-day interactive session hosted by the Ministry of Economic Planning, Budget and Development, which engaged stakeholders across all three senatorial districts. These sessions fostered collaborative dialogue and allowed the Government to gather essential feedback, which directly informed the State's economic development strategies and budgeting priorities.

To further formalise this grassroots' involvement, the budget includes the development of a Participatory Community Planning and Budgeting Toolkit (PCPBT), a strategic initiative aimed at ensuring equitable and sustainable growth for every community in Osun State.

Table 6 Citizens Nominated Projects

How much have we allocated to Citizens Nominated Projects?		
Project Description	2026 Budget	Location
CONSTRUCTION OF 30KM SELECTED ROADS ACROSS THE STATE	148,550,000,000	State Wide
PROVISION AND INSTALLATION OF 287 NOS. OF 500KVA TRANSFORMERS ACROSS THE STATE	5,920,123,010	State Wide
OPENING OF 10KM ROADS IN SOME SELECTED AREAS ACROSS THE STATE	5,523,400,000	State Wide
RENOVATION OF BLOCKS OF CLASSROOMS AT PRIMARY SCHOOLS ACROSS THE STATE	3,099,104,040	State Wide
PURCHASE OF 300 NUMBERS OF MINI- BUS (KOROPE) FOR CITIZENS ACROSS THE STATE	3,000,000,000	State Wide
PROVISION FOR 398 UNITS OF TRICYCLES FOR CITIZENS ACROSS THE STATE	2,177,000,000	State Wide
PROVISION FOR 600 UNITS OF MOTORCYCLES FOR THE CITIZENS ACROSS THE STATE	1,200,000,000	State Wide
REHABILITATION OF 350KM SELECTED RURAL ROADS ACROSS THE STATE	1,000,000,000	State Wide
RENOVATION OF BLOCKS OF CLASSROOMS AT SECONDARY SCHOOLS ACROSS THE STATE	813,392,300	State Wide
RENOVATION OF 9 STATE HOSPITALS IN OSUN STATE	565,611,860	State Wide
CONSTRUCTION OF 4-SPAN BRIDGE ACROSS OSUN RIVER AND DUAL 2-SPAN BRIDGE ACROSS ERIN ILE. 4 & 2 SPAN	550,000,000	IREPODUN
CONSTRUCTION OF FLYOVER AT LAGERE ILE - IFE.	500,000,000	IFE CENTRAL
DUALISATION OF PALACE EREJA EREJA (EREJA SQUARE) - IMO- BREWERY - ILESA/ AKURE EXPRESSWAY ILESA (LOT2) 2.2KM	450,000,000	ILESA EAST
PROCUREMENT OF 8000 STUDENTS TABLES FOR BASIC SCHOOLS IN OSUN STATE	412,500,000	State Wide
REHABILITATION OF PIPELINE NETWORKS; DISTRIBUTION AND TRANSMISSION LINES, (RISING AND GRAVITY) ACROSS THE CORPORATION'S ZONES	300,000,000	State Wide
REPAIR OF 20 NO. FAULTY TRANSFORMERS FOR SELECTED COMMUNITIES ACROSS THE STATE BY CSDA	300,000,000	State Wide
REHABILITATION OF GARAGE OLODE TO IFETEDO 33KV FEEDER LINE	278,014,992	IFE SOUTH
UPGRADING AND RENOVATION OF GOVERNMENT TECHNICAL COLLEGES ACROSS THE STATE	276,777,835	State Wide
CONSTRUCTION OF 27 NOS OF MATERNITY CENTER AND FURNISHING AT 9 FEDERAL CONSTITUENCIES	160,000,000	State Wide
RENOVATION OF 8 SELECTED SKILL - ACQUISITION CENTERS ACROSS THE STATE BY CSDA.	120,000,000	State Wide
Others Citizens Nominated Projects	283,769,275,963	
Total Value of Citizens Nominated Projects	458,965,200,000	

Top Five Citizens Nominated Projects



- CONSTRUCTION OF 30KM SELECTED ROADS ACROSS THE STATE
- PROVISION AND INSTALLATION OF 287 NOS. OF 500KVA TRANSFORMERS ACROSS THE STATE
- OPENING OF 10KM ROADS IN SOME SELECTED AREAS ACROSS THE STATE
- RENOVATION OF BLOCKS OF CLASSROOMS AT PRIMARY SCHOOLS ACROSS THE STATE
- PURCHASE OF 300 NUMBERS OF MINI- BUS (KOROPE) FOR CITIZENS ACROSS THE STATE
- Others Citizens Nominated Projects

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

The 2026 Osun State budget demonstrates a comprehensive response to Gender, Equity, and Social Inclusion (GESI) through multi-sectoral allocations targeted at women, children, persons with disabilities (PWDs), and the elderly through:

1. Support for Persons with Disabilities (PWDs): The budget prioritizes the inclusion of PWDs through the newly established Bureau for People with Disabilities, which has a total expenditure of ₦595,557,500. Key initiatives include:

- **Database and Planning:** ₦47,850,000 is allocated to develop a central database for people with disabilities to improve targeting and support.
- **Assistive Technology and Equipment:** The State has budgeted ₦108,400,000 for assistive devices and technologies and ₦47,750,000 for empowerment equipment specifically for 5,000 persons within six disability clusters.
- **Inclusive Education:** Under the State Universal Basic Education Board (SUBEB), ₦55,000,000 is dedicated to procuring assistive aids for all special needs schools. Significant renovations are also planned for specialized facilities, including the Ijesa School for Special Needs Children and the Special Needs Children School in Ilare.

2. Gender Mainstreaming and Women's Empowerment:

Gender-focused initiatives are primarily managed by the Ministry of Women Affairs, Children and Social Welfare, with a total budget of ₦2,493,172,590.00.

- **Infrastructure for Women:** The largest single capital project is the

construction of a Women Development Centre, allocated ₦257,000,000.

- **Gender Mainstreaming:** A dedicated sub-program for Gender Mainstreaming receives ₦2,283,000,000.
- **Inclusive Agriculture:** The State is developing a Gender Sensitive Agricultural Policy. Agricultural inclusion projects include land clearing and distribution specifically for women and youths, and the production of nutrient-rich crops for 900 female-headed households.
- **Alternative Education:** The State continues to support the Alternative School for Girls in Osogbo with investments in security infrastructure like a gatehouse and perimeter fencing.

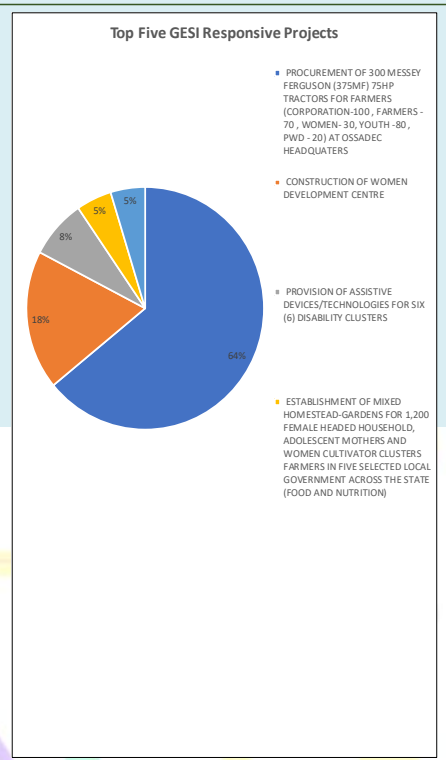
3. Social Protection for Vulnerable Groups: The State has allocated ₦49,605,208,790 to the Social Protection function to address poverty and equity.

- **Direct Financial Transfers:** The budget includes ₦62,020,000 in transfer payments to aged and vulnerable groups and ₦51,600,000 for unemployed citizens.
- **Elderly Care:** The budget provides for the construction of six recreation centres for elderly persons across zonal headquarters.
- **Vulnerable Health Insurance:** Grants from the Basic Health Care Provision Fund (BHCPF) are designated for paying the health insurance premiums for vulnerable populations.

By addressing these critical areas, the Osun State Government demonstrates her commitment to creating a fairer, more just society where everyone has the opportunity to thrive.

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
PROCUREMENT OF 300 MESSEY FERGUSON (375MF) 75HP TRACTORS FOR FARMERS (CORPORATION-100 , FARMERS -70 , WOMEN- 30, YOUTH -80 , PWD - 20) AT OSSADEC HEADQUARTERS	886,250,000	State Wide
CONSTRUCTION OF WOMEN DEVELOPMENT CENTRE	257,000,000	EGBEDORE
PROVISION OF ASSISTIVE DEVICES/TECHNOLOGIES FOR SIX (6) DISABILITY CLUSTERS	108,400,000	State Wide
ESTABLISHMENT OF MIXED HOMESTEAD-GARDENS FOR 1,200 FEMALE HEADED HOUSEHOLD, ADOLESCENT MOTHERS AND WOMEN CULTIVATOR CLUSTERS FARMERS IN FIVE SELECTED LOCAL GOVERNMENT ACROSS THE STATE (FOOD AND NUTRITION)	66,784,000	State Wide
RENOVATION OF BLOCKS OF 6 CLASSROOMS , ICT CENTRE AND OFFICES,AT UBEC MODEL SMART SCHOOL, OSOGBO	65,035,600	OSOGBO
PROCUREMENT OF 210 ASSISTIVE AIDS FOR ALL SPECIAL NEEDS SCHOOLS IN THE STATE	55,000,000	State Wide
CONSTRUCTION OF BLOCKS OF 2-6 CLASSROOMS AT SCHOOL FOR PERSONS WITH SPECIAL NEEDS , OSOGBO	52,630,000	BOLUWADURO
DEVELOPMENT OF DATABASE FOR PEOPLE WITH DISABILITIES	47,850,000	State Wide
PROVISION OF EMPOWERMENT EQUIPMENT FOR 5000 PERSONS WITH DISABILITIES IN THE SIX (6) DISABILITY CLUSTERS	47,750,000	State Wide
CONSTRUCTION OF ADMINISTRATIVE BUILDING WITH A BLOCK OF CLASSROOM, CLINIC AND BOYS' HOSTEL WITH PERIMETER FENCING AT OSOGBO SECONDARY SCHOOL FOR SPECIAL NEEDS, OSOGBO	39,691,910	OLORUNDA
PROVISION FOR EMPOWERMENT OF 300 WOMEN IN HAIRDRESSING WITH EQUATOR DRYER ACROSS THE STATE	35,000,000	State Wide
RENOVATION OF SPECIAL NEEDS CHILDREN SCHOOL, ILARE, ILE IFE	35,000,000	IFE CENTRAL
RENOVATION OF BLOCKS OF 4-6 CLASSROOMS AT PRIMARY SCHOOL FOR PERSONS WITH SPECIAL NEEDS , OSOGBO	35,000,000	OLORUNDA
CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH AN OFFICE AT OSUN STATE SECONDARY SCHOOL FOR PERSON WITH SPECIAL NEEDS, OSOGBO IN OSOGBO LGEA	35,000,000	OSOGBO
RENOVATION OF BLOCKS OF RAINSTORM DAMAGED SECTIONS ATUBEC MODEL SMART SCHOOL, OSOGBO	35,000,000	OSOGBO
CLEARING AND PARCELLATION OF 30,000 HA OF LAND FOR DISTRIBUTION TO YOUTHS, WOMEN AND PWD ACROSS THE STATE	32,364,990	State Wide
Others GESI Projects	4,952,902,555	
Total Value of GESI Responsive Projects	6,895,742,320	



Section 8 How does the current year's budget compared 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.

Note that the 2025 actual expenditure presented in this report is unaudited but it is based on the 2025 Quarter 4 report.

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	16,192,300,490	30,001,125,120	-46.0%	60,205,607,472	-73.1%	60,205,607,472	-73.1%
Federation Account	221,680,000,000	251,670,167,990	-11.9%	239,214,635,638	-7.3%	245,213,501,253	-9.6%
Statutory Allocation	96,280,000,000	85,991,192,810	12.0%	75,991,192,810	26.7%	68,826,404,957	39.9%
VAT	60,000,000,000	78,100,000,000	-23.2%	78,100,000,000	-23.2%	85,593,592,795	-29.9%
Other FAAC Receipts	65,400,000,000	87,578,975,180	-25.3%	85,123,442,828	-23.2%	90,793,503,501	-28.0%
Internally Generated Revenues	199,576,229,320	109,870,932,830	81.6%	96,180,632,830	107.5%	58,797,073,370	239.4%
Tax Revenue, of which	131,085,712,300	60,387,397,800	117.1%	54,637,397,800	139.9%	24,276,430,819	440.0%
Tax Revenues - Personal	84,142,500,000	28,967,500,000	190.5%	28,967,500,000	190.5%	17,623,258,506	377.5%
Tax Revenue - Other	46,943,212,300	31,419,897,800	49.4%	25,669,897,800	82.9%	6,653,172,313	605.6%
Non-Tax Revenue	68,490,517,020	49,483,535,030	38.4%	41,543,235,030	64.9%	34,520,642,551	98.4%
Other Sources	286,006,458,860	36,204,699,230	690.0%	32,146,049,230	789.7%	17,593,668,651	1525.6%
Aids and Grants	265,500,458,860	30,694,699,230	765.0%	24,636,049,230	977.7%	12,669,689,760	1995.6%
Other Receipts	20,506,000,000	5,510,000,000	272.2%	7,510,000,000	173.0%	4,923,978,891	316.5%
Total Revenue (including Opening Balance)	723,454,988,670	427,746,925,170	69.1%	427,746,925,170	69.1%	381,809,850,745	89.5%

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	135,005,722,430	102,895,821,010	31.2%	96,601,480,074	39.8%	87,464,689,193	54.4%
Salaries, Wages and Allowances	94,951,044,710	56,841,143,290	67.0%	69,515,473,560	36.6%	63,677,243,829	49.1%
Social Contributions	24,510,000,000	24,510,000,000	0.0%	14,010,000,000	74.9%	12,755,664,583	92.1%
Social Benefits	15,544,677,720	21,544,677,720	-27.8%	13,076,006,514	18.9%	11,031,780,782	40.9%
Other Recurrent	185,768,933,880	132,261,961,890	40.5%	164,114,728,684	13.2%	131,198,489,711	41.6%
Overheads	138,703,879,800	87,850,461,440	57.9%	92,242,988,314	50.4%	65,737,274,856	111.0%
Public Debt Charges	27,491,984,080	29,000,512,230	-5.2%	29,000,512,230	-5.2%	28,631,946,172	-4.0%
Others (Grants, Subsidies, Other Transfers)	19,573,070,000	15,410,988,220	27.0%	42,871,228,140	-54.3%	36,829,268,683	-46.9%
Capital	402,680,332,360	191,549,142,270	110.2%	167,030,716,412	141.1%	133,116,897,698	202.5%
Other Provisions (Contingency)	-	1,040,000,000	-100.0%	-	-	-	-
Total Expenditure (including Contingencies)	723,454,988,670	427,746,925,170	69.1%	427,746,925,170	69.1%	351,780,076,602	105.7%

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

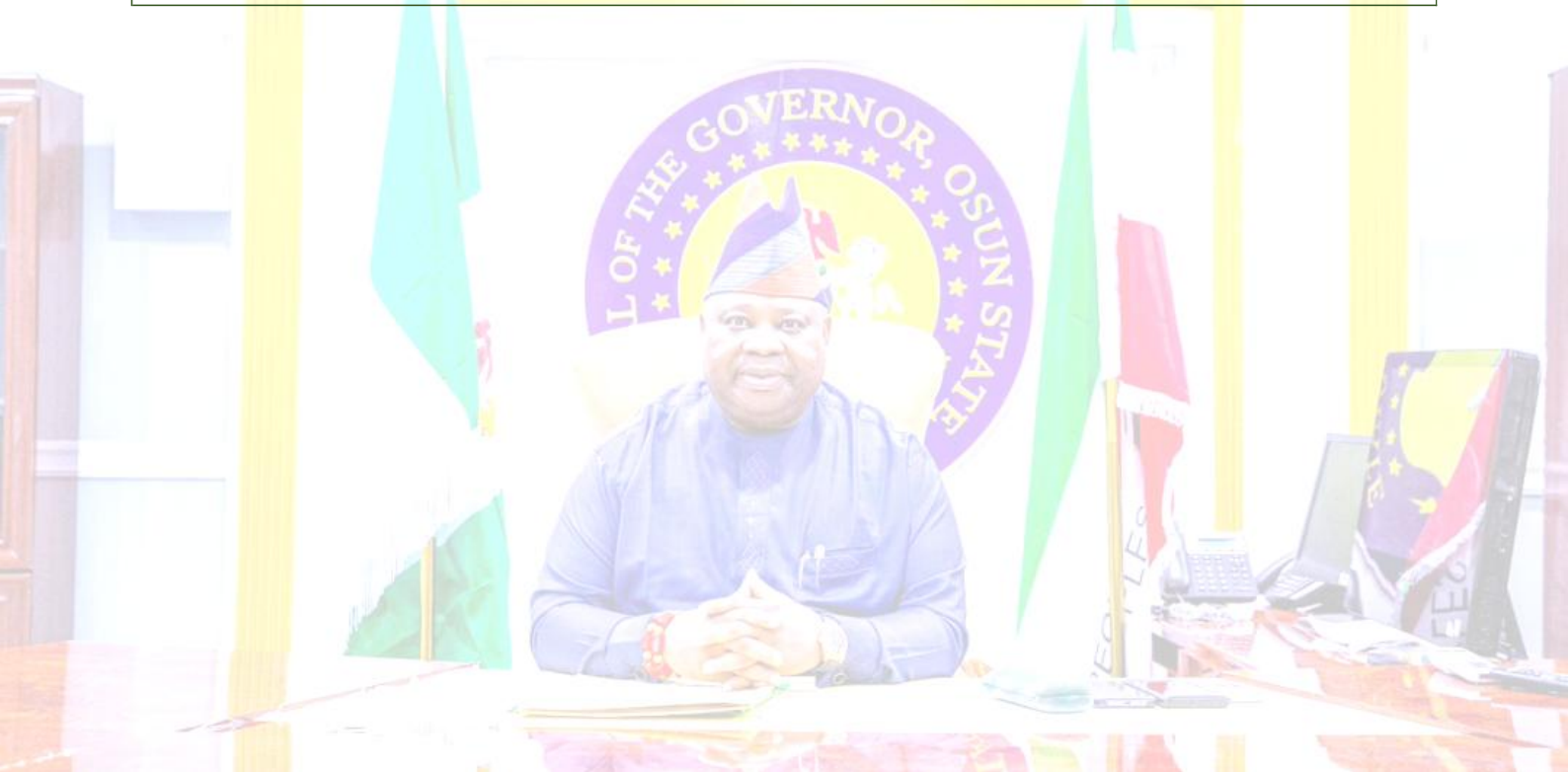
How much have we allocated to each Ministry in 2026 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2025?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget (Recurrent)	2025 Original Budget (Recurrent)		2025 Final Budget (Recurrent)		2025 Out-Turn (Recurrent)	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
BUREAU OF GENERAL SERVICES	56,176,470,610	27,319,567,560	105.6%	42,959,870,244	30.8%	38,203,162,463	47.0%
BUREAU OF PUBLIC SERVICE PENSION	39,577,557,650	41,740,397,290	-5.2%	25,214,726,084	57.0%	22,198,425,540	78.3%
MINISTRY OF FINANCE	28,884,091,000	24,272,341,410	19.0%	50,441,295,200	-42.7%	43,905,574,158	-34.2%
DEBT MANAGEMENT OFFICE	27,497,837,190	29,004,630,210	-5.2%	29,004,630,210	-5.2%	28,631,946,172	-4.0%
OSUN STATE TEACHING SERVICE COMMISSION	14,870,799,460	7,346,887,220	102.4%	8,757,064,750	69.8%	8,132,748,462	82.9%
UNIOSUN TEACHING HOSPITAL, OSOGBO	13,352,742,500	9,902,428,550	34.8%	10,102,428,550	32.2%	8,209,378,749	62.7%
OSUN STATE HOSPITALS MANAGEMENT BOARD	10,485,903,760	6,838,226,390	53.3%	5,518,226,390	90.0%	5,003,632,799	109.6%
OSUN STATE UNIVERSITY, OSOGBO	7,631,654,900	5,139,167,870	35.9%	6,298,674,570	21.2%	5,280,488,504	44.5%
UNIVERSITY OF ILESA	6,648,965,810	4,357,255,090	52.6%	5,107,353,430	30.2%	3,694,090,239	80.0%
MINISTRY OF HEALTH	5,728,960,700	1,928,084,440	197.1%	2,106,763,340	171.9%	1,236,512,355	363.3%
MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	5,223,129,400	3,192,863,710	63.6%	1,015,652,070	414.3%	356,397,678	1365.5%
OSUN STATE HOUSE OF ASSEMBLY	5,196,869,370	3,976,338,420	30.7%	4,721,338,420	10.1%	4,397,626,410	18.2%
OSUN STATE SECURITY NETWORK AGENCY	5,180,860,050	1,139,762,050	354.6%	1,732,015,000	199.1%	1,518,015,202	241.3%
OSUN STATE HEALTH INSURANCE AGENCY	4,881,004,810	3,445,799,070	41.7%	3,372,302,180	44.7%	2,527,467,268	93.1%
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	4,815,000,000	4,670,000,000	3.1%	4,170,000,000	15.5%	2,432,373,125	98.0%
MINISTRY OF YOUTHS AFFAIRS	4,756,250,740	3,530,396,570	34.7%	3,590,295,080	32.5%	2,707,639,267	75.7%
MINISTRY OF EDUCATION	4,388,907,450	1,266,594,320	246.5%	1,565,594,320	180.3%	1,157,243,126	279.3%
OSUN STATE POLYTECHNIC, IREE	4,314,093,480	3,590,134,340	20.2%	4,055,263,240	6.4%	3,429,133,681	25.8%
HIGH COURT OF JUSTICE	3,953,834,400	2,715,353,700	45.6%	2,205,564,690	79.3%	1,531,381,154	158.2%
PRIMARY HEALTH CARE DEVELOPMENT BOARD	3,901,303,450	1,653,986,580	135.9%	1,709,091,130	128.3%	762,437,520	411.7%
Other Main Orgs	63,308,419,580	48,690,568,110	30.0%	47,068,059,860	34.5%	33,347,505,031	89.8%
Total Expenditure	320,774,656,310	236,197,782,900	35.8%	260,716,208,758	23.0%	218,663,178,904	46.7%

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 (Capital)	2025 Original Budget (Capital)		2025 Final Budget (Capital)		2025 Out-Turn (Capital)	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
MINISTRY OF WORKS AND INFRASTRUCTURE	246,823,550,000	91,850,000,000	168.7%	89,588,354,052	175.5%	88,522,836,832	178.8%
STATE UNIVERSAL BASIC EDUCATION BOARD	20,501,285,560	10,671,507,410	92.1%	9,985,507,410	105.3%	6,676,600,157	207.1%
MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	19,674,674,950	6,597,255,750	198.2%	16,512,005,750	19.2%	15,622,535,217	25.9%
BUREAU OF GENERAL SERVICES	15,000,000,000	11,566,000,000	29.7%	4,689,500,000	219.9%	2,509,692,000	497.7%
MINISTRY OF HEALTH	13,463,713,700	3,583,800,000	275.7%	3,583,800,000	275.7%	1,897,377,714	609.6%
MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	7,175,000,000	148,645,000	4726.9%	4,645,000	154367.2%	-	-
MINISTRY OF LANDS AND PHYSICAL PLANNING	7,000,000,000	5,984,500,000	17.0%	944,000,000	641.5%	942,558,486	642.7%
MINISTRY OF SPORTS AND SPECIAL NEEDS	6,600,000,000	5,118,000,000	29.0%	2,118,000,000	211.6%	1,000,000,000	560.0%
OSUN STATE WATER CORPORATION	6,500,000,000	4,076,874,080	59.4%	584,499,210	1012.1%	573,093,411	1034.2%
UNIVERSITY OF ILESA	5,905,562,300	4,175,612,360	41.4%	4,175,612,360	41.4%	2,024,405,002	191.7%
OFFICE OF NATURAL AND MINERAL RESOURCES	4,333,825,330	5,345,457,090	-18.9%	1,345,457,090	222.1%	331,912,000	1205.7%
UNIOSUN TEACHING HOSPITAL, OSOGBO	3,501,830,000	1,270,000,000	175.7%	1,370,500,000	155.5%	226,837,702	1443.8%
OSUN STATE UNIVERSITY, OSOGBO	3,225,723,740	1,631,354,000	97.7%	1,651,354,000	95.3%	746,511,206	332.1%
MINISTRY OF ENVIRONMENT AND SANITATION	3,000,000,000	3,921,226,910	-23.5%	4,091,226,910	-26.7%	2,724,773,044	10.1%
MINISTRY OF ENERGY	2,620,000,000	615,000,000	326.0%	615,000,000	326.0%	252,963,780	935.7%
OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN	2,534,924,000	2,197,278,180	15.4%	2,222,278,180	14.1%	1,721,222,485	47.3%
MINISTRY OF AGRICULTURE AND FOOD SECURITY	2,395,670,000	3,126,326,460	-23.4%	3,131,326,460	-23.5%	528,677,500	353.1%
OSUN STATE POLYTECHNIC, IREE	2,219,986,720	1,372,951,540	61.7%	1,372,951,540	61.7%	677,379,498	227.7%
MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPME	1,821,548,000	624,465,600	191.7%	115,188,000	1481.4%	107,160,241	1599.8%
MINISTRY OF FINANCE	1,774,000,000	806,200,000	120.0%	806,200,000	120.0%	137,296,450	1192.1%
Other Main Orgs	26,609,038,060	26,866,687,890	-1.0%	18,123,310,450	46.8%	5,893,064,972	351.5%
Total Expenditure	402,680,332,360	191,549,142,270	110.2%	167,030,716,412	141.1%	133,116,897,698	202.5%

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	247,906,462,070	92,543,456,860	167.9%	90,544,366,912	173.8%	89,337,960,761	177.5%
BUREAU OF GENERAL SERVICES	71,176,470,610	38,885,567,560	83.0%	47,649,370,244	49.4%	40,712,854,463	74.8%
BUREAU OF PUBLIC SERVICE PENSION	39,726,557,650	41,890,397,290	-5.2%	25,364,726,084	56.6%	22,198,425,540	79.0%
MINISTRY OF FINANCE	30,658,091,000	25,078,541,410	22.2%	51,247,495,200	-40.2%	44,042,870,608	-30.4%
DEBT MANAGEMENT OFFICE	27,497,837,190	29,004,630,210	-5.2%	29,004,630,210	-5.2%	28,631,946,172	-4.0%
STATE UNIVERSAL BASIC EDUCATION BOARD	22,448,847,270	12,170,052,180	84.5%	11,557,052,180	94.2%	7,547,141,442	197.4%
MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS	20,173,884,020	6,845,887,410	194.7%	16,826,637,910	19.9%	15,878,615,797	27.1%
MINISTRY OF HEALTH	19,192,674,400	5,511,884,440	248.2%	5,690,563,340	237.3%	3,133,890,068	512.4%
UNIOSUN TEACHING HOSPITAL, OSOGBO	16,854,572,500	11,172,428,550	50.9%	11,472,928,550	46.9%	8,436,216,450	99.8%
OSUN STATE TEACHING SERVICE COMMISSION	15,019,799,460	7,606,396,580	97.5%	9,016,574,110	66.6%	8,141,298,462	84.5%
UNIVERSITY OF ILESA	12,554,528,110	8,532,867,450	47.1%	9,282,965,790	35.2%	5,718,495,242	119.5%
MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	12,398,129,400	3,341,508,710	271.0%	1,020,297,070	1115.1%	356,397,678	3378.7%
OSUN STATE HOSPITALS MANAGEMENT BOARD	10,935,903,760	7,110,700,390	53.8%	5,790,700,390	88.9%	5,003,632,799	118.6%
OSUN STATE UNIVERSITY, OSOGBO	10,857,378,640	7,247,521,870	49.8%	7,950,028,570	36.6%	6,026,999,711	80.1%
OSUN STATE WATER CORPORATION	8,102,281,230	5,044,242,510	60.6%	1,990,937,110	307.0%	1,449,939,304	458.8%
MINISTRY OF LANDS AND PHYSICAL PLANNING	7,426,172,220	6,206,269,110	19.7%	1,325,004,000	460.5%	1,263,129,295	487.9%
MINISTRY OF SPORTS AND SPECIAL NEEDS	7,277,132,280	5,750,034,920	26.6%	2,775,723,980	162.2%	1,205,198,366	503.8%
OSUN STATE HOUSE OF ASSEMBLY	6,745,109,370	4,477,038,420	50.7%	5,222,038,420	29.2%	4,460,241,410	51.2%
OSUN STATE POLYTECHNIC, IREE	6,534,080,200	4,963,085,880	31.7%	5,428,214,780	20.4%	4,106,513,179	59.1%
MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPEME	5,421,905,590	3,533,892,070	53.4%	1,536,807,780	252.8%	953,714,272	468.5%
Other Main Orgs	124,547,171,700	100,830,521,350	23.5%	87,049,862,540	43.1%	53,174,595,583	134.2%
Total Expenditure	723,454,988,670	427,746,925,170	69.1%	427,746,925,170	69.1%	351,780,076,602	105.7%



Section 9 Glossary of Terms

Terms	Explanation
Deficit	This is an excess of expenditure over the expected income in a fiscal year (Budget year).
Deficit Financing	This means generating funds to finance the deficit which results from excess expenditure over revenue.
FAAC	The account into which mineral revenues, Companies' Income Tax, Customs and VAT revenues are remitted, and from which disbursements are made to the three tiers of Government by the Federation Account Allocation Committee.
Internal Revenue	This is the revenue collected within the state related to income tax (PAYE represents the highest contributor to IGR), fines, levies, fees, and other sources of revenue within the state.
Aids and Grants	These are budget support usually from the Federal Government, International Development partners, charities and alike for the execution of the approved budget
Loans	This is an amount borrowed as part of the financing option that is expected to be paid back with interest.
Other Receipts	This is generated when actual crude oil price, production, and NGN: USD exchange rates exceed the Budget benchmarks and hence extra revenue is generated.
Personnel	These are personal emoluments such as salaries, allowances, social benefits (e.g. pension and gratuity) and social contributions paid to civil servants and other government functionaries.
Overhead	This comprises mainly of operational and maintenance costs for running day-to-day activities of the Government.
Debt Service	This is the repayments of loans taken by the government to finance the budget which includes interest on un-matured debt and on other accounts, amortization of premiums and discounts on un-matured debt, the servicing costs and cost of issuing new borrowings
Capital Expenditure	This is also referred to as development expenditure and is made up of government spending on the acquisition or upgrade of assets (tangible and non-tangible assets) such as land, buildings, machinery, equipment,
Statutory Allocation	Statutory Allocation is a transfer from the Federal Allocation Accounts Committee (FAAC) and is based on the collection of minerals (largely Oil) and non-mineral revenues (companies' income tax, customs, and excise) at the national level, which is then shared between the three tiers of government using sharing ratios.
Derivation	This is also a transfer from the Federation Accounts. It is informed by the volume and prices of oil in the global market as well as actual output attributable to the state.
VAT	This is an ad valorem tax on most goods and services

Annexure 1: Basic Education sector Citizens Budget

The Osun State 2026 Basic Education Sector Citizens Budget (CB) is an annexure in the CB document that presents in a concise format, the State Government's planned expenditure on basic education while delivering public goods and services in the education sub-sector in the 2026 Fiscal Year.

The Basic Education sector expenditures are expenditures undertaken to deliver pre-primary, primary education and junior secondary education services in the State usually through the Ministry of Education or the State Universal Basic Education Board (SUBEB).

The State Universal Basic Education Board (SUBEB), with a total budget of ₦22,448,847,270, incorporates inclusivity through several specialized programs:

- **Inclusive Education Program:** A dedicated sub-program for "Equity and inclusiveness in the provision of educational services" is allocated ₦62,000,000, with a specific focus on "Inclusive Education".
- **Support for Special Needs:** A major project involves the procurement of 210 assistive aids for all special needs schools in the state (₦55,000,000). Infrastructure projects for these students include:
 - Renovations at Ijesa School for Special Needs Children in Ijebu Jesa and the Special Needs Children School in Ilare, Ile-Ife.
 - Construction of a dining hall and kitchen at the School for Special Needs in Ilesa.
 - The construction of classrooms with offices specifically for the Secondary School for Persons with Special Needs in Osogbo.

- **Marginalized Communities:** The budget provides for the renovation and construction of Nomadic Primary Schools (such as GAA BUBALA, GAA ELEEGUN, and GAA IGANMU) to ensure children in these communities are not excluded.
- **Gender-Focused Education:** Specific funding is directed towards the Alternative School for Girls in Osogbo, including the construction of a gatehouse and perimeter fencing.
- **Welfare Support:** A school feeding program (₦859,242,960) is implemented to support students' nutrition and encourage attendance.



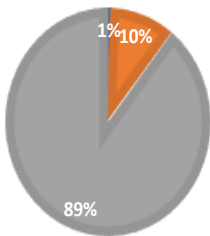
Table 13 Basic Education Expenditure as a proportion of Total Expenditure

Table 13 presents a brief description of the share of basic education in the total expenditure as well as the proportion of the education sector expenditure devoted to the basic education sub-sector expenditure.

What proportion of the State Government Budget is being spent on Basic Education?

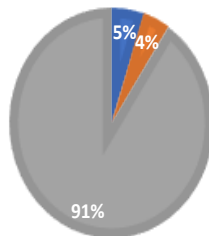
Recurrent Expenditure

- Basic Education Expenditure
- All Other Expenditure
- Other Education



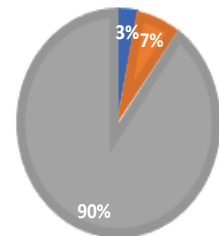
Capital Expenditure

- Basic Education Expenditure
- All Other Expenditure
- Other Education



Total Expenditure

- Basic Education Expenditure
- All Other Expenditure
- Other Education



Item	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Total Education Expenditure, of which:	34,289,382,040.00	37,856,802,030.00	72,146,184,070.00
Basic Education	1,947,561,710.00	20,501,285,560.00	22,448,847,270.00
Other levels of Education	32,341,820,330.00	17,355,516,470.00	49,697,336,800.00
All Other Expenditure	286,485,274,270.00	364,823,530,330.00	651,308,804,600.00
Total Expenditure	320,774,656,310.00	402,680,332,360.00	723,454,988,670.00

Table 14 Nature of Basic Education Expenditure

Table 14 presents a description of the nature of basic education expenditure, in terms of what goes into recurrent expenditure and capital expenditure. How much is expected to go into Basic Education, Other levels of education as well as how much goes into all other expenditure.

This also presents the amount budgeted for personnel expenditure including (Salaries, Wages and Allowances); how much overhead cost as well as other recurrent expenditure is being planned for the 2026 fiscal year.

The amount to be spent on Other Recurrent Expenditure include grants, transfers and subsidies.

The State Universal Basic Education Board (SUBEB) is allocated a total expenditure of **₦22,448,847,270**. The budget prioritizes capital investment over recurrent costs to drive the "Budget of Economic Transformation".

• **Financial Breakdown:** The total outlay consists of **₦1,750,070,310** in recurrent expenditure (including ₦252,561,710 for personnel) and **₦20,698,776,960** for capital projects.

What will the Basic Education sector spend its money on?

Expenditure	2026 Budget (Billion Naira)
Personnel Expenditure:	0.253
Salaries, Wages and Allowances	0.253
Overheads	1.625
Other Recurrent Expenditure:	0.070
Grants Transfers, Subsidies	0.070
Capital Expenditure	20.501
Total Expenditure	22.449

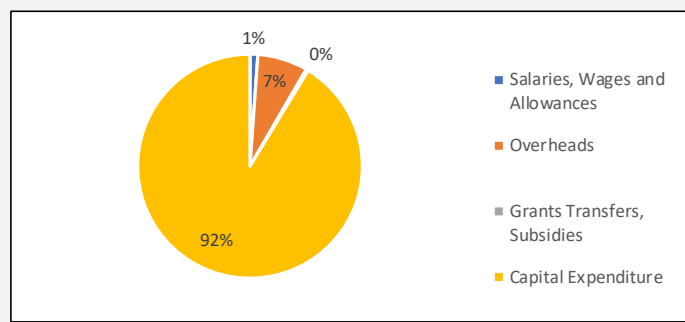


Table 15 Basic Education Expenditure by Administrative Classification

Presented in Table 15 is the Basic Education expenditure by administrative classification, highlighting expenditures by the various ministries, departments and agencies of government in the basic education sector in terms how much is budgeted for personnel, overhead, other recurrent cost and capital expenditure.

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

Expenditure by MDA (Top 5)	2026 Budget (Billion Naira)				
	Personnel	Overhead	Total Recurrent	Capital	Total Expenditure
STATE UNIVERSAL BASIC EDUCATION BOARD	0.3	1.7	1.9	20.5	22.4
Total Expenditure	0.3	1.7	1.9	20.5	22.4

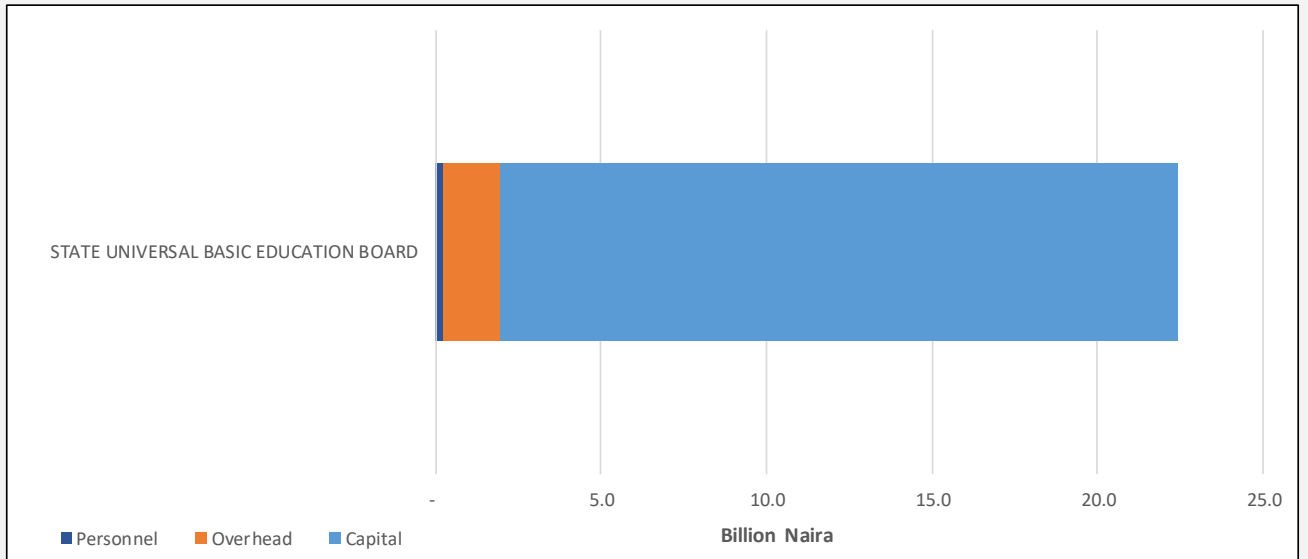
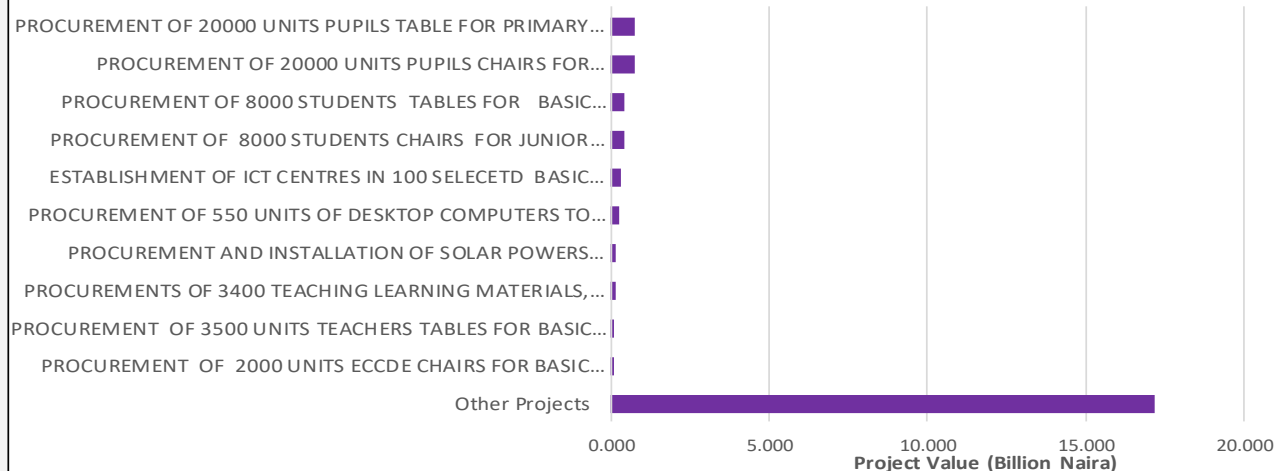


Table 16 Projects that Respond to Basic Education Needs

Presented in Table 16 are the top 10 projects that respond to basic education needs, stating where they are Located (LGA), the status of the projects - whether the projects are ongoing or new as well as the project amount. This highlights the priority capital project in the basic education sub-sector.

What are the major Capital Investments Projects in the Basic Education sector?

Project	Ongoing / New	2026 Budget Provision
PROCUREMENT OF 20000 UNITS PUPILS TABLE FOR PRIMARY SCHOOLS IN OSUN STATE	Ongoing	752,000,000.00
PROCUREMENT OF 20000 UNITS PUPILS CHAIRS FOR PRIMARY SCHOOLS IN OSUN STATE	Ongoing	752,000,000.00
PROCUREMENT OF 8000 STUDENTS TABLES FOR BASIC SCHOOLS IN OSUN STATE	Ongoing	412,500,000.00
PROCUREMENT OF 8000 STUDENTS CHAIRS FOR JUNIOR SCHOOLS IN OSUN STATE	Ongoing	412,500,000.00
ESTABLISHMENT OF ICT CENTRES IN 100 SELECETD BASIC SCHOOLS IN OSUN STATE	Ongoing	329,355,000.00
PROCUREMENT OF 550 UNITS OF DESKTOP COMPUTERS TO SELECTED PRIMARY SCHOOLS IN OSUN STATE	Ongoing	225,000,000.00
PROCUREMENT AND INSTALLATION OF SOLAR POWERS SYSTEM FOR 100 SELECTED BASIC SCHOOLS IN OSUN STATE	New	130,000,000.00
PROCUREMENTS OF 3400 TEACHING LEARNING MATERIALS, TLMS, FOR BASIC SCHOOLS IN OSUN STATE	New	128,000,000.00
PROCUREMENT OF 3500 UNITS TEACHERS TABLES FOR BASIC SCHOOLS IN OSUN STATE	Ongoing	104,038,100.00
PROCUREMENT OF 2000 UNITS ECCDE CHAIRS FOR BASIC SCHOOLS IN OSUN STATE	Ongoing	100,000,000.00
Other Projects		17,155,892,460.00
Total Capital Expenditure		20,501,285,560.00



Annexure 2: Primary Healthcare sector Citizens Budget

In the 2026 Osun State Approved Budget, primary health is designed to be inclusive through specific financial allocations and projects targeted at vulnerable populations, special needs groups, and marginalized communities.

The Osun State 2026 Primary Healthcare sub-sector Citizens Budget (CB) presents in a snapshot of how much the State Government plans to spend in primary healthcare sector for the 2026 Fiscal Year.

The Primary Healthcare sub-sector CB contains highlight of the proportion of State Government budget expected to be devoted to primary healthcare related expenditure in terms recurrent and capital project.

The State promotes inclusivity in primary health by ensuring essential services reach all citizens, particularly the most vulnerable in the following areas:

- **Universal Coverage and Vulnerable Groups:** The Primary Health Care Development Board (PHCDB) has a total expenditure of ₦4,567,857,450 dedicated to enhancing the delivery of an "Essential Package of Health Services" to all citizens.
- **Maternal and Neonatal Support:** Inclusivity is furthered through projects like the construction of 27 maternity centres and furnishing across nine federal constituencies. Specific funds are allocated for reproductive, maternal, and neonatal health.
- **Nutritional Intervention:** The budget provides for "Nutrition Intervention Activities" and the establishment of breastfeeding and food demonstration corners at all 332 focal health facilities across the State.

- **Grassroots Access:** To ensure equitable distribution, the State plans the upgrading of 60 primary health facilities (two per Local Government Area) and procurement of equipment for 332 facilities.

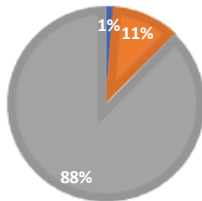
Table 17 Primary Healthcare Expenditure as a proportion of Total Expenditure

Table 17 presents the primary Healthcare expenditure as a proportion of the total expenditure outlay in Osun State for the year 2026. This is presented in terms of recurrent expenditure and capital expenditure in the primary healthcare sub-sector.

What proportion of the State Government Budget is being spent on Primary Healthcare?

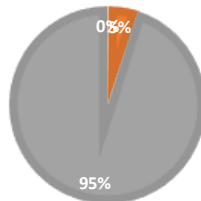
Recurrent Expenditure

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



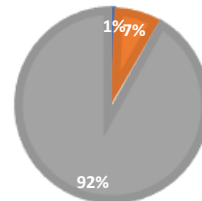
Capital Expenditure

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



Total Expenditure

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



Item	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Total Education Expenditure, of which:	39,224,439,890.00	20,004,282,620.00	59,228,722,510.00
Primary Healthcare	3,901,303,450.00	666,554,000.00	4,567,857,450.00
Other levels of Healthcare	35,323,136,440.00	19,337,728,620.00	54,660,865,060.00
All Other Expenditure	281,550,216,420.00	382,676,049,740.00	664,226,266,160.00
Total Expenditure	320,774,656,310.00	402,680,332,360.00	723,454,988,670.00

Table 18 Nature of Primary Healthcare Expenditure

Table 18 seeks to answer the question, what will the primary healthcare sub-sector spend its money on in the year 2026. This include a snapshot description of the amount budgeted for personnel expenditure including (Salaries, Wages and Allowances); how much overhead cost as well as other recurrent expenditure is being planned for the 2026 fiscal year.

The Primary Health Care Development Board (PHCDB) is allocated a total of **₦4,467,857,450** to enhance the delivery of the "Essential Package of Health Services" (EPHS).

- **Financial Breakdown:** This sector is more recurrent-heavy than education, with **₦3,901,303,450** for recurrent expenditure (₦304,302,950 for personnel and ₦3.59bn for overhead) and **₦666,554,000** for capital expenditure.

What will the Primary Healthcare sector spend its money on?

Expenditure	2026 Budget (Billion Naira)
Personnel Expenditure:	0.304
Salaries, Wages and Allowances	0.304
Overheads	3.597
Capital Expenditure	0.667
Total Expenditure (including Contingenc	4.568

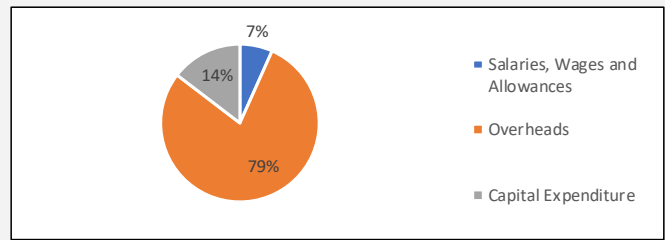


Table 19 Primary Healthcare Expenditure by Administrative Classification

Presented in Table 19 is the Primary Healthcare expenditure by administrative classification, highlighting expenditures by the various ministries, departments and agencies of government in the primary healthcare sub-sector in terms how much is budgeted for personnel, overhead, other recurrent cost and capital expenditure.

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

Expenditure by MDA (Top 5)	2026 Budget (Billion Naira)				
	Personnel	Overhead	Total Recurrent	Capital	Total Expenditure
PRIMARY HEALTH CARE DEVELOPMENT BOARD	0.3	3.6	3.9	0.7	4.6
Total Expenditure	0.3	3.6	3.9	0.7	4.6

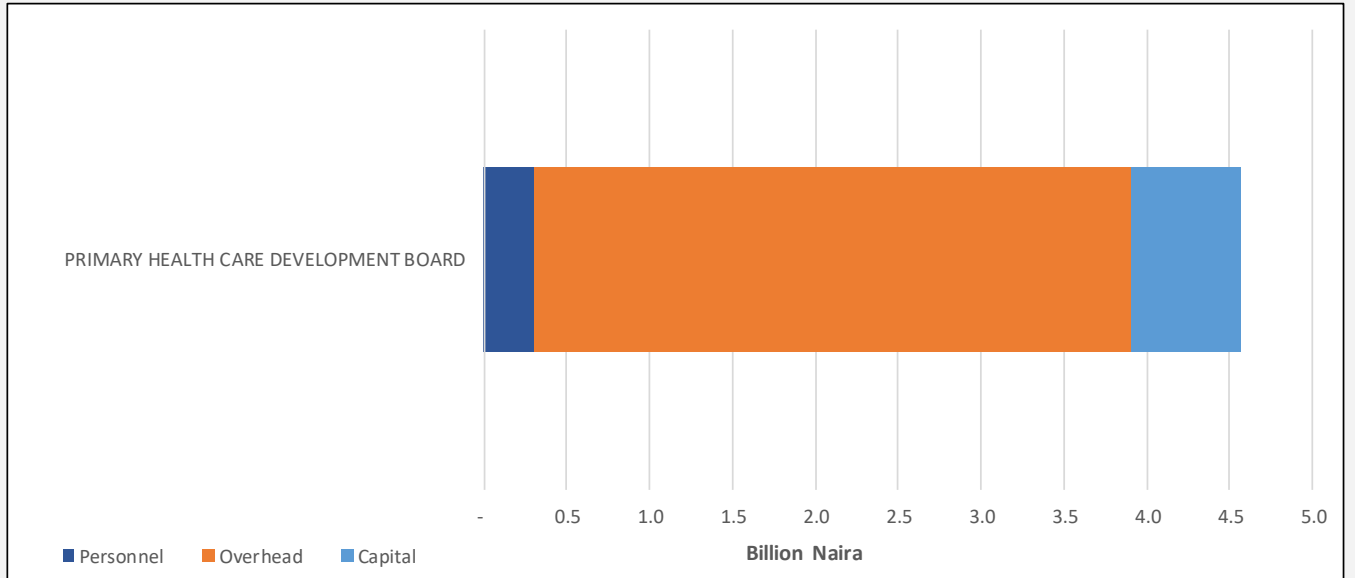


Table 20 Projects that Respond to Primary Healthcare Needs

Presented in Table 20 are the 10 key capital projects that respond to Primary Healthcare needs. The section seeks to answer the question ‘what are the major capital investment projects in the Primary Healthcare sub-sector’ in Osun State for the 2026 fiscal year.

What are the major Capital Investments Projects in the Primary Healthcare sector?

Project	Ongoing / New	2026 Budget Provision
CONSTRUCTION STATE PRIMARY HEALTH CARE DEVELOPMENT COMPLEX AT THE S	New	209,788,000.00
ESTABLISHMENT OF FOOD DEMONSTRATION CORNER AT 332 FOCAL HEALTH FACILI	New	110,000,000.00
PROCUREMENT OF 3 VACCINE REFREGERATION VAN AT SPHCB , KELEBE	New	100,000,000.00
ESTABLISHMENT OF BREAST FEEDING CORNERS AT 332 FOCAL HEALTH FACILITIES IN	New	77,000,000.00
PROCUREMENT OF LABORATORY EQUIPMENT FOR 332 HEALTH FACILITIES AT SPHC	New	75,467,000.00
PURCHASE OF (50) LAPTOP COMPUTERS AND BAGS AT SPHCDB KELEBE OSOGBO	New	43,500,000.00
REFURBISHMENT OF 6 VEHICLES AT THE STATE PRIMARY HEALTH CARE DEVELOPME	New	41,129,000.00
PURCHASE OF (5) HP PRINTERS AT THE SPHCDB, KELEBE OSOGBO	New	3,000,000.00
ESTABLISHMENT OF DATA CONTROL ROOM AT THE STATE PRIMARY HEALTH CARE I	New	2,830,000.00
PURCHASE OF 12 OFFICE TABLES AT THE STATE PRIMARY HEALTH CARE DEVELOPME	New	1,920,000.00
Other Projects		1,920,000.00
Total Capital Expenditure		666,554,000.00

