Edo State Government

2026 Citizens Budget

Budget of Hope and Growth

Published: 16/02/2026

Table of Contents

About the Citizens Budget

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

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

- Link to 2026 Appropriation Law: Edo State Approved Appropriation Law 2026
- Link to 2026 Detailed Budget Publication: Edo State FY 2026 Approved Budget Estimates

Budget Policy Overview

The Edo State budget for 2026 has been christened "Budget of Hope and Growth" with the government policy focus on the following areas:

- Enhancing the security system of the state;
- Infrastructural Development;
- Improving Health Care Service delivery;
- Agriculture and Food Security;
- Job Creations.

In line with the SHINE (Security, Infrastructure, Agenda objectives, the government plans to execute the following key projects.

- Construction of drainages, reclamations of eroded areas and washed away road's embankment, erosion control of various borrow pits across the state;
- Construction of feeder roads across the state for ease of access particularly transportation of agricultural produce, goods, and services;
- Construction of an Office Building for the State Bureau of Procurement to boost the state government reform process;
- Construction of irrigation structures in communities across the state;
- Construction of township roads across the state;
- Completion of ongoing township roads and new urban roads.

Section 1 Overview of Budget Framework

General Framework

The Edo State Government approved 2026 budget has a total expenditure outlay of N939.85 billion for Fiscal Year 2026. Of this amount, N660 billion is expected to come from the Federal Government as Federal Accounts Allocation Committee (FAAC), Internally Generated Revenue (IGR) as well as Opening Balance (money remaining in the bank after last year's budget expenditure). While other forms of revenue to the state known as Capital receipts which amount to N279.85 billion, which comprises of Aids and Grant of N39.25 billion, Other Capital Receipts of N50 billion. A budget deficit of N190.6 billion exists which is the shortfall of total recurrent revenue plus grant compared to the total budget. The Edo State Government will finance the deficit through N190.6 billion of domestic borrowing and foreign loans.

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

Figure 1 Financing Framework

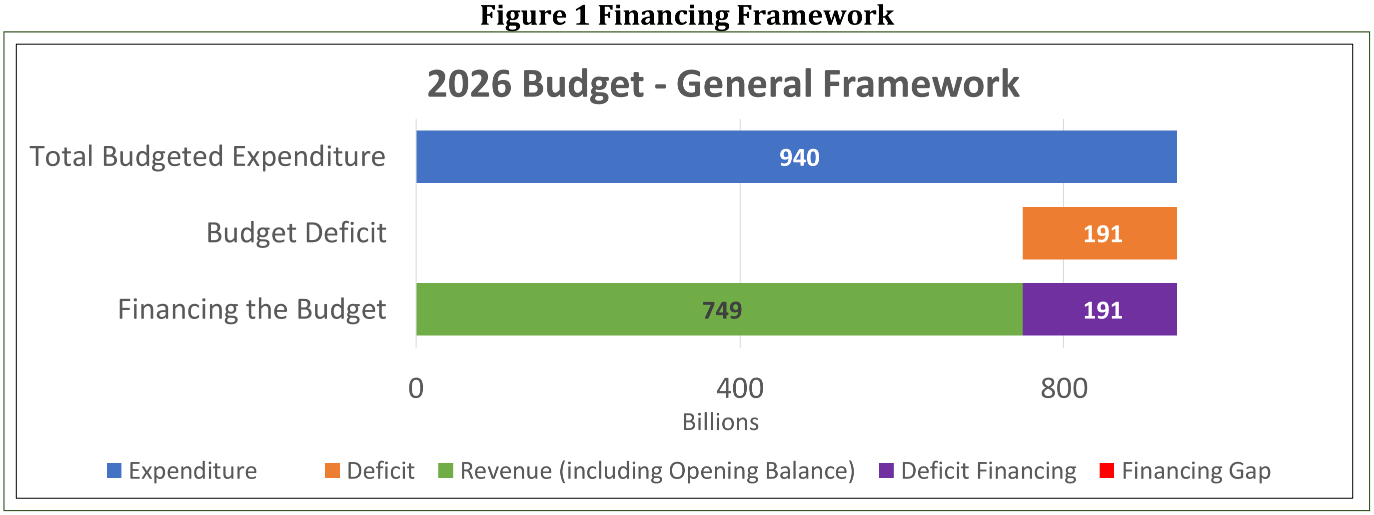
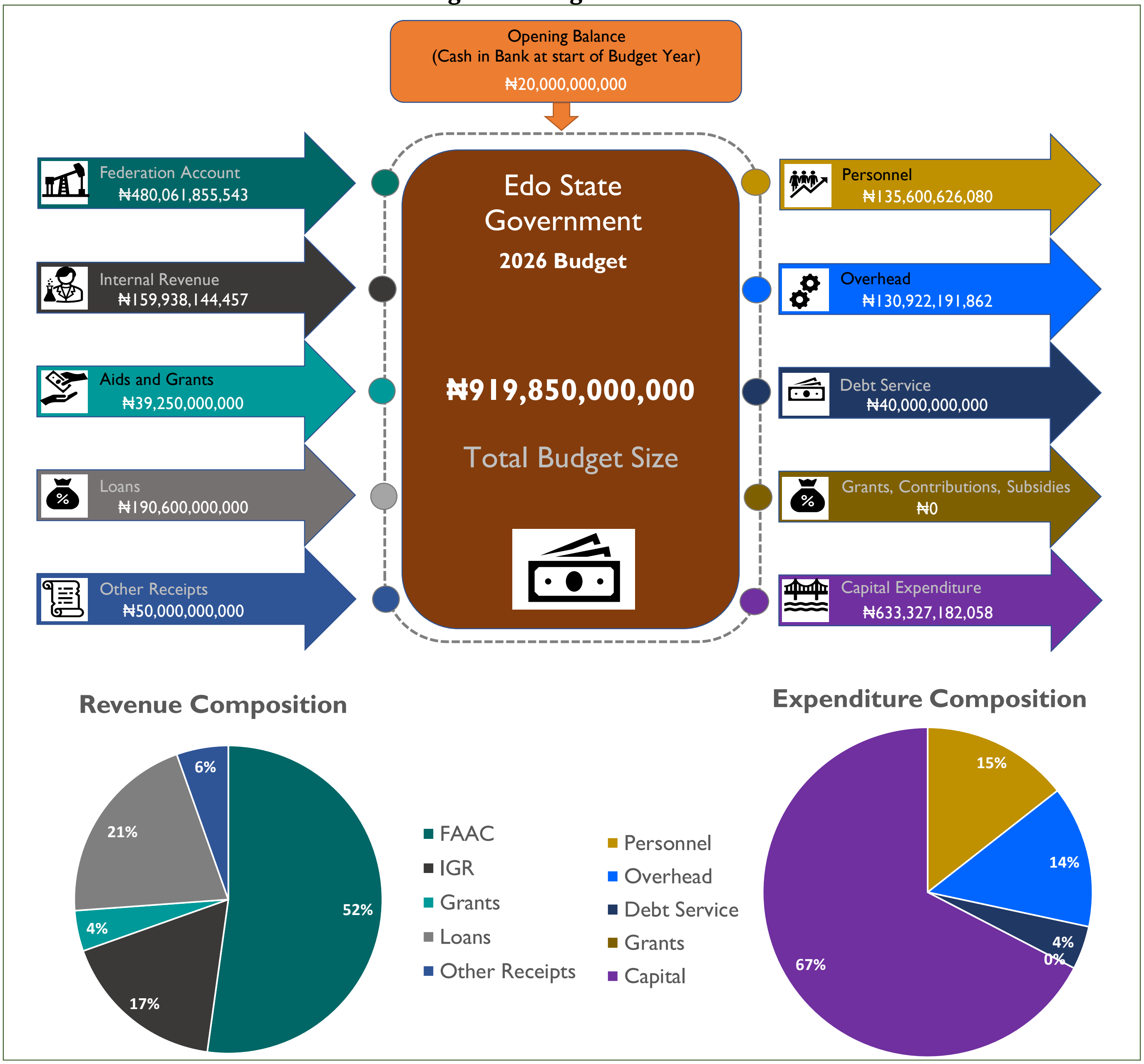


Figure 2 Budget Overview



Section 2 Where will the money come from?

- Edo State Government anticipate that a total of N480 billion will come from the Federation Account. The chief sources of Federation Account Receipt include N261.05 billion from Other FAAC (which comprises of Exchange Gain, Signature Bonus, Other FGN FAAC Funds, etc.) and VAT of N98.65 billion.
- A total sum of N160 billion is projected to be generated internally by the state (IGR), Aids and Grant N39.25 billion and N190.6 billion from loan.

Table 1 Sources of Revenues

Revenue	2026 Budget
Opening Balance	**20,000,000,000**
Federation Account	**480,061,855,543**
Statutory Allocation	59,836,495,867
Derivation	60,524,143,429
VAT	98,651,361,065
Other FAAC Receipts	261,049,855,182
Internally Generated Revenues	**159,938,144,457**
Tax Revenue, of which	*81,509,124,470*
Tax Revenues - Personal	57,380,266,551
Tax Revenue - Other	24,128,857,919
Non-Tax Revenue	78,429,019,987
Other Sources	**279,850,000,000**
Aids and Grants	39,250,000,000
Loans	190,600,000,000
Other Receipts	50,000,000,000
Total Revenue (including Opening Balance)	**939,850,000,000**

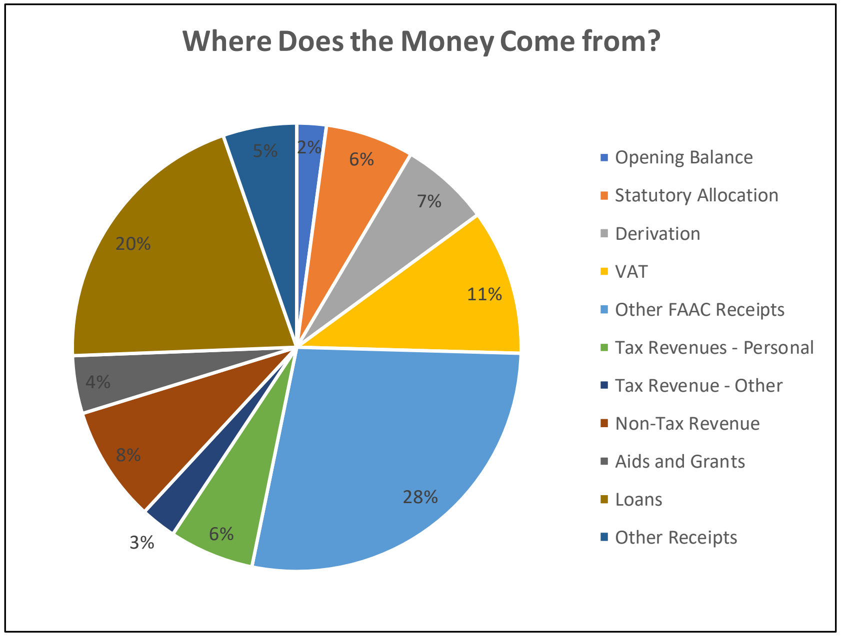


Table 2 Grants Receipts

Domestic Aids and Grants (Top 5)	2026 Budget
Source and Purpose	
FGN grants for EDO COVID-19 Action Recovery and Economic Stimulu	7,000,000,000
Matching Grant from Universal Basic Education Commission (UBEC)	4,000,000,000
FGN grant for Social Safety Net Programme	2,000,000,000
FGN grant for Renewed HOPE initiative	500,000,000
FGN Social Development Goals Grant	250,000,000
Others	-
Total Domestic Aids and Grants	**13,750,000,000**

Foreign Aids and Grants (Top 5)	2026 Budget
Source and Purpose	
EU Grant to Support Flood and Erosion Control in Edo State	16,500,000,000
World Bank Grant for Nigeria for Women Programme	9,000,000,000
Others	-
Total Foreign Aids and Grants	**25,500,000,000**

Table 3 Borrowing (Loans)

Domestic Loans (Top 3)	2026 Budget
Source (and Purpose where applicable)	
Capital Finance Facility (Loan) from Financial Institutionsin Nigeria	126,600,000,000
Others	-
Total Domestic Loans	**126,600,000,000**

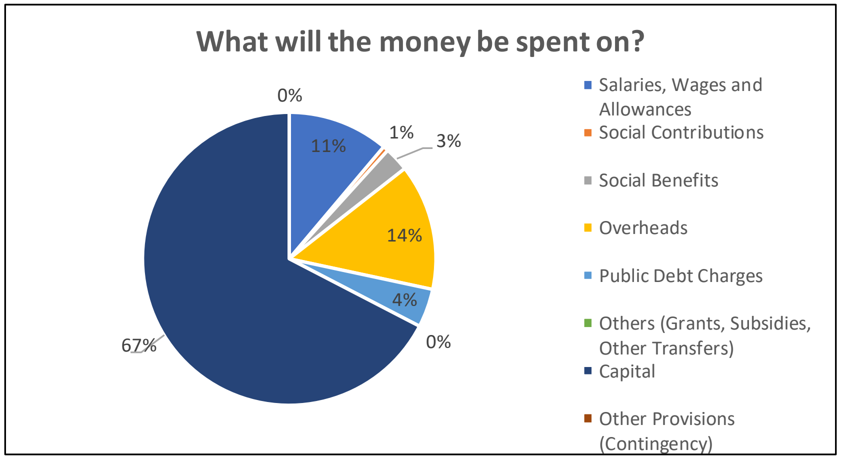
Foreign Loans (Top 5)	2026 Budget
Source and Purpose	
World Bank loan for State Action on Business Enabling Reforms (SABE	30,000,000,000
World Bank Loan for Human Capital Opportunities for Prosperity and	18,000,000,000
World Bank Loan for the World-Bank Livestock Productivity and Resili	10,500,000,000
World Bank Loan for Rural Access Access Agricultural Marketing Proje	4,500,000,000
Loan for the FGN/IFAD Livelihood Improvement Family Enterprises –	1,000,000,000
Others	-
Total Foreign Loans	**64,000,000,000**

Section 3 What will the money be spent on?

Of the total N939.85 billion, the State government intends to spend N633.33 billion (67.39%) on capital expenditure while the remaining 32.61% 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.

Table 4 Nature of Expenditure

Expenditure	2026 Budget
Personnel	**135,600,626,080**
Salaries, Wages and Allowances	104,720,626,080
Social Contributions	5,480,000,000
Social Benefits	25,400,000,000
Other Recurrent	**170,922,191,862**
Overheads	130,922,191,862
Public Debt Charges	40,000,000,000
Others (Grants, Subsidies, Other Transfers)	-
Capital	**633,327,182,058**
Other Provisions (Contingency)	**-**
Total Expenditure (including Contingencies)	**939,850,000,000**



Section 4 Who will be spending the Money?

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

Figure 3 Expenditure by Main Sectors of Government

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	Total Expenditure
Administration Sector	53,868,693,949	71,100,500,000	-	**124,969,193,949**	34,560,300,000	**159,529,493,949**
Economic Sector	11,705,158,510	32,354,575,828	40,000,000,000	**84,059,734,338**	519,706,882,058	**603,766,616,396**
Law and Justice Sector	7,992,867,870	10,134,000,000	-	**18,126,867,870**	930,000,000	**19,056,867,870**
Regional Sector	-	-	-	**-**	-	**-**
Social Services Sector	62,033,905,751	17,333,116,034	-	**79,367,021,785**	78,130,000,000	**157,497,021,785**
Total Expenditure	**135,600,626,080**	**130,922,191,862**	**40,000,000,000**	**306,522,817,942**	**633,327,182,058**	**939,850,000,000**

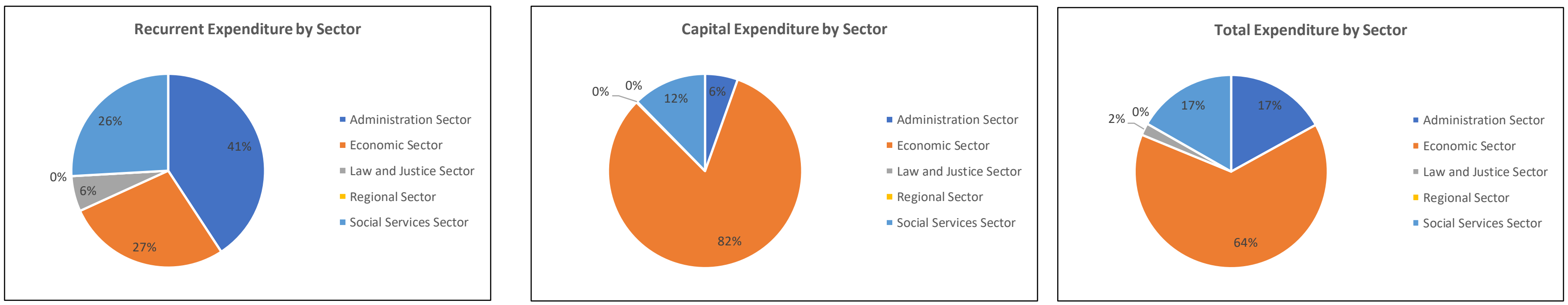


Figure 4 Personnel Expenditure by Planning Sector

Personnel Expenditure by Sector

Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
N1.902 Billion	N1.004 Billion	N29.896 Billion	N0.841 Billion	N2.876 Billion	N54.069 Billion
Health	**Infrastructure**	**Law and Justice**	**Water**	**Women, Youth and Sports**	**Other**
					Others
N28.362 Billion	N4.315 Billion	N7.993 Billion	N0.74 Billion	N2.735 Billion	N0.868 Billion

Figure 5 Other Recurrent Expenditure by Planning Sector

Other Recurrent Expenditure by Sector

Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
N1.88 Billion	N2.08 Billion	N3.721 Billion	N2.63 Billion	N91.281 Billion	N71.281 Billion
Health	**Infrastructure**	**Law and Justice**	**Water**	**Women, Youth and Sports**	**Other**
					Others
N5.222 Billion	N12.425 Billion	N10.134 Billion	N0.583 Billion	N5.58 Billion	N-35.894 Billion

Figure 6 Capital Expenditure by Planning Sector

Capital Expenditure by Sector

Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
N64.1 Billion	N7.65 Billion	N26.1 Billion	N12.7 Billion	N46.447 Billion	N34.76 Billion
Health	**Infrastructure**	**Law and Justice**	**Water**	**Women, Youth and Sports**	**Other**
					Others
N33.95 Billion	N371 Billion	N0.93 Billion	N6.5 Billion	N5.18 Billion	N24.01 Billion

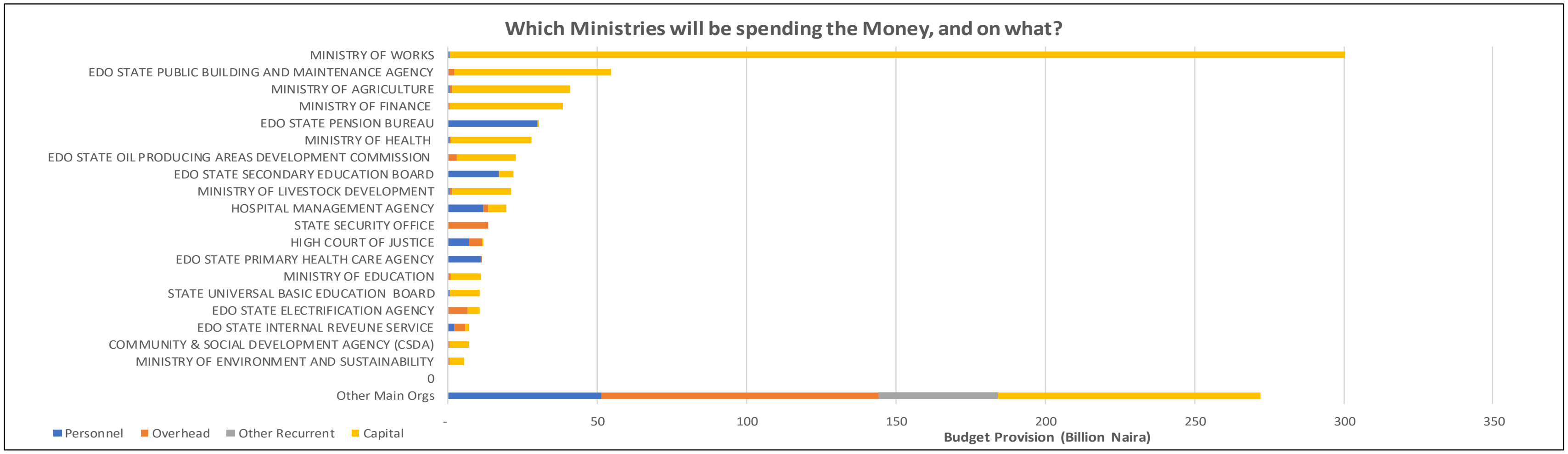
Figure 7 Total Expenditure by Planning Sector

Total Expenditure by Sector

Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
N67.882 Billion	N10.734 Billion	N59.717 Billion	N16.171 Billion	N140.603 Billion	N160.109 Billion
Health	**Infrastructure**	**Law and Justice**	**Water**	**Women, Youth and Sports**	**Other**
					Others
N67.534 Billion	N387.74 Billion	N19.057 Billion	N7.823 Billion	N13.495 Billion	N-11.016 Billion

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

Which Ministries will be spending the Money, and on what?						
Expenditure by Ministry (Top 20)	**2026 Budget**					
	Personnel	**Overhead**	**Other Recurrent**	**Total Recurrent Expenditure**	**Capital**	**Total Expenditure**
MINISTRY OF WORKS	415,000,000	125,000,000	-	**540,000,000**	300,000,000,000	**300,540,000,000**
EDO STATE PUBLIC BUILDING AND MAINTENANCE AGENCY	265,602,977	2,000,000,000	-	**2,265,602,977**	52,500,000,000	**54,765,602,977**
MINISTRY OF AGRICULTURE	631,907,312	750,000,000	-	**1,381,907,312**	39,600,000,000	**40,981,907,312**
MINISTRY OF FINANCE	75,007,563	450,000,000	-	**525,007,563**	37,875,482,058	**38,400,489,621**
EDO STATE PENSION BUREAU	30,000,000,000	70,000,000	-	**30,070,000,000**	3,300,000	**30,073,300,000**
MINISTRY OF HEALTH	600,006,695	500,000,000	-	**1,100,006,695**	27,000,000,000	**28,100,006,695**
EDO STATE OIL PRODUCING AREAS DEVELOPMENT COMMISSION	400,000,000	2,550,000,000	-	**2,950,000,000**	20,000,000,000	**22,950,000,000**
EDO STATE SECONDARY EDUCATION BOARD	17,057,004,644	80,000,000	-	**17,137,004,644**	5,000,000,000	**22,137,004,644**
MINISTRY OF LIVESTOCK DEVELOPMENT	600,000,000	750,000,000	-	**1,350,000,000**	20,000,000,000	**21,350,000,000**
HOSPITAL MANAGEMENT AGENCY	12,000,000,000	1,522,116,034	-	**13,522,116,034**	6,000,000,000	**19,522,116,034**
STATE SECURITY OFFICE	-	13,500,000,000	-	**13,500,000,000**	-	**13,500,000,000**
HIGH COURT OF JUSTICE	6,985,071,374	4,482,000,000	-	**11,467,071,374**	300,000,000	**11,767,071,374**
EDO STATE PRIMARY HEALTH CARE AGENCY	11,201,039,466	100,000,000	-	**11,301,039,466**	-	**11,301,039,466**
MINISTRY OF EDUCATION	285,522,202	700,000,000	-	**985,522,202**	10,000,000,000	**10,985,522,202**
STATE UNIVERSAL BASIC EDUCATION BOARD	600,000,000	200,000,000	-	**800,000,000**	10,000,000,000	**10,800,000,000**
EDO STATE ELECTRIFICATION AGENCY	171,799,435	6,500,000,000	-	**6,671,799,435**	4,000,000,000	**10,671,799,435**
EDO STATE INTERNAL REVEUNE SERVICE	2,271,164,368	3,421,975,828	-	**5,693,140,197**	1,491,400,000	**7,184,540,197**
COMMUNITY & SOCIAL DEVELOPMENT AGENCY (CSDA)	181,600,000	400,000,000	-	**581,600,000**	6,558,000,000	**7,139,600,000**
MINISTRY OF ENVIRONMENT AND SUSTAINABILITY	328,042,627	120,000,000	-	**448,042,627**	5,000,000,000	**5,448,042,627**
0	-	-	-	**-**	-	**-**
Other Main Orgs	51,531,857,417	92,701,100,000	40,000,000,000	**184,232,957,417**	87,999,000,000	**272,231,957,417**
Total Expenditure	**135,600,626,080**	**130,922,191,862**	**40,000,000,000**	**306,522,817,942**	633,327,182,058	**939,850,000,000**



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

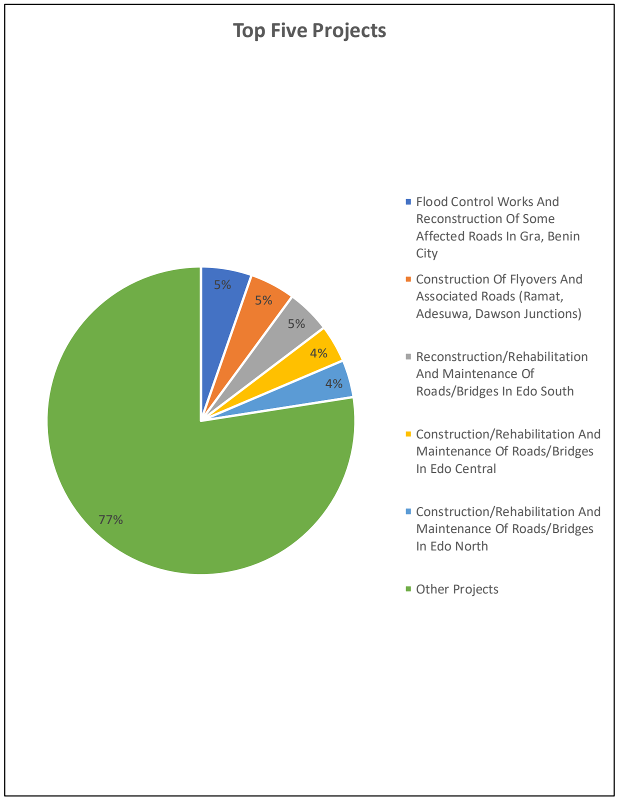
The state government as part of the measure to bring about meaningful development to the state will be the following investment among others:

- Construction of Uromi-Onewa-Udomi-Ibhiolulu-Afuda-Idumoza-Eko-Uwaya-Ewora Road with Spurs, And Construction of Utako-Idumu-Aligbe Road, Idumu-Ekhuere Road.
- Construction of Flyovers and Associated Roads (Ramat, Adesuwa, Dawson Junctions).
- Construction/Rehabilitation of Ekpoma/Ukhun/ Idoa Road. 17Km.
- Reconstruction of Ujemen-Iruekpen-Ozalla-Sabongida-Ora-Afuze Road Cutting Across Owan West And Owan East Local Government Areas.
- Construction of Ideselu-Ewatto Road in Ewatto, Esan South-East Local Government Area.
- Flood Control Works and Reconstruction of Some Affected Roads in Gra, Benin City.
- Construction/Renovation of Primary and Junior Secondary Schools Across the State.
- Emergency Palliative Works on Failed Sections Along Auchi-Igarra-Aiyetoro-Unemu-Nekhua-Aiyegunle-Ekpesa-Ibillo-Ekor-Ikiran-Oke-Ikakumo Junction in Akoko-Edo Local Government Area, Edo State.
- Reconstruction/Rehabilitation and Maintenance of Roads/Bridges in Edo South.
- Construction/Rehabilitation and Maintenance of Roads/Bridges in Edo Central.
- Construction/Rehabilitation and Maintenance of Roads/Bridges in Edo North.

Table 5 Largest Capital Expenditure Projects

What are the major Capital Investments we are planning?

Project Description	2026 Budget	Location
Flood Control Works And Reconstruction Of Some Affected Roads In Gra, Benin City	27,794,637,334	Oredo
Construction Of Flyovers And Associated Roads (Ramat, Adesuwa, Dawson Junctions)	24,800,000,000	Ikpoba Okha
Reconstruction/Rehabilitation And Maintenance Of Roads/Bridges In Edo South	24,000,000,000	Oredo
Construction/Rehabilitation And Maintenance Of Roads/Bridges In Edo Central	20,500,000,000	Esan Central
Construction/Rehabilitation And Maintenance Of Roads/Bridges In Edo North	20,500,000,000	Akoko Edo
Construction Of Uromi-Onewa-Udomi-Ibhiolulu-Afuda-Idumoza-Eko-Uwaya-Ewora Road With Spurs, And Construction Of Utako-Idumu-Aligbe Road, Idumu-Ekhuere Road	15,600,000,000	Esan North East
Construction Of Ekpoma-Uromi-Ubiaja Road	15,500,000,000	Esan Central
Reconstruction Of Ujemen-Iruekpen-Ozalla-Sabongida-Ora-Afuze Road Cutting Across Owan West And Owan East Local Government Areas	12,000,000,000	Owan West
Construction Of Ukpenu-Emuhi-Ujianmen-Ehor Road	10,000,000,000	Esan West
Construction/Rehabilitation Of Ekpoma/Ukhun/ Idoa Road. 17Km.	8,500,000,000	Esan West
Construction Of Okpagha - Amufi Road	7,900,000,000	Egor
Purchase Of Farm Machineries (Tractors, Bulldozers, Low Bedtractor Mounted Boom Sprayers, Excavators, Agri Drones, Hilux, Desiccators,Ovens , Procurement Of Motor Bikes For Extension Agents Etc	7,800,000,000	State Wide
Construction Of General Hospital (Idomi)	5,000,000,000	Esan Central
Construction Of Ideselu-Ewatto Road In Ewatto, Esan South-East Local Government Area	4,500,000,000	Esan South East
Ewu-Jagbe-Agbede-Ugbalo Road	4,365,000,000	Esan Central
Development Of Production Facilities In Ranches (Igarra & Ubiaja Cattle Ranch)	4,300,000,000	State Wide
Construction Of Irrua- Illeh-Useu-Ukhun Road.	4,000,000,000	Esan North East
Agbede—Awain Road (48Km)	4,000,000,000	Etsako West
Emergency Palliative Works On Failed Sections Along Auchi-Igarra-Aiyetoro-Unemu-Nekhua-Aiyegunle-Ekpesa-Ibillo-Ekor-Ikiran-Oke-Ikakumo Junction In Akoko-Edo Local Government Area, Edo State	4,000,000,000	Akoko Edo
Construction/Renovation Of Primary And Junior Secondary Schools Across The State	4,000,000,000	Oredo
Other Projects	404,267,544,724	
Total Capital Expenditure	**633,327,182,058**	



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

Edo State has institutionalized an annual practice of engaging citizens throughout the budget development process. From the outset, government officials, working with members of the State House of Assembly, civil society organizations, community-based organizations, community leaders, and academia, organized a sensitization workshop on the Medium-Term Expenditure Framework (MTEF). The workshop aimed to present and clearly explain the State's projected revenue and expenditure.

Furthermore, the Ministry of Planning and Budget organizes town hall meetings across the three senatorial districts of the State to gather citizens' inputs and demands for incorporation into the State budget.

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

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

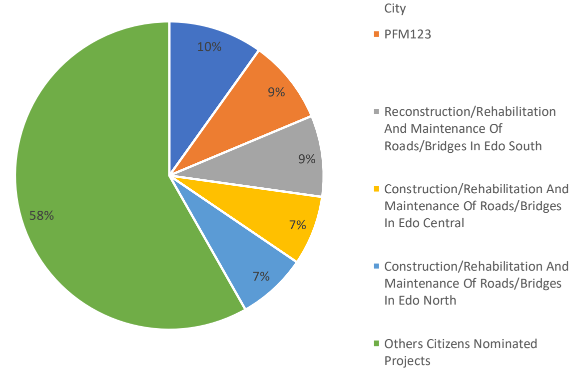
- Flood Control Works and Reconstruction of Some Affected Roads in Gra, Benin City.
- Construction of Flyovers and Associated Roads (Ramat, Adesuwa, Dawson Junctions).
- Reconstruction/Rehabilitation and Maintenance of Roads/Bridges in Edo South.
- Construction/Rehabilitation and Maintenance of Roads/Bridges in Edo Central.
- Construction/Rehabilitation and Maintenance of Roads/Bridges in Edo North.
- Construction of Uromi-Onewa-Udomi-Ibhiolulu-Afuda-Idumoza-Eko-Uwaya-Ewora Road with Spurs, And Construction Of Utako-Idumu-Aligbe Road, Idumu-Ekhuere Road.
- Construction of Ekpoma-Uromi-Ubiaja Road.
- Reconstruction of Ujemen-Iruekpen-Ozalla-Sabongida-Ora-Afuze Road Cutting Across Owan West And Owan East Local Government Areas.
- Renovation of 131 Secondary Schools across Edo State.
- Construction of Ikabigbo-Ekperi Road cutting across Etsako West and Etsako Central Local Government Areas.

Table 6 Citizens Nominated Projects

How much have we allocated to Citizens Nominated Projects?

Project Description	2026 Budget	Location
Flood Control Works And Reconstruction Of Some Affected Roads In Gra, Benin City	27,794,637,334	Oredo
PFM123	24,800,000,000	Ikpoba Okha
Reconstruction/Rehabilitation And Maintenance Of Roads/Bridges In Edo South	24,000,000,000	Oredo
Construction/Rehabilitation And Maintenance Of Roads/Bridges In Edo Central	20,500,000,000	Esan Central
Construction/Rehabilitation And Maintenance Of Roads/Bridges In Edo North	20,500,000,000	Akoko Edo
Construction Of Uromi-Onewa-Udomi-Ibhiolulu-Afuda-Idumoza-Eko-Uwaya-Ewora Road With Spurs, And Construction Of Utako-Idumu-Aligbe Road, Idumu-Ekhuere Road	15,600,000,000	Esan North East
Construction Of Ekpoma-Uromi-Ubiaja Road	15,500,000,000	Esan Central
Reconstruction Of Ujemen-Iruekpen-Ozalla-Sabongida-Ora-Afuze Road Cutting Across Owan West And Owan East Local Government Areas	12,000,000,000	Owan West
Renovation of 131 Secondary Schools accross Edo State	2,781,000,000	State Wide
Construction of Ikabigbo-Ekperi Road cutting across Etsako West and Etsako Central Local Government Areas	2,700,000,000	Etsako West
Construction of Ovah Utoka Ite Upper Ekehuan Road	2,580,000,000	Egor
CONSTRUCTION OF UHUNMORA-EME-AFUZE ROAD	2,490,000,000	Owan East
Comprehensive Desiltation of Ogba River Channel Measuring 2.5 Kilometres in Length over an average width of 30 Metres	2,200,000,000	State Wide
ESTABLISHMENT OF AGRO PROCESSING ZONES ACROSS THE THREE SENATORIAL DISTRICT AT IGUOBAZUWA, IRRUA AND AUCHI	2,000,000,000	State Wide
Construction of Eguaholor-Iguomon-Uvbenisi-Oza Road with Spur to Ohe community in Uhunmwode Local Government Area	2,000,000,000	Uhunmwode
Construction and Erosion Control Works of Catholic Charismatic Renewal Road, Off Ekehuan Road, Benin City	2,000,000,000	Oredo
Provision of Medical Equipment for 100 Bed Capacity Hospital, Uwessan, Edo State.	2,000,000,000	State Wide
Rehabilitation and Construction of Faith Drive, Off Country Home Road, Part of Idiaghe Street, Edo Avenue, and Iguma Street, Benin City	1,625,000,000	Oredo
Reconstruction of Upper Ekehuan Road (from Urhuokhokho Community to Ugbineh Community)	1,600,000,000	Ovia North East
Construction of Palace Road, off Upper Mission Extension Road, Benin City	1,500,000,000	Ikpoba Okha
Others Citizens Nominated Projects	163,829,362,667	
Total Value of Citizens Nominated Projects	**350,000,000,000**	

Top Five Citizens Nominated Projects



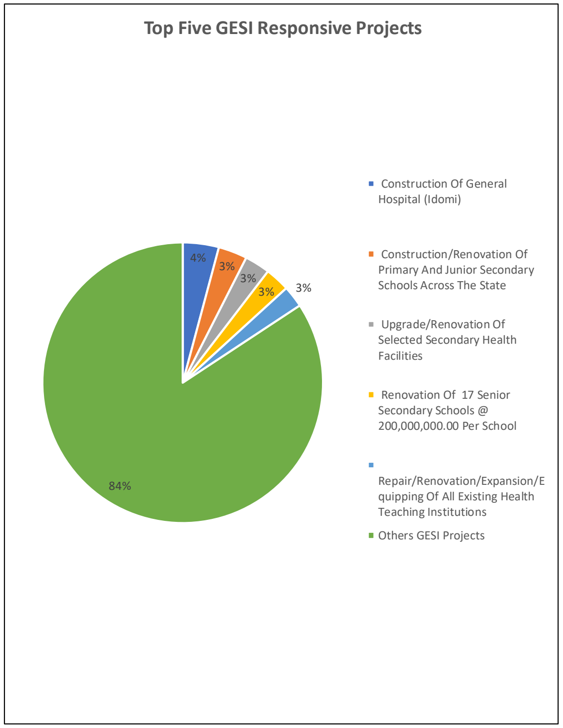
Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens?

Gender and social inclusion are a component in the budget call circular issued to all the sectors as one of the budget best practices adopted by Edo Government State. Gender, youth and vulnerable have been considered in allocating state resources where the Ministry of Women Affairs and Social Development, Ministry of Youth, Ministry of Humanitarian Affairs and poverty Alleviation, Ministry of Health, Ministry of Education as well as Agency of People with Disability play a vital role for ensuring inclusiveness in the budget. The sum of N135.36 billion was allocated in the approved budget to implement gender and inclusive projects in the 2026 fiscal year.

Table 7 Projects that respond to GESI Needs

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

Project Description	2026 Budget	Implementing MDA
Construction Of General Hospital (Idomi)	5,000,000,000	Ministry of Health
Construction/Renovation Of Primary And Junior Secondary Schools Across The State	4,000,000,000	Ministry of Education
Upgrade/Renovation Of Selected Secondary Health Facilities	3,500,000,000	Ministry of Health
Renovation Of 17 Senior Secondary Schools @ 200,000,000.00 Per School	3,400,000,000	Ministry of Education
Repair/Renovation/Expansion/Equipping Of All Existing Health Teaching Institutions	3,000,000,000	Ministry of Health
Renovation Of 131 Secondary Schools Accross Edo State	2,781,000,000	Ministry of Education
Construction And Remodeling Of Primary Health Care Centers Across The State (18 Across The State)	2,700,000,000	Ministry of Health
Procurement Of Medical And Non Medical Equipment Across The State (Hma)	2,500,000,000	Ministry of Health
Implementation Of Edo Basic Education Sector Transformation Programme	1,400,000,000	State Universal Basic Education
Procurement Of Medical Equipment Edo Specialist Hospital (Esh)	1,000,000,000	Ministry of Health
Establishment Of Zonal Offices In The Three Zones For Monitoring Of Health Facilities Across The State (Edoherma)	1,000,000,000	Ministry of Health
Procurement Of Equipment For Diseases Control, Immunization, Nutrition Activities And Reproductive Health For Edphcda	1,000,000,000	Ministry of Health
Provision Of 6000 (3 In 1) Tables And Chairs For Senior Secondary Schools @ #100,000.00 Each	600,000,000	Ministry of Education
Procurement Of Materials For Public Health Management Activities	585,012,000	Ministry of Health
Rehabilitation And Equipping Of 1 Nos. Secondary Health Facility. (Sdgs 3. Good Health And Wellbeing)	295,000,000	Ministry of Health
Procurement Of Equipment For Diseases Control (E.G. Malaria, Hepatitis B & Hiv/Aids Control Programmes)	290,000,000	Ministry of Health
Idps/Orphanaged Teenagers And Education Support For Vulnerable Persons	250,000,000	Ministry of Health
Provision For The Purchase Of Foodstuffs And Consumables To 15,000 Idps/Vulnerable Persons Across The 3 Senatorial Districts	250,000,000	Ministry of Humanitarian
Elderly/Widows Care Monthly Stipend Across The 3 Senatorial Districts	250,000,000	Ministry of Health
Others GESI Projects	101,318,223,715	
Total Value of GESI Responsive Projects	**135,355,235,715**	



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

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

Table 8 Comparison of Revenue Estimates with Prior Year

How do our Revenue Estimates for 2026 compare to what we budgeted and actually collected in 2025?							
Revenue	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Opening Balance	**20,000,000,000**	**10,000,000,000**	**100.0%**	**38,392,949,284**	**-47.9%**	**38,392,949,284**	**-47.9%**
Federation Account	**480,061,855,543**	**409,663,944,193**	**17.2%**	**440,147,141,403**	**9.1%**	**412,784,448,110**	**16.3%**
Statutory Allocation	59,836,495,867	47,044,585,167	**27.2%**	54,396,814,425	**10.0%**	72,518,351,218	**-17.5%**
Derivation	60,524,143,429	48,938,652,319	**23.7%**	51,385,584,935	**17.8%**	45,323,930,436	**33.5%**
VAT	98,651,361,065	84,979,533,390	**16.1%**	94,228,510,059	**4.7%**	91,222,637,832	**8.1%**
Other FAAC Receipts	261,049,855,182	228,701,173,318	**14.1%**	240,136,231,984	**8.7%**	203,719,528,624	**28.1%**
Internally Generated Revenues	**159,938,144,457**	**117,801,913,093**	**35.8%**	**117,801,913,093**	**35.8%**	**98,449,229,914**	**62.5%**
Tax Revenue, of which	*81,509,124,470*	*65,733,616,461*	**24.0%**	*65,733,616,461*	**24.0%**	*80,087,682,972*	**1.8%**
Tax Revenues - Personal	57,380,266,551	41,495,435,658	**38.3%**	41,495,435,658	**38.3%**	60,331,451,876	**-4.9%**
Tax Revenue - Other	24,128,857,919	24,238,180,803	**-0.5%**	24,238,180,803	**-0.5%**	19,756,231,096	**22.1%**
Non-Tax Revenue	78,429,019,987	52,068,296,632	**50.6%**	52,068,296,632	**50.6%**	18,361,546,942	**327.1%**
Other Sources	**279,850,000,000**	**137,754,201,572**	**103.2%**	**203,478,055,079**	**37.5%**	**10,685,475,777**	**2519.0%**
Aids and Grants	39,250,000,000	69,500,000,000	**-43.5%**	11,150,000,000	**252.0%**	50,000,000	**78400.0%**
Loans	190,600,000,000	57,446,000,000	**231.8%**	102,400,000,000	**86.1%**	10,635,475,777	**1692.1%**
Other Receipts	50,000,000,000	10,808,201,572	**362.6%**	89,928,055,079	**-44.4%**	-	
Total Revenue (including Opening Balance)	**939,850,000,000**	**675,220,058,859**	**39.2%**	**799,820,058,859**	**17.5%**	**560,312,103,084**	**67.7%**

Table 9 Comparison of Expenditure Estimates with Prior Year

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

Expenditure	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Personnel	**135,600,626,080**	**103,289,727,378**	31.3%	**106,259,727,378**	27.6%	**99,269,747,006**	36.6%
Salaries, Wages and Allowances	104,720,626,080	79,243,253,572	32.2%	79,213,253,572	32.2%	74,515,684,668	40.5%
Social Contributions	5,480,000,000	7,897,482,750	-30.6%	7,897,482,750	-30.6%	7,271,389,754	-24.6%
Social Benefits	25,400,000,000	16,148,991,055	57.3%	19,148,991,055	32.6%	17,482,672,583	45.3%
Other Recurrent	**170,922,191,862**	**121,241,094,724**	41.0%	**130,165,436,276**	31.3%	**122,160,906,534**	39.9%
Overheads	130,922,191,862	78,536,094,724	66.7%	87,460,436,276	49.7%	78,292,451,739	67.2%
Public Debt Charges	40,000,000,000	42,505,000,000	-5.9%	42,505,000,000	-5.9%	43,728,454,795	-8.5%
Transfers of State IGR to LGCs	-	-		-		-	
Others (Grants, Subsidies, Other Transfers)	-	200,000,000	-100.0%	200,000,000	-100.0%	140,000,000	-100.0%
Capital	**633,327,182,058**	**450,689,236,757**	40.5%	**563,394,895,205**	12.4%	**335,096,675,515**	89.0%
Other Provisions (Contingency)	-	-		-		-	
Total Expenditure (including Contingencies)	**939,850,000,000**	**675,220,058,859**	39.2%	**799,820,058,859**	17.5%	**556,527,329,055**	68.9%

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

How much have we allocated to each Ministry in 2026 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2025?

Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
MINISTRY OF WORKS	540,000,000	444,000,000	21.6%	716,721,779	-24.7%	532,821,172	1.3%
EDO STATE PUBLIC BUILDING AND MAINTENANCE AGENCY	2,265,602,977	1,691,784,048	33.9%	929,457,252	143.8%	494,071,885	358.6%
MINISTRY OF AGRICULTURE	1,381,907,312	1,950,000,000	-29.1%	1,269,907,312	8.8%	804,068,667	71.9%
MINISTRY OF FINANCE	525,007,563	348,000,000	50.9%	471,435,775	11.4%	470,714,316	11.5%
EDO STATE PENSION BUREAU	30,070,000,000	23,192,149,265	29.7%	26,197,149,265	14.8%	23,979,941,061	25.4%
MINISTRY OF HEALTH	1,100,006,695	1,111,579,590	-1.0%	852,744,952	29.0%	869,716,423	26.5%
EDO STATE OIL PRODUCING AREAS DEVELOPMENT COMMISSION	2,950,000,000	2,000,000,000	47.5%	2,000,000,000	47.5%	7,899,954	37242.0%
EDO STATE SECONDARY EDUCATION BOARD	17,137,004,644	10,603,461,079	61.6%	10,450,802,773	64.0%	9,658,398,785	77.4%
MINISTRY OF LIVESTOCK DEVELOPMENT	1,350,000,000	-		-		-	
HOSPITAL MANAGEMENT AGENCY	13,522,116,034	9,105,008,027	48.5%	8,473,183,500	59.6%	8,216,887,439	64.6%
STATE SECURITY OFFICE	13,500,000,000	8,000,000,000	68.8%	8,000,000,000	68.8%	7,200,000,000	87.5%
HIGH COURT OF JUSTICE	11,467,071,374	9,919,787,152	15.6%	9,919,787,152	15.6%	10,110,165,950	13.4%
EDO STATE PRIMARY HEALTH CARE AGENCY	11,301,039,466	8,441,864,845	33.9%	8,280,301,872	36.5%	8,040,045,215	40.6%
MINISTRY OF EDUCATION	985,522,202	1,030,977,622	-4.4%	947,935,168	4.0%	902,254,722	9.2%
STATE UNIVERSAL BASIC EDUCATION BOARD	800,000,000	3,335,000,000	-76.0%	601,904,670	32.9%	572,728,837	39.7%
EDO STATE ELECTRIFICATION AGENCY	6,671,799,435	7,200,000,000	-7.3%	3,175,181,304	110.1%	2,076,284,389	221.3%
EDO STATE INTERNAL REVEUNE SERVICE	5,693,140,197	4,744,004,225	20.0%	4,744,004,225	20.0%	4,589,249,167	24.1%
COMMUNITY & SOCIAL DEVELOPMENT AGENCY (CSDA)	581,600,000	208,470,000	179.0%	216,000,000	169.3%	148,447,142	291.8%
MINISTRY OF ENVIRONMENT AND SUSTAINABILITY	448,042,627	450,000,000	-0.4%	351,220,570	27.6%	362,182,759	23.7%
0	-	-		-		-	
Other Main Orgs	184,232,957,417	130,754,736,249	40.9%	148,827,426,085	23.8%	142,394,775,654	29.4%
Total Expenditure	**306,522,817,942**	**224,530,822,101**	36.5%	**236,425,163,654**	29.6%	**221,430,653,540**	38.4%

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

How much have we allocated to each Ministry in 2026 for Capital Expenditure compared to what they were allocated and what they actually spent in 2025?

Capital Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
MINISTRY OF WORKS	300,000,000,000	161,950,000,000	85.2%	332,891,000,000	-9.9%	205,514,523,585	46.0%
EDO STATE PUBLIC BUILDING AND MAINTENANCE AGENCY	52,500,000,000	50,323,600,000	4.3%	45,504,000,000	15.4%	24,491,944,973	114.4%
MINISTRY OF AGRICULTURE	39,600,000,000	44,050,000,000	-10.1%	17,765,000,000	122.9%	6,838,446,651	479.1%
MINISTRY OF FINANCE	37,875,482,058	2,500,000,000	1415.0%	2,584,495,205	1365.5%	483,168,683	7739.0%
EDO STATE PENSION BUREAU	3,300,000					-	
MINISTRY OF HEALTH	27,000,000,000	56,484,178,950	-52.2%	20,620,000,000	30.9%	16,831,615,953	60.4%
EDO STATE OIL PRODUCING AREAS DEVELOPMENT COMMISSION	20,000,000,000	8,000,000,000	150.0%	15,195,000,000	31.6%	15,995,388,046	25.0%
EDO STATE SECONDARY EDUCATION BOARD	5,000,000,000	1,000,000,000	400.0%	490,000,000	920.4%	138,231,800	3517.1%
MINISTRY OF LIVESTOCK DEVELOPMENT	20,000,000,000	-		-		-	
HOSPITAL MANAGEMENT AGENCY	6,000,000,000					-	
STATE SECURITY OFFICE	-	-		-		-	
HIGH COURT OF JUSTICE	300,000,000	5,912,000,000	-94.9%	5,912,000,000	-94.9%	4,621,213,333	-93.5%
EDO STATE PRIMARY HEALTH CARE AGENCY	-	-		-		-	
MINISTRY OF EDUCATION	10,000,000,000	9,440,500,000	5.9%	9,749,000,000	2.6%	6,651,859,331	50.3%
STATE UNIVERSAL BASIC EDUCATION BOARD	10,000,000,000	6,000,000,000	66.7%	13,756,000,000	-27.3%	7,704,688,169	29.8%
EDO STATE ELECTRIFICATION AGENCY	4,000,000,000	7,000,000,000	-42.9%	3,388,000,000	18.1%	250,598,419	1496.2%
EDO STATE INTERNAL REVEUNE SERVICE	1,491,400,000	875,400,000	70.4%	875,400,000	70.4%	591,309,996	152.2%
COMMUNITY & SOCIAL DEVELOPMENT AGENCY (CSDA)	6,558,000,000	5,000,000,000	31.2%	6,858,000,000	-4.4%	3,865,000,000	69.7%
MINISTRY OF ENVIRONMENT AND SUSTAINABILITY	5,000,000,000	7,512,300,000	-33.4%	5,360,000,000	-6.7%	1,176,863,286	324.9%
0	-	-		-		-	
Other Main Orgs	87,999,000,000	84,641,257,807	4.0%	82,447,000,000	6.7%	39,941,823,291	120.3%
Total Expenditure	**633,327,182,058**	**450,689,236,757**	**40.5%**	**563,394,895,205**	**12.4%**	**335,096,675,515**	**89.0%**

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?							
		2025 Original Budget		2025 Final Budget		2025 Out-Turn	
Total Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
MINISTRY OF WORKS	300,540,000,000	162,394,000,000	85.1%	333,607,721,779	-9.9%	206,047,344,757	45.9%
EDO STATE PUBLIC BUILDING AND MAINTENANCE AGENCY	54,765,602,977	52,015,384,048	5.3%	46,433,457,252	17.9%	24,986,016,858	119.2%
MINISTRY OF AGRICULTURE	40,981,907,312	46,000,000,000	-10.9%	19,034,907,312	115.3%	7,642,515,318	436.2%
MINISTRY OF FINANCE	38,400,489,621	2,848,000,000	1248.3%	3,055,930,980	1156.6%	953,883,000	3925.7%
EDO STATE PENSION BUREAU	30,073,300,000	#VALUE!		#VALUE!		23,979,941,061	25.4%
MINISTRY OF HEALTH	28,100,006,695	57,595,758,540	-51.2%	21,472,744,952	30.9%	17,701,332,376	58.7%
EDO STATE OIL PRODUCING AREAS DEVELOPMENT COMMISSION	22,950,000,000	10,000,000,000	129.5%	17,195,000,000	33.5%	16,003,288,000	43.4%
EDO STATE SECONDARY EDUCATION BOARD	22,137,004,644	11,603,461,079	90.8%	10,940,802,773	102.3%	9,796,630,585	126.0%
MINISTRY OF LIVESTOCK DEVELOPMENT	21,350,000,000	-		-		-	
HOSPITAL MANAGEMENT AGENCY	19,522,116,034	#VALUE!		#VALUE!		8,216,887,439	137.6%
STATE SECURITY OFFICE	13,500,000,000	8,000,000,000	68.8%	8,000,000,000	68.8%	7,200,000,000	87.5%
HIGH COURT OF JUSTICE	11,767,071,374	15,831,787,152	-25.7%	15,831,787,152	-25.7%	14,731,379,284	-20.1%
EDO STATE PRIMARY HEALTH CARE AGENCY	11,301,039,466	8,441,864,845	33.9%	8,280,301,872	36.5%	8,040,045,215	40.6%
MINISTRY OF EDUCATION	10,985,522,202	10,471,477,622	4.9%	10,696,935,168	2.7%	7,554,114,053	45.4%
STATE UNIVERSAL BASIC EDUCATION BOARD	10,800,000,000	9,335,000,000	15.7%	14,357,904,670	-24.8%	8,277,417,006	30.5%
EDO STATE ELECTRIFICATION AGENCY	10,671,799,435	14,200,000,000	-24.8%	6,563,181,304	62.6%	2,326,882,808	358.6%
EDO STATE INTERNAL REVEUNE SERVICE	7,184,540,197	5,619,404,225	27.9%	5,619,404,225	27.9%	5,180,559,163	38.7%
COMMUNITY & SOCIAL DEVELOPMENT AGENCY (CSDA)	7,139,600,000	5,208,470,000	37.1%	7,074,000,000	0.9%	4,013,447,142	77.9%
MINISTRY OF ENVIRONMENT AND SUSTAINABILITY	5,448,042,627	7,962,300,000	-31.6%	5,711,220,570	-4.6%	1,539,046,045	254.0%
0	-	-		-		-	
Other Main Orgs	272,231,957,417	215,395,994,056	26.4%	231,274,426,085	17.7%	182,336,598,945	49.3%
Total Expenditure	**939,850,000,000**	**675,220,058,859**	39.2%	**799,820,058,859**	17.5%	**556,527,329,055**	68.9%

HOPE GOV BUDGET

EDO STATE GOVERNMENT FY 2026 APPROVED BUDGET

BASIC EDUCATION EXPENDITURE BY MDA BY MAIN ECONOMIC CLASSIFICATION (* OTHER RECURRENT REFERS TO DEBT SERVICE, LOANS, SUBSIDIES, GRANTS AND TRANSFERS)

CODE	ADMINISTRATIVE UNIT	PERSONNEL EXPENDITURE	OVERHEAD EXPENDITURE	OTHER RECURRENT EXPENDITURE*	TOTAL RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL EXPENDITURE
	Total Expenditure	*600,000,000.00*	*200,000,000.00*	-	*800,000,000.00*	*12,831,280,836.00*	*13,631,280,836.00*
010000000000	**ADMINISTRATIVE SECTOR**	-	-	-	-	**1,041,280,836.00**	**1,041,280,836.00**
016100000000	**SECRETARY TO THE STATE GOVERNMENT**	-	-	-	-	**1,041,280,836.00**	**1,041,280,836.00**
016100500100	COMMUNITY & SOCIAL DEVELOPMENT AGENCY (CSDA)	-	-	-	-	1,041,280,836.00	1,041,280,836.00
020000000000	**ECONOMIC SECTOR**	-	-	-	-	**1,500,000,000.00**	**1,500,000,000.00**
023800000000	**MINISTRY OF BUDGET AND ECONOMIC PLANNING**	-	-	-	-	**1,500,000,000.00**	**1,500,000,000.00**
023800101000	GOVERNMENT COUNTERPART CASH CONTRIBUTION UNIT	-	-	-	-	1,500,000,000.00	1,500,000,000.00
050000000000	**SOCIAL SECTOR**	**600,000,000.00**	**200,000,000.00**	-	**800,000,000.00**	**10,290,000,000.00**	**11,090,000,000.00**
051400000000	**MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT**	-	-	-	-	**290,000,000.00**	**290,000,000.00**
051405700100	SUSTIANABLE DEVELOPMENT GOALS PROGRAMMES	-	-	-	-	290,000,000.00	290,000,000.00
051700000000	**MINISTRY OF EDUCATION**	**600,000,000.00**	**200,000,000.00**	-	**800,000,000.00**	**10,000,000,000.00**	**10,800,000,000.00**
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	600,000,000.00	200,000,000.00	-	800,000,000.00	10,000,000,000.00	10,800,000,000.00

EDO STATE GOVERNMENT FY 2026 APPROVED BUDGET						
BASIC EDUCATION EXPENDITURE BY ECONOMIC CLASSIFICATION						
CODE	ECONOMIC	2024 FULL YEAR ACTUALS	2025 APPROVED BUDGET	2025 FINAL BUDGET	2025 PERFORMANCE JANUARY TO SEPTEMBER	2026 APPROVED BUDGET
	Total Expenditure	7,311,699,577.01	11,135,000,000.00	16,657,904,669.61	5,073,806,047.35	13,631,280,836.00
2	Expenditures	432,698,127.86	3,335,000,000.00	601,904,669.61	421,102,184.04	800,000,000.00
21	Personnel Cost	418,053,653.89	3,275,000,000.00	521,904,669.61	366,320,728.26	600,000,000.00
2101	Salary	418,053,653.89	3,275,000,000.00	521,904,669.61	366,320,728.26	600,000,000.00
210101	Salaries And Wages	418,053,653.89	3,275,000,000.00	521,904,669.61	366,320,728.26	600,000,000.00
21010101	Salary	418,053,653.89	3,275,000,000.00	521,904,669.61	366,320,728.26	600,000,000.00
22	Other Recurrent Costs	14,644,473.97	60,000,000.00	80,000,000.00	54,781,455.78	200,000,000.00
2202	Overhead Cost	14,644,473.97	60,000,000.00	80,000,000.00	54,781,455.78	200,000,000.00
220201	Travel & Transport - General	4,149,267.62	17,000,000.00	17,000,000.00	15,521,412.47	100,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,928,894.79	12,000,000.00	12,000,000.00	10,956,291.16	60,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,220,372.83	5,000,000.00	5,000,000.00	4,565,121.32	40,000,000.00
220202	Utilities - General	229,430.09	940,000.00	5,940,000.00	858,242.81	4,000,000.00
22020201	Electricity Charges	-	-	-	-	4,000,000.00
22020202	Telephone Charges	229,430.09	940,000.00	5,940,000.00	858,242.81	-
220203	Materials & Supplies - General	-	-	-	-	10,000,000.00
22020301	Office Stationeries/Computer Consumables	-	-	-	-	10,000,000.00
220204	Maintenance Services - General	4,530,023.95	18,560,000.00	28,560,000.00	16,945,730.32	20,000,000.00
22020401	Maintenance Of Motor Vehicle/Transport	1,370,478.69	5,615,000.00	10,615,000.00	5,126,631.24	12,000,000.00
22020406	Other Maintenance Services	3,159,545.26	12,945,000.00	17,945,000.00	11,819,099.08	8,000,000.00
220205	Training - General	-	-	-	-	10,000,000.00
22020501	Local Training	-	-	-	-	10,000,000.00
220206	Other Services - General	-	-	-	-	4,000,000.00
22020605	Cleaning & Fumigation Services	-	-	-	-	4,000,000.00
220208	Fuel & Lubricants - General	3,661,118.49	15,000,000.00	20,000,000.00	13,695,363.95	36,000,000.00
22020801	Motor Vehicle Fuel Cost	2,928,894.79	12,000,000.00	17,000,000.00	10,956,291.16	35,000,000.00
22020802	Other Transport Equipment Fuel	732,223.70	3,000,000.00	3,000,000.00	2,739,072.79	1,000,000.00
220209	Financial Charges - General	73,222.37	300,000.00	300,000.00	273,907.28	-
22020901	Bank Charges (Other Than Interest)	73,222.37	300,000.00	300,000.00	273,907.28	-
220210	Miscellaneous Expenses General	2,001,411.44	8,200,000.00	8,200,000.00	7,486,798.96	16,000,000.00
22021001	Refreshment & Meals	732,223.70	3,000,000.00	3,000,000.00	2,739,072.79	6,000,000.00
22021003	Publicity & Advertisements	488,149.13	2,000,000.00	2,000,000.00	1,826,048.53	6,000,000.00
22021007	Welfare Packages	781,038.61	3,200,000.00	3,200,000.00	2,921,677.64	4,000,000.00
3	ASSETS	6,879,001,449.15	7,800,000,000.00	16,056,000,000.00	4,652,703,863.31	12,831,280,836.00
32	FIXED ASSETS	6,879,001,449.15	7,800,000,000.00	16,056,000,000.00	4,652,703,863.31	12,831,280,836.00
3201	Property, Plant & Equipment	4,979,001,449.15	5,200,000,000.00	13,456,000,000.00	3,723,230,467.02	8,031,280,836.00
320101	Land & Building - General	1,900,000,000.00	4,800,000,000.00	13,056,000,000.00	3,323,230,467.02	6,751,280,836.00
32010101	Land & Buildings - Administrative	-	3,300,000,000.00	11,056,000,000.00	2,983,230,467.02	4,000,000,000.00
32010108	Land & Buildings -Educationl Facilities	1,900,000,000.00	1,500,000,000.00	2,000,000,000.00	340,000,000.00	2,751,280,836.00
320105	Office Equipment - General	3,079,001,449.15	-	-	-	130,000,000.00
32010513	Office Equipment	3,079,001,449.15	-	-	-	130,000,000.00
320106	Furniture & Fittings - General	-	400,000,000.00	400,000,000.00	400,000,000.00	1,080,000,000.00
32010612	Furniture and Fittings	-	400,000,000.00	400,000,000.00	400,000,000.00	1,080,000,000.00
320109	Specialised Assets-General	-	-	-	-	70,000,000.00
32010905	Infrastructure - General	-	-	-	-	70,000,000.00
3203	Intangible Assets	1,900,000,000.00	2,600,000,000.00	2,600,000,000.00	929,473,396.29	4,800,000,000.00
320301	Intangible Assets General	1,900,000,000.00	2,600,000,000.00	2,600,000,000.00	929,473,396.29	4,800,000,000.00
32030109	Research and Development	1,900,000,000.00	2,600,000,000.00	2,600,000,000.00	929,473,396.29	4,800,000,000.00

EDO STATE GOVERNMENT FY 2026 APPROVED BUDGET						
BASIC EDUCATION EXPENDITURE BY PROGRAMME CLASSIFICATION						
CODE	SECTOR, OBJECTIVE AND PROGRAMME	2024 FULL YEAR ACTUALS	2025 APPROVED BUDGET	2025 FINAL BUDGET	2025 PERFORMANCE JANUARY TO SEPTEMBER	2026 APPROVED BUDGET
	Total Expenditure	*7,311,699,577.01*	*11,135,000,000.00*	*16,657,904,669.61*	*5,073,806,047.35*	*13,631,280,836.00*
03	**Poverty Alleviation**	-	-	-	-	**1,331,280,836.00**
0310	**Poverty Alleviation - General**	-	-	-	-	**1,331,280,836.00**
031001	Poverty Alleviation - General	-	-	-	-	1,331,280,836.00
05	**Education**	**7,311,699,577.01**	**10,835,000,000.00**	**16,357,904,669.61**	**5,073,806,047.35**	**12,300,000,000.00**
0501	**Effective governance of the education system**	**432,698,127.86**	**3,335,000,000.00**	**601,904,669.61**	**421,102,184.04**	**800,000,000.00**
050103	Education sector coordination mechanisms	432,698,127.86	3,335,000,000.00	601,904,669.61	421,102,184.04	800,000,000.00
0503	**Equity and inclusiveness in the provision of educational services**	-	-	-	-	**200,000,000.00**
050304	Second chance education	-	-	-	-	200,000,000.00
0504	**Improved quality of teaching and learning outcomes**	**200,000,000.00**	**600,000,000.00**	**600,000,000.00**	**75,001,765.40**	**3,070,000,000.00**
050402	Instructional and learning materials	200,000,000.00	600,000,000.00	600,000,000.00	75,001,765.40	3,070,000,000.00
0505	**Adequate infrastructure at all levels**	**1,900,000,000.00**	**4,900,000,000.00**	**13,156,000,000.00**	**3,723,230,467.02**	**6,500,000,000.00**
050501	Schools' infrastructure construction and rehabilitation	1,900,000,000.00	4,500,000,000.00	12,756,000,000.00	3,323,230,467.02	5,500,000,000.00
050502	Furnishing	-	400,000,000.00	400,000,000.00	400,000,000.00	1,000,000,000.00
0506	**Improved education information management system (EIMS)**	**1,500,000,000.00**	**1,000,000,000.00**	**1,000,000,000.00**	**652,574,106.92**	**200,000,000.00**
050602	Research and development	1,500,000,000.00	1,000,000,000.00	1,000,000,000.00	652,574,106.92	200,000,000.00
0510	**Education Sector Expenditures Not Elsewhere Classified**	**3,279,001,449.15**	**1,000,000,000.00**	**1,000,000,000.00**	**201,897,523.97**	**1,530,000,000.00**
051001	Education Not Elsewhere Classified	3,279,001,449.15	1,000,000,000.00	1,000,000,000.00	201,897,523.97	1,530,000,000.00
06	**Housing and Urban Development**	-	**300,000,000.00**	**300,000,000.00**	-	-
0610	**Housing and Urban Development - General**	-	**300,000,000.00**	**300,000,000.00**	-	-
061001	Housing and Urban Development - General	-	300,000,000.00	300,000,000.00	-	-

EDO STATE GOVERNMENT FY 2026 APPROVED BUDGET

BASIC EDUCATION CAPITAL EXPENDITURE BY PROJECT

PROJECT NAME	FULL PROGRAMME CODE AND PROGRAMME LEVEL DESCRIPTION	ADMINISTRATIVE CODE AND DESCRIPTION	ECONOMIC CODE AND DESCRIPTION	FUNCTION CODE AND DESCRIPTION	LOCATION CODE AND DESCRIPTION	2024 FULL YEAR ACTUALS	2025 APPROVED BUDGET	2025 FINAL BUDGET	2025 PERFORMANCE JANUARY TO SEPTEMBER	2026 APPROVED BUDGET
Total Capital Expenditure						**6,879,001,449.15**	**7,800,000,000.00**	**16,056,000,000.00**	**4,652,703,863.31**	**12,831,280,836.00**
Renovation/Construction of 42 Schools in 42 Communities in Edo State	03100126000500 - Poverty Alleviation - General	016100500100 - COMMUNITY & SOCIAL DEVELOPMENT AGENCY (CSDA)	32010108 - Land & Buildings - Educationl Facilities	70912 - PRIMARY EDUCATION	51241900 - State Wide	-	-	-	-	1,041,280,836.00
Building/Renovation of Schools with Universal Basic Education Commission (UBEC) Fund	05050125000100 - Schools' infrastructure construction and rehabilitation	023800101000 - GOVERNMENT COUNTERPART CASH CONTRIBUTION UNIT	32010108 - Land & Buildings - Educationl Facilities	70912 - PRIMARY EDUCATION	51241900 - State Wide	1,900,000,000.00	1,500,000,000.00	2,000,000,000.00	340,000,000.00	1,500,000,000.00
Construction of 600 Square Mtrs Perimeter Fencing of Illeh Primary School, Ekpoma	06100125004500 - Housing and Urban Development - General	025305200100 - EDO STATE PUBLIC BUILDING AND MAINTENANCE AGENCY	32010101 - Land & Buildings - Administrative	70912 - PRIMARY EDUCATION	51210600 - Esan West	-	300,000,000.00	300,000,000.00	-	-
Construction of 1 Nos Perimeter Fence, and Renovation of 1 Nos Block of 6 class-room in selected public Primary/Secondary Schools. - (SDGs 4. Quality Education)	03100126002900 - Poverty Alleviation - General	051405700100 - SUSTIANABLE DEVELOPMENT GOALS PROGRAMMES	32010108 - Land & Buildings - Educationl Facilities	70912 - PRIMARY EDUCATION	51241900 - State Wide	-	-	-	-	210,000,000.00
Procurement & Supply of Classroom Furniture (double seater desk, teachers' chairs and Tables) White-Marker's Board & other Learning Materials - (SDGs 4. Quality Education)	03100126003000 - Poverty Alleviation - General	051405700100 - SUSTIANABLE DEVELOPMENT GOALS PROGRAMMES	32010612 - Furniture and Fittings	70912 - PRIMARY EDUCATION	51241900 - State Wide	-	-	-	-	80,000,000.00
CONSTRUCTION/RENOVATION OF Primary and Junior Secondary SCHOOLS across the State	05050125001800 - Schools' infrastructure construction and rehabilitation	051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	32010101 - Land & Buildings - Administrative	70912 - PRIMARY EDUCATION	51231200 - Oredo	-	3,000,000,000.00	10,756,000,000.00	2,983,230,467.02	4,000,000,000.00
PROCUREMENT OF INSTRUCTIONAL MATERIALS	05040225000400 - Instructional and learning materials	051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	32030109 - Research and Development	70912 - PRIMARY EDUCATION	51231200 - Oredo	200,000,000.00	600,000,000.00	600,000,000.00	75,001,765.40	3,000,000,000.00
EDO STATE TEACHERS COMPUTER LITERACY DEVELOPMENT PROGRAM	05060225000200 - Research and development	051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	32030109 - Research and Development	70912 - PRIMARY EDUCATION	51231200 - Oredo	1,500,000,000.00	1,000,000,000.00	1,000,000,000.00	652,574,106.92	200,000,000.00
IMPLEMENTATION OF EDO BASIC EDUCATION SECTOR TRANSFORMATION PROGRAMME	05100125000300 - Education Not Elsewhere Classified	051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	32030109 - Research and Development	70912 - PRIMARY EDUCATION	51231200 - Oredo	200,000,000.00	700,000,000.00	700,000,000.00	-	1,400,000,000.00
PROVISION OF PROFESSIONAL SERVICES	05100125000400 - Education Not Elsewhere Classified	051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	32030109 - Research and Development	70912 - PRIMARY EDUCATION	51231200 - Oredo	-	300,000,000.00	300,000,000.00	201,897,523.97	-
SUPPLY/DISTRIBUTION OF SCHOOL FURNITURES ACROSS THE STATE	05050225000300 - Furnishing	051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	32010612 - Furniture and Fittings	70912 - PRIMARY EDUCATION	51231200 - Oredo	-	400,000,000.00	400,000,000.00	400,000,000.00	1,000,000,000.00
IMPLEMENTATION OF SPECIAL PROJECTS	05100126001000 - Education Not Elsewhere Classified	051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	32010513 - Office Equipment	70912 - PRIMARY EDUCATION	51241900 - State Wide	3,079,001,449.15	-	-	-	130,000,000.00
INSTRUCTIONAL MATERIALS FOR SPECIAL SCHOOL	05040226000400 - Instructional and learning materials	051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	32010905 - Infrastructure - General	70912 - PRIMARY EDUCATION	51241900 - State Wide	-	-	-	-	70,000,000.00
PROVISION FOR THE IMPLEMENTION OF OUT OF SCHOOL PROJECT	05030426000100 - Second chance education	051700300100 - STATE UNIVERSAL BASIC EDUCATION BOARD	32030109 - Research and Development	70912 - PRIMARY EDUCATION	51241900 - State Wide	-	-	-	-	200,000,000.00

EDO STATE GOVERNMENT FY 2026 APPROVED BUDGET

PRIMARY HEALTH EXPENDITURE BY MDA BY MAIN ECONOMIC CLASSIFICATION (* OTHER RECURRENT REFERS TO DEBT SERVICE, LOANS, SUBSIDIES, GRANTS AND TRANSFERS)

CODE	ADMINISTRATIVE UNIT	PERSONNEL EXPENDITURE	OVERHEAD EXPENDITURE	OTHER RECURRENT EXPENDITURE*	TOTAL RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL EXPENDITURE
	Total Expenditure	*11,201,039,465.94*	*1,350,000,000.00*	-	*12,551,039,465.94*	*22,715,000,000.00*	*35,266,039,465.94*
10000000000	**ADMINISTRATIVE SECTOR**	-	-	-	-	**5,000,000.00**	**5,000,000.00**
11200000000	**STATE HOUSE OF ASSEMBLY**	-	-	-	-	**5,000,000.00**	**5,000,000.00**
11200300100	STATE HOUSE OF ASSEMBLY	-	-	-	-	5,000,000.00	5,000,000.00
20000000000	**ECONOMIC SECTOR**	-	**1,250,000,000.00**	-	**1,250,000,000.00**	**110,000,000.00**	**1,360,000,000.00**
21600000000	**MINISTRY OF LIVESTOCK DEVELOPMENT**	-	**750,000,000.00**	-	**750,000,000.00**	-	**750,000,000.00**
21600100100	MINISTRY OF LIVESTOCK DEVELOPMENT	-	750,000,000.00	-	750,000,000.00	-	750,000,000.00
22000000000	**MINISTRY OF FINANCE**	-	**500,000,000.00**	-	**500,000,000.00**	-	**500,000,000.00**
22000100400	MEDICAL ASSISTANCE COMMITTEE	-	500,000,000.00	-	500,000,000.00	-	500,000,000.00
22900000000	**MINISTRY OF TRANSPORTATION**	-	-	-	-	**10,000,000.00**	**10,000,000.00**
22905500100	EDO STATE TRAFFIC MANAGEMENT AGENCY (EDSTMA	-	-	-	-	10,000,000.00	10,000,000.00
23800000000	**MINISTRY OF BUDGET AND ECONOMIC PLANNING**	-	-	-	-	**100,000,000.00**	**100,000,000.00**
23800101000	GOVERNMENT COUNTERPART CASH CONTRIBUTION U	-	-	-	-	100,000,000.00	100,000,000.00
50000000000	**SOCIAL SECTOR**	**11,201,039,465.94**	**100,000,000.00**	-	**11,301,039,465.94**	**22,600,000,000.00**	**33,901,039,465.94**
52100000000	**MINISTRY OF HEALTH**	**11,201,039,465.94**	**100,000,000.00**	-	**11,301,039,465.94**	**22,600,000,000.00**	**33,901,039,465.94**
52100100100	MINISTRY OF HEALTH	-	-	-	-	20,100,000,000.00	20,100,000,000.00
52100300100	EDO STATE PRIMARY HEALTH CARE AGENCY	11,201,039,465.94	100,000,000.00	-	11,301,039,465.94	-	11,301,039,465.94
52110200100	HOSPITAL MANAGEMENT AGENCY	-	-	-	-	2,500,000,000.00	2,500,000,000.00

PRIMARY HEALTH EXPENDITURE BY ECONOMIC CLASSIFICATION						
CODE	**ECONOMIC**	**2024 FULL YEAR ACTUALS**	**2025 APPROVED BUDGET**	**2025 FINAL BUDGET**	**2025 PERFORMANCE JANUARY TO SEPTEMBER**	**2026 APPROVED BUDGET**
	Total Expenditure	**34,823,649,001.35**	**46,216,864,844.64**	**13,121,122,921.64**	**8,620,889,829.78**	**35,266,039,465.94**
2	***Expenditures***	***3,411,373,697.48***	***8,641,864,844.64***	***8,430,301,871.64***	***5,676,560,107.29***	***12,551,039,465.94***
21	***Personnel Cost***	***3,392,455,072.48***	***8,341,864,844.64***	***8,194,301,871.64***	***5,657,982,107.29***	***11,201,039,465.94***
2101	**Salary**	***3,392,455,072.48***	***8,341,864,844.64***	***8,194,301,871.64***	***5,657,982,107.29***	***11,201,039,465.94***
210101	**Salaries And Wages**	**3,392,455,072.48**	**8,341,864,844.64**	**8,194,301,871.64**	**5,657,982,107.29**	**11,201,039,465.94**
21010101	Salary	3,392,455,072.48	8,341,864,844.64	8,194,301,871.64	5,657,982,107.29	11,201,039,465.94
22	***Other Recurrent Costs***	***18,918,625.00***	***300,000,000.00***	***236,000,000.00***	***18,578,000.00***	***1,350,000,000.00***
2202	**Overhead Cost**	***18,918,625.00***	***300,000,000.00***	***236,000,000.00***	***18,578,000.00***	***1,350,000,000.00***
220201	**Travel & Transport - General**	**1,482,085.08**	**7,834,000.00**	**6,000,000.00**	**4,507,044.78**	**268,000,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	504,559.73	2,667,000.00	2,000,000.00	2,326,216.66	187,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	977,525.35	5,167,000.00	4,000,000.00	2,180,828.12	81,000,000.00
220202	**Utilities - General**	**28,377.94**	**150,000.00**	**1,000,000.00**	**290,777.08**	**25,000,000.00**
22020201	Electricity Charges	-	-	-	-	15,000,000.00
22020202	Telephone Charges	-	-	-	-	4,000,000.00
22020203	Internet Access Charges	28,377.94	150,000.00	1,000,000.00	290,777.08	5,000,000.00
22020206	Sewage Charges	-	-	-	-	1,000,000.00
220203	**Materials & Supplies - General**	**1,929,699.75**	**10,200,000.00**	**9,000,000.00**	**1,308,496.87**	**86,500,000.00**
22020301	Office Stationeries/Computer Consumables	378,372.50	2,000,000.00	-	872,331.25	32,000,000.00
22020303	Newspapers	-	-	-	-	500,000.00
22020305	Printing Of Non Security Document	37,837.25	200,000.00	1,000,000.00	145,388.54	1,000,000.00
22020307	Drugs/Laboratory/Medical Supplies	1,513,490.00	8,000,000.00	8,000,000.00	290,777.08	38,000,000.00
22020313	Production Of Reports To Publiblications	-	-	-	-	15,000,000.00
220204	**Maintenance Services - General**	**354,724.22**	**1,875,000.00**	**2,000,000.00**	**290,777.08**	**123,000,000.00**
22020401	Maintenance Of Motor Vehicle/Transport	-	-	-	-	20,000,000.00
22020402	Maintenance Of Office Furniture	-	-	-	-	20,000,000.00
22020404	Maintenance Of Office / It Equipments	354,724.22	1,875,000.00	2,000,000.00	290,777.08	13,000,000.00
22020405	Maintenance Of Plants/Generator	-	-	-	-	10,000,000.00
22020406	Other Maintenance Services	-	-	-	-	60,000,000.00

CODE	ECONOMIC	2024 FULL YEAR ACTUALS	2025 APPROVED BUDGET	2025 FINAL BUDGET	2025 PERFORMANCE JANUARY TO SEPTEMBER	2026 APPROVED BUDGET
220205	**Training - General**	**1,891,862.50**	**10,000,000.00**	**3,000,000.00**	**3,817,987.16**	**10,000,000.00**
22020501	Local Training	945,931.25	5,000,000.00	3,000,000.00	3,817,987.16	5,000,000.00
22020502	International Training	945,931.25	5,000,000.00	-	-	5,000,000.00
220206	**Other Services - General**					**40,000,000.00**
22020601	Security Services	-	-	-	-	40,000,000.00
220207	**Consulting & Professional Services - General**	**11,918,733.75**	**63,000,000.00**	**57,000,000.00**	**1,308,496.87**	**85,000,000.00**
22020701	Financial Consulting	7,094,484.38	37,500,000.00	33,000,000.00	726,942.71	33,000,000.00
22020703	Legal Services	141,889.69	750,000.00	1,000,000.00	145,388.54	1,000,000.00
22020706	Surveying Services	-	-	-	-	10,000,000.00
22020707	Agricultural Consulting	-	-	-	-	20,000,000.00
22020708	Medical Consulting	4,635,063.13	24,500,000.00	22,000,000.00	-	20,000,000.00
22020709	Auditing Of Accounts	47,296.56	250,000.00	1,000,000.00	436,165.62	1,000,000.00
220208	**Fuel & Lubricants - General**					**50,000,000.00**
22020801	Motor Vehicle Fuel Cost	-	-	-	-	40,000,000.00
22020803	Plant / Generator Fuel Cost	-	-	-	-	10,000,000.00
220209	**Financial Charges - General**					**1,000,000.00**
22020901	Bank Charges (Other Than Interest)	-	-	-	-	1,000,000.00
220210	**Miscellaneous Expenses General**	**1,313,141.76**	**206,941,000.00**	**158,000,000.00**	**7,054,420.15**	**661,500,000.00**
22021001	Refreshment & Meals	378,372.50	2,000,000.00	2,000,000.00	872,331.25	22,000,000.00
22021002	Honorarium & Sitting Allowance	198,645.56	1,050,000.00	-	290,777.08	2,000,000.00
22021003	Publicity & Advertisements	283,779.38	1,500,000.00	2,000,000.00	1,209,865.74	32,000,000.00
22021004	Medical Expenses-Local	94,593.13	200,500,000.00	151,000,000.00	2,231,341.57	501,000,000.00
22021006	Postages & Courier Services	9,459.31	50,000.00	1,000,000.00	145,388.54	1,500,000.00
22021007	Welfare Packages	141,889.69	750,000.00	1,000,000.00	1,017,719.79	101,000,000.00
22021008	Subscription To Professional Bodies	94,593.13	500,000.00	1,000,000.00	145,388.54	1,000,000.00
22021010	Direct Teaching & Laboratory Cost	-	-	-	-	-
22021024	Donation And Gift	111,809.07	591,000.00	-	1,141,607.64	1,000,000.00
3	***ASSETS***	***31,412,275,303.87***	***37,575,000,000.00***	***4,690,821,050.00***	***2,944,329,722.49***	***22,715,000,000.00***
32	***FIXED ASSETS***	***31,412,275,303.87***	***37,575,000,000.00***	***4,690,821,050.00***	***2,944,329,722.49***	***22,715,000,000.00***
3201	**Property, Plant & Equipment**	***31,392,275,303.87***	***37,435,000,000.00***	***4,550,821,050.00***	***2,944,329,722.49***	***20,969,987,550.00***
320101	**Land & Building - General**	**31,332,275,303.87**	**33,100,000,000.00**	**1,080,000,000.00**	**2,944,329,722.49**	**10,812,000,000.00**
32010101	Land & Buildings - Administrative	-	-	-	-	1,000,000,000.00
32010107	Land & Buildings -Medical Facilities	31,332,275,303.87	33,100,000,000.00	1,080,000,000.00	2,944,329,722.49	9,812,000,000.00
320102	**Infrastructure - General**	**10,000,000.00**	**810,000,000.00**	**810,000,000.00**		**1,000,000,000.00**
32010211	Specialised Research Equipment	10,000,000.00	810,000,000.00	810,000,000.00	-	1,000,000,000.00
320104	**FIXED ASSETS - GENERAL**					**2,047,987,550.00**
32010405	Motor Vehicles	-	-	-	-	2,047,987,550.00
320105	**Office Equipment - General**		**310,000,000.00**	**310,000,000.00**		**1,010,000,000.00**
32010505	Photocopiers	-	10,000,000.00	10,000,000.00	-	10,000,000.00
32010514	IT Equipment	-	300,000,000.00	300,000,000.00	-	1,000,000,000.00
320109	**Specialised Assets-General**	**50,000,000.00**	**3,215,000,000.00**	**2,350,821,050.00**		**6,100,000,000.00**
32010904	Laboratory/Medical Equipments	50,000,000.00	3,215,000,000.00	2,350,821,050.00	-	6,100,000,000.00
3203	**Intangible Assets**	***20,000,000.00***	***140,000,000.00***	***140,000,000.00***		***1,745,012,450.00***
320301	**Intangible Assets General**	**20,000,000.00**	**140,000,000.00**	**140,000,000.00**		**1,745,012,450.00**
32030109	Research and Development	20,000,000.00	140,000,000.00	140,000,000.00	-	1,745,012,450.00

PRIMARY HEALTH EXPENDITURE BY PROGRAMME CLASSIFICATION						
CODE	SECTOR, OBJECTIVE AND PROGRAMME	2024 FULL YEAR ACTUALS	2025 APPROVED BUDGET	2025 FINAL BUDGET	2025 PERFORMANCE JANUARY TO SEPTEMBER	2026 APPROVED BUDGET
	Total Expenditure	34,823,649,001.35	46,216,864,844.64	13,121,122,921.64	8,620,889,829.78	35,266,039,465.94
04	**Health**	**34,823,649,001.35**	**46,216,864,844.64**	**13,121,122,921.64**	**8,620,889,829.78**	**35,266,039,465.94**
0401	**Effective governance of the health system**	**3,411,373,697.48**	**8,441,864,844.64**	**8,280,301,871.64**	**5,676,560,107.29**	**13,051,039,465.94**
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	-	-	-	-	750,000,000.00
040103	Health sector coordination mechanisms	3,411,373,697.48	8,441,864,844.64	8,280,301,871.64	5,676,560,107.29	12,301,039,465.94
0403	**Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens**	-	**10,000,000.00**	**10,000,000.00**	-	**607,012,000.00**
040301	Reproductive, maternal and neonatal health	-	-	-	-	587,012,000.00
040302	Child health	-	10,000,000.00	10,000,000.00	-	20,000,000.00
0404	**Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)**	**2,869,833,818.02**	**22,060,000,000.00**	**60,000,000.00**	-	**3,000,000,000.00**
040401	Pre-service training	2,869,833,818.02	22,060,000,000.00	60,000,000.00	-	3,000,000,000.00
0405	**Provision of adequate and modern health infrastructure for health services delivery**	**27,862,441,485.85**	**13,420,000,000.00**	**2,555,821,050.00**	**2,944,329,722.49**	**9,125,000,450.00**
040501	Functional health facilities	27,862,441,485.85	13,420,000,000.00	2,555,821,050.00	2,944,329,722.49	9,125,000,450.00
0406	**Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities**	**60,000,000.00**	**60,000,000.00**	**40,000,000.00**	-	**2,015,000,000.00**
040601	Sustainable drug supply	60,000,000.00	60,000,000.00	40,000,000.00	-	1,015,000,000.00
040602	Vaccines supply chain	-	-	-	-	1,000,000,000.00
0407	**Evidence generation and utilisation**	**20,000,000.00**	**25,000,000.00**	**25,000,000.00**	-	**30,000,000.00**
040703	Research and development (Institutional Review Board, Clinical Trials)	20,000,000.00	25,000,000.00	25,000,000.00	-	30,000,000.00
0408	**Institution and maintenance of a responsive public health emergency preparedness system**	-	**200,000,000.00**	**200,000,000.00**	-	**290,000,000.00**
040801	Integrated national disease surveillance	-	200,000,000.00	200,000,000.00	-	290,000,000.00
0409	**Provision of universal health coverage and financial risk protection for citizens**	**600,000,000.00**	**1,200,000,000.00**	**1,150,000,000.00**	-	**1,600,000,000.00**
040901	Mobilising equity contributions and vulnerable group funds	600,000,000.00	1,200,000,000.00	1,150,000,000.00	-	600,000,000.00
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	-	-	-	-	1,000,000,000.00
0410	**Health Sector Expenditures Not Elsewhere Classified**	-	**800,000,000.00**	**800,000,000.00**	-	**5,547,987,550.00**
041001	Health Not Elsewhere Classified	-	800,000,000.00	800,000,000.00	-	5,547,987,550.00

PRIMARY HEALTH CAPITAL EXPENDITURE BY PROJECT

PROJECT NAME	FULL PROGRAMME CODE AND PROGRAMME LEVEL DESCRIPTION	ADMINISTRATIVE CODE AND DESCRIPTION	ECONOMIC CODE AND DESCRIPTION	FUNCTION CODE AND DESCRIPTION	LOCATION CODE AND DESCRIPTION	2024 FULL YEAR ACTUALS	2025 APPROVED BUDGET	2025 FINAL BUDGET	2025 PERFORMANCE JANUARY TO SEPTEMBER	2026 APPROVED BUDGET
Total Capital Expenditure						**31,412,275,303.87**	**37,575,000,000.00**	**4,690,821,050.00**	**2,944,329,722.49**	**22,715,000,000.00**
PROCUREMENT OF ESSENTIAL DRUGS	04060125000101 - Sustainable drug supply	011111300100 - DIRECTORATE OF GOVERNMENT HOUSE AND PROTOCOL	32010211 - Specialised Research Equipment	70711 - PHARMACEUTICAL PRODUCTS	51241900 - State Wide	10,000,000.00	10,000,000.00	10,000,000.00	-	-
Provision of First Aid Equipment	04060125000201 - Sustainable drug supply	011200300100 - STATE HOUSE OF ASSEMBLY	32010904 - Laboratory/Medical Equipments	70732 - SPECIALIZED HOSPITAL SERVICES	51241900 - State Wide	50,000,000.00	10,000,000.00	10,000,000.00	-	5,000,000.00
Set up Medical Consumables for Sick Bay	04060125000301 - Sustainable drug supply	022905500100 - EDO STATE TRAFFIC MANAGEMENT AGENCY (EDSTMA)	32010107 - Land & Buildings -Medical Facilities	70451 - ROAD TRANSPORT	51241900 - State Wide	-	20,000,000.00	-	-	10,000,000.00
Implementation of Special Health Programmes	04050125000101 - Functional health facilities	023800101000 - GOVERNMENT COUNTERPART CASH CONTRIBUTION UNIT	32030109 - Research and Development	70761 - HEALTH N.E.C.	51241900 - State Wide	-	100,000,000.00	100,000,000.00	-	100,000,000.00
Purchase of equipment for Health Promotion and Education	04070325000101 - Research and development (Institutional Review Board, Clinical Trials)	052100100100 - MINISTRY OF HEALTH	32030109 - Research and Development	70722 - SPECIALIZED MEDICAL SERVICES	51241900 - State Wide	20,000,000.00	20,000,000.00	20,000,000.00	-	20,000,000.00
Procurement of Vacciness and other Immunization commodities	04030225000101 - Child health	052100100100 - MINISTRY OF HEALTH	32030109 - Research and Development	70741 - PUBLIC HEALTH SERVICES	51241900 - State Wide	-	10,000,000.00	10,000,000.00	-	20,000,000.00
Setting up of Zonal operational base for Edo State Health Insurance Commission	04090125000101 - Mobilising equity contributions and vulnerable group funds	052100100100 - MINISTRY OF HEALTH	32010107 - Land & Buildings -Medical Facilities	70741 - PUBLIC HEALTH SERVICES	51241900 - State Wide	600,000,000.00	1,000,000,000.00	1,000,000,000.00	-	100,000,000.00
Construction, Renovation, Remodeling, furnishing, and Equipping of Stella Obasanjo Hospital In-and Out-Patient and Administrative Blocks	04050125000201 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	32010107 - Land & Buildings -Medical Facilities	70741 - PUBLIC HEALTH SERVICES	51231100 - Ikpoba Okha	27,862,441,485.85	5,000,000,000.00	-	1,232,948,227.78	3,000,000,000.00
Repair/Renovation/Expansion/Equipping of all Existing Health Teaching Institutions	04040125000101 - Pre-service training	052100100100 - MINISTRY OF HEALTH	32010107 - Land & Buildings -Medical Facilities	70732 - SPECIALIZED HOSPITAL SERVICES	51241900 - State Wide	2,869,833,818.02	22,060,000,000.00	60,000,000.00	-	3,000,000,000.00
MEDICAL STORES: Re-roofing and Renovation of 2 Warehouses/ Quality Control Laboratory Warehouses/Control Laboratory.	04060125000401 - Sustainable drug supply	052100100100 - MINISTRY OF HEALTH	32010107 - Land & Buildings -Medical Facilities	70711 - PHARMACEUTICAL PRODUCTS	51231200 - Oredo	-	20,000,000.00	20,000,000.00	-	1,000,000,000.00
Construction and Remodeling of Primary Health Care Centers across the State (18 Across the State)	04050125000301 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	32010107 - Land & Buildings -Medical Facilities	70741 - PUBLIC HEALTH SERVICES	51241900 - State Wide	-	5,000,000,000.00	-	1,711,381,494.71	2,700,000,000.00
Provision for Health System Research/Publications	04070325000201 - Research and development (Institutional Review Board, Clinical Trials)	052100100100 - MINISTRY OF HEALTH	32030109 - Research and Development	70751 - R & D HEALTH	51241900 - State Wide	-	5,000,000.00	5,000,000.00	-	10,000,000.00

PRIMARY HEALTH CAPITAL EXPENDITURE BY PROJECT

PROJECT NAME	FULL PROGRAMME CODE AND PROGRAMME LEVEL DESCRIPTION	ADMINISTRATIVE CODE AND DESCRIPTION	ECONOMIC CODE AND DESCRIPTION	FUNCTION CODE AND DESCRIPTION	LOCATION CODE AND DESCRIPTION	2024 FULL YEAR ACTUALS	2025 APPROVED BUDGET	2025 FINAL BUDGET	2025 PERFORMANCE JANUARY TO SEPTEMBER	2026 APPROVED BUDGET
Purchase of Cold Chain Equipment	04050125000501 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	32010904 - Laboratory/Medical Equipments	70711 - PHARMACEUTICAL PRODUCTS	51231200 - Oredo	-	5,000,000.00	5,000,000.00	-	5,000,000.00
1% Health Special Intervention Functions (BHCPF)	04050125000601 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	32030109 - Research and Development	70741 - PUBLIC HEALTH SERVICES	51241900 - State Wide	-	5,000,000.00	5,000,000.00	-	10,000,450.00
Procurement of different types of family planning commodities	04050125000701 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	32010904 - Laboratory/Medical Equipments	70741 - PUBLIC HEALTH SERVICES	51241900 - State Wide	-	200,000,000.00	200,000,000.00	-	300,000,000.00
Procurement of Medical and Non Medical Equipment Across the State (HMA)	04050125000801 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	32010904 - Laboratory/Medical Equipments	70741 - PUBLIC HEALTH SERVICES	51241900 - State Wide	-	2,800,000,000.00	1,935,821,050.00	-	1,000,000,000.00
Purchase of office 2 nos. Photocopiers	04050125001101 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	32010505 - Photocopiers	70761 - HEALTH N.E.C.	51241900 - State Wide	-	10,000,000.00	10,000,000.00	-	10,000,000.00
Installation IT equipment for the 18 LGAs	04050125001201 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	32010514 - IT Equipment	70761 - HEALTH N.E.C.	51241900 - State Wide	-	300,000,000.00	300,000,000.00	-	1,000,000,000.00
Implement of special projects in the health sector	04100125000301 - Health Not Elsewhere Classified	052100100100 - MINISTRY OF HEALTH	32010211 - Specialised Research Equipment	70761 - HEALTH N.E.C.	51241900 - State Wide	-	800,000,000.00	800,000,000.00	-	1,000,000,000.00
Procurement of Equipment for Diseases Control (e.g. Malaria, Hepatitis B & HIV/AIDs Control Programmes)	04080125000101 - Integrated national disease surveillance	052100100100 - MINISTRY OF HEALTH	32010904 - Laboratory/Medical Equipments	70761 - HEALTH N.E.C.	51241900 - State Wide	-	200,000,000.00	200,000,000.00	-	290,000,000.00
Research and development for Edo Health Insurance	04090226000101 - Mobilising employers' contributions to the State Social Health Insurance Scheme	052100100100 - MINISTRY OF HEALTH	32030109 - Research and Development	70761 - HEALTH N.E.C.	51241900 - State Wide	-	-	-	-	1,000,000,000.00
Construction, Remodeling and Expansion of Edo Spealist Hospital(ESH), Benin City(phase II)	04030126000101 - Reproductive, maternal and neonatal health	052100100100 - MINISTRY OF HEALTH	32010107 - Land & Buildings -Medical Facilities	70732 - SPECIALIZED HOSPITAL SERVICES	51241900 - State Wide	-	-	-	-	2,000,000.00
Procurement of Medical Equipment Edo Specialist Hospital (ESH)	04050126000101 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	32010904 - Laboratory/Medical Equipments	70732 - SPECIALIZED HOSPITAL SERVICES	51241900 - State Wide	-	-	-	-	1,000,000,000.00
Establishment of Zonal offices in the three zones for Monitoring of Health Facilities across the State (EDOHERMA)	04010326000101 - Health sector coordination mechanisms	052100100100 - MINISTRY OF HEALTH	32010101 - Land & Buildings - Administrative	70761 - HEALTH N.E.C.	51241900 - State Wide	-	-	-	-	1,000,000,000.00
Procurement of Equipment for Diseases Control, Immunization, Nutrition activities and Reproductive Health for EDPHCDA	04060226000101 - Vaccines supply chain	052100100100 - MINISTRY OF HEALTH	32010904 - Laboratory/Medical Equipments	70761 - HEALTH N.E.C.	51241900 - State Wide	-	-	-	-	1,000,000,000.00
Procurement of materials for Public Health Management Activities	04030126000201 - Reproductive, maternal and neonatal health	052100100100 - MINISTRY OF HEALTH	32030109 - Research and Development	70761 - HEALTH N.E.C.	51241900 - State Wide	-	-	-	-	585,012,000.00
Procurement of 25 Toyota for the 18LGAs and State for Supervision and Monitoring(EDPHCDA)	04100126000201 - Health Not Elsewhere Classified	052100100100 - MINISTRY OF HEALTH	32010405 - Motor Vehicles	70761 - HEALTH N.E.C.	51241900 - State Wide	-	-	-	-	2,047,987,550.00
Procurement of Medical and Non Medical Equipment Across the State (HMA)	04100126000401 - Health Not Elsewhere Classified	052110200100 - HOSPITAL MANAGEMENT AGENCY	32010904 - Laboratory/Medical Equipments	70731 - GENERAL HOSPITAL SERVICES	51241900 - State Wide	-	-	-	-	2,500,000,000.00

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 to, 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 the 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.