



**ONDO STATE  
INTERNAL REVENUE  
SERVICE  
(ODIRS)**

**YEAR 2026**

**APPROVED BUDGET**

**(RECURRENT AND CAPITAL ESTIMATES)**

## TABLE OF CONTENTS

Table of Contents.....	i
Appropriation Law.....	ii-iv
Budget Summary.....	1
Revenue/Inflow by Economic Segment .....	3
Revenue by Administrative Segment .....	3
Capital Receipts by Economic Segment & by Items .....	4
Revenue/Inflow by Fund Segment .....	4
Expenditure Summary by Administrative Segment .....	5
Expenditures by Fund Segment .....	5
Expenditure Summary by Location, Programme & by Fund Segments .....	6-7
Breakdown of Salaries & Wages .....	8
Overhead Cost Details .....	9
Capital Expenditure Summary by Economic Classification .....	10
Capital Expenditure Details .....	11

A LAW TO APPROPRIATE THE SUM OF FIVE BILLION, FIVE HUNDRED AND SIXTY-THREE MILLION, FIFTY THOUSAND, ONE HUNDRED AND TWENTY NAIRA (N5,563,050,120.00) ONLY, OUT OF WHICH THE SUM OF FIVE BILLION, ONE HUNDRED AND THIRTEEN MILLION, SIXTY-TWO THOUSAND, FOUR HUNDRED AND FORTY-ONE NAIRA (N5,113,062,441.00) ONLY IS FOR RECURRENT EXPENDITURE WHILE THE BALANCE OF FOUR HUNDRED AND FORTY-NINE MILLION, NINE HUNDRED AND EIGHTY-SEVEN THOUSAND, SIX HUNDRED AND SEVENTY-NINE NAIRA, (N449,987,679.00) ONLY IS FOR CAPITAL EXPENDITURE FOR THE SERVICES OF THE ONDO STATE INTERNAL REVENUE SERVICE (ODIRS) FOR THE YEAR ENDING THIRTY-FIRST DAY OF DECEMBER, TWO THOUSAND AND TWENTY-SIX

Commencement

(1<sup>st</sup> January, 2026)

**BE IT ENACTED** by the Ondo State House of Assembly in this Legislative Session convened as follows:

Appropriation of  
N5,113,062,441.00  
Recurrent Expenditure

1. The sum of Five Billion, One Hundred and Thirteen Million, Sixty -Two Thousand, Four Hundred and Forty-one Naira Only shall be appropriated from the cost of collection of Independent Revenue during the year ending on the Thirty-First Day of December, Two Thousand and Twenty-Six for the services as set out in the First Schedule to this Law.

Appropriation of  
N449,987,679.00  
Capital Expenditure

2. The sum of Four Hundred and Forty-Nine Million, Nine Hundred and Eighty-Seven Thousand, Six Hundred and Seventy-Nine Naira Only shall be appropriated from the cost of collection of Independent Revenue during the year ending on the Thirty-First Day of December Two Thousand and Twenty-Six for the projects as set out in the Second Schedule to this Law.

*Citation and  
Commencement*

3. This Law may be cited as the year Two Thousand and Twenty-Six Ondo State Internal Revenue Service Appropriation Law and shall come into force on the First Day of January, Two Thousand and Twenty- Six

**ONDO STATE INTERNAL REVENUE SERVICE (ODIRS)**

**FIRST SCHEDULE**

**ODIRS YEAR 2026 RECURRENT ESTIMATES**

<b>S/N</b>	<b>RECURRENT ESTIMATES</b>	<b>AMOUNT (N)</b>
1	PERSONNEL COST	1,948,497,863.44
2	OVERHEAD COST	3,164,564,577.56
	<b>TOTAL</b>	<b>5,113,062,441.00</b>

**ONDO STATE INTERNAL REVENUE SERVICE (ODIRS)**

**SECOND SCHEDULE**

**ODIRS YEAR 2026 CAPITAL ESTIMATES**

<b>S/N</b>	<b>CAPITAL ESTIMATES</b>	<b>AMOUNT (N)</b>
1	CAPITAL EXPENDITURE ESTIMATES	449,987,679.00
	<b>TOTAL</b>	<b>449,987,679.00</b>

This printed impression has been carefully compared by me with the Bill which has been passed by the Ondo State House of Assembly and found by me to be true copy of the said Bill.



**Rt. Hon. (Chief) Oladiji Olamide Adesanmi**  
Speaker, Ondo State House of Assembly



**Jaiyeola, Benjamin Taiye (Esq)**  
Clerk, Ondo State House of Assembly

**GOVERNOR'S ASSENT**

I hereby signify my assent to this Law

**GOVERNOR'S SEAL**



**His Excellency Lucky Orimisan Aiyedatiwa**  
Governor of Ondo State of Nigeria.

Dated this 29th day of December, 2025.

**ONDO STATE INTERNAL REVENUE SERVICE (ODIRS)**

**FY2026 ODIRS BUDGET SUMMARY – CONSOLIDATED SUMMARY**

Ondo State Government 2026 Approved Budget Summary

Item	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Approved Budget
Opening Balance	1,205,000.00	100,300.00	100,300.00	50,120.00	50,120.00
<b>Recurrent Expenditure</b>	<b>3,917,309,436.65</b>	<b>7,110,784,000.00</b>	<b>4,179,952,289.66</b>	<b>5,113,062,441.00</b>	<b>5,113,062,441.00</b>
21 - PERSONNEL COST	1,131,841,640.40	1,934,258,636.00	896,833,871.01	1,948,497,863.44	1,948,497,863.44
22 - OTHER RECURRENT COSTS, of which:	2,785,467,796.25	5,176,525,364.00	3,283,118,418.65	3,164,564,577.56	3,164,564,577.56
<i>Other Non Debt Recurrent</i>	2,785,467,796.25	5,176,525,364.00	3,283,118,418.65	3,164,564,577.56	3,164,564,577.56
<i>Debt Service</i>	-	-	-	-	-
Transfer to Capital Account	- 3,916,104,436.65	- 7,110,683,700.00	- 4,179,851,989.66	- 5,113,012,321.00	- 5,113,012,321.00
<b>Other Receipts</b>	<b>4,217,068,426.23</b>	<b>7,915,000,000.00</b>	<b>4,267,530,540.36</b>	<b>5,563,000,000.00</b>	<b>5,563,000,000.00</b>
13 - AID AND GRANTS	4,217,068,426.23	7,915,000,000.00	4,267,530,540.36	5,563,000,000.00	5,563,000,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-	-
32 - NON-CURRENT (FIXED) ASSETS (Capital Expenditure)	300,863,689.58	804,316,300.00	87,621,450.70	449,987,679.00	449,987,679.00
<b>Total Revenue (including OB)</b>	<b>4,218,273,426.23</b>	<b>7,915,100,300.00</b>	<b>4,267,630,840.36</b>	<b>5,563,050,120.00</b>	<b>5,563,050,120.00</b>
<b>Total Expenditure</b>	<b>4,218,173,126.23</b>	<b>7,915,100,300.00</b>	<b>4,267,573,740.36</b>	<b>5,563,050,120.00</b>	<b>5,563,050,120.00</b>

**ONDO STATE INTERNAL REVENUE SERVICE (ODIRS)**

**2026 BUDGET SUMMARY**

2026 ODIRS REVENUE/INFLOW SUMMARY					
REVENUE ITEM	2024 ACTUAL	REVISED BUDGET 2025	2025 ACTUAL JAN-SEPT.	2026 APPROVED BUDGET	
OPENING BALANCE	1,205,000.00	100,300.00	100,300.00	50,120.00	
ODIRS/RETAINED INDEPENDENT REVENUE	4,217,068,426.23	7,915,000,000.00	4,267,530,540.36	5,563,000,000.00	
<b>TOTAL INFLOW/REVENUE</b>	<b>4,218,273,426.23</b>	<b>7,915,100,300.00</b>	<b>4,267,630,840.36</b>	<b>5,563,050,120.00</b>	
2026 ODIRS EXPENDITURE SUMMARY					
	2024 ACTUAL	REVISED BUDGET 2025	2025 ACTUAL JAN-SEPT.	2026 APPROVED BUDGET	
SALARIES & WAGES	1,131,841,640.40	1,934,258,636.00	896,833,871.01	1,948,497,863.44	
OVERHEAD COST	2,785,467,796.25	5,176,525,364.00	3,283,118,418.65	3,164,564,577.56	
<b>TOTAL RECURRENT EXPENDITURE</b>	<b>3,917,309,436.65</b>	<b>7,110,784,000.00</b>	<b>4,179,952,289.66</b>	<b>5,113,062,441.00</b>	
TOTAL CAPITAL EXPENDITURE	300,863,689.58	804,316,300.00	87,621,450.70	449,987,679.00	
<b>TOTAL EXPENDITURE (BUDGET SIZE)</b>	<b>4,218,173,126.23</b>	<b>7,915,100,300.00</b>	<b>4,267,573,740.36</b>	<b>5,563,050,120.00</b>	

## 2026 ODIRS REVENUE/INFLOW SUMMARY

Ondo State Government 2026 Budget Estimates - 022000800100 - Ondo State Internal Revenue Service: Revenue Summary by Economic Segment

Code	Economic	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Proposed Budget
1	REVENUE	4,217,068,426.23	7,915,000,000.00	4,267,530,540.36	5,563,000,000.00
13	AID AND GRANTS	4,217,068,426.23	7,915,000,000.00	4,267,530,540.36	5,563,000,000.00
1302	GRANTS	4,217,068,426.23	7,915,000,000.00	4,267,530,540.36	5,563,000,000.00
130201	DOMESTIC GRANTS	4,217,068,426.23	7,915,000,000.00	4,267,530,540.36	5,563,000,000.00
13020105	CURRENT GRANT FROM OTHER SOURCES	4,217,068,426.23	7,915,000,000.00	4,267,530,540.36	5,563,000,000.00

Ondo State Government 2026 Approved Budget - Revenue by MDA (not including Opening Balance)

Administrative Unit	Total Revenue	Federation Account Revenue	Independent Revenue (IGR)	Total Recurrent Revenue	Aid and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
0000000	0.00	0.00	0.00	0.00	5,563,000,000.00	-	5,563,000,000.00	5,563,000,000.00
0000000	0.00	0.00	0.00	0.00	5,563,000,000.00	-	5,563,000,000.00	5,563,000,000.00
0000000	0.00	0.00	0.00	0.00	5,563,000,000.00	-	5,563,000,000.00	5,563,000,000.00
022000800100	4,217,068,426.23	0.00	0.00	4,217,068,426.23	4,267,530,540.36	-	4,267,530,540.36	8,814,598,966.59

Ondo State Government 2026 Approved Budget - Capital Receipts by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget
020000000000	Total Capital Receipts	4,217,068,426.23	7,915,000,000.00	4,267,530,540.36	5,563,000,000.00	-	5,563,000,000.00
022000000000	Economic Sector	4,217,068,426.23	7,915,000,000.00	4,267,530,540.36	5,563,000,000.00	-	5,563,000,000.00
022000800100	Ondo State Internal Revenue Service	4,217,068,426.23	7,915,000,000.00	4,267,530,540.36	5,563,000,000.00	-	5,563,000,000.00

**Capital Receipts by Economic Segment**

Code	Economic	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget
13	AD MID GRANTS	4,217,068,426.23	7,915,000,000.00	4,267,530,540.36	5,563,000,000.00		5,563,000,000.00
1302	GRANTS	4,217,068,426.23	7,915,000,000.00	4,267,530,540.36	5,563,000,000.00		5,563,000,000.00
130201	DOMESTIC GRANTS	4,217,068,426.23	7,915,000,000.00	4,267,530,540.36	5,563,000,000.00		5,563,000,000.00
1302105	CURRENT GRANT FROM OTHER SOURCES	4,217,068,426.23	7,915,000,000.00	4,267,530,540.36	5,563,000,000.00		5,563,000,000.00

**Ondo State Government 2026 Budget Estimates - 022000800100 - Ondo State Internal Revenue Service: Breakdown of Capital Receipts**

Receipt Description	Economic Code	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Proposed Budget
<b>Total Capital Receipts</b>		4,217,068,426.23	7,915,000,000.00	4,267,530,540.36	5,563,000,000.00
Grant from State Independent Revenue to ODIRS	13020105 - CURRENT GRANT FROM OTHER SOI	3,038,826,506.48	4,829,151,636.00	2,033,327,632.80	3,910,938,439.00
Grant from State Independent Revenue to Vendors/Consultants	13020105 - CURRENT GRANT FROM OTHER SOI	1,178,241,919.75	3,085,848,364.00	2,234,202,907.56	1,652,061,561.00

**Ondo State Government 2026 Approved Budget - Total Revenue by Fund**

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open CONSOLIDATED REVENUE FUND</i>	<b>5,563,000,000.00</b>
<b>02</b>	<b>MAIN ENVELOP</b>	<b>0.00</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	0.00
<b>10</b>	<b>RETAINED INDEPENDENT REVENUE</b>	<b>5,563,000,000.00</b>
<b>101</b>	<b>RETAINED INDEPENDENT REVENUE</b>	<b>5,563,000,000.00</b>
10101	RETAINED INTERNALLY GENERATED REVENUE	5,563,000,000.00

**2026 ODIRS EXPENDITURE SUMMARY**

2025 State Government - Total Expenditure by Administrative Classification							
Administrative Unit	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September		2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget
<b>Total Expenditure</b>	<b>4,218,173,126.23</b>	<b>7,915,100,300.00</b>	<b>4,267,573,740.36</b>		<b>5,563,050,120.00</b>		<b>5,563,050,120.00</b>
Ondo State Internal Revenue Service	4,218,173,126.23	7,915,100,300.00	4,267,573,740.36	-	5,563,050,120.00	.	5,563,050,120.00

**ODIRS 2026 BUDGET BY FUND SOURCES**

**Ondo State Government 2026 Executive Budget Proposal - Total Expenditure by Fund Source**

Code	Fund	2026 Approved Budget
	<i>Total Expenditure</i>	<b>5,563,050,120.00</b>
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>5,113,062,441.00</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>5,113,062,441.00</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	5,113,062,441.00
<b>03</b>	<b>CAPITAL DEVELOPMENT FUND</b>	<b>449,987,679.00</b>
<b>031</b>	<b>CDF MAIN</b>	<b>449,987,679.00</b>
03101	CAPITAL DEVELOPMENT FUND	449,987,679.00

**Ondo State Government 2026 Executive Budget Proposal - Personnel Expenditure by Fund Source**

Code	Fund	2026 Approved Budget
	<i>Total/Personnel Expenditure</i>	<b>1,948,497,863.44</b>
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>1,948,497,863.44</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>1,948,497,863.44</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	1,948,497,863.44

**Ondo State Government 2026 Executive Budget Proposal - Other Non-Debt Recurrent Expenditure by Fund Source**

Code	Fund	2026 Approved Budget
	<i>Total/Other Non-Debt Recurrent Expenditure</i>	<b>3,164,564,577.56</b>
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>3,164,564,577.56</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>3,164,564,577.56</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	3,164,564,577.56

**Ondo State Government 2026 Approved Budget - Capital Expenditure by Fund Source**

Code	Fund	2026 Approved Budget
	<i>Total/Capital Expenditure</i>	<b>449,987,679.00</b>
<b>03</b>	<b>CAPITAL DEVELOPMENT FUND</b>	<b>449,987,679.00</b>
<b>031</b>	<b>CDF MAIN</b>	<b>449,987,679.00</b>
03101	CAPITAL DEVELOPMENT FUND	449,987,679.00

# ODIRS 2026 BUDGET BY OTHER SEGMENTS CLASSIFICATIONS

Ondo State Government 2026 Executive Budget Proposal - Total Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Approved Budget
	<b>Total Expenditure</b>	<b>4,218,173,126.23</b>	<b>7,915,100,300.00</b>	<b>4,267,573,740.36</b>	<b>5,563,050,120.00</b>	<b>5,563,050,120.00</b>
020000000000	Economic Sector	4,218,173,126.23	7,915,100,300.00	4,267,573,740.36	5,563,050,120.00	5,563,050,120.00
022000000000	Ministry of Finance	4,218,173,126.23	7,915,100,300.00	4,267,573,740.36	5,563,050,120.00	5,563,050,120.00
022000800100	Ondo State Internal Revenue Service	4,218,173,126.23	7,915,100,300.00	4,267,573,740.36	5,563,050,120.00	5,563,050,120.00

Ondo State Government 2026 Budget Estimates - 022000800100 - Ondo State Internal Revenue Service: Expenditure Summary by Location

Code	Item	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Approved Budget
628	Ondo State	4,217,068,426.23	7,915,000,000.00	4,267,530,540.36	5,563,000,000.00	5,563,000,000.00
6284.00	Other	4,217,068,426.23	7,915,000,000.00	4,267,530,540.36	5,563,000,000.00	5,563,000,000.00
62841900	State Wide	4,217,068,426.23	7,915,000,000.00	4,267,530,540.36	5,563,000,000.00	5,563,000,000.00

Ondo State Internal Revenue Service: Total Expenditure by Programme (Sector, Objective and Programme)

2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Performance January to September	2026 Adjustments	2026 Approved Budget
<b>4,218,173,126.23</b>	<b>7,915,100,300.00</b>	<b>4,267,573,740.36</b>	<b>5,563,050,120.00</b>	<b>4,267,573,740.36</b>	<b>5,563,050,120.00</b>	<b>5,563,050,120.00</b>
4,218,173,126.23	7,915,100,300.00	4,267,573,740.36	5,563,050,120.00	4,267,573,740.36	-	5,563,050,120.00
4,218,173,126.23	7,915,100,300.00	4,267,573,740.36	5,563,050,120.00	4,267,573,740.36	-	5,563,050,120.00

Ondo State Government 2026 Approved Budget - Total Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Approved Budget
	<b>Total Expenditure</b>	<b>4,218,173,126.23</b>	<b>7,915,100,300.00</b>	<b>4,267,573,740.36</b>	<b>5,563,050,120.00</b>	<b>5,563,050,120.00</b>
701	GENERAL PUBLIC SERVICES	4,218,173,126.23	7,915,100,300.00	4,267,573,740.36	5,563,050,120.00	5,563,050,120.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL A	4,218,173,126.23	7,915,100,300.00	4,267,573,740.36	5,563,050,120.00	5,563,050,120.00
7012	FINANCIAL AND FISCAL AFFAIRS	4,218,173,126.23	7,915,100,300.00	4,267,573,740.36	5,563,050,120.00	5,563,050,120.00

**ODIRS 2026 PERSONNEL COST BY ECONOMIC SEGMENT**

Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	Executive Budget Proposal	2025 Adjustments	2026 Approved Budget
027000000100	OnSite State Internal Revenue Service						
21	EXPENDITURES	5,917,209,466.05	7,110,784,000.00	7,179,952,283.66	5,113,062,441.00	0.00	5,113,062,441.00
2101	PERSONNEL COST	3,131,841,640.00	1,934,258,636.00	1,866,833,871.01	1,948,497,863.44	0.00	1,948,497,863.44
210101	SALARIES AND WAGES	1,115,576,273.36	1,888,705,356.00	1,878,323,913.19	1,902,944,583.44	0.00	1,902,944,583.44
21010101	SALARIES AND WAGES	1,115,576,273.36	1,888,705,356.00	1,878,323,913.19	1,902,944,583.44	0.00	1,902,944,583.44
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	16,285,367.04	45,553,280.00	18,509,957.82	45,553,280.00	0.00	45,553,280.00
210202	SOCIAL CONTRIBUTIONS	16,285,367.04	45,553,280.00	18,509,957.82	45,553,280.00	0.00	45,553,280.00
21020206	HEALTH INSURANCE	16,285,367.04	45,553,280.00	18,509,957.82	45,553,280.00	0.00	45,553,280.00

**BREAKDOWN OF ODIRS 2026 PERSONNEL COST**

GRADE	NO OF STAFF	GROSS PAY PER/MTH	PERSONNEL COST 2025 BUDGET			PERSONNEL COST 2026 PROPOSED BUDGET		
			TOTAL GP (P/M)	GP(P/A) Budget	TOTAL GP(P/A) Budget	TOTAL GP (P/M)	TOTAL GP(P/A) Budget	
Executive Chairman	1	2,505,781.36	2,505,781.36	30,069,376.32	2,525,781.36	2,525,781.36	30,309,376.32	
Director	3	1,580,494.91	4,741,484.73	56,897,816.76	1,600,494.91	3,200,989.82	38,411,877.84	
Deputy Director	3	1,340,635.67	3,940,635.67	16,087,628.04	1,360,635.67	4,081,907.01	48,982,884.12	
Assistant Director	11	1,128,649.60	12,415,145.60	148,981,747.20	1,148,649.60	10,337,846.40	124,054,156.80	
Senior Revenue Manager	9	790,690.74	7,116,216.66	113,859,466.56	790,690.74	7,116,216.66	85,394,599.92	
Revenue Manager	9	462,946.78	4,166,521.02	49,998,252.24	462,946.78	4,829,467.80	57,953,613.60	
Deputy Revenue Manager	9	343,041.25	3,087,371.25	37,048,455.00	343,041.25	4,048,453.75	48,581,445.00	
Assistant Revenue Officer	15	270,791.10	4,061,866.50	48,742,398.00	295,791.10	9,169,524.10	110,034,288.20	
Revenue Officer	4	194,327.94	925,122.64	11,101,471.68	219,327.94	42,330,292.42	507,963,509.04	
Revenue Supervisor	295	182,685.57	57,326,742.30	687,920,907.60	207,685.57	26,168,381.82	314,020,581.84	
Revenue Assistant	168	166,898.88	28,039,011.84	336,468,142.08	191,898.88	28,976,730.88	347,720,770.56	
Drivers	32	124,220.27	3,975,048.64	47,700,583.68	149,220.27	5,521,149.99	66,253,799.88	
Contract Staff	121	74,370.00	8,998,770.00	107,985,240.00	99,370.00	9,937,000.00	119,244,000.00	
Prov. for Employer's Cont. Pension	728		149,698,012.22	1,795,896,146.64		158,243,742.01	1,898,924,904.12	
Expected Recruitment (TRA)	200	79,475.75	15,895,149.23	25,066,683.00			37,692,959.32	
Total Staff	848				683			
Board of Directors	9	660,000	990,000.00	11,880,000.00	9	990,000.00	11,880,000.00	
Technical Committee		530,000	1,020,000.00	12,240,000.00				
Local Govts/State Joint Comt		765,000	1,500,000.00	18,000,000.00				
		1,955,000	3,510,000.00	42,120,000.00		990,000.00	11,880,000.00	
		17,850,149.23	3,510,000.00	1,934,258,636.00		990,000.00	1,948,497,863.44	

# ODIRS 2026 OVERHEAD COSTS BY ECONOMIC SEGMENT (OVERHEAD COSTS DETAILS)

Ordo State Government 2026 Budget Estimates - 0220000800100 - Ordo State Internal Revenue Service: Expenditure Summary by Economic

Code	Item	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Proposed Budget
<b>2202</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,783,263,996.25</b>	<b>5,176,525,364.00</b>	<b>3,283,075,218.65</b>	<b>3,164,664,577.56</b>
	<b>OVERHEAD COST</b>	<b>2,783,263,996.25</b>	<b>5,171,689,364.00</b>	<b>3,282,625,218.65</b>	<b>3,159,234,534.56</b>
220201	TRAVEL & TRANSPORT - GENERAL	140,700,050.00	157,560,000.00	105,787,204.00	157,560,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	140,700,050.00	157,560,000.00	105,787,204.00	157,560,000.00
220202	UTILITIES - GENERAL	528,506,893.40	723,029,000.00	317,483,751.60	510,134,290.56
22020201	ELECTRICITY CHARGES	44,803,971.02	53,310,000.00	39,824,292.03	60,689,914.00
22020202	TELEPHONE CHARGES	3,752,530.20	31,813,000.00	1,167,884.37	10,063,003.00
22020203	INTERNET ACCESS CHARGES	429,950,392.18	637,906,000.00	276,491,575.20	439,381,373.56
220203	MATERIALS & SUPPLIES - GENERAL	395,730,417.84	516,075,000.00	340,729,296.25	405,784,698.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	74,027,614.28	80,417,000.00	23,563,000.00	35,632,368.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	78,393,280.00	87,400,000.00	57,993,562.50	80,000,000.00
22020314	PRINTING/PROCUREMENT OF REVENUE GENERATING ITEMS (NUMBER PLATES, LEARNER'S PE	243,309,523.56	348,258,000.00	259,172,733.75	290,152,330.00
220204	MAINTENANCE SERVICES - GENERAL	85,757,800.27	137,225,000.00	15,722,807.46	41,243,849.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	75,249,514.02	98,600,000.00	6,187,626.21	20,572,935.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,508,286.25	38,625,000.00	9,535,181.25	20,570,914.00
220205	TRAINING - GENERAL	45,834,148.33	51,744,000.00	6,702,500.00	15,030,146.00
22020501	LOCAL TRAINING	45,834,148.33	51,744,000.00	6,702,500.00	15,030,146.00
220206	OTHER SERVICES - GENERAL	125,173,700.00	176,988,000.00	83,762,441.72	142,069,020.00
22020601	SECURITY SERVICES	59,959,000.00	86,795,000.00	37,934,625.00	60,661,941.00
22020602	OFFICE RENT	4,837,200.00	5,420,000.00	1,550,000.00	5,973,704.00
22020605	CLEANING & FUMIGATION SERVICES	60,377,500.00	84,773,000.00	44,277,816.72	75,493,375.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,198,494,919.75	3,108,148,364.00	2,251,319,907.56	1,620,061,561.00
22020709	AUDITING OF ACCOUNTS	20,253,000.00	22,300,000.00	17,117,000.00	20,800,000.00
22020712	OTHER CONSULTING SERVICES	1,178,241,919.75	3,085,848,364.00	2,234,202,907.56	1,600,061,561.00
220208	FUEL & LUBRICANTS - GENERAL	85,326,100.00	93,510,000.00	67,739,500.00	95,000,000.00
22020803	PLANT / GENERATOR FUEL COST	85,326,100.00	93,510,000.00	67,739,500.00	95,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	177,739,066.66	207,410,000.00	93,377,810.06	172,350,970.00
22021001	REFRESHMENT & MEALS	16,352,500.00	19,605,000.00	9,294,900.00	13,607,838.00
22021002	HONORARIUM & SITTING ALLOWANCE	14,127,566.28	15,700,000.00	11,209,511.63	17,303,905.00
22021003	PUBLICITY & ADVERTISEMENTS	39,286,267.50	40,447,000.00	15,012,325.68	20,579,049.00
22021007	WELFARE PACKAGES	56,598,632.50	66,522,000.00	37,195,981.19	60,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	8,548,000.00	10,840,000.00	10,264,000.00	11,947,410.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	25,900,000.00	32,584,000.00	-	35,912,768.00
22021066	LOGISTICS/SUPPORT FOR REVENUE GENERATING AGENCIES	16,926,100.38	21,712,000.00	10,401,231.56	13,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>1,100,000.00</b>	<b>4,836,000.00</b>	<b>450,000.00</b>	<b>5,330,043.00</b>
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,100,000.00	4,836,000.00	450,000.00	5,330,043.00
22040114	GRANTS TO LABOUR/INDUSTRIAL UNIONS	1,100,000.00	4,836,000.00	450,000.00	5,330,043.00

# Capital Expenditure By Economic Segment

Orlando State Government 2026 Budget Estimates - 0220008000100 - Orlando State Internal Revenue Service: Expenditure Summary by Economic

Code	Item	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Proposed Budget
3	ASSETS	300,863,689.58	804,216,000.00	87,621,450.70	449,937,539.00
32	NON-CURRENT (FIXED) ASSETS	300,863,689.58	804,216,000.00	87,621,450.70	449,937,539.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	81,144,702.57	488,075,000.00	1,610,000.00	321,539,745.00
320101	LAND & BUILDING - GENERAL	59,075,702.57	56,720,000.00	1,200,000.00	30,000,000.00
32010101	LAND & BUILDINGS - ADMINISTRATIVE	59,075,702.57	56,720,000.00	1,200,000.00	30,000,000.00
320104	FIXED ASSETS - GENERAL	1,120,000.00	287,182,000.00	230,000.00	262,968,245.00
32010405	MOTOR VEHICLES	-	284,700,000.00	-	260,233,000.00
32010406	TRICYCLE	1,120,000.00	2,482,000.00	230,000.00	2,735,245.00
320105	OFFICE EQUIPMENT - GENERAL	14,150,000.00	58,513,000.00	-	14,071,500.00
32010501	COMPUTERS	14,150,000.00	58,513,000.00	-	14,071,500.00
320106	FURNITURE & FITTINGS - GENERAL	6,799,000.00	85,660,000.00	180,000.00	14,500,000.00
32010601	CHAIRS	5,449,000.00	29,484,000.00	180,000.00	8,000,000.00
32010602	TABLES	1,350,000.00	44,216,000.00	-	4,000,000.00
32010612	WINDOW BLINDS	-	11,960,000.00	-	2,500,000.00
3202	INVESTMENT PROPERTY	13,255,367.00	54,200,000.00	3,884,750.00	19,730,188.00
320201	INVESTMENT - LAND & BUILDING - GENERAL	13,255,367.00	54,200,000.00	3,884,750.00	19,730,188.00
32020101	LAND & BUILDINGS - ADMINISTRATIVE INVESTMENT PROPERTY	13,255,367.00	54,200,000.00	3,884,750.00	19,730,188.00
3203	INTANGIBLE ASSETS	206,463,620.01	261,941,000.00	82,126,700.70	108,667,626.00
320301	INTANGIBLE ASSETS	206,463,620.01	261,941,000.00	82,126,700.70	108,667,626.00
32030101	GOODWILL (ACQUIRED)	26,585,000.00	71,300,000.00	4,391,300.00	8,574,953.00
32030109	RESEARCH & DEVELOPMENT	179,878,620.01	190,641,000.00	77,735,400.70	100,092,673.00

# FY2026 ODIRS Capital Expenditure Details

022000800100 - Ondo State Internal Revenue Services		Economic Code and Programme Description		Project Description		Economic Code and Programme Description		Function Code and Description		Location Code and Description		2024 Full Year Actuals		2025 Revised Budget		2025 Performance January to September		2026 Executive Budget Proposal		2026 Approved Budget	
Total:																					
13100125000100 - Reform of Government and G					PURCHASE OF 1 NOS. OF TOYOTA PRADO	32010405 - MOTOR VEHICLES	70112 - FINANCIAL AFFAIRS	62841900 - State	Wide	-	95,000,000.00	-	-	260,233,000.00	-	-	-	260,233,000.00	-	-	
13100124000100 - Reform of Government and G					PURCHASE OF FIVE (5) NOS SALOON CAR: TOYOTA CORROLA	32010405 - MOTOR VEHICLES	70112 - FINANCIAL AFFAIRS	62841900 - State	Wide	-	189,700,000.00	-	-	-	-	-	-	-	-	-	
13100124000200 - Reform of Government and G					PURCHASE OF FIVE (5) NOS TRICYCLE/MOTORCYCLE	32010406 - TRICYCLE	70112 - FINANCIAL AFFAIRS	62841900 - State	Wide	1,120,000.00	2,482,000.00	230,000.00	2,785,365.00	2,785,365.00	-	-	-	2,785,365.00	-	-	
13100124000300 - Reform of Government and G					RENOVATION OF HEAD OFFICE AND OUT STATIONS	32010101 - LAND & BUILDINGS - ADMINISTRATIVE INVESTMENT PROPERTY	70112 - FINANCIAL AFFAIRS	62841900 - State	Wide	13,255,367.00	54,300,300.00	3,884,750.00	19,730,188.00	19,730,188.00	-	-	-	19,730,188.00	-	-	
13100124000400 - Reform of Government and G					CONTRUCTIONS OF ODIRS BUILDING AND TAX STATIONS	32030109 - BUILDINGS - RESEARCH & DEVELOPMENT	70112 - FINANCIAL AFFAIRS	62841900 - State	Wide	59,075,702.57	56,720,000.00	1,200,000.00	30,000,000.00	30,000,000.00	-	-	-	30,000,000.00	-	-	
13100124000500 - Reform of Government and G					HUMAN CAPITAL DEVELOPMENT: CAPACITY BUILDING	32010101 - LAND & BUILDINGS - ADMINISTRATIVE	70112 - FINANCIAL AFFAIRS	62841900 - State	Wide	179,878,620.01	190,641,000.00	77,735,400.70	100,092,673.00	100,092,673.00	-	-	-	100,092,673.00	-	-	
13100124000600 - Reform of Government and G					PURCHASE OF OFFICE FURNITURE (25) Tables	32010602 - TABLES	70112 - FINANCIAL AFFAIRS	62841900 - State	Wide	1,350,000.00	44,216,000.00	-	4,000,000.00	4,000,000.00	-	-	-	4,000,000.00	-	-	
13100124000700 - Reform of Government and G					PURCHASE OF OFFICE FURNITURE (25) Chairs	32010601 - CHAIRS	70112 - FINANCIAL AFFAIRS	62841900 - State	Wide	5,449,000.00	29,484,000.00	180,000.00	8,000,000.00	8,000,000.00	-	-	-	8,000,000.00	-	-	
13100124000800 - Reform of Government and G					CORPORATE SOCIAL RESPONSIBILITY	32030101 - GOODWILL (ACQUIRED)	70112 - FINANCIAL AFFAIRS	62841900 - State	Wide	26,585,000.00	71,300,000.00	4,391,300.00	8,574,953.00	8,574,953.00	-	-	-	8,574,953.00	-	-	
13100124001000 - Reform of Government and G					PURCHASE OF LAPTOP (20 UNITS)	32010501 - COMPUTERS	70112 - FINANCIAL AFFAIRS	62841900 - State	Wide	7,185,000.00	28,143,000.00	-	14,071,500.00	14,071,500.00	-	-	-	14,071,500.00	-	-	
13100124001100 - Reform of Government and G					PURCHASE OF DESKTOP COMPUTERS (25 UNITS)	32010501 - COMPUTERS	70112 - FINANCIAL AFFAIRS	62841900 - State	Wide	6,965,000.00	30,370,000.00	-	-	-	-	-	-	-	-	-	
13100124001200 - Reform of Government and G					PURCHASE OF CURTAINS (15) OFFICES	32010612 - WINDOW BLINDS	70112 - FINANCIAL AFFAIRS	62841900 - State	Wide	-	11,960,000.00	-	2,500,000.00	2,500,000.00	-	-	-	2,500,000.00	-	-	