

# 2026 APPROPRIATION LAW

**NO. 13 OF 2025**



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EKITI STATE OF NIGERIA

*Commencement*

*(January, 2026)*

Enacted by the Ekiti State House of Assembly as follows:

*Appropriation*

1. i. The **Accountant-General of Ekiti State** may, when authorized to do so by warrant signed by the **Commissioner for Finance** pay out of the **Consolidated Revenue Fund of Ekiti** during the financial year ending 31<sup>st</sup> December, 2026 the sum specified warrant not exceeding in aggregate the 2026 Estimate of **Four Hundred and Fifteen Billion, Five Hundred and Seventy-Two Million, Seventy Thousand, One Hundred and Thirty-Nine Naira, Forty-Four Kobo** (**₦415,572,070,139.44**).

*Schedules I & II*

- ii. The amount mentioned in **Sub-Section (I)** of this Section shall be appropriated to Head of **Expenditure Specified in Schedules I & II** to the Law.
- iii. No part of the amount afore-said shall be issued from the **Consolidated Revenue fund of Ekiti State** after the end of year mentioned in sub-Section (i) of this **Section**.

*Citation*

2. This Law may be cited as 2026 Appropriation Law.

FIRST SCHEDULE

RECURRENT EXPENDITURE

S/N	DETAILS	2026 ESTIMATES ₦ : K
1	PERSONNEL COST	62,634,450,601.74
2	STATUTORY TRANSFER (PERSONNEL, LEGISLATURE)	2,130,000,000.00
3	OVERHEADS	105,479,607,891.72
4	STATUTORY TRANSFER (OVERHEADS, LEGISLATURE)	6,275,016,270.86
5	GRANTS AND SUBVENTIONS	39,599,077,544.59
6	STATUTORY TRANSFER (GRANTS TO JUDICIARY)	5,354,686,762.93
7	DEBT SERVICE	400,000,000.00
	TOTAL	221,872,839,071.84

SECOND SCHEDULE

CAPITAL EXPENDITURE

S/N	DETAILS	2026 ESTIMATES ₦ : K
1.	ADMINISTRATIVE SECTOR	24,807,079,110.98
2.	ECONOMIC SECTOR	140,985,183,820.40
3.	LAW AND JUSTICE SECTOR	1,350,350,887.99
4.	SOCIAL SECTOR	26,556,617,248.23
	<b>TOTAL</b>	<b>193,699,231,067.60</b>

### THIRD SCHEDULE

#### 2026 BUDGET: REVENUE SOURCES

S/N	DETAILS OF REVENUE	2026 ESTIMATES ₦.K
1.	OPENING BALANCE (TRANSFER FROM PRIOR FISCAL YEAR)	33,574,233,808.29
2.	STATUTORY ALLOCATION (FAAC)	126,684,472,656.46
3.	VALUE ADDED TAX (VAT)	80,101,820,588.58
4.	INDEPENDENT REVENUE	45,455,732,246.66
5.	CAPITAL RECEIPTS	129,755,810,839.45
	<b>TOTAL</b>	<b>415,572,070,139.44</b>

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



BARR. OPEYEMI AJIBOLA  
*Clerk of the House of Assembly*



RT. HON. ADEOYE STEPHEN ARIASOYE  
*Speaker of the House*

**Governor's Assent**

I hereby signify my assent to this Bill



**MR. BIODUN ABAYOMI OYEBANJI**  
**Governor of Ekiti State.**

MADE AT ADO EKITU THIS ..... DAY OF ..... 2025