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**OFFICE OF THE PERMANENT SECRETARY  
MINISTRY OF BUDGET, ECONOMIC PLANNING &  
PERFORMANCE MANAGEMENT**

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**Our Ref. No: EK/BEP/BDG/273/03**

**Date: 01 September, 2026**

All Honourable Commissioners/ All Special Advisers,  
The Secretary to the State Government,  
The Head of Service,  
The Chief of Staff,  
All Permanent Secretaries,  
The Auditors-General (State & Local Governments),  
All Directors-General,  
All General Managers/Executive Secretaries,  
The Chief Registrar of the High Court of Justice,  
The Chief Registrar of the Customary Court of Appeal,  
The Clerk, Ekiti State House of Assembly,  
Heads of Tertiary Institutions,  
All Heads of Extra-Ministerial Departments.

**2027 ADVANCE PROPOSAL AND DRAFT ESTIMATES**

**INTRODUCTION**

Section 25(b)(i) of Ekiti State Public Finance Management Law, No. 11 of 2020 empowers the Ministry of Budget and Economic Planning to issue appropriate guidelines, directions and instructions to Ministries, Departments and Agencies (MDAs) on Budget preparation. Consequently, this 2027 Budget Call Circular sets out the requirements and instructions that must be satisfied and followed in the preparation of the 2027 Ekiti State Budget Proposals. Thus, all Chief Executives and Accounting Officers and other officers responsible for Budget preparation are advised to read the Budget Call Circular carefully and painstakingly. All are also enjoined to adhere strictly to the guidelines and instructions including but not limited to, the revenue and cost optimization measures contained therein.

1.2 All MDAs and Non-Ministerial Departments should ensure that their Budget proposals align with the long-term and medium Plans of the State Government as encapsulated in the 30-year State Development Plan (2021 – 2050), 2027 – 2029 Medium Term Expenditure Framework and Fiscal Strategy Paper (MTEF/FSP) and other related extant rules outlining the State's development priorities. Furthermore, the 2027 Budget will be prepared, using Zero-Based Budgeting approach. Therefore, the proposals of MDAs must be justified to curb wastage and align resources with the 2027 fiscal goals.

1.3 The focus of the 2027 Budget is to consolidate on the achievements of the present administration and lay a solid foundation for the second term of the administration. In anticipation of the commencement of another 4-year tenure of the administration of His Excellency, Mr. Biodun Abayomi Oyeboji, All MDAs are enjoined to ensure that their proposals conform with the vision of the administration. The top priority of 2027 fiscal year is to complete all on-going projects in compliance with the Transition Law of Ekiti State 2019 and lay a solid foundation for the new 4-year tenure. Therefore, all MDAs must ensure that their policies, programmes and projects in the draft 2027 Budget are discussed and cleared with the Chief Executive.

## **2.0 PRINCIPLES AND POLICIES OF 2027 BUDGET PROPOSAL**

2.1 The fundamental rules and guidelines designed for the preparation and implementation of the 2027 Budget are as follows:

- i. conformity with Government's priorities and Budget policy thrust;
- ii. flexibility and responsiveness to changing macro-economic variables;
- iii. effective communication and collaboration among stakeholders for enhanced budgeting outcomes;
- iv. focus on short-term, medium and long-term financial goals of the Government;
- v. alignment with the Budget thresholds and 2027 – 2029 Medium=Term Expenditure Framework ceilings relating to Personnel, Overhead and Capital Expenditure Projections;
- vi. conformity with uniformed Sub-national format of Budget estimates (National Charts of Account Budget Template using the administrative, economic, function, programme, fund and geo-location segments/classifications);
- vii. clear, explicit and unambiguous capital projects description detailing the type/brand of products, quantities, location, among others;
- viii. disaggregation of related capital projects which are located in different towns or Local Government Areas (under separate Budget lines);
- ix. function coding, including the use of function code to identify BED expenditure; and

- x. Programme coding, including the use of activity level code to identify PHC expenditure.

### **3.0 OBJECTIVES OF THE 2027 BUDGET**

The objectives of 2027 Budget are to:

- i. promote and ensure Budget realism and execution by improving the State's Internally Generated Revenue through various measures thereby, reducing reliance on Federation Account most especially, in meeting recurrent Expenditure.
- ii. promote transparency and accountability by engaging citizens through open administration partnership;
- iii. provide qualitative education by developing the intellectual, moral and social capacity of students and the populace to lead productive lives and contribute meaningfully to the State's GDP;
- iv. strengthen agribusiness by enhancing the competitiveness of domestic food production as well as providing rural employment aimed at food security;
- v. realize the vision of the administration which is to make Ekiti State the best place to live, to work, to visit and invest by year 2050;
- vi. promote adequate and quality health services through improved, affordable and accessible healthcare delivery that will increase life expectancy of the citizens;
- vii. attract investors, provide incentives to new business owners and employment opportunities;
- viii. improve local content through skills hunt and development of indigenous labour towards trapping the State's resources for internal use to drive economic growth;
- ix. enhance the adoption of e-governance and technological innovation in the Public Service and governance for quality service delivery; and
- x. provide tourist-friendly environment towards preserving local heritage and creating job opportunities;

### **4.0 REVENUE**

#### **4.1 INTERNALLY GENERATED REVENUE (IGR) / INDEPENDENT REVENUE**

4.1.1 The exponential increase and accelerated growth in the Internally Generated Revenue of the State in the last few years of the administration is highly commendable. This was as a result of the commitment of Ekiti State Government to reduce its reliance on the Federal Allocation. Pursuant to the above, the Government has prioritized the automation of all revenue generating activities across all MDAs to block leakages.

4.1.2 Meanwhile, the State Internal Revenue Service will continue to operate within the ambit of the Ekiti State Revenue Administration Law to align state collections with national tax reforms. Furthermore, Inter-Agency collaborations among revenue MDAs shall be sustained and improved upon for enhanced revenue generation and collection.

4.1.3 MDAs are advised to note the commitment of Government to Public Private Partnership hence, the need to establish collaborative synergy to with private organizations to address operational challenges and maximize the gains from Public Private Partnership.

4.1.4 The State Government will further strengthen its efforts on agribusiness, tourism and knowledge zone to attract private investors while tax-relief will be granted to newly established business ventures operating within the State in the next fiscal year. This will complement the efforts of the Government in promoting the ease of doing business in the State.

4.1.4 All State-owned Tertiary Institutions are requested to render 100% PAYEE collected on behalf of their staff to the EKIRS as provided in the extant Laws. In addition, Tertiary Institutions are expected to prepare a detailed analysis of their revenue projections (from all sources) in the next fiscal year for the consideration and determination of their 2027 Estimates. The returns should reach this Ministry not later than **Friday, 4<sup>th</sup> September, 2026.**

## **4.2 FEDERATION ACCOUNT**

4.2.1 Revenue from the Federation Account comprising Statutory Allocation and other FAAC Receipts such as Value Added Tax (VAT), Liquified Natural Gas Dividend, Ecological Fund and Exchange Rate Gains shall contribute significantly to the implementation of programmes and projects of Government in 2027. Furthermore, the State Government will improve its collaboration with the Federal Government to promote the Renewed Hope Agenda of the President. Meanwhile, the Infrastructure Development Fund support from Federation Account shall be used judiciously for projects with significant economic value. Lastly, realistic projections will be made for all revenue from the Federation Account.

## **4.3 CAPITAL RECEIPTS**

4.3.1 On Aids and Grants, all Agencies of Government operating cost Accounting Centres or having facilities from Donor Agencies are required to provide details of the actual receipts and expenditure as at **August 31, 2026**. The Agencies should also forward their projections for 2027 Budget Estimates. Put succinctly, they are to prepare and submit cost estimate for externally financed programmes and projects with the expected receipts. The affected MDAs are to state the type of receipts such as Domestic

Loan, Grant, Foreign or Domestic). The returns, should be submitted to the Ministry of Budget and Economic Planning, using the attached proforma, not later than **Friday, September 4, 2026.**

#### **4.4 LOAN AND DEBT SERVICE**

4.4.1 Ministry of Finance, as part of its mandate, should prepare a comprehensive Borrowing Plan to be submitted along with the corresponding list of projects to be executed with the facility. This should be done using the NCoA-Compliant Budget Template. Furthermore, a detailed loan repayment projection for Foreign/Domestic Loans and Grants should be prepared by the Ministry of Finance in collaboration with the Office of the State Accountant General for inclusion in the proposed 2027 Budget. This should include principal and interest on the facilities. The returns, should be submitted to the Ministry of Budget and Economic Planning not later than **Friday, 4<sup>th</sup> September, 2026.**

#### **5.0 RECURRENT EXPENDITURE**

##### **5.1 PERSONNEL COST**

5.1.1 On Personnel Cost, all MDAs are to prepare their Personnel Cost estimates based on the information provided on the State Automated Payroll System in the Office of the State Accountant-General and the Establishment Proposal for 2027. Other factors to be considered include Pensions and Gratuities of Retirees, recruitment into the Public Service, provision for promotion of Public Servants, Contributory Pension Scheme, Severance Allowance to Political Office Holders, outstanding Leave Bonus, among others.

5.1.2 Consequently, all Accounting Officers are to ensure that all newly employed officers are registered on the State Automated Payroll System and Consolidated Pension Scheme in line with the extant Laws.

##### **5.2 OVERHEAD COST**

5.2.1 To reduce unnecessary expenses on overhead, enhance financial stability of Government and free more fund for developmental projects, Accounting Officers are advised to ensure fiscal discipline while preparing the overhead proposals of their MDAs. Therefore, projections for sitting allowances, refreshment and meal, training and capacity building, gifts, welfare packages, transport and travelling must not be over bloated. Proposals of on Overhead must be submitted in soft copies, using the NCoA Templates and Codes. Therefore, relevant officers are advised to acquaint themselves with the requirements of the National Charts of Account in the preparation of their Overhead Estimates.

5.2.3 Meanwhile, MDAs are enjoined to use the Economic Segment/Classification of the NCoA in preparing the overhead estimates for the 2027 fiscal year. Please, note that returns which are not in line with the foregoing will not be entertained.

## **6.0 CAPITAL EXPENDITURE**

6.1 All Accounting Officers are to note that their proposals for capital expenditure must emerge from the State Development Plan 2021 - 2050, MTEF/FSP and conform to the Pillars of Government. Based on the requirement of 2027 Budget NCoA Budget Template, all MDAs are to provide the details of their capital expenditure, indicating the type of good/commodity, brand, location and quality.

6.2 It is instructive to state that the Ministry of Budget and Economic Planning will not accept any Capital Estimate that does not conform to the Guidelines on Capital Budget preparation. MDAs are to ensure that their spending plan capture succinctly, all their projects for the incoming year. In addition, MDAs are advised to be proactive in ensuing that their programmes/projects which had earlier been approved by His Excellency, the Governor for which fund might not be released in the present fiscal year are included in their proposal for year 2027. It is instructive to note that items such as Capacity Building/Workshop and Empowerment Programmes are no longer Capital items as only items of depreciable forms should be captured in the Capital Budget proposals of MDAs.

6.3. Accounting Officers are enjoined to engage their Chief Executives and Heads of Departments in the preparation of their Estimates to ensure collective responsibility. Capital Budget shall be guided by the following principles:

- i. consistency with the Pillars of Government for the next fiscal year;
- ii. provided for in the Medium-Term Expenditure Framework (MTEF) 2027 – 2029; and
- iii. approval of His Excellency, the Governor.

6.4. In addition, Capital Budget items must be:

- a. of economic value;
- b. realistic;
- c. achievable; and
- d. measurable;

6.5 Furthermore, all MDAs are requested to prepare their proposed Revenue, Overhead and Capital Estimates, using the NCoA classifications for the 2027 fiscal year and render returns to this Ministry for consideration not later than **Friday, 4<sup>th</sup> September, 2026.**

7.0 **GENERAL**

7.1 Kindly note that the deadline for posting of returns on revenue and expenditure as at 31<sup>st</sup> of August, 2026 to the Budget Platform at [www.ekbudget.com](http://www.ekbudget.com) is **Wednesday, September 2, 2026**. Consequently, Director of Administration and Supplies, Director of Finance and Accounts and Director of Planning, Research and Statistics in various MDAs are to attend Budget Reconciliation Meeting for January – August, 2026, which has been scheduled as follows:

**Date: Thursday, 3<sup>rd</sup> and Friday, 4<sup>th</sup> September, 2026.**

**Venue: Conference Hall, Ministry of Budget and Economic Planning, Secretariat Complex, Ado Ekiti.**

**Time: 10.00 am daily.**

7.2 Time table for the Reconciliation exercise is attached herewith for reference.

8.0 Thank you.



**Sola Akinluyi, Esq.**

Permanent Secretary

## PROFORMA FOR RECEIPTS FOR EXTERNALLY FINANCED PROGRAMMES/PROJECTS IN 2027

[illegible]

**MINISTRY OF BUDGET AND ECONOMIC PLANNING**  
**JANUARY - AUGUST, 2026 BUDGET RECONCILIATION MEETING**  
**TIME - TABLE**

|  | S/N                                       | MDAs                                                                                                                                                                                                                                                                                                                                                                                                                                | TIME                    |
|--|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
|  |                                           | <b><u>DAY ONE : THURSDAY, 3<sup>rd</sup> SEPTEMBER, 2026</u></b>                                                                                                                                                                                                                                                                                                                                                                    |                         |
|  | 1<br>2<br>3<br>4<br>5<br>6<br>7<br>8<br>9 | Ministry of Agriculture & Food Security<br>Farm Settlement and Peasant Farmer Development Programme<br>Agricultural Development Project (ADP)<br>FADAMA<br>Fountain Agriculture Marketing Agency<br>Ekiti State Rural Access and Agricultural Marketing Project (RAAMP)<br>Ekiti State Rural Road Fund (EKSRF)<br>Ekiti State Rural Access Roads Authority (EKRARA)<br>Livestock Productivity & Resilience Support Project (L-PRES) | 10:00am - 10:50am       |
|  | 10<br>11<br>12<br>13                      | Ministry of Trade, Industry, Investment and Cooperatives<br>Ekiti State Knowledge Zone<br>Microfinance and Enterprise Development Agency (MEDA)<br>Ekiti State Mineral Resources Development Agency                                                                                                                                                                                                                                 | 10:50am - 11:00am       |
|  | 14<br>15<br>16<br>17<br>18                | Ministry of Wealth Creation and Employment<br>Office of Human Capital Development and Allied Matters<br>Ekiti State Job Creation Agency<br>Ekiti State Investment Promotion Agency<br>Ekiti State Social Community Development Agency (EKSCDA)                                                                                                                                                                                      | 11:00am - 11:10am       |
|  | 19<br>20<br>21<br>22<br>23<br>24<br>25    | Ministry of Infrastructure & Public Utilities<br>Ekiti State Water Corporation<br>Ekiti State Small Towns and Rural Water Supply and Sanitation Agency<br>Ekiti State Water and Sanitation Regulatory Agency<br>Ekiti State Electricity Board<br>Electricity Regulatory Agency<br>Transmission Company of Nigeria                                                                                                                   | 11:10am - 11:30am       |
|  | 26<br>27                                  | Ministry of Innovation, Science and Technology<br>Bureau of Information, Communication and Technology                                                                                                                                                                                                                                                                                                                               | 11:30am - 11:50am       |
|  | 28<br>29                                  | Ministry of Works<br>Bureau of Special Projects                                                                                                                                                                                                                                                                                                                                                                                     | 11:50am - 12:00pm(noon) |

|  | S/N                                                                                          | MDAs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | TIME              |
|--|----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
|  | 30<br>31<br>32<br>33                                                                         | Ministry of Transportation<br>Ekiti State Traffic Management Agency<br>Public Works Corporation<br>Ekiti State Airport Project                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 12:00pm - 12:25pm |
|  | 34<br>35<br>36<br>37<br>38<br>39                                                             | Ministry of Environment<br>Nigeria Erosion & Watershed Management Project (NEWMAP)<br>Ekiti State Forestry Commission<br>Waste Management Authority<br>State Environmental Protection Agency (SEPA)<br>State Emergency Management Agency (SEMA)                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 12:25pm - 12:40pm |
|  | 40<br>41<br>42<br>43<br>44<br>45<br>46                                                       | Ministry of Physical Planning and Urban Development<br>Housing Corporation<br>Ekiti State Mortgage Board<br>Office of the Surveyor General<br>Urban Renewal Agency<br>Bureau of Land Services<br>Geospatial Information System (GIS) Office                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 12:40pm - 1:00pm  |
|  | 47<br>48<br>49<br>50<br>51<br>52<br>53<br>54<br>55<br>56<br>57<br>58<br>59<br>60<br>61<br>62 | Ministry of Education<br>Teaching Service Commission<br>Teaching Service Commission Loans Board<br>Agency for Adult and Non Formal Education<br>Education Trust Fund<br>Ekiti State Library Board<br>Board for Technical and Vocational Education<br>Schools Agriculture and Enterprise Agency<br>Ekiti State Scholarship Board<br>SUBEB<br>Bamidele Olumilua University of Education, Science & Tech., Ikere-Ekiti<br>Ekiti State University, Ado-Ekiti<br>College of Health, Science & Technology, Ijero-Ekiti<br>Ekiti State Polytechnic, Isan-Ekiti<br>Adolescent Girls Initiative for Learning & Empowerment (AGILE)<br>Innovative Development Effectiveness in Acquisition of Skills (IDEAS) | 1:00pm - 1:40pm   |

|  | S/N                                          | MDAs                                                                                                                                                                                                                                                                                                                                                                                                  | TIME            |
|--|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
|  | 63<br>64<br>65<br>66<br>67<br>68<br>69<br>70 | Ministry of Health and Human Services<br>Hospitals Management Board<br>Ekiti State Drugs Health Supplies Management Agency<br>State Action Committee on Aids (SACA)<br>Primary Health Care Development Agency<br>Ekiti State University Teaching Hospital<br>Ekiti State Health Insurance Scheme<br>Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Service (IMPACT) | 1:40pm - 1:55pm |
|  | 71<br>72<br>73                               | Ministry of Information<br>Broadcasting Service of Ekiti State<br>Ekiti State Sports Commission                                                                                                                                                                                                                                                                                                       | 1:55pm - 2:05pm |
|  | 74                                           | Ministry of Youths Development                                                                                                                                                                                                                                                                                                                                                                        | 2:05pm - 2:15pm |
|  | 75<br>76                                     | Ministry of Arts and Culture and Creative Economy<br>Bureau of Tourism                                                                                                                                                                                                                                                                                                                                | 2:15pm - 2:25pm |
|  | 77<br>78<br>79                               | Ministry of Women Affairs & Social Development<br>Office of Special Education and Social Inclusion<br>Nigeria for Women Project                                                                                                                                                                                                                                                                       | 2:25pm - 2:30pm |

**MINISTRY OF BUDGET AND ECONOMIC PLANNING**  
**JANUARY – AUGUST, 2026 BUDGET RECONCILIATION MEETING**  
**TIME – TABLE**

|  | S/N                                    | MDAs                                                                                                                                                                                                                                                                                                          | TIME              |
|--|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
|  |                                        | <b>DAY TWO: FRIDAY, 4<sup>TH</sup> SEPTEMBER, 2026</b>                                                                                                                                                                                                                                                        |                   |
|  | 1<br>2<br>3<br>4<br>5<br>6             | Ministry of Justice<br>Judiciary<br>Judicial Service Commission<br>Office of the Public Defender<br>Law Reform Commission<br>Customary Court of Appeal                                                                                                                                                        | 10:00am – 10:20am |
|  | 7<br>8<br>9                            | House of Assembly<br>House of Assembly Service Commission<br>House of Assembly Loans Board                                                                                                                                                                                                                    | 10:20am – 10:30am |
|  | 10<br>11<br>12<br>13<br>14<br>15<br>16 | Governor's Office<br>Bureau of Local Content<br>Independent Project Monitoring Unit<br>Office of the Deputy Governor<br>State Capital Development Authority<br>Boundary Commission<br>Ekiti State Consumer Protection Commission                                                                              | 10:30am – 10:40am |
|  | 17                                     | Ministry of Local Government Affairs                                                                                                                                                                                                                                                                          | 10:40am – 10:50am |
|  | 18                                     | Ministry of Rural and Community Development                                                                                                                                                                                                                                                                   | 10:50am – 11:00am |
|  | 19                                     | Ministry of Special Duties                                                                                                                                                                                                                                                                                    | 11:00am – 11:10am |
|  | 20                                     | Ministry of Regional Development and Inter-Governmental Affairs                                                                                                                                                                                                                                               | 11:10am – 11:20am |
|  | 21                                     | Ministry of Chieftaincy and Home Affairs                                                                                                                                                                                                                                                                      | 11:20am – 11:30am |
|  | 22<br>23<br>24<br>25<br>26<br>27<br>28 | Office of Transformation and Service Delivery<br>Political & Economic Affairs Department<br>Office of the Secretary to the State Government<br>Ekiti State Pension Commission<br>Pension Transition Arrangement Department (PTAD)<br>Sustainable Development Goals Office<br>Fiscal Responsibility Commission | 11:30am – 12:00pm |

|  |                                                          |                                                                                                                                                                                                                                                                                                                                                                        |                   |
|--|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
|  | 29<br>30                                                 | Bureau of Public Procurement (BPP)<br>Civil Service Commission                                                                                                                                                                                                                                                                                                         |                   |
|  | <b>S/N</b>                                               | <b>MDAs</b>                                                                                                                                                                                                                                                                                                                                                            | <b>TIME</b>       |
|  | 31<br>32<br>33<br>34<br>35<br>36<br>37<br>38<br>39<br>40 | General Administration Department<br>Ekiti State Liaison Office, Abuja<br>Ekiti State Liaison Office, Lagos<br>Cabinet and Special Service Department<br>Christian Pilgrim Welfare Board<br>Muslim Pilgrim Welfare Board<br>Ekiti State Security Trust Fund<br>Office of Establishments and Service Matters<br>Staff Housing Loans Board<br>Bureau of Asset Management | 12:00pm - 12:30pm |
|  | 41                                                       | Ministry of Capacity Development and Training                                                                                                                                                                                                                                                                                                                          | 12:30pm - 12:40pm |
|  | 42<br>43<br>44<br>45                                     | Auditor - General's Office<br>State Audit Service Commission<br>Office of Auditor-General for Local Governments<br>State Independent Electoral Commission                                                                                                                                                                                                              | 12:40pm - 1:00pm  |
|  | 46<br>47<br>48<br>49<br>50<br>51<br>52                   | Ministry of Finance<br>Office of the Accountant General<br>Project Financial Management Unit (PFMU)<br>Internal Revenue Services<br>Ekiti State Lotteries Commission<br>Signage and Advertisement Agency<br>Central Internal Audit                                                                                                                                     | 1:00pm - 1:30pm   |
|  | 53<br>54<br>55                                           | Bureau of Statistics<br>Ekiti State Social Investment Coordinating Office<br>Ministry of Budget, Economic Planning and Performance Management                                                                                                                                                                                                                          | 1:30pm - 1:45pm   |