

EKITI STATE GOVERNMENT



REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2025

IPSAS ACCRUAL GENERAL PURPOSE FINANCIAL STATEMENT

TABLE OF CONTENT

Page(s)

1	Report of the Accountant-General.....	2
2	Financial Highlights.....	3
3	Responsibilities of the Accountant-General.....	4
4	Statement of Accounting Policies.....	5 - 24
5	Report of the Auditor-General/Audit Certification.....	25
6	Charts	26 - 27
7	Statement of Financial Performance.....	28 - 29
8	Statement of Financial Position.....	30 - 31
9	Statement of Cash Flow.....	32 - 33
10	Statement of Change in Net Assets/Equity	34
11	Statement of Comparison of Budget and Actual Amount.....	35 - 36
12	Notes to the Financial Statements.....	37 -190



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REPORT OF THE ACCOUNTANT-GENERAL

In line with this administration's policies of transparency, accountability and probity, I have the great honour to present the IPSAS Accrual General Purpose Financial Statements of the Ekiti State Government (EKSG) for the year ended 31st December, 2025 together with the Auditor's Report on the Financial Statements which include:


- i. Consolidated Statement of Financial Performance;
- ii. Consolidated Statement of Financial Position;
- iii. Consolidated Statement of Change in Net Assets/Equity;
- iv. Consolidated Statement of Cash Flow; and
- v. Consolidated Statement of Comparison of Budget and Actual Amount.

The Financial Statements of EKSG for the year ended 31st December, 2025 have been prepared on International Public Sector Accounting Standards (IPSAS) Accrual Basis. The Financial Statements equally complied with Generally Accepted Accounting Principles and Practice (GAAPP), FAAC approved format and other Financial Regulations.

The implementation of Accrual Accounting by EKSG has facilitated easy assessment of the financial performance of the State. The Financial Statements depict all expenses whether paid for or not and all revenue whether received or outstanding. Furthermore, it provides useful information on the ability of income streams to adequately cover short and long term liabilities as well as adequate information on government spending which in turn drives better utilization of government resources.

The Financial Statements fairly reflect the financial position of EKSG as at 31st December, 2025 and its financial performance for the period under review. The Accountant-General hereby accept the responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

I am delighted to acknowledge and appreciate His Excellency, Mr. Governor as well as the Honorable State Commissioner for Finance for their Support towards the preparation of this report. The loyalty and dedication of members of staff of Main Accounts Department and the entire staff of the Office of the Accountant-General towards the successful completion of this report is highly appreciated. The contributions of Directors of Finance and Accounts in the Ministries, Departments and Agencies (MDAs) are equally recognized and appreciated.

 02-03-2026
OLARIKE T. OLAYINKA (MRS) FCA, ACTI.
ACCOUNTANT-GENERAL/PERMANENT SECRETARY
EKITI STATE

FINANCIAL HIGHLIGHTS

Operating Surplus for the year was **₦114,244,964,931.37** while the State made a Net Surplus of **₦106,865,837,348.61**.

Reviewing the current year performance as compared to that of year 2024, Recurrent Revenue decreased by **4%** from **₦328,313,216,719.13** in the year 2024 to **₦314,455,402,118.33** in year 2025 while Capital Receipts decreased by **27%** from **₦74,113,707,061.09** in year 2024 to **₦53,783,852,105.87** in year 2025. The State Recurrent Expenditure decreased by **4%** from **₦213,203,344,540.88** in year 2024 to **₦204,524,948,872.48** in year 2025 while **10%** increase from **₦158,934,207,002.09** in year 2024 to **₦174,644,914,789.60** in year 2025 was noted in Capital Expenditure.

During the period, EKSG budgeted **₦223,591,058,990.64** for Recurrent Expenditure and **₦174,734,324,914.79** for Capital Expenditure. The Actual Recurrent Expenditure was **₦204,524,948,872.48** while Capital Expenditure was **₦174,644,914,789.60** representing **91%** and **99.9%** performance respectively.

In addition, EKSG budgeted **₦252,990,689,004.37** for Recurrent Revenue and **₦75,331,158,070.00** for Capital Receipts. The Actual Recurrent Revenue was **₦314,455,402,118.33** while actual Capital Receipt was **₦53,783,852,105.87** representing **124%** and **71%** performance respectively for the period under review.

Details as contained in Annexure (*FINANCIAL HIGHLIGHTS*).

 02-03-2026

OLARIKE T. OLAYINKA (MRS) FCA, ACTI.
ACCOUNTANT-GENERAL/PERMANENT SECRETARY
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RESPONSIBILITY OF THE ACCOUNTANT-GENERAL

The Financial Statements have been prepared by the Accountant-General of Ekiti State in accordance with the provision of the Finance (Control and Management) Act 1958 and Cap 144 LFN and PFM Law 2011 as amended. The Financial Statements complied with Generally Accepted Accounting Practice (GAAP) and was prepared on International Public Sector Accounting Standards (IPSAS) Accrual Basis.

The Financial Statements were prepared in line with the historical cost convention, IPSAS provisions, Financial Administration, Approved Budget 2025 and the Constitution of Federal Republic of Nigeria. Basically, the reporting format of IPSAS Accrual General Purpose Financial Statement (GPFS) approved by the Federal Executive Council of Nigeria (FEC) in 2012 was also adhered to.

The Accountant-General of the State is responsible for establishing and maintaining an adequate system of internal control to provide adequate and reasonable assurance that the transaction reported are recorded accurately and are within statutory authority.

The Accountant-General ensures the integrity and objectivity of the Financial Statements to fairly reflect the financial position and performance of Ekiti State Government and apply suitable accounting policies, prudent judgments and estimate consistently for the preparation of its financial statements.

The Accountant-General further accepts responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements as well as adequate system of internal financial control.

 02-03-2026

OLARIKE T. OLAYINKA (MRS) FCA, ACTI.

ACCOUNTANT-GENERAL/PERMANENT SECRETARY

EKITI STATE



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STATEMENT OF ACCOUNTING POLICIES

1. Basis of Preparation:

This General Purpose Financial Statement (GPFS) is prepared on IPSAS Accrual Basis, using the General Purpose Financial Statement (GPFS) reporting format approved by the Federal Executive Council of Nigeria (FEC) in 2012 with full compliance with historical cost convention, IPSAS provisions, Financial Administration, Ekiti State 2025 Approved Budget and the Constitution of Federal Republic of Nigeria.

2. Fundamental Accounting Concepts: The following fundamental accounting concepts are taken as the basis of preparation of all accounts and were followed by all reporting MDAs:

- a. Accrual basis concept;
- b. Going concern concept;
- c. Consistency concept;
- d. Understandability;
- e. Materiality;
- f. Relevance;
- g. Prudence;
- h. Completeness etc.

STATEMENT OF ACCOUNTING POLICIES

3. Accounting Period:

The accounting period is from 1st January to 31st December, 2025 in line with the National Treasury Circular Ref. OAGF/CAD/026/V.1/102 of 30th December, 2013. Each accounting year is divided into 12 calendar months, covering January to December.

4. Reporting Currency:

The GPFS is prepared in the Nigerian Naira.

5. Principal Statements in the GPFS: The principal statements contained in the GPFS are:

- a. The Consolidated Statement of Financial Performance
- b. The Consolidated Statement of Financial Position
- c. The Consolidated Statement of Cash flow
- d. The Statement of Changes in Net Assets/Equity
- e. The Statement of Comparison of Budget and Actual Amount
- f. The Notes to the GPFS

6. Consolidation Policy:

- a. The Consolidation of the GPFS is based on Accrual Basis of Accounting
- b. All MDAs of the Government including the Tertiary Institutions were consolidated in the GPFS in line with ***IPSAS 35***.
- c. Consolidation of the GPFS was in agreement with the provisions of all the relevant legal requirements.
- d. Controlled Entities are fully consolidated from the date on which control is transferred to the Public Entity. They are de-consolidated from the date that control ceases.

STATEMENT OF ACCOUNTING POLICIES

7. Notes to the GPFS:

Notes to the GPFS are presented in a systematic manner in line with ***IPSAS 22***, which requires full disclosure of financial information of the General Government Sector. The items in the Statements are cross referenced to any related information in the Notes and followed the format provided in the Accounting Manual.

8. Comparative Information:

The General Purpose Financial Statements disclosed all numerical information in relation to the year 2024.

9. Budget Figures:

IPSAS 24 requires the presentation of Budget Information in Financial Statements. The Budget figures used were extracted from the 2025 approved annual budget of Ekiti State Government in line with the Appropriation Act of the State.

10. Revenue:

a. The MDAs recognizes revenues from non-exchange transactions such as fees, taxes and fines when the event (specify event) occurs and the asset recognition criteria are met. According to ***IPSAS 23***, Non-Exchange transactions included all transactions in which the State had received assets or services or had liabilities extinguished without directly giving approximately equal value (primarily in form of cash, goods, services or use of assets) to another entity in exchange.

b. Revenues of the State from exchange transactions according to ***IPSAS 9*** included those transactions in which the State received assets or services or had liabilities extinguished and directly gave approximately equal value (primarily in form of cash, goods, services or use of assets) to another entity in exchange.

c. Revenue is shown net of tax, returns, rebates and discounts. Revenue from the sale of goods is recognized when the significant risks and rewards of ownership has been transferred to the buyer, usually when goods are delivered. Other revenue consists of gains on disposal of property, plant and equipment. Any gain on disposal is recognized at the date when the control of the asset is passed to the buyer and is determined after deducting from the proceeds the carrying value of the asset at that time.

11. Aid and Grants:

Aid and Grants to the State is recognized as income on entitlement, while aid and grants to other governments/agencies are recognized as expenditure on commitment.

STATEMENT OF ACCOUNTING POLICIES

12. Subsidies, Donations and Endowments:

Subsidies, Donations and Endowments to the State are recognized as income when money is received, or entitlement to receive money is established; except where fulfillment of any restrictions attached to these monies is not probable.

13. Transfers from other Government Entities:

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on receipt of the asset (cash, goods, services and property) if it is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured.

14. Expenses:

All expenses are reported on an accrual basis, i.e. all expenses are recognized in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.

15. Employee Benefits/Pension Obligations:

- a. According to ***IPSAS 25***, The State measured the short-term employee benefits (salaries, social security contributions, leave bonuses and all monetary benefits using the cost of service rendered by the employees.
- b. The Provision has been made, where applicable, using an actuarial valuation for retirement gratuities. The actuarial valuation determines the extent of anticipated entitlements payable under employment contracts and brings to account a liability using the present value measurement basis, which discounts expected future cash outflows.
- c. The entitlements are recorded as Current Liabilities to the extent of the anticipated liability that will arise during the following year. The remainders of the anticipated entitlements are recorded as Non-Current Liabilities. Under the Defined Contribution Scheme **a.** Public Entities makes pension and national insurance contributions on behalf of employees in line with Pension Act 2014. The contributions are treated as payments to a defined contribution pension plan. **b.** A defined contribution plan is a pension plan under which fixed contributions are paid into a separate pension Entity fund managed by Pension Fund Administrators (PFAs). **c.** The Entity has no legal or constructive obligations to pay further contributions if the pension Entity does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. **d.** The contributions are recognized as employee benefit expense when they are due. **e.** Prepaid contributions are recognized as an asset to the extent that a cash refund or a reduction in the future payments is available

STATEMENT OF ACCOUNTING POLICIES

16. Borrowing Costs:

- a. Borrowing cost are interest and other expenses incurred by the State in connection with the borrowing of funds. In line with IPSAS 5, it is the policy of the State to expense borrowing costs in the period they are incurred. The Borrowing costs were recognized from the date the State incurred the borrowing.
- b. Interest expense is accrued using the effective interest rate method.
- c. The effective interest rate exactly discounts estimated future cash payments through the expected life of the financial liability to that liability's net carrying amount.
- d. The method applies this rate to the principal outstanding to determine interest expense in each period.

17. Foreign Currency Transactions:

- a. Foreign currency transactions throughout the year were converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions while the foreign loans balances were translated using closing rate as at Year ended 31st December, 2025.
- b. Foreign Exchange gains/losses were recognized in the Statement of Financial Performance.

18. Minority Interest:

This represents the interests of external parties during the year under review, which was not applicable in the State.

19. Statement of Cash flow:

IPSAS 2 recognizes two methods of preparing Cash flow Statement (Direct and Indirect Method) but Direct Method was used in this GPFS. This statement is prepared using the direct method in accordance with the format provided in the GPFS. The Cash flow statement consists of three (3) sections:

- a. Operating activities section which includes cash received from all income sources of the Government and record the cash payments made for the supply of goods and services.
- b. Investing activities section comprises those activities relating to the acquisition and disposal of non-current assets.
- c. Financing activities section comprises the change in equity and debt capital structure of the Government.

STATEMENT OF ACCOUNTING POLICIES

20. Cash & Cash Equivalent:

- a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments with an original maturity of 6 months or less in which the Entity invests as part of its day-to-day cash management and which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.
- b. Cash & Cash Equivalent is reported under Current Assets in the statement of financial position

21. Accounts Receivable:

a. Receivables from exchange transaction:

- i. Receivables from exchange transactions are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment.
- ii. A provision for impairment of receivables is established when there is objective evidence that the Entity will not be able to collect all amounts due according to the original terms of the receivables.

b. Receivables from non-exchange transactions:

- i. Receivables from non-exchange transactions comprises; fees, taxes and fines (and any penalties associated with these activities) as well as social benefit receivables that do not arise out of a contract.
- ii. These receivables are initially assessed at nominal amount or face value; that is, the receivable reflect the amount of tax owed, levy, fines charged or social benefit debt payable.
- iii. These receivables are subsequently adjusted for penalties as they are charged and tested for impairment.
- iv. Interest and penalties charged on tax receivables are presented as tax revenue in the statement of financial performance.

STATEMENT OF ACCOUNTING POLICIES

22. Prepayments:

Prepaid expenses are amounts paid in advance of receipt of goods or services. They can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years. Prepayments for which the benefits are to be derived in the following 12 months are classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it was accounted for as a Long-Term Prepayment and classified as Non-Current Assets. Prepayments that are identifiable with specific future revenue or event, e.g. adverts, are expensed in the period in which the related event takes place; those that relate to specific time periods, e.g. insurance, rent, leasehold premises, are recognized as an expense in such periods.

23. Inventories:

The basis of measurement used by the State in conformity with *IPSAS 12* includes:

- a. Inventories are valued at the lower of cost and net realizable value
- b. Cost is determined using the FIFO method
- c. Inventories held for distribution for public benefit purposes are recorded at cost, adjusted where applicable for any loss of services potential.
- d. Inventories are reported under Current Assets in the Statement of Financial Position.

24. Loans Granted:

Loans Granted are shown at estimated realizable value after providing for bad, doubtful debts and impairments.

25. Investments:

Investments in Associates

- a. The Ekiti State investments in its associates are accounted for using the equity method of accounting. *IPSAS 38* requires disclosure of interest in other Entities. The State has financial assets in Ikun Ekiti Dairy & Ire Clay Products Ltd.

STATEMENT OF ACCOUNTING POLICIES

- b. An associate is an Entity over which Entity has significant influence and that is neither a subsidiary nor a joint venture.
- c. Under the equity method, investments in associates are carried in the statement of financial position at cost plus post acquisition changes in Entity's share of net assets of the associate.
- d. The statement of financial performance reflects the share of the results of operations of the associates.
- e. Where there has been a change recognized directly in the equity of the associate, it recognizes its share of any changes and discloses this, when applicable, in the statement of changes in net assets/equity.
- f. Surpluses and deficits resulting from transactions between the Government and the associate are eliminated to the extent of the interest in the associate.

Investments in Joint Ventures:

- a. The State's investments in its joint ventures are accounted for, using the equity method of accounting.
- b. A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control.
- c. Under the equity method, investments in joint ventures are carried in the consolidated statement of financial position at cost plus post acquisition charges in Entity's share of net assets of the joint venture.
- d. The statement of Financial Performance reflects the share of the results of operations of the joint venture.
- e. Where there has been a change recognized directly in the equity of the joint venture, it should recognize its share of any changes and discloses this, when applicable, in the statement of changes in net assets/equity.
- f. Surpluses and deficits resulting from transactions between Public Entity and Joint ventures are eliminated to the extent of the interest in the joint venture.

STATEMENT OF ACCOUNTING POLICIES

Investment in Controlled Entities (Subsidiaries):

- a. The controlled entities are all entities (including special purpose entities) over which a Public Entity or its entities has the power to govern the financial and operating policies generally accompanying a shareholding of more than one half of the voting rights.
- b. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether Public Entity controls another Entity.
- c. The controlled entities are fully consolidated from the date on which control is transferred to the Public Entity. They are de-consolidated from the date that control ceases.
- d. Inter-group transactions, balances and unrealized gains on transactions between inter-group transactions are eliminated, unrealized losses are also eliminated.
- e. Accounting policies of controlled entities are consistent with the policies adopted by the Public Entity. Impairment of Investments Entity determines at each reporting date whether there is any objective evidence that the investment is impaired, if this is the case Entity calculates the amount of impairment as being the difference between the recoverable value of the investment and the carrying value and recognizes the amount in the Statement of Financial Performance.

26. Available for sale securities:

- a. Where an Entity uses its surplus cash to purchase short-term investments, the financial assets are classified at initial recognition as available-for-sale.
- b. Available-for-sale financial assets are included in non-current assets unless Entity intends to dispose of the investment within 12 months of the reporting date.
- c. Regular purchases and sales of financial assets are recognized at fair value on the trade-date (the date on which Entity commits to purchase or sell the asset) and subsequently at fair value with any resultant fair value gains or losses recognized in the statement of Net Assets/Equity.
- d. Realized gains and losses on sale of available-for-sale securities are recognized in the Consolidated Statement of Financial Performance as 'gains and losses from available-for-sale securities.'
- e. Impairment losses and interest on available-for-sale securities is calculated using the effective interest method and is recognized in the consolidated statement of financial performance as part of other income.

STATEMENT OF ACCOUNTING POLICIES

f. The fair values of quoted investments are based on current bid prices. If the market for a financial asset is not active, the entity shall establish fair value using valuation techniques. These include:

- i. The use of recent arm's length transactions,
- ii. Reference to other instruments that are substantially the same.
- iii. Discounted cash flow analysis
- iv. Option pricing models
- v. Making maximum use of market inputs and relying as little as possible on entity-specific inputs.

g. Entities shall ascertain at the date of preparation of each statement of financial report whether there is objective evidence that a financial asset or a group of financial assets is impaired.

h. In the case of equity securities classified as available for sale, a significant or prolonged decline in the fair value of the security below its cost is considered as an indicator that the securities are impaired.

i. If any such evidence exists for available-for-sale financial assets, the cumulative loss – measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognized is recognized in the statement of financial performance.

27. Property, Plant & Equipment (PPE):

a. All property, plant and equipment are stated at historical cost less accumulated depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items

b. Where an asset (other than land) is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially recognized at fair value, where fair value can be reliably determined and as income in the statement of financial performance (unless there are restrictions on the asset's use in which case income is deferred).

c. All land held by Government owned entities is not included in the Entity's financial statements unless that land is to be used for development purposes.

STATEMENT OF ACCOUNTING POLICIES

d. The following shall constitute expenditure on PPE:

i. Amounts incurred on the purchase of such assets. Consumables are to be wholly expensed irrespective of their amounts.

ii. Construction Cost- including materials, labour and overheads.

iii. Improvements to existing PPE, which significantly enhance their useful life. The cost of an item of PPE shall comprise: its purchase price, including import and non-recurring costs and any directly attributable costs of bringing the asset to its location and working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

a. PPE shall be stated at cost or at their professional valuation less accumulated depreciation and impairment.

b. The amount recorded for a PPE shall include all costs directly related to its acquisition including expenditures incurred to place the asset in usable condition for the Service. Accordingly, the cost of the assets shall include acquisition or construction costs, custom duties, transportation charges, professional fees and installation costs. Cash discounts shall be netted against the cost of the assets.

c. All assets equal to or above this amount shall be recorded in the Fixed Assets Register. However in certain cases, it may be appropriate to aggregate individually insignificant value items such as chairs and tables, printers and UPS, etc. and apply the capitalization threshold of ₦50,000.00 to the aggregate value.

d. Fixed assets whose costs are below the capitalization threshold shall be charged appropriately to the following accounts: office supplies – furniture, office supplies – IT equipment, office supplies – household equipment, etc.

e. Where an asset's category already exists for a newly acquired asset below the capitalization threshold, such an asset shall be capitalized irrespective of its cost and recorded in the fixed assets register under the appropriate depreciation. The cost of PPE shall be written off, from the time they are brought into use, on a straight line basis over their expected useful lives less any estimated residual value as follows:

STATEMENT OF ACCOUNTING POLICIES

The depreciation for the year 2025 was charged on a straight-line basis. It is the policy of Ekiti State Government to charge full depreciation on PPE from the date they are available for use on a straight line basis over their expected useful lives less any estimated residual value using applicable rates as follows:

A	Leased Property	Over the term of the lease
B	Building	2%
C	Investment property	2%
D	Infrastructure	5%
E	Plant and Machinery	10%
F	Transportation Equipment(except K)	20%
G	Office Equipment	25%
H	Furniture & Fittings	20%
I	Specialised Asset	10%
J	Bearer Plant	4%
K	Aircraft, Ship and Train	5%
L	Specific cultural and heritage assets	Unlimited

In line with IPSAS 17, Property, Plant and Equipment (**PPE**) were measured using historical costs. Land and Buildings are treated by the State as separable assets and accounted for separately. Land normally has an unlimited useful life and therefore is not depreciated.

STATEMENT OF ACCOUNTING POLICIES

28. Investment Property:

These are cash-generating property owned by the Government and its entities. The cost, capitalization, depreciation and impairment of Investment Property are same with PPE, but shall be reported separately in the GPFS. The class of Investment Property owned by the State is building manage by Fountain Holding Ltd and was depreciated using the rate of 2% over the useful life. In line with ***IPSAS 16***, the property was measured and recognized using historical cost model.

29. Intangible Assets:

a. The intangible asset was treated as non-current assets by the State in line with ***IPSAS 31***. These consist of assets that are not physically tangible which have been acquired and held for use from which benefits are derivable beyond a financial year.

b. The cost of an item of intangible asset shall comprise: its purchase price, including non-recurring costs and any directly attributable costs of bringing the asset to its state of intended use. Any trade discounts and rebates shall be deducted in arriving at the purchase price.

c. Intangible assets are tested for impairment and amortised over the estimated useful life using the straight line method on an annual basis.

d. Classes of Intangible Assets and their estimated useful life are as follows: i. Softwares acquired externally (***3 years***) ii. Goodwill (***4 years***) iii. Copyrights (***4 years***) iv. Trademarks (***4 years***) v. Other Intangible assets (***4 years***)

30. Deposits:

a. Deposits are amounts received in advance in respect of goods or services provided.

b. Deposits can represent payments received early in the year for goods/services to be offered over the latter part of the year, or payments received in one year for services to be offered in subsequent years. Deposits for which the services are to be offered in the following 12 months shall be classified as Current Liabilities. Where the services are expected to span beyond the next 12 months, it shall be accounted for as a Non-Current Deposits and classified as Non-Current Liabilities.

31. Loans & Debt Stocks:

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the General Purpose Financial Statement and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year, while long-terms loans and debts shall fall due beyond one calendar year.

STATEMENT OF ACCOUNTING POLICIES

32. Unremitted Deductions:

- a. Unremitted Deductions are monies owed to third parties such as tax authorities, schemes and associations and other government agencies. These include: tax deductions and other deductions at source.
- b. These amounts shall be stated in the GPFS at their repayment value, which shall be treated as Current Liabilities in the Statement of Financial Position.

33. Payables:

Payables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method.

Accrued Expenses;

- a. These are monies payable to third parties in respect of goods and services received.
- b. Accrued Expenses for which payment is due in the next 12 months shall be classified as Current Liabilities. Where the payments are due beyond the next 12 months, it shall be accounted for as Non-Current Liabilities.

34. Current Portion of Borrowings:

This is the portion of the long-term loan/ borrow that is due for repayment within the next 12 months. This portion of the borrowings is classified under Current Liabilities in the Statement of Financial Position.

35. Public Funds:

- a. These are balances of Government funds at the end of the financial year.
- b. They are classified under the Non-Current Liabilities in the Statement of Financial Position and include: Trust Funds, Revolving Funds and other Funds created by Government.

36. Reserves:

Reserves are classified under equity in the Statement of Financial Position and include: Statement of Financial Performance Surpluses/ (Deficit) and the Revaluation Reserve.

STATEMENT OF ACCOUNTING POLICIES

37. Contingent Liability:

This forms part of Related Party Disclosures according to IPSAS 20. A contingent liability is a possible obligation arising from past events whose existence will be confirmed only by uncertain future event(s) or present obligation arising from past events that are not recognized because either an outflow of economic benefit is not probable or the amount of the obligation cannot be reliably measured.

38. Leases:

IPSAS 13 requires full disclosure of lease Asset. The initial measurement of the lease assets is fair value and to be depreciated over the lease period.

Finance leases:

- a. These are leases which effectively transfer to the lessee Entity substantially all the risks and benefits incidental to ownership of the leased item.
- b. They are capitalized at the present value of the minimum lease payment. c. The leased assets and corresponding liabilities are disclosed while the leased assets are depreciated over the period the Entity is expected to benefit from their use.

Operating Leases:

- a. Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases.
- b. Payments made under operating leases (net of any incentives received from the lessor) are charged to the statement of financial performance on a straight-line basis over the period of the lease.

The State had no lease agreement during the year.

STATEMENT OF ACCOUNTING POLICIES

39. Financial Instruments

- a. Financial Instrument is any contract that gives rise to a financial asset of the State and financial liabilities or equity instrument of another entity. In line with ***IPSAS 30***, The State recognized a financial asset (and only when) it becomes party to the contractual provisions of the instrument. In other words, recognition occurred when the financial instrument becomes binding.
- b. The financial asset is derecognized when the State's contractual right to receive cash flows from the asset expires.
- c. The financial instrument is measured at fair value, which normally equal the amount of consideration which was given when the assets was acquired. They are recognized in the Statement of Financial Position.
- d. Revenue and expenses in relation to all financial instruments are recognized in the Statement of Financial Performance.

40. Borrowings:

- a. Borrowings are recognized initially at fair value, net of transaction costs incurred.
- b. Borrowings are subsequently stated at amortized cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognized in the consolidated statement of financial performance over the period of the borrowings using the effective interest method.
- c. Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan. The fee is capitalized and amortized over the period of the facility to which it relates.
- d. Borrowings falling due within 12 months are classified as current liabilities while borrowings falling due more than 12 months are classified as long term borrowings.
- e. Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized and included in the cost of that asset.
- f. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.
- g. All other borrowing costs are recognized as an expense in the period in which they are incurred.

STATEMENT OF ACCOUNTING POLICIES

41. Transfers to other government entities:

Transfers to other government entities are non-exchange items and are recognized as expenses in the Consolidated Statement of Financial Performance.

42. Service Concession Arrangement:

IPSAS 32 requires full disclosure of Service Concession Arrangement Assets.

a. Service Concession Assets are operated by third parties under the terms of Service Concession Arrangements. On classification, the original service concession asset is measured at its fair value and any difference between its fair value and its book value is recognised in the Statement of Financial Performance.

b. Since the fair value of assets previously transferred under Service Concession Arrangements is not reliably available, Government has chosen to adopt the standard prospectively from 1 January 2016.

c. If the terms of the arrangement require Government to compensate the operator for the concession asset by making payments and the payments are separable between the asset and service portions of the payment then the fair value of the original service concession asset is the fair value of the asset portion of the payments. If however the asset and service portions of the payments are not separable, the fair value is determined using estimation techniques.

Service Concession Arrangement Liabilities;

a. When Government recognizes a Service Concession Arrangement asset it also recognizes a liability of an equal amount.

b. The liability is split between a financial liability and a performance obligation.

c. The financial liability arises from the payments due from an entity under the terms of the Service Concession Arrangement and the performance obligation from the rights granted to the operator under the terms of the Service Concession Arrangement to earn revenues from the Service Concession Assets(s) or associated asset(s). This was not applicable in the State during the year under review.

43. Interest Received: Interest received by the State is treated as investing activities under the Statement of Cash Flow. It is the policy of the Ekiti State to treat Interest actually received during the financial year as a receipt under item "Other Revenue" but no interest was received by the State during the year.

STATEMENT OF ACCOUNTING POLICIES

44. Cash and Cash Equivalents

Cash and Cash Equivalents comprise cash on hand and cash at bank, deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. For the purpose of the Ekiti State's statement of cash flows, cash and cash equivalents consist of cash and short-term deposit as defined above, net of outstanding bank overdrafts.

45. Contingent Liabilities

Ekiti State did not recognize a contingent liability, but disclose details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is high and can be measured reliably.

46. Contingent assets

The Statement did not recognize a contingent asset, but disclose details of a probable asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of Ekiti State in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

47. Budget information.

Ekiti State 2025 budget was prepared based on Cash Basis and expenses classified by using Domesticated National Chart of Account. The statement of comparison of Budget and Actual is shown as a separate statement in the Financial Statements.

Ekiti State intends to prepare accrual basis budget in the nearest future when all planned costs and income are presented in a single statement to determine the needs of the state.

48. External Assistance

Grants and Contribution relating to the Government intervention for the operations and proper functioning of quasi government organizations and other entities that are self-accounting.

Cultural and religious expenses are government expenditure to promote activities of traditional councils including seminars and workshop for the Council.

Grants and Contributions are funding support for research or special services. Parastatals overheads expenditure relates to quasi government organization for specific purposes. Recurrent counterpart contributions are condition precedent to receiving health related grants from external donors.

STATEMENT OF ACCOUNTING POLICIES

49. Biological Assets.

Biological asset are living plants and animals. Plantation assets are living trees to be used as pulp woods, fuel woods, timber, they are also used for construction, scaffolding and building.

Ranch assets are living animals bred for resale. Wildlife assets are living animals kept in the Zoo for exhibition.

IPSAS 27 requires Biological assets to be measured at fair value less cost of disposal at initial recognition and at each reporting date, except where the fair value cannot be determined reliably, Ekiti State could not reliably determine fair value less cost to sell.

50. Government Business Activities:

The ordinary business of Ekiti State covers social-economic services. The business activities of Ekiti State during the year under review include:

Rendering of Services

Ekiti State recognizes revenue from rendering of services by references to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours or cost incurred to date as a percentages of total estimated labour hours or where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the state.

51. Dividends or Similar distribution

Dividends or similar distribution are recognized when the shareholder's or the state right to receive payment is established.

52. Rental Income

Rental income from Government properties are recognized in the State of Financial Performance when earned in accordance with the terms of Tenancy Agreements.

STATEMENT OF ACCOUNTING POLICIES

53. Provisions

Provisions are liabilities of uncertain timings or amounts. They are initially recognized when there is a present legal or constructive obligation as a result of past events. It is probable that an outflow of resources will be required to settle the obligation and a reliable estimate of the amount can be made.

Provision made are reviewed at each reporting date, and adjusted to reflect the current best estimates. If it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, the provision is reversed.

Provisions were raised and management determined an estimate based on the information available.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

Provision is made for the estimated cost to be incurred on the long-term environmental obligations, comprising expenditure on pollution control and closure over the estimated life of the land. The provision is based on the advice and judgment of qualified Engineer.

The increase in the restoration provision due to passage of time is recognized as finance cost in the statement of financial performance.

The cost of ongoing programs to prevent and control pollution and rehabilitate the environment is recognized as an expense when incurred.

54. MDAs for Consolidation: This Consolidated Financial Statement covered the financial transactions across all MDAs and Tertiary Institutions.

 02-03-2026

OLARIKE T. OLAYINKA (MRS) FCA, ACTI.
ACCOUNTANT-GENERAL/PERMENENT SECRETARY,
EKITI STATE.



OFFICE OF THE STATE AUDITOR-GENERAL

State Secretariat Complex, Ado-Ekiti, Ekiti State, Nigeria.
Tel: +234 906 297 0428 | E-mail: oog@ekitistate.gov.ng

AUDIT CERTIFICATE

The Consolidated Financial Statements of Ekiti State Government as at 31st December, 2025 as set out in the Statements of financial performance, Statement of Financial position, Statement of Cash flow, Statement of changes in Net Asset/Equity, Statement of comparison of budget and Actual and Notes to the Accounts which had been prepared in accordance with International Public Sector Accounting Standard Accrual (IPSAS Accrual), have been audited under my direction in Consonance with Section 125 (2) of the Constitution of Federal Republic of Nigeria 1999 (as amended) and the provisions of the Ekiti State Audit Service Law (No.3) of 2021 (as amended).

Basis of Opinion

The Consolidated Financial Statements were prepared in line with International Public Sector Accounting Standards (IPSAS) Accrual Basis, and have complied with the General Accepted Accounting Principles and Practice (GAAPP). The financial and compliance audits were conducted in accordance with International Standards on Auditing (ISA) and the Standards/guidelines of International organization of Supreme Audit Institutions (INTOSAI). For purpose of the audit, all necessary information, explanations and the evidences obtained, to the best of my ability and belief were sufficient and appropriate to provide a basis for my independent opinion.

Opinion

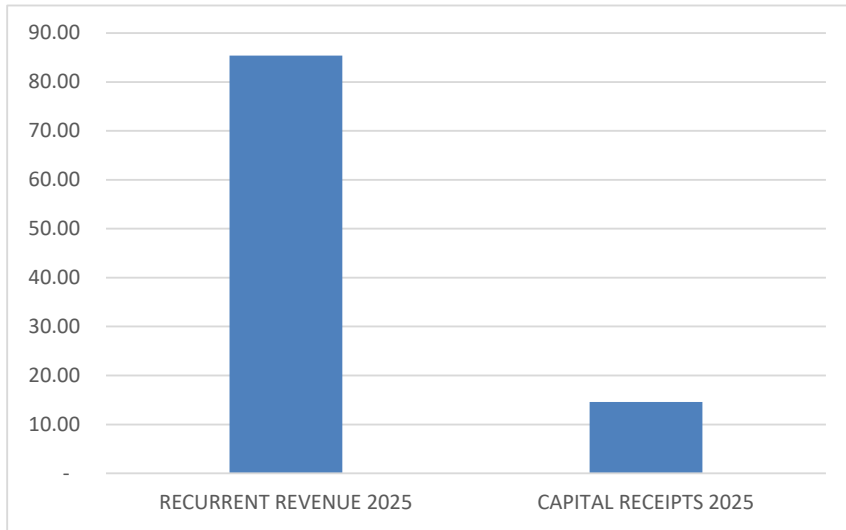
In my opinion, the Financial Statements and the supporting accounts give a true and fair view of the State of affairs and financial activities of Ekiti State Government as at 31st December, 2025 subject to further observations raised in my reports.


Adeuya Victor Oluwole (ACArb, CFA, FCCFI, FCA)
FRC/2021/009/00000023353
Auditor-General
Ekiti State

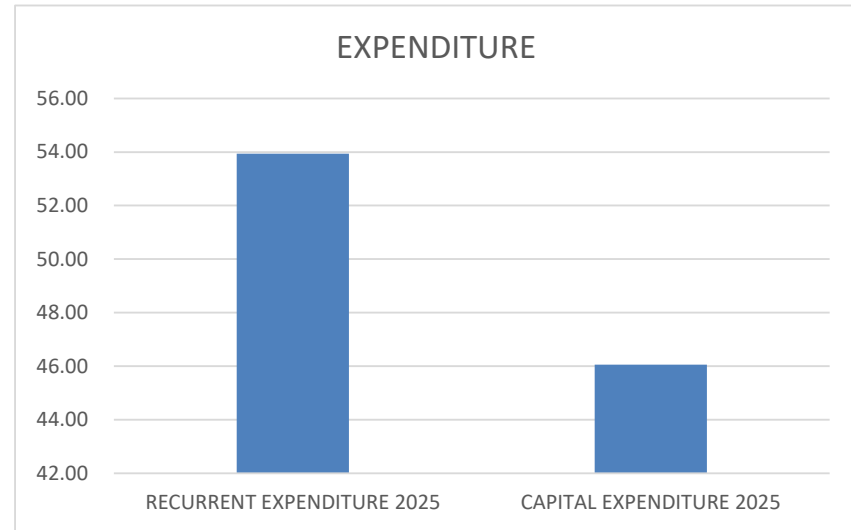
CHARTS

FISCAL YEAR 2025

REVENUE

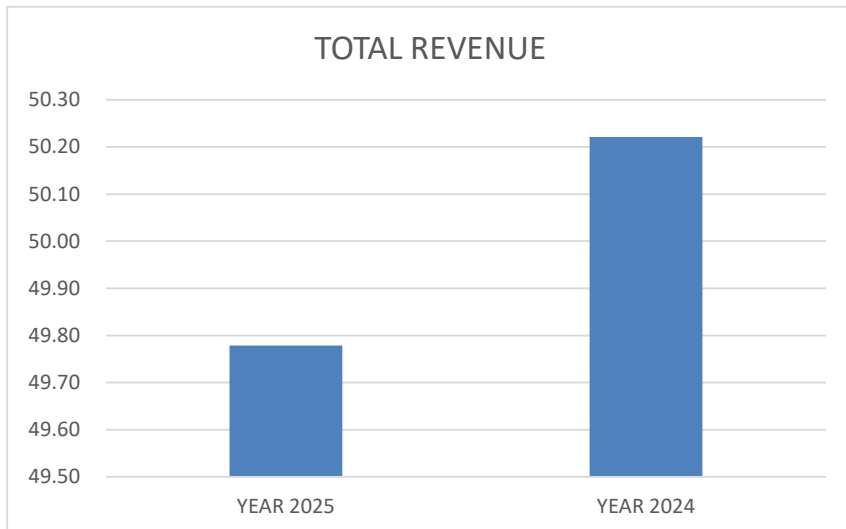


EXPENDITURE

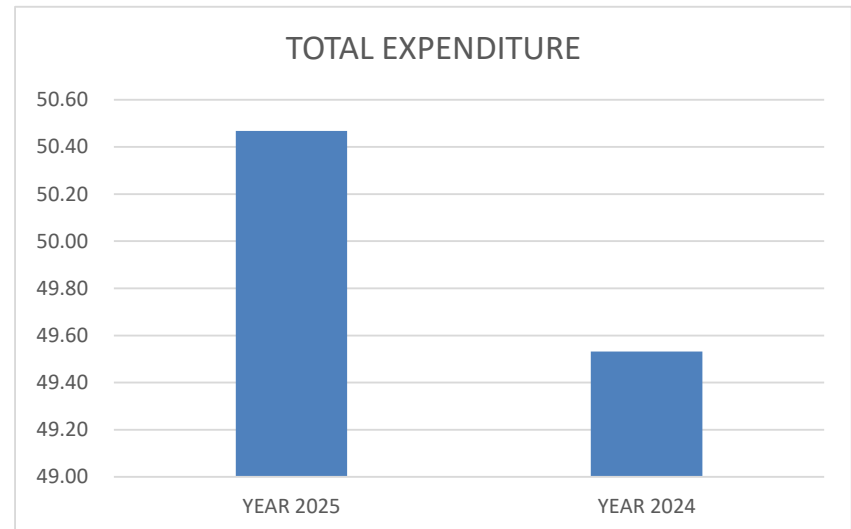


FISCAL YEAR 2024 VS 2025

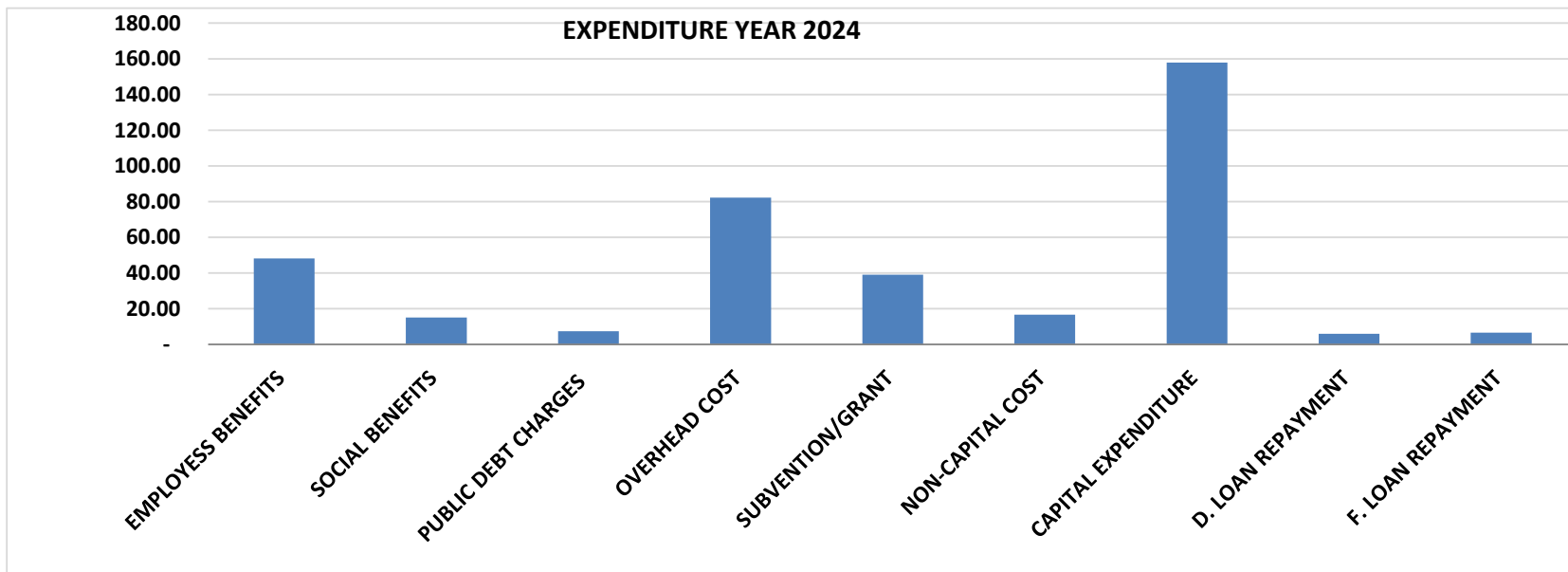
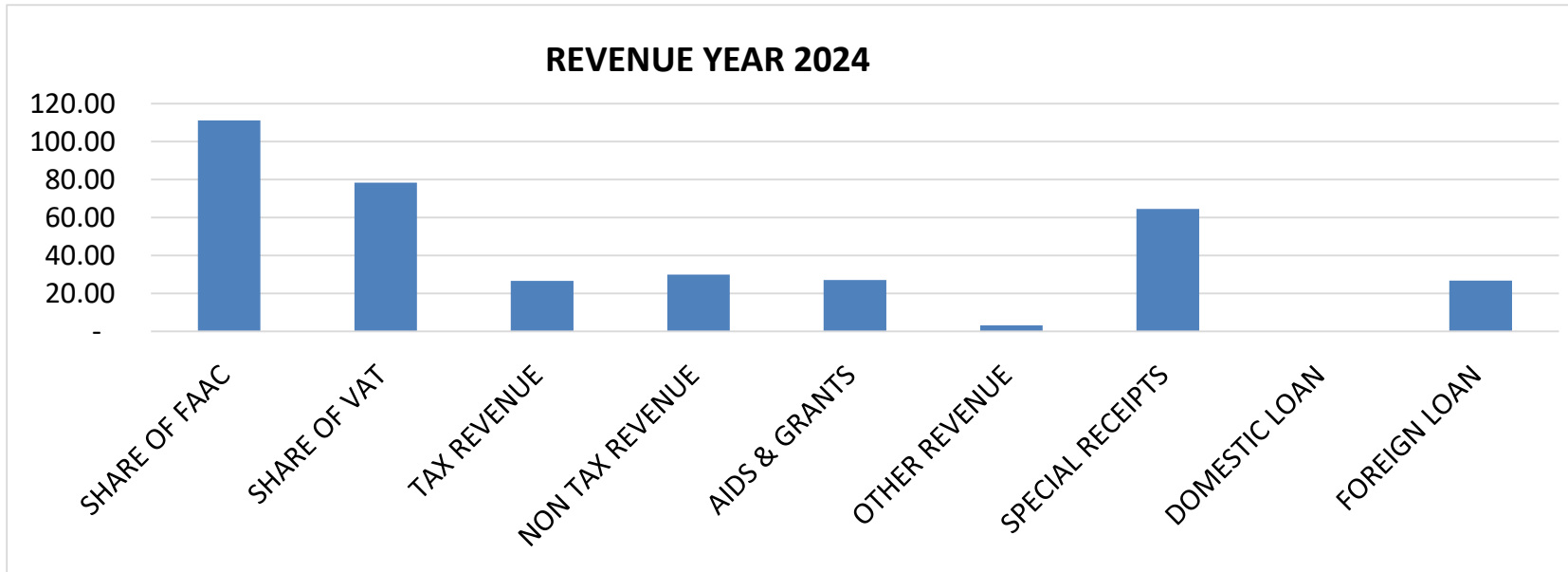
TOTAL REVENUE



TOTAL EXPENDITURE



CHARTS





EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER, 2025
ACCRUAL STATEMENT NO. 1



ACTUAL 2024		NCOA CODES	NOTES	ACTUAL 2025	FINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET
₦				₦	₦	₦	₦	₦
	REVENUE							
225,342,398,398.51	Government Share of FAAC (Statutory Revenue)	110101	1	111,103,839,896.96	69,416,972,553.77	(12,736,174,683.26)	82,153,147,237.03	41,686,867,343.19
61,884,500,857.03	Government Share of VAT	110102	2	78,351,767,956.85	80,580,551,114.00	25,656,688,699.21	54,923,862,414.79	(2,228,783,157.15)
19,563,872,809.22	Tax Revenue	120101	3	30,109,753,544.70	23,739,322,039.47	12,322,322,039.47	11,417,000,000.00	6,370,431,505.23
18,505,118,707.82	Non-Tax Revenue	120201- 120210	4	29,915,765,561.79	24,327,785,857.26	6,674,805,905.59	17,652,979,951.67	5,587,979,704.53
62,749,700.00	Investment Income	120211	5	741,495,710.96		-		741,495,710.96
55,192,401,973.12	Aids & Grants	130101	7	27,044,388,604.75	40,562,429,050.00	(38,944,839,370.85)	79,507,268,420.85	(13,518,040,445.25)
6,352,520,954.83	Other Revenue	140701	9	3,193,732,178.14		-		3,193,732,178.14
	Special Funds/Receipts from Other Sources	160101	10	64,582,028,175.97	54,926,057,439.87	(31,073,942,560.13)	86,000,000,000.00	9,655,970,736.10
386,903,563,400.53	TOTAL REVENUE (A)			345,042,771,630.12	293,553,118,054.37	(38,101,139,969.97)	331,654,258,024.34	51,489,653,575.75
	EXPENDITURES							
29,075,560,993.47	Salaries & Wages	210101	11	46,843,752,348.06	50,813,192,222.24	4,608,244,006.42	46,204,948,215.82	3,969,439,874.18
12,475,632,590.56	Social Benefits	210301	12	17,080,115,564.97	15,279,669,315.41	(1,023,450,555.93)	16,303,119,871.34	(1,800,446,249.56)
56,218,278,783.48	Overhead Cost	220201- 220211	13	82,253,421,327.18	85,732,749,702.36	14,358,541,007.73	71,374,208,694.63	3,479,328,375.18
42,400,094,636.02	Subvention, Grants & Contribution	220401- 220402	14	38,344,526,083.91	39,865,447,750.64	(413,845,956.18)	40,279,293,706.82	1,520,921,666.73
24,073,724,476.15	Depreciation Charges	240101- 240201	16	29,525,211,292.60				-
41,499,039,709.96	Special Programmes/Projects	220701	21	16,750,780,082.03	16,763,299,816.68	1,220,972,600.44	15,542,327,216.24	12,519,734.65
205,742,331,189.64	TOTAL EXPENDITURE (B)			230,797,806,698.75	208,454,358,807.32	18,750,461,102.47	189,703,897,704.85	7,181,763,401.17



EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER, 2025
ACCRUAL STATEMENT NO. 1



ACTUAL 2024		NCOA CODES	NOTES	ACTUAL 2025	FINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET
₦				₦	₦	₦	₦	₦
181,161,232,210.89	Surplus from Operating Activities C=(A-B)			114,244,964,931.37	85,098,759,247.05	(56,851,601,072.44)	141,950,360,319.49	44,307,890,174.58
(8,227,704,650.56)	Public Debt Charges	220209	20	(7,379,127,582.76)	(400,000,000.00)	-	(400,000,000.00)	6,979,127,582.76
(8,227,704,650.56)	Total Non-Operating Revenue/(Expenses) D			(7,379,127,582.76)	(400,000,000.00)	-	(400,000,000.00)	6,979,127,582.76
172,933,527,560.33	Surplus from Ordinary Activities E= (C+D)			106,865,837,348.61	84,698,759,247.05	(56,851,601,072.44)	141,550,360,319.49	51,287,017,757.33
	Minority Interest Share of Surplus/(Deficit) (F)	140601	25	-	-			
172,933,527,560.33	Net Surplus for the period G=(E-F)			106,865,837,348.61	84,698,759,247.05	(56,851,601,072.44)	141,550,360,319.49	51,287,017,757.33

The accounting policies and notes to the accounts form an integral part of these Financial Statements.

 02-03-2026

OLARIKE T. OLAYINKA (MRS) FCA, ACTI.
ACCOUNTANT-GENERAL/PERMANENT SECRETARY
EKITI STATE



EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER, 2025
ACCRUAL STATEMENT NO. 2



	NCOA CODE	NOTES	31/12/2025	31/12/2025	31/12/2024	31/12/2024
			₦	₦	₦	₦
<u>CURRENT ASSETS</u>						
Cash and Cash Equivalent	310101	26	59,072,927,393.18		70,003,536,831.06	
Receivable	310601	27	8,192,373,358.50		7,435,773,940.77	
Prepayments (Bond Sinking Fund)	310801	28	6,003,579,041.00		4,427,570,002.00	
Inventories	310501	29	151,753,671.17		97,709,376.04	
TOTAL CURRENT ASSETS (A)				73,420,633,463.85		81,964,590,149.87
<u>NON-CURRENT ASSETS</u>						
Investments	310901	31	12,082,744,424.65		3,899,737,092.10	
Property Plant and Equipment	320101	32	535,334,332,587.59		433,175,220,811.34	
Work in Progress (PPE)	320110	32	132,607,101,069.11		75,884,436,182.04	
Investment Property	320201	33	24,721,476,077.11		25,226,995,997.05	
TOTAL NON-CURRENT ASSETS (B)				704,745,654,158.46		538,186,390,082.53
TOTAL ASSETS (C=A+B)				778,166,287,622.31		620,150,980,232.40



EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31ST DECEMBER, 2025
STATEMENT NO. 3



	NCOA CODE	NOTES	2025 ₦	2024 ₦
CASH FLOWS FROM OPERATING ACTIVITIES				
INFLOWS				
Government Share of FAAC (Statutory Revenue)	110101	52	111,103,839,896.96	225,342,398,398.51
Government Share of VAT	110102	53	78,351,767,956.85	61,884,500,857.03
Tax Revenue	120101	54	26,566,772,637.66	16,165,928,100.94
Non-Tax Revenue	120201-120213	55	29,915,765,561.79	18,505,118,707.82
Investment Income	120213	56	741,495,710.96	62,749,700.00
Aids & Grants	130101	58	27,044,388,604.75	55,192,401,973.12
Other Revenue	140701	59	3,193,732,178.14	6,352,520,954.83
Special Funds/Receipts from Other Sources	160101	60	64,582,028,175.97	-
Total Inflow from Operating Activities (A)			341,499,790,723.08	383,505,618,692.25
OUTFLOWS				
Salaries & Wages	210101	61	(48,241,635,033.79)	(29,075,560,993.47)
Social Benefits	210301	62	(15,060,152,187.66)	(14,958,399,947.84)
Overhead Cost	220201-220211	63	(82,253,421,327.18)	(56,218,278,783.48)
Subvention, Grants & Contribution	220401-220402	64	(39,040,394,721.91)	(43,377,546,675.85)
Public Debt Charges	220209	66	(7,379,127,582.76)	(8,227,704,650.56)
Special Programmes/Projects	220701	67	(16,750,780,082.03)	(41,499,039,709.96)
TOTAL OUTFLOW FROM OPERATING ACTIVITIES (B)			(208,725,510,935.33)	(193,356,530,761.16)
NET CASH FLOW FROM OPERATING ACTIVITIES (C=A-B)			132,774,279,787.75	190,149,087,931.09
CASH FLOWS FROM INVESTING ACTIVITIES				
CAPITAL RECEIPTS				
PURCHASE/CONSTRUCTION OF PPE:				
Administration Sector	320101-320110	69	(7,331,712,433.53)	(1,717,779,902.74)
Economic Sector	320101-320111	69	(135,681,179,525.17)	(105,954,755,076.68)
Law & Justice Sector	320101-320112	69	(20,000,000.00)	-
Social Sector	320101-320114	69	(14,861,242,748.87)	(9,762,632,312.71)
NET CASH FLOW FROM INVESTING ACTIVITIES			(157,894,134,707.57)	(117,435,167,292.13)
CASH FLOWS FROM FINANCING ACTIVITIES				
Capital Grant Received	430101	70		



EKITI STATE OF NIGERIA
CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31ST DECEMBER, 2025
STATEMENT NO. 3



	NCOA CODE	NOTES	2025 ₦	2024 ₦
Proceeds from Foreign Loans	420301	71	26,739,463,501.12	16,198,951,097.00
Proceeds from Domestic Loans	420301	72	-	2,722,353,990.97
Foreign Loans Repayments	420301	73	(6,608,166,595.36)	(6,742,730,882.40)
Domestic Loans Repayment	420301	73	(5,942,051,423.82)	(54,603,122,607.28)
NET CASH FLOW FROM FINANCING ACTIVITIES			14,189,245,481.94	(42,424,548,401.71)
NET CASH FLOW FROM ALL ACTIVITIES			(10,930,609,437.88)	30,289,372,237.25
CASH & ITS EQUIVALENT AS AT 1ST OF JANUARY 2025			70,003,536,831.06	39,714,164,593.81
CASH & ITS EQUIVALENT AS AT 31ST DECEMBER, 2025		<i>Note I</i>	59,072,927,393.18	70,003,536,831.06

The accounting policies and notes to the accounts form an integral part of these Financial Statements.

Note 1:

RECONCILIATION :

Net Surplus Per Statement of Performance	106,865,837,348.61	172,933,527,560.33
Add Back Non-Cash Movement items :		
Depreciation Charges	29,525,211,292.60	24,073,724,476.15
	136,391,048,641.21	197,007,252,036.48
Net Movement in Current Assets/ Liabilities		
Net Movement in Receivables	(756,599,417.73)	(2,984,040,370.56)
Net Movement in Inventories	(54,044,295.13)	(606,634.76)
Net Movement in Unremitted Deduction	(639,195,860.65)	1,867,235,584.29
Net Movement in Payables	(2,166,929,279.95)	(5,740,752,684.36)
Net Cash Flow from Operating Activities	132,774,279,787.75	190,149,087,931.09

Note : 2

Cash & Cash Equivalent as at 31/12/2025	₦	₦
Cash Balances	-	-
Bank balances	59,072,927,393.18	70,003,536,831.06

02-03-2026

OLARIKE T. OLAYINKA (MRS) FCA, ACTI.
ACCOUNTANT-GENERAL/PERMANENT SECRETARY
EKITI STATE



EKITI STATE OF NIGERIA

STATEMENT OF CHANGES IN NET ASSETS/EQUITY

FOR THE YEAR ENDED 31ST DECEMBER, 2025



	NOTES	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUSES/DEFICITS	TOTAL
		₦	₦	₦	₦
Balance as at 1st January, 2025		314,156,671,567.61	-	45,832,523,710.06	359,989,195,277.67
Investment Recognise during the year	31	8,183,007,332.55		-	8,183,007,332.55
PPE recognise during the year	32	63,549,332,327.84		-	63,549,332,327.84
Deficit on Revaluation of Investment Property	33	(1,000,000.00)		-	(1,000,000.00)
Net surplus for the Period				106,865,837,348.61	106,865,837,348.61
Balance as at 31st December, 2025		385,888,011,228.00	-	152,698,361,058.67	538,586,372,286.67

The accounting policies and notes to the accounts form an integral part of these Financial Statements.

 02-03-2026

OLARIKE T. OLAYINKA (MRS) FCA, ACTI.
ACCOUNTANT-GENERAL/PERMANENT SECRETARY
EKITI STATE



EKITI STATE OF NIGERIA

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2025**



	ACTUAL 2025	FINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET	PERFORMANCE
	₦	₦	₦	₦	₦	₦
	A	B=(C+D)	C	D	E=(A-B)	A/B%
OPENING BALANCE (A)	70,003,536,831.06	70,003,536,831.06	50,867,717,237.25	19,135,819,593.81	-	
REVENUE						
Government Share of FAAC (Statutory Revenue)	111,103,839,896.96	69,416,972,553.77	(12,736,174,683.26)	82,153,147,237.03	41,686,867,343.19	160
Government Share of VAT	78,351,767,956.85	80,580,551,114.00	25,656,688,699.21	54,923,862,414.79	(2,228,783,157.15)	97
Tax Revenue	26,566,772,637.66	23,739,322,039.47	12,322,322,039.47	11,417,000,000.00	2,827,450,598.19	112
Non-Tax Revenue	29,915,765,561.79	24,327,785,857.26	6,674,805,905.59	17,652,979,951.67	5,587,979,704.53	123
Investment Income	741,495,710.96		-		741,495,710.96	
Aids & Grants	27,044,388,604.75	40,562,429,050.00	(38,944,839,370.85)	79,507,268,420.85	(13,518,040,445.25)	67
Other Revenue	3,193,732,178.14		-	-	3,193,732,178.14	
Special Funds/Accounts-Receipts	64,582,028,175.97	54,926,057,439.87	(31,073,942,560.13)	86,000,000,000.00	9,655,970,736.10	118
SUB TOTAL (B)	341,499,790,723.08	293,553,118,054.37	(38,101,139,969.97)	331,654,258,024.34	47,946,672,668.71	116
					-	
RECEIPTS FROM LOAN					-	
Proceeds from Domestic Loan	-	-	-	-	-	
Proceeds from Foreign Loan	26,739,463,501.12	34,768,729,020.00	9,768,729,020.00	25,000,000,000.00	(8,029,265,518.88)	77
SUB TOTAL (C)	26,739,463,501.12	34,768,729,020.00	9,768,729,020.00	25,000,000,000.00	(8,029,265,518.88)	77
TOTAL RECEIPTS (A+B+C)	438,242,791,055.26	398,325,383,905.43	22,535,306,287.28	375,790,077,618.15	39,917,407,149.83	110



EKITI STATE OF NIGERIA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2025



	ACTUAL 2025	FINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET	PERFORMANCE
	₦	₦	₦	₦	₦	₦
	A	B=(C+D)	C	D	E=(A-B)	A/B%
<u>PAYMENTS</u>						
Salaries & Wages (Employees Benefits)	48,241,635,033.79	50,813,192,222.24	4,608,244,006.42	46,204,948,215.82	2,571,557,188.45	95
Social Benefits	15,060,152,187.66	15,279,669,315.41	(1,023,450,555.93)	16,303,119,871.34	219,517,127.75	99
Overhead Cost	82,253,421,327.18	85,732,749,702.36	14,358,541,007.73	71,374,208,694.63	3,479,328,375.18	96
Subvention, Grants & Contribution	39,040,394,721.91	39,865,447,750.64	(413,845,956.18)	40,279,293,706.82	825,053,028.73	98
Special Programmes/Projects	16,750,780,082.03	16,763,299,816.68	1,220,972,600.44	15,542,327,216.24	12,519,734.65	99
Purchase/Contruction of Assets	157,894,134,707.57	157,971,025,098.11	(10,215,154,815.19)	168,186,179,913.30	76,890,390.54	99
Public Debt Charges	7,379,127,582.76	400,000,000.00	-	400,000,000.00	(6,979,127,582.76)	1,845
Foreign Loans Repayments	6,608,166,595.36	17,500,000,000.00	8,500,000,000.00	9,000,000,000.00	10,891,833,404.64	38
Domestic Loans Repayment	5,942,051,423.82	14,000,000,000.00	5,500,000,000.00	8,500,000,000.00	8,057,948,576.18	42
TOTAL PAYMENTS	379,169,863,662.08	398,325,383,905.43	22,535,306,287.28	375,790,077,618.15	19,155,520,243.35	95
NET RECEIPTS	59,072,927,393.18	-	-	-	-	-

NOTE: The Statement of Comparison of Budget and Actual Amount above is prepared on Cash Basis in relation to Budget.

 02-03-2026

OLARIKE T. OLAYINKA (MRS) FCA, ACTI.
ACCOUNTANT-GENERAL/PERMANENT SECRTARY
EKITI STATE

NOTE 1: STATUTORY ALLOCATION (FAAC)

NOTE	DETAILS		₦	₦	REMARKS
1	GOVERNMENT SHARE OF FAAC (Statutory Revenue)				
	Net Share of Statutory Allocation from FAAC	1A	39,365,263,345.53		
	Deduction at source	1B	29,980,493,143.46	69,345,756,488.99	
	Share of Statutory Allocation - Others	1C		41,758,083,407.97	
	Share of Statutory Allocation - Excess Crude Oil	1D		-	
	Total (GROSS) FAAC Allocation			111,103,839,896.96	

NOTE 1A-1D: BREAKDOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

2025					2024					
	1A	1B	1C							
MONTH	NET RECEIPT	DEDUCTION AT SOURCE	OTHER FAAC RECEIPTS	TOTAL	MONTH	NET RECEIPT	DEDUCTION AT SOURCE	OTHER FAAC RECEIPTS	SHARE OF EXCESS CRUDE	TOTAL
	N	N	N	N		N	N	N	N	N
JANUARY	46,015,491.74	1,959,505,153.97	2,303,546,315.42	4,309,066,961.13	JANUARY	1,278,388,135.51	799,361,027.08	10,726,810,631.14	-	12,804,559,793.73
FEBRUARY	955,996,408.50	3,153,500,535.91	5,000,000,000.00	9,109,496,944.41	FEBRUARY	1,332,397,034.25	1,259,961,364.16	69,355,216,526.33	-	71,947,574,924.74
MARCH	1,854,759,003.09	2,525,636,038.83	2,537,651,528.29	6,918,046,570.21	MARCH	(1,533,629,903.43)	1,621,550,688.77	13,352,140,452.60	-	13,440,061,237.94
APRIL	2,509,040,116.59	2,543,754,592.74	524,354,569.92	5,577,149,279.25	APRIL	238,352,146.28	1,363,769,066.95	22,273,218,068.33	-	23,875,339,281.56
MAY	2,611,713,038.91	2,546,597,842.90	739,431,236.95	5,897,742,118.76	MAY	(15,476,440.24)	1,356,739,967.63	8,580,960,424.96	-	9,922,223,952.35
JUNE	2,171,938,445.08	2,534,419,469.53	484,912,253.31	5,191,270,167.92	JUNE	(686,222,391.86)	1,415,880,527.00	12,847,311,900.95	-	13,576,970,036.09
JULY	3,113,840,097.66	2,560,502,899.91	1,057,637,934.65	6,731,980,932.22	JULY	(826,549,975.60)	1,411,994,532.37	30,612,770,415.42	-	31,198,214,972.19
AUGUST	4,917,985,067.63	2,422,940,974.05	380,347,552.25	7,721,273,593.93	AUGUST	(1,224,145,530.99)	1,924,331,464.11	14,014,926,898.49	-	14,715,112,831.61
SEPTEMBER	5,740,243,191.02	2,445,711,199.02	3,230,408,961.16	11,416,363,351.20	SEPTEMBER	(1,071,939,917.67)	1,928,546,388.79	17,022,909,719.73	-	17,879,516,190.85
OCTOBER	4,544,039,349.06	2,412,585,543.87	210,488,447.43	7,167,113,340.36	OCTOBER	(1,404,623,956.77)	1,919,333,600.01	35,489,629,156.27	-	36,004,338,799.51
NOVEMBER	5,347,112,854.59	2,434,824,512.76	1,289,304,608.59	9,071,241,975.94	NOVEMBER	(1,615,899,415.83)	1,913,482,894.99	3,633,500,602.44	-	3,931,084,081.60
DECEMBER	5,552,580,281.66	2,440,514,379.97	24,000,000,000.00	31,993,094,661.63	DECEMBER	139,125,365.22	1,962,083,581.24	25,946,193,349.88	-	28,047,402,296.34
TOTAL	39,365,263,345.53	29,980,493,143.46	41,758,083,407.97	111,103,839,896.96	TOTAL	(5,390,224,851.13)	18,877,035,103.10	211,855,588,146.54	-	225,342,398,398.51

OTHER FAAC RECEIPTS 1C

MONTH	EXCHANGE RATE GAIN	EXCESS BANK CHARGES	AUGUMENTATION REVENUE	NON-OIL REVENUE	SOLID MINREAL	SPECIAL FAAC RELEASE	INTERVENTION FUND	ECOLOGICAL RECEIPTS	TOTAL
	N	N	N	N	N	N	N	N	N
JANUARY	2,188,889,926.59	-	-	-	-	-	-	114,656,388.83	2,303,546,315.42
FEBRUARY	-	-	-	-	-	5,000,000,000.00	-	-	5,000,000,000.00
MARCH	-	-	1,141,039,766.36	1,091,247,002.66	163,021,941.27	-	-	142,342,818.00	2,537,651,528.29
APRIL	155,966,448.23	-	-	-	-	215,966,448.23	-	152,421,673.46	524,354,569.92
MAY	447,568,412.11	-	-	-	-	-	-	291,862,824.84	739,431,236.95
JUNE	425,681,412.32	-	-	-	-	-	-	1,593,346.01	484,912,253.31
JULY	222,824,128.86	-	-	613,060,113.85	-	60,000,000.00	-	161,753,691.94	1,057,637,934.65
AUGUST	227,446,094.23	-	-	-	-	-	-	152,901,458.02	380,347,552.25
SEPTEMBER	230,408,961.16	-	-	-	-	3,000,000,000.00	-	-	3,230,408,961.16
OCTOBER	12,679,063.07	-	-	-	-	-	-	197,809,384.36	210,488,447.43
NOVEMBER	-	-	-	-	-	881,271,035.08	-	408,033,573.51	1,289,304,608.59
DECEMBER	-	-	-	-	-	4,000,000,000.00	20,000,000,000.00	-	24,000,000,000.00
TOTAL	3,911,464,446.57	-	1,141,039,766.36	1,704,307,116.51	163,021,941.27	13,157,237,483.31	20,000,000,000.00	1,623,375,158.97	41,758,083,407.97

NOTE 1B: FACILITIES REPAYMENT; DEDUCTION AT SOURCE (FAAC)

MONTH	FOREIGN LOAN	BUDGET SUPPORT	PARIS CLUB REFUND TO LOCAL GOVERNMENT	BOND ISSUANCE PROGRAMME 2	RESTRUCTURING OF COMM. BANK LOAN	SALARY BAIL OUT	HEALTH INTERVENTION	ECOLOGICAL FUND	COMMERCIAL AGRICULTURE	EXCESS CRUDE LOAN	TOTAL
	N	N	N	N	N	N	N	N	N	N	N
JANUARY	1,012,400,231.65	-	-	491,490,204.30	248,153,651.78	-	27,085,817.36	54,040,975.48	50,713,329.21	75,620,944.19	1,959,505,153.97
FEBRUARY	879,373,348.63	-	-	491,490,204.30	248,153,651.78	1,270,328,292.84	27,085,817.36	110,734,947.60	50,713,329.21	75,620,944.19	3,153,500,535.91
MARCH	879,373,348.63	-	-	491,490,204.30	248,153,651.78	635,164,146.42	27,085,817.36	118,034,596.94	50,713,329.21	75,620,944.19	2,525,636,038.83
APRIL	879,373,348.63	-	-	491,490,204.30	248,153,651.78	635,164,146.42	27,085,817.36	136,153,150.85	50,713,329.21	75,620,944.19	2,543,754,592.74
MAY	879,373,348.63	-	-	491,490,204.30	248,153,651.78	635,164,146.42	27,085,817.36	138,996,401.01	50,713,329.21	75,620,944.19	2,546,597,842.90
JUNE	879,373,348.63	-	-	491,490,204.30	248,153,651.78	635,164,146.42	27,085,817.36	126,818,027.64	50,713,329.21	75,620,944.19	2,534,419,469.53
JULY	879,373,348.63	-	-	491,490,204.30	248,153,651.78	635,164,146.42	27,085,817.36	152,901,458.02	50,713,329.21	75,620,944.19	2,560,502,899.91
AUGUST	696,903,496.43	-	-	491,490,204.30	248,153,651.78	635,164,146.42	27,085,817.36	197,809,384.36	50,713,329.21	75,620,944.19	2,422,940,974.05
SEPTEMBER	696,903,496.43	-	-	491,490,204.30	248,153,651.78	635,164,146.42	27,085,817.36	220,579,609.33	50,713,329.21	75,620,944.19	2,445,711,199.02
OCTOBER	696,903,496.43	-	-	491,490,204.30	248,153,651.78	635,164,146.42	27,085,817.36	187,453,954.18	50,713,329.21	75,620,944.19	2,412,585,543.87
NOVEMBER	696,903,496.43	-	-	491,490,204.30	248,153,651.78	635,164,146.42	27,085,817.36	209,692,923.07	50,713,329.21	75,620,944.19	2,434,824,512.76
DECEMBER	696,903,496.43	-	-	491,490,204.30	248,153,651.78	635,164,146.42	27,085,817.36	215,382,790.28	50,713,329.21	75,620,944.19	2,440,514,379.97
TOTAL	9,773,157,805.58	-	-	5,897,882,451.60	2,977,843,821.36	7,621,969,757.04	325,029,808.32	1,868,598,218.76	608,559,950.52	907,451,330.28	29,980,493,143.46

NOTE 2: VALUE ADDED TAX (VAT)

2	VALUE ADDED TAX		₦	₦	
	Share of Value Added Tax (VAT)		78,351,767,956.85		
				78,351,767,956.85	

NOTE 2: VALUE ADDED TAX

MONTH	2025			2024		
	GROSS RECEIPT	DEDUCTION AT SOURCE	NET RECEIPTS	GROSS RECEIPT	DEDUCTION AT SOURCE	NET RECEIPTS
	₦	₦	₦	₦	₦	₦
JANUARY	6,045,541,289.17	-	6,045,541,289.17	4,459,293,080	-	4,459,293,079.50
FEBRUARY	7,508,690,633.70	-	7,508,690,633.70	3,918,811,085	-	3,918,811,085.44
MARCH	6,287,072,599.08	-	6,287,072,599.08	4,276,439,821	-	4,276,439,820.66
APRIL	5,833,301,439.50	-	5,833,301,439.50	5,116,954,460	-	5,116,954,459.86
MAY	5,817,290,336.05	-	5,817,290,336.05	4,781,742,269	-	4,781,742,268.93
JUNE	7,141,403,407.09	-	7,141,403,407.09	4,697,739,164	-	4,697,739,164.29
JULY	6,352,341,079.31	-	6,352,341,079.31	5,202,257,042	-	5,202,257,041.67
AUGUST	6,507,578,637.42	-	6,507,578,637.42	5,829,338,023	-	5,829,338,022.84
SEPTEMBER	6,698,986,181.13	-	6,698,986,181.13	5,543,612,858	-	5,543,612,857.88
OCTOBER	8,137,268,961.68	-	8,137,268,961.68	5,673,399,697	-	5,673,399,696.91
NOVEMBER	7,175,197,303.98	-	7,175,197,303.98	6,550,115,297	-	6,550,115,297.10
DECEMBER	4,847,096,088.74	-	4,847,096,088.74	5,834,798,062	-	5,834,798,061.95
TOTAL	78,351,767,956.85	-	78,351,767,956.85	61,884,500,857.03	-	61,884,500,857.03

NOTE 3 : INTERNALLY GENERATED REVENUE (IGR)

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2025 ₦	FINAL BUDGET 2025 ₦	VARIANCE ₦	ACTUAL REVENUE 2024 ₦
	NOTE 3 A				
	TAX REVENUE				
	PERSONAL TAX 120101				
022000800100	BOARD OF INTERNAL REVENUE SERVICE	26,566,772,637.66	23,739,322,039.47	2,827,450,598.19	16,165,928,100.94
022000800100	BOARD OF INTERNAL REVENUE SERVICE (TAX RECEIVABLE)	3,542,980,907.04	-	3,542,980,907.04	3,397,944,708.28
	SUB- TOTAL PERSONNAL TAX 120101	30,109,753,544.70	23,739,322,039.47	6,370,431,505.23	19,563,872,809.22
	NOTE 4 A				
	NON TAX REVENUE				
	LICENCES GENERAL - 120201				
023400100100	MINISTRY OF WORKS AND TRANSPORT - HQTRS		5,000.00	- 5,000.00	
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	1,200,200.00	12,785,849.52	- 11,585,649.52	1,340,000.00
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME			-	
053505400100	FORESTRY COMMISSION	13,008,900.00	20,000,000.00	- 6,991,100.00	12,468,000.00
022000800100	BOARD OF INTERNAL REVENUE SERVICE	406,654,012.20	510,000,000.00	- 103,345,987.80	308,698,169.52
025200100200	RURAL WATER SUPPLY AND SANITATION AGENCY			-	2,610,000.00
055100100100	MINISTRY OF LOCAL GOVERNMENT AFFAIRS	2,075,515.00	2,100,000.00	- 24,485.00	
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	300,000.00	300,000.00	-	350,000.00
051700100400	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	26,283,000.00		26,283,000.00	24,308,000.00
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI			-	
022200600100	COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE IJERO-EKITI			-	
052100100100	MINISTRY OF HEALTH - HQTRS			-	
023100100100	EKITI STATE ELECTRICITY BOARD	240,000.00		240,000.00	660,000.00
023100100400	EKITI STATE ELECTRICITY REGULATORY BUREAU	1,200,000.00	1,700,000.00	- 500,000.00	
011100500100	EKITI ENTERPRISE DEVELOPMENT AGENCY				176,000.00
023500200100	EKITI STATE TRAFFIC MANAGEMENT AGENCY		500,000.00	- 500,000.00	
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL			-	
023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY			-	-
	SUB - TOTAL (LICENCES - GENERAL) 120201	450,961,627.20	547,390,849.52	(96,429,222.32)	350,610,169.52

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2025 ₦	FINAL BUDGET 2025 ₦	VARIANCE ₦	ACTUAL REVENUE 2024 ₦
	FEES - GENERAL 120204				
023400100100	MINISTRY OF WORKS	61,840,000.00	100,001,000.00	(38,161,000.00)	31,840,000.00
011113200100	MINISTRY OF TRANSPORTATION	1,500,000.00	3,000,000.00	(1,500,000.00)	
016101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	349,000.00		349,000.00	
011110100100	BUREAU OF SPECIAL PROJECTS	8,250,000.00	10,000,000.00	(1,750,000.00)	250,000.00
011100100100	GOVERNMENT HOUSE AND PROTOCOL	2,050,000.00		2,050,000.00	2,200,000.00
011200100100	HOUSE OF ASSEMBLY		600,000.00	(600,000.00)	
011200200100	HOUSE OF ASSEMBLY SERVICE COMMISSION		10,000.00	(10,000.00)	
011200100200	LEGISLATIVE LOANS BOARD		1,500,000.00	(1,500,000.00)	
012300100100	MINISTRY OF INFORMATION AND VALUES ORIENTATION			-	
012300300100	BROADCASTING SERVICE OF EKITI STATE			-	
011111200100	GENERAL ADMINISTRATION DEPARTMENT	850,000.00	1,000,000.00	(150,000.00)	1,500,000.00
012500600100	OFFICE OF ESTABLISHMENTS AND SERVICE MATTERS		-	-	1,002,500.00
012500700100	OFFICE OF CAPACITY DEVELOPMENT AND REFORM	1,000.00	50,000.00	(49,000.00)	690,000.00
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	320,200.00	350,000.00	(29,800.00)	
014700100100	CIVIL SERVICE COMMISSION			-	
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION			-	
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	33,272,500.00	16,200,000.00	17,072,500.00	27,266,500.00
051702600500	EKITI STATE POLYTECHNIC ISAN - EKITI	21,205,800.00		21,205,800.00	14,116,600.00
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME			-	
021510900100	FORESTRY DEPARTMENT/ COMMISSION	43,498,631.00	45,300,000.00	(1,801,369.00)	44,015,590.00
021511000100	FOUNTAIN AGRIC MARKETING AGENCY			-	
021511800100	EKITI STATE RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)		27,000,000.00	(27,000,000.00)	
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT		400,024.37	(400,024.37)	250,000.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL			-	
022000800100	BOARD OF INTERNAL REVENUE SERVICE	139,697,835.04	190,000,000.00	(50,302,164.96)	84,512,226.60
022000800200	EKITI STATE SIGNAGE AND ADVERTISEMENT AGENCY	114,062,021.00	150,000,000.00	(35,937,979.00)	94,327,708.00
022200100100	MINISTRY OF INVESTMENT, TRADE & INNOVATION	51,799,000.00	41,758,293.86	10,040,706.14	22,949,009.00
022200600100	COOPERATIVE DEPARTMENT AND COOPERATIVES COLLEGE IJERO		2,592,146.24	(2,592,146.24)	
026000100200	OFFICE OF SURVEYOR - GENERAL OF THE STATE	21,079,919.70	19,480,000.00	1,599,919.70	13,858,117.00

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE	FINAL BUDGET	VARIANCE	ACTUAL REVENUE
		2025	2025		2024
		₦	₦	₦	₦
011100400100	MILLENNIUM/ SUSTAINABLE DEVELOPMENT GOALS (MDGS / SDGS) OFFICE		300,000.00	(300,000.00)	
025200100100	EKITI STATE WATER CORPORATION	1,750,000.00	2,100,000.00	(350,000.00)	120,000.00
025200100200	RURAL WATER SUPPLY AND SANITATION AGENCY	18,370,000.00	37,500,000.00	(19,130,000.00)	
026100100400	EKITI STATE WATER SECTOR REGULATORY AGENCY	5,906,609.61	4,000,000.00	1,906,609.61	3,123,888.56
025300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	177,037,057.28	141,500,000.00	35,537,057.28	116,802,777.30
025301000100	STATE HOUSING CORPORATION	43,573,508.80	42,500,000.00	1,073,508.80	23,057,397.45
026000100400	URBAN RENEWAL AGENCY			-	
026000100100	BUREAU OF LAND SERVICES	602,682,030.50	458,500,000.00	144,182,030.50	235,940,864.89
026100100100	MINISTRY OF INFRASTRUTURAL AND PUBLIC UTILITIES	10,208,200.00	15,082,720.00	(4,874,520.00)	9,017,700.00
022700100100	MINISTRY OF WEALTH CREATION AND EMPLOYMENT			-	
031800100100	EKITI STATE JUDICIARY	48,170,569.03	25,000,000.00	23,170,569.03	22,346,138.40
031801100100	STATE JUDICIAL SERVICE COMMISSION	525,000.00	900,000.00	(375,000.00)	424,500.00
032600100100	MINISTRY OF JUSTICE	69,000.00	23,000,000.00	(22,931,000.00)	224,500.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT	1,300,000.00		1,300,000.00	
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	6,675,000.00	3,980,000.00	2,695,000.00	6,028,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	9,289,166.00	41,700,000.00	(32,410,834.00)	10,434,700.00
051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD	5,699,800.00	1,390,000.00	4,309,800.00	1,980,000.00
051700100100	EKITI STATE LIBRARY BOARD	172,000.00	500,000.00	(328,000.00)	482,000.00
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI	4,136,763,985.74	3,398,388,550.00	738,375,435.74	2,214,795,825.00
051702600200	EKITI STATE UNIVERSITY	14,942,853,966.03	7,674,612,051.11	7,268,241,914.92	7,512,837,184.41
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	300,000.00	-	300,000.00	46,000.00
051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	480,000.00	550,000.00	(70,000.00)	373,000.00
052100100100	MINISTRY OF HEALTH & HUMAN SERVICES- HQTRS	6,653,700.00	3,400,000.00	3,253,700.00	7,826,000.00
052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL		257,875,983.86	(257,875,983.86)	
052110200100	HOSPITAL MANAGEMENT BOARD	70,818,698.42	77,500,000.00	(6,681,301.58)	53,691,751.15
051702600400	COLLEGE OF HEALTH TECHNOLOGY, IJERO EKITI	1,103,072,954.84	601,000,000.00	502,072,954.84	587,832,030.00
053500100100	MINISTRY OF ENVIRONMENT	27,500.00	500,000.00	(472,500.00)	7,500.00
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	17,981,802.42	22,700,000.00	(4,718,197.58)	18,405,200.00
053505300100	EKITI STATE WASTE MANAGEMENT BOARD	230,000.00	6,500,000.00	(6,270,000.00)	515,076.87
051305200100	EKITI STATE SPORT COMISSION	1,925,200.00	3,000,000.00	(1,074,800.00)	349,000.00
011100700100	EKITI STATE BUREAU OF PUBLIC PROCUREMENT	1,050,000.00	70,000,000.00	(68,950,000.00)	

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2025 ₦	FINAL BUDGET 2025 ₦	VARIANCE ₦	ACTUAL REVENUE 2024 ₦
023100100100	EKITI STATE ELECTRICITY BOARD	1,752.00	300,000.00	(298,248.00)	
023100100400	EKITI STATE ELECTRICITY REGULATORY BUREAU	556,000.00	750,000.00	(194,000.00)	175,000.00
011111201600	EKITI STATE BUREAU OF LOCAL CONTENT	1,061,000.00	1,300,000.00	(239,000.00)	3,486,100.00
012500700300	STAFF DEVELOPMENT CENTRE	605,000.00	800,000.00	(195,000.00)	52,500.00
023600100200	BUREAU OF TOURISM	1,831,600.00	3,500,000.00	(1,668,400.00)	140,000.00
026000100500	EKITI STATE GEOSPATIAL DATA CENTRE		100,000.00	(100,000.00)	500.00
026200100100	MINISTRY OF INNOVATION, SCIENCE & DIGITAL ECONOMY		100,000.00	(100,000.00)	
011111300100	EKITI STATE PENSION COMMISSION			-	
022000800300	LOTTERY COMMISSION			-	
031801100200	CUSTOMARY COURT OF APPEAL	3,018,663.63	1,500,000.00	1,518,663.63	1,954,634.53
023400100400	EKITI STATE PUBLIC WORKS CORPORATION			-	
023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY	57,500,000.00	57,500,000.00	-	15,100,000.00
	SUB - TOTAL FEES - GENERAL 120204	21,777,935,671.04	13,589,070,769.44	8,188,864,901.60	11,186,348,019.16
	FINES - GENERAL 120205				
023400100100	MINISTRY OF WORKS	150,500.00	210,720.00	(60,220.00)	
023500100100	MINISTRY OF TRANSPORTATION	172,543,250.00	217,000,000.00	(44,456,750.00)	107,288,350.00
023400100300	EKITI STATE TRAFFIC MANAGEMENT AGENCY	9,732,720.00	20,000,000.00	(10,267,280.00)	16,124,001.00
012300100100	MINISTRY OF INFORMATION			-	
012300200100	GOVERNMENT PRINTING PRESS	10,100.00		10,100.00	
012500600100	OFFICE OF ESTABLISHMENTS AND SERVICE MATTERS	5,500.00	10,000.00	(4,500.00)	1,974,000.00
014000100100	STATE AUDITOR GENERAL OFFICE			-	
014000200100	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT			-	
014700100100	CIVIL SERVICE COMMISSION	407,500.00	2,000,000.00	(1,592,500.00)	2,730,100.00
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION			-	
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	53,067,500.00	37,200,000.00	15,867,500.00	49,728,500.00
021510900100	FORESTRY DEPARTMENT/ COMMISSION	6,888,750.00	6,000,000.00	888,750.00	5,232,850.00
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	22,500.00	100,000.00	(77,500.00)	22,500.00
022000800100	BOARD OF INTERNAL REVENUE SERVICE	399,500.00		399,500.00	584,775.37
022200100100	MINISTRY OF INVESTMENT, TRADE & INNOVATIONS			-	
011111200200	PETROLEUM PRODUCTS CONSUMER PROTECTION UNIT	950,000.00		950,000.00	490,000.00

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2025 ₦	FINAL BUDGET 2025 ₦	VARIANCE ₦	ACTUAL REVENUE 2024 ₦
023100100100	EKITI STATE ELECTRICITY BOARD			-	
023100100400	EKITI STATE ELECTRICITY REGULATORY BUREAU		50,000.00	(50,000.00)	
026000100200	OFFICE OF SURVEYOR - GENERAL OF THE STATE	16,310,879.70	4,500,000.00	11,810,879.70	16,638,711.00
025300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	134,258.22	500,000.00	(365,741.78)	30,000.00
025301000100	STATE HOUSING CORPORATION			-	266,307.35
026000100100	BUREAU OF LAND SERVICES	245,737,078.46		245,737,078.46	175,943,984.97
026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	2,040,000.00	-	2,040,000.00	1,770,000.00
031800100100	EKITI STATE JUDICIARY	4,499,700.00	10,000,000.00	(5,500,300.00)	2,840,950.00
032600100100	MINISTRY OF JUSTICE	799,443,797.56	862,500,000.00	(63,056,202.44)	979,481,706.76
055100100100	MINISTRY OF LOCAL GOVERNMENT AND COMMUNITY DEV			-	
055100200100	MINISTRY OF CHIEFTAINCY & HOME AFFAIRS (CHIEFTAINCY AFFAIRS)	1,380,000.00	1,592,146.24	(212,146.24)	1,390,000.00
051300100100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT	8,064,769.09	300,000.00	7,764,769.09	5,005,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	650,000.00	620,000.00	30,000.00	555,500.00
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	70,925,300.00	108,800,000.00	(37,874,700.00)	75,212,100.00
051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD			-	
051700100400	EKITI STATE LIBRARY BOARD			-	
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI		616,000,000.00	(616,000,000.00)	
051702600200	EKITI STATE UNIVERSITY		834,966,063.30	(834,966,063.30)	
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION	400,000.00	400,000.00	-	150,000.00
051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	150,000.00		150,000.00	120,000.00
052100100100	MINISTRY OF HEALTH- HQTRS	190,200.00	3,000,000.00	(2,809,800.00)	910,000.00
052110200100	HOSPITAL MANAGEMENT BOARD	15,404,688.37	16,500,000.00	(1,095,311.63)	10,321,482.00
051702600400	COLLEGE OF HEALTH TECHNOLOGY		136,000,000.00	(136,000,000.00)	
011111201600	EKITI STATE BUREAU OF LOCAL CONTENT	121,500.00	300,000.00	(178,500.00)	502,150.00
011110100100	BUREAU OF SPECIAL PROJECTS			-	1,000.00
011200100200	EKITI STATE LEGISLATIVE LOANS BOARD	156,000.00		156,000.00	535,000.00
012500600700	EKITI STATE STAFF HOUSING LOANS BOARD	58,000.00		58,000.00	30,042.50
022000800300	EKITI STATE LOTTERIES COMMISSION		200,000,000.00	(200,000,000.00)	
053500100100	MINISTRY OF ENVIRONMENT	9,832,600.00	9,500,000.00	332,600.00	5,562,536.25
031801100200	CUSTOMARY COURT OF APPEAL			-	

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2025 ₦	FINAL BUDGET 2025 ₦	VARIANCE ₦	ACTUAL REVENUE 2024 ₦
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	4,189,800.00	1,500,000.00	2,689,800.00	2,984,600.00
053505300100	EKITI STATE WASTE MANAGEMENT BOARD	5,821,447.52	23,500,000.00	(17,678,552.48)	6,391,606.67
023400100400	EKITI STATE PUBLIC WORKS CORPORATION			-	
	SUB - TOTAL FINES - GENERAL 120205	1,429,687,838.92	3,113,048,929.54	(1,683,361,090.62)	1,470,817,753.87
	SALES - GENERAL 120206				
023100100100	EKITI STATE ELECTRICITY BOARD	100.00		100.00	1,459,756.00
011100200800	SPECIAL ADVISER COMMUNICATION AND STRATEGY			-	
014000300100	EKITI STATE AUDIT SERVICE COMMISSION	46,000.00	800,000.00	(754,000.00)	
011111201600	EKITI STATE BUREAU OF LOCAL CONTENT	160,000.00	400,000.00	(240,000.00)	380,000.00
016101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	20,000.00		20,000.00	10,000.00
011111300100	EKITI STATE PENSION COMMISSION			-	
011111300200	PENSION TRANSITION ARRANGEMENT DEPARTMENT	2,754,100.00	3,024,170.61	(270,070.61)	2,526,360.00
011103700100	MUSLIM PILGRIM WELFARE BOARD	990,000.00	1,000,000.00	(10,000.00)	859,500.00
011103800100	CHRISTIAN PILGRIM WELFARE BOARD	800,400.00	864,048.75	(63,648.75)	170,000.00
011111200200	PETROLEUM PRODUCT CONSUMER PROTECTION AGENCY		1,000,000.00	(1,000,000.00)	
011200200100	STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	233,500.00	608,050.49	(374,550.49)	346,900.00
011200100100	STATE HOUSE OF ASSEMBLY	797,000.00	20,000,000.00	(19,203,000.00)	
012300100100	MINISTRY OF INFORMATION AND VALUES ORIENTATION			-	
012300300100	BROADCASTING SERVICE OF EKITI STATE	120,302,919.65	110,000,000.00	10,302,919.65	87,480,628.79
011111200100	GOVERNMENT PRINTING PRESS			-	
011111200100	GENERAL ADMINISTRATION DEPARTMENT	204,000.00	500,000.00	(296,000.00)	494,400.00
012500600100	OFFICE OF ESTABLISHMENTS AND TRAINING	3,985,700.00	3,490,000.00	495,700.00	2,521,900.00
012500700100	OFFICE OF CAPACITY DEVELOPMENT AND REFORM	416,200.00	450,000.00	(33,800.00)	795,050.00
012500700300	STAFF DEVELOPMENT CENTRE	180,000.00	200,000.00	(20,000.00)	110,000.00
014700100100	CIVIL SERVICE COMMISSION	183,000.00	2,000,000.00	(1,817,000.00)	8,144,127.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	1,565,000.00	4,700,000.00	(3,135,000.00)	900,000.00
021511700100	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT	150,000.00		150,000.00	
051702600100	SCHOOL AGRICULTURE AND ENTERPRISE	85,000.00	112,000.00	(27,000.00)	120,000.00
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	195,200.00		195,200.00	
021510900100	FORESTRY COMMISSION	37,740,000.00	32,700,000.00	5,040,000.00	5,558,400.00
021511000100	FOUNTAIN AGRIC MARKETING AGENCY	3,162,010.00	4,000,000.00	(837,990.00)	1,152,319.00

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2025 ₦	FINAL BUDGET 2025 ₦	VARIANCE ₦	ACTUAL REVENUE 2024 ₦
022000700100	OFFICE OF THE ACCOUNTANT GENERAL			-	
022000800100	BOARD OF INTERNAL REVENUE SERVICE	52,578,580.44	80,000,000.00	(27,421,419.56)	49,786,893.29
022000800300	LOTTERY COMMISSION			-	
022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES (MIN OF INVESTMENT TRADE & INDUSTRY)	10,000.00		10,000.00	
011100500100	EKITI STATE MICRO FINANCE AND ENTERPRISES DEVELOPMENT AGENCY / MULTI- PURPOSE CREDIT AGENCY		500,000.00	(500,000.00)	
022700100100	BUREAU OF PRODUCTIVITY AND EMPOWERMENT			-	1,500.00
023600100100	MINISTRY OF ARTS, CULTURE AND CREATIVE ECONOMY		160,000.00	(160,000.00)	
025200100100	EKITI STATE WATER CORPORATION		25,900,000.00	(25,900,000.00)	
025300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT			-	1,642,150.00
025301000100	STATE HOUSING CORPORATION	72,189,718.39	73,000,000.00	(810,281.61)	14,189,494.00
012500600700	STAFF HOUSING LOANS BOARD		500,000.00		
026000100100	BUREAU OF LAND SERVICES	13,162,498.00	6,500,000.00	6,662,498.00	6,777,765.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	17,500.00	100,000.00	(82,500.00)	
031800100100	EKITI STATE JUDICIARY			-	422,870.00
032600100100	MINISTRY OF JUSTICE	157,000.00	13,000,000.00	(12,843,000.00)	639,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE - HQTRS	20,000.00		20,000.00	
051700100600	STATE UNIVERSAL BASIC EDUCATION BOARD			-	
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI			-	
051702600500	EKITI STATE POLYTECHNIC ISAN - EKITI		25,000,000.00	(25,000,000.00)	
051705500100	STATE TEACHING SERVICE COMMISSION	1,462,800.00	3,000,000.00	(1,537,200.00)	3,076,800.00
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION			-	
051701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	10,000.00	50,000.00	(40,000.00)	30,000.00
022200600100	COOPERATIVE DEPARTMENT AND COOPERATIVE COLLEGE IJERO-EKITI	230,000.00		230,000.00	200,000.00
052100100100	MINISTRY OF HEALTH - HQTRS		240,000.00	(240,000.00)	
052100300100	PRIMARY HEALTHCARE DEVELOPMENT			-	
052110200100	HOSPITAL MANAGEMENT BOARD		500,000.00	(500,000.00)	
026000100500	EKITI STATE GEOSPATIAL DATA CENTRE		200,000.00	(200,000.00)	1,000.00
011102100100	EKITI STATE LIAISON OFFICE, ABUJA		1,200,000.00	(1,200,000.00)	

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2025 ₦	FINAL BUDGET 2025 ₦	VARIANCE ₦	ACTUAL REVENUE 2024 ₦
011102100500	EKITI STATE LIAISON OFFICE LAGOS		2,000,000.00	(2,000,000.00)	
022200900100	EKITI STATE INVESTMENT PROMOTION AGENCY		50,000.00	(50,000.00)	
052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL			-	
051702600400	COLLEGE OF HEALTH TECHNOLOGY, IJERO EKITI		13,412,812.50	(13,412,812.50)	
052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))	6,871,812.04	7,000,000.00	(128,187.96)	7,171,672.07
053505300100	EKITI STATE WASTE MANAGEMENT BOARD		13,000,000.00	(13,000,000.00)	
	SUB - TOTAL SALES - GENERAL 120206	320,680,038.52	451,161,082.35	(129,981,043.83)	196,968,485.15
	EARNINGS - GENERAL 120207				
023500100100	MINISTRY OF TRANSPORTATION	45,300,000.00		45,300,000.00	
023400100300	EKITI STATE TRAFFIC MANAGEMENT AGENCY	100.00	4,500,000.00	(4,499,900.00)	
021512300100	EKITI STATE ROADS FUND		500,000,000.00		
023100100100	EKITI STATE ELECTRICITY BOARD		700,000.00	(700,000.00)	
016101700100	CABINET AND SPECIAL SERVICES DEPARMENT	944,000.00	1,000,000.00	(56,000.00)	625,500.00
011111300100	EKITI STATE PENSION COMMISSION			-	
011100700100	EKITI STATE BUREAU OF PUBLIC PROCUREMENT	36,134,000.00	-	36,134,000.00	42,550,000.00
011102100500	EKITI STATE LIAISON OFFICE -LAGOS	1,650,473.60		1,650,473.60	2,569,700.00
011102100100	EKITI STATE LIAISON OFFICE -ABUJA	1,715,300.00		1,715,300.00	1,430,800.00
011111200100	GENERAL ADMINISTRATION DEPARTMENT			-	
014000100100	STATE AUDITOR GENERAL OFFICE			-	75,000.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	719,200.00	1,900,000.48	(1,180,800.48)	1,040,500.00
051702600100	SCHOOL AGRICULTURE AND ENTERPRISE			-	
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME		500,000.00	(500,000.00)	246,000.00
021510900100	FORESTRY COMMISSION	10,234,257.50	6,000,000.00	4,234,257.50	7,867,382.50
022000800100	BOARD OF INTERNAL REVENUE SERVICE	17,750,034.57		17,750,034.57	33,442,900.00
022000800300	LOTTERY COMMISSION	165,257,159.53		165,257,159.53	101,399,976.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL			-	
022200100100	MINISTRY OF TRADE, INDUSTRY, INVESTMENT & COOPERATIVES	25,049,980.00	1,000,000.00	24,049,980.00	23,475,046.20
022200900100	EKITI STATE INVESTMENT PROMOTION AGENCY			-	
023300100100	EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY			-	
026000100200	OFFICE OF SURVEYOR - GENERAL OF THE STATE	25,000.00	20,000.00	5,000.00	6,000.00

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2025 ₦	FINAL BUDGET 2025 ₦	VARIANCE ₦	ACTUAL REVENUE 2024 ₦
011101000100	OFFICE OF TRANSFORMATION, STRATEGY & SERVICE DELIVERY			-	
026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	27,000.00		27,000.00	12,000.00
023600100200	BUREAU OF TOURISM	815,900.00	1,500,000.00	(684,100.00)	1,200,000.00
023600100100	MINISTRY OF ART, CULTURE AND CREATIVE ECONOMY	2,240,000.00	1,740,000.00	500,000.00	1,172,430.00
023400100400	EKITI STATE PUBLIC WORKS CORPORATION			-	
025200100100	EKITI STATE WATER CORPORATION	44,813,418.65		44,813,418.65	54,975,646.35
025200100200	RURAL WATER SUPPLY AND SANITATION AGENCY		500,000.00	(500,000.00)	
025300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	13,208,438.76	34,266,006.50	(21,057,567.74)	11,875,691.18
025301000100	STATE HOUSING CORPORATION	124,347,092.25	134,500,000.00	(10,152,907.75)	109,468,015.29
026000100100	BUREAU OF LAND SERVICES	188,925,546.62	20,000,000.00	168,925,546.62	59,394,100.08
032600100100	MINISTRY OF JUSTICE			-	
051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT & SOCIAL WELFARE	635,800.00	600,000.00	35,800.00	375,000.00
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI	1,190,800,691.88	3,100,765,523.29	(1,909,964,831.41)	595,400,345.94
051705300100	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION			-	
051700100500	EDUCATION TRUST FUND	2,564,978,409.92	1,800,000,000.00	764,978,409.92	2,440,300,352.05
052100100100	MINISTRY OF HEALTH - HQTRS		5,360,000.00	(5,360,000.00)	
051702600200	EKITI STATE UNIVERSITY	300,658,523.50		300,658,523.50	882,709,381.60
051702600400	COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, IJERO EKITI	1,472,800.00		1,472,800.00	
051702600500	EKITI STATE POLYTECHNIC, ISAN EKITI	12,955,720.50		12,955,720.50	8,648,744.00
052110200100	HOSPITAL MANAGEMENT BOARD	258,838,418.44	205,674,530.00	53,163,888.44	209,982,803.87
031800100100	EKITI STATE JUDICIARY	700.00		700.00	1,000.00
026000100500	EKITI STATE GEOSPATIAL DATA CENTRE	855,637.50	2,700,000.00	(1,844,362.50)	2,107.50
053905100100	SPORT COUNCIL			-	
053500100100	MINISTRY OF ENVIRONMENT	15,000.00		15,000.00	
053501600100	EKITI STATE ENVIRONMENTAL PROTECTION AGENCY	300,000.00	800,000.00	(500,000.00)	
053505300100	EKITI STATE WASTE MANAGEMENT BOARD	200.00		200.00	
052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	828,100,931.26	442,124,016.14	385,976,915.12	636,225,031.55
052100200100	EKITI STATE HEALTH INSURANCE SCHEME			-	
	SUB - TOTAL EARNINGS - GENERAL 120207	5,838,769,734.48	6,266,150,076.41	72,619,658.07	5,226,471,454.11

INTERNALLY GENERATED REVENUE (IGR) BY MDAs

ADMINISTRATIVE CODE	MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)	ACTUAL REVENUE 2025 ₦	FINAL BUDGET 2025 ₦	VARIANCE ₦	ACTUAL REVENUE 2024 ₦
	RENT ON GOVERNMENT BUILDINGS 120208				
011111200100	GENERAL ADMINISTRATION DEPARTMENT	-		-	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	1,500,000.00	(1,500,000.00)	-
021511000100	FOUNTAIN AGRIC MARKETING AGENCY	-		-	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-		-	-
023600100100	MINISTRY OF ART, CULTURE AND CREATIVE ECONOMY	400.00	100,000.00	(99,600.00)	30,000.00
051300100100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT	-	5,700,000.00	(5,700,000.00)	-
	SUB - TOTAL RENT ON GOVERNMENT BUILDINGS 120208	400.00	7,300,000.00	(7,299,600.00)	30,000.00
	RENT ON LANDS & OTHER GENERAL 120209				
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	1,356,000.00	5,714,150.00	(4,358,150.00)	962,500.00
021511700100	DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMER DEVELOPMENT	19,910,000.00	20,000,000.00	(90,000.00)	15,372,500.00
025301000100	STATE HOUSING CORPORATION	71,655,844.13		71,655,844.13	56,424,426.01
026000100100	BUREAU OF LAND SERVICES	4,808,407.50	55,000,000.00	(50,191,592.50)	1,113,400.00
022205200100	EKITI STATE DEVELOPMENT & INVESTMENT PROMOTION AGENCY		50,000.00		
051702600300	BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION - IKERE EKITI			-	
	SUB TOTAL RENT ON LANDS & OTHER GENERAL 120209	97,730,251.63	80,764,150.00	17,016,101.63	73,872,826.01
	REPAYMENT GENERAL 120210				
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	45,000,000.00	(45,000,000.00)	
022000800100	BOARD OF INTERNAL REVENUE SERVICE		199,900,000.00	(199,900,000.00)	
	SUB TOTAL REPAYMENT GENERAL 120210	-	244,900,000.00	(244,900,000.00)	-
	INVESTMENT INCOME 120211				
011111300100	EKITI STATE PENSION COMMISSION	-		-	-
	SUB - TOTAL INVESTMENT INCOME 120211	-	-	-	-
	INTEREST EARNED 120212				
022200100100	MINISTRY OF TRADE, INDUSTRY, INVESTMENT AND COOPERATIVES	-	28,000,000.00	(28,000,000.00)	
		-	28,000,000.00	(28,000,000.00)	-
	(B) TOTAL NON TAX REVENUE	29,915,765,561.79	24,327,785,857.26	6,088,529,704.53	18,505,118,707.82
	(A + B) GAND TOTAL	60,025,519,106.49	48,067,107,896.73	12,458,961,209.76	38,068,991,512.04

NOTE 3 & 4 : BREAKDOWN OF INTERNALLY GENERATED REVENUE (IGR) BY FUNCTION

ECONOMIC CODE	DETAILS	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024	REF. NOTE
		₦	₦	₦	₦	
12	NOTE 3					
1201	TAX REVENUE					1
1201	Personal Taxes:					
12010101	Pay AsYou Earn	17,154,183,096.57	15,386,662,326.13	1,767,520,770.44	9,613,946,816.59	
12010106	Development Levy	1,302,356,949.29	1,000,000,000.00	302,356,949.29	1,085,759,646.35	
12010110	Withholding Tax	2,102,194,923.84	1,408,000,000.00	694,194,923.84	1,993,849,820.71	
12010112	Direct Assessment	1,228,715,061.59	1,399,000,000.00	(170,284,938.41)	982,321,645.16	
12010113	Capital Gains Tax	2,346,777.22	10,000,000.00	(7,653,222.78)	4,161,150.02	
12010114	Tax Audit	610,761,828.46	500,000,000.00	110,761,828.46	403,728,016.92	
12020487	Stamp Duties	-	-	-	189,694.00	
12020109	Other Services Taxes	4,166,214,000.69	4,035,659,713.34	130,554,287.35	2,081,971,311.19	
	TAX REVENUE	26,566,772,637.66	23,739,322,039.47	2,827,450,598.19	16,165,928,100.94	
	TAX RECEIVABLE	3,542,980,907.04	-	3,542,980,907.04	3,397,944,708.28	
	TOTAL TAX REVENUE	30,109,753,544.70	23,739,322,039.47	6,370,431,505.23	19,563,872,809.22	
	NOTE 4 (SUPPL.. NOTE 2)			-		
1202	Non Tax Revenue		-	-		2
120201	Licenses General	450,961,627.20	547,390,849.52	(96,429,222.32)	350,610,169.52	
120204	Fees - General	21,777,935,671.04	13,589,070,769.44	8,188,864,901.60	11,186,348,019.16	
120205	Fines - General	1,429,687,838.92	3,113,048,929.54	(1,683,361,090.62)	1,470,817,753.87	
120206	Sales - General	320,680,038.52	451,161,082.35	(130,481,043.83)	196,968,485.15	
120207	Earnings - General	5,838,769,734.48	6,266,150,076.41	(427,380,341.93)	5,226,471,454.11	
120208	Rent On Government Buildings	400.00	7,300,000.00	(7,299,600.00)	30,000.00	
120209	Rent On Lands & Other General	97,730,251.63	80,764,150.00	16,966,101.63	73,872,826.01	
120210	Repayment - General		244,900,000.00			
120211	Investment Income	-	-	-	-	
120212	Interest Earned	-	28,000,000.00	(28,000,000.00)	-	
	TOTAL NON-TAX REVENUE	29,915,765,561.79	24,327,785,857.26	5,587,979,704.53	18,505,118,707.82	
	TOTAL	60,025,519,106.49	48,067,107,896.73	11,958,411,209.76	38,068,991,517.04	

NOTE 5: INVESTMENT INCOME

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			₦		₦	₦
					-	
	020000000000	ECONOMIC SECTOR			-	
1	022000100100	Ministry Of Finance	718,413,230.96	-	(718,413,230.96)	41,300,000.00
2	022200100100	Ministry Of Investment, Trade And Innovations	23,082,480.00		(23,082,480.00)	21,449,700.00
		TOTAL ECONOMIC SECTOR	741,495,710.96	-	(741,495,710.96)	62,749,700.00
					-	
					-	
		SUMMARY BY SECTOR			-	
	A	ADMINISTRATION SECTOR	-	-	-	-
	B	ECONOMIC SECTOR	741,495,710.96	-	(741,495,710.96)	62,749,700.00
	C	LAW AND JUSTICE SECTOR	-	-	-	-
	D	REGIONAL SECTOR	-	-	-	-
	E	SOCIAL SECTOR	-	-	-	-
		TOTAL (A)	741,495,710.96	-	(741,495,710.96)	62,749,700.00

NOTE 6: INTEREST INCOME

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			₦		₦	₦
					-	
		SUMMARY BY SECTOR			-	
		A ADMINISTRATION SECTOR	-		-	-
		B ECONOMIC SECTOR	-		-	-
		C LAW AND JUSTICE SECTOR	-		-	-
		D REGIONAL SECTOR	-		-	-
		E SOCIAL SECTOR	-		-	-
		TOTAL (A)	-		-	-

NOTE 7: AIDS AND GRANTS

S/NO	MDAs/DONORS	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024	REF. NOTE
	DOMESTIC AIDS/GRANTS	₦	₦	₦	₦	
1	NG-CARE	1,487,729,525.40	-		-	
2	UBEC/SUBEB	3,500,000,000.00	-		2,840,831,119.24	
3	MEDA	52,457,096.49			-	
4	CSDA	291,031.05			5,612,190.12	
5	FADAMA	-			3,407,445,130.00	
	FOREIGN AIDS/GRANTS					
6	MINISTRY OF HEALTH (UNICEF)	66,659,579.12	-		-	
7	MINISTRY OF HEALTH (EU NIG SOLAR)	-	-		1,108,523,520.00	
8	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	957,693,411.17	40,562,429,050.00		615,448,223.87	
9	SABER	17,208,621,747.74	-		4,637,192,265.60	
10	PFMU (OTHER INCOME & GCC)	3,087,146,213.78	-		40,109,505,663.84	
11	SURWASH	683,790,000.00			2,467,843,860.45	
	TOTAL	27,044,388,604.75	40,562,429,050.00	(13,518,040,445.25)	48,938,513,533.76	

NOTE 8: DEBT FORGIVENESS

S/NO	DEBT FORGIVENESS	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024	REF. NOTE
	EXTERNAL AID/GRANTS	₦	₦	₦	₦	
1	MULTILATERAL	-	-		-	
2	BILATERAL	-	-		-	
3	DOMESTICS	-	-		-	
	TOTAL	-	-	-	-	

NOTE 9: OTHER REVENUE

S/NO	DETAILS	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024	REF. NOTE
		₦	₦	₦	₦	
	OTHER REVENUE:					
1	RENT INCOME	-			-	SUPPL. NOTE 5A
2	LAPTOP REPAYMENT	104,662.34			1,900,964.00	SUPPL. NOTE 5A
3	OJA-OBA PROCEEDS	89,506,000.00			6,703,250.00	SUPPL. NOTE 5A
4	RECEIPT FROM JAAC	-			-	SUPPL. NOTE 5A
5	WEMA SHARE REFUND	-			128,148.10	SUPPL. NOTE 5A
6	EKSG SALARY REFUND	112,644,635.45			48,592,661.58	SUPPL. NOTE 5A
7	BAIL OUT REFUND BY JACC	94,369,459.44			94,369,459.44	SUPPL. NOTE 5A
8	NIBSS/UPPERLINK REVERSALS	-			-	SUPPL. NOTE 5A
9	ECA DEDUCTIOND REFUND	-			-	SUPPL. NOTE 5A
10	TSA SWEEPING	553,263,130.91			3,856,982,181.71	SUPPL. NOTE 5A
11	REFUND FROM BOND SINKING FUND TRUSTEE	2,343,844,290.00			2,343,844,290.00	SUPPL. NOTE 13
	TOTAL	3,193,732,178.14	-	3,193,732,178.14	6,352,520,954.83	

* Other Revenue are other refunds to the treasury from the various sources as itemised in Supplementary note 5

NOTE 9: OTHER REVENUE

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			₦		₦	₦
1	022000700100	Office Of The Accountant General	3,193,732,178.14	-	3,193,732,178.14	6,352,520,954.83
2	022000701100	Central Internal Audit	-		-	-
		TOTAL REGIONAL SECTOR	-		-	-
					-	
		SUMMARY BY SECTOR			-	
		A ADMINISTRATION SECTOR	-	-	-	-
		B ECONOMIC SECTOR	3,193,732,178.14	-	3,193,732,178.14	6,352,520,954.83
		C LAW AND JUSTICE SECTOR	-	-	-	-
		D REGIONAL SECTOR	-	-	-	-
		E SOCIAL SECTOR	-	-	-	-
		TOTAL (A)	3,193,732,178.14	-	3,193,732,178.14	6,352,520,954.83

NOTE 10: SPECIAL FUNDS / RECEIPTS FROM OTHER SOURCES FOR THE YEAR END, 2025

MONTH	REFUND OF WHT & STAMP DUTY TO STATE	INFRASTRUCTURAL DEVELOPMENT FUND	PROJECT GAZELLE PRICE	NLN DIVIDEND REFUND TO STATE	TOTAL	FINAL BUDGET 2025	VARIANCE
	₦	₦	₦	₦	₦	₦	₦
JANUARY	-	-	-	-	-		
FEBRUARY	-	-	-	-	-		
MARCH	-	5,837,837,837.84	-	-	5,837,837,837.84		
APRIL	95,786,119.95	5,405,405,405.41	5,000,000,000.00	5,555,555,555.56	16,056,747,080.92		
MAY	-	-	-	2,724,806,201.55	2,724,806,201.55		
					-		
JUNE	-	13,513,513,513.52	-	3,972,868,217.05	17,486,381,730.57	54,926,057,439.87	- 9,655,970,736.10
JULY	-	6,756,756,756.76	-	7,202,842,377.26	13,959,599,134.02		
AUGUST	-	-	-	-	-		
SEPTEMBER	-	2,702,702,702.70	-	5,813,953,488.37	8,516,656,191.07		
OCTOBER	-	-	-	-	-		
NOVEMBER	-	-	-	-	-		
DECEMBER	-	-	-	-	-		
TOTAL	95,786,119.95	34,216,216,216.23	5,000,000,000.00	25,270,025,839.79	64,582,028,175.97	54,926,057,439.87	(9,655,970,736.10)

NOTE 11 SALARIES AND WAGES (EMPLOYEES BENEFITS)

PERSONNEL COST (A)

SECTORS	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
	₦	₦	₦	₦
ADMINISTRATION SECTOR	8,763,034,376.06	9,534,003,253.25	770,968,877.19	4,834,797,697.95
ECONOMIC SECTOR	5,460,251,646.81	8,086,379,000.84	2,626,127,354.03	3,656,583,888.45
LAW AND JUSTICE SECTOR	457,572,598.32	458,947,422.21	1,374,823.89	282,980,073.57
REGIONAL SECTOR	38,505,499.65	38,571,295.26	65,795.61	19,414,006.81
SOCIAL SECTOR	32,124,388,227.22	32,695,291,250.67	570,903,023.45	20,281,785,326.69
TOTAL (A)	46,843,752,348.06	50,813,192,222.24	3,969,439,874.18	29,075,560,993.47

PERSONNEL ANALYSIS (B)

	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
TOTAL NO OF EMPLOYEES AT THE BEGINNING OF THE YEAR	20,065	20,065	-	19,101
TOTAL NO OF EMPLOYEES EMPLOYED IN THE YEAR	390	390	-	1,156
TOTAL NO OF EMPLOYEES RETIRED/LEFT DURING THE YEAR	(786)	(786)	-	(192)
TOTAL NO OF EMPLOYEES AT THE END OF THE MID-YEAR	19,669	19,669	-	20,065

PERSONNEL ANALYSIS ©

S/N	MONTH	TOTAL NUMBER CIVIL SERVANT	AMOUNT(₦)	TOTAL NUMBER SECONDARY SCHOOLS TEACHERS	AMOUNT(₦)	TOTAL NUMBER POLITICAL APPOINTEES	AMOUNT(₦)	TOTAL	AMOUNT(₦)
1	JANUARY	10590	1,773,034,406.86	8751	1,747,297,316.45	837	371,074,299.69	20178	3,891,406,023.00
2	FEBRUARY	10706	1,775,707,706.13	8683	1,731,388,640.30	723	370,656,476.76	20112	3,877,752,823.19
3	MARCH	10430	1,735,575,315.44	8657	1,723,315,952.92	884	486,370,278.45	19971	3,945,261,546.81
4	APRIL	10384	1,755,908,114.08	8618	1,781,801,872.09	880	380,458,507.05	19882	3,918,168,493.22
5	MAY	10219	1,716,366,894.55	8553	1,844,437,728.21	877	373,338,623.80	19649	3,934,143,246.56
6	JUNE	10165	1,698,669,189.63	8834	1,867,577,985.17	878	377,866,786.69	19877	3,944,113,961.49
7	JULY	10147	1,706,815,032.71	8807	1,815,456,284.39	923	386,330,843.05	19877	3,908,602,160.15
8	AUGUST	10094	1,708,106,100.04	8781	1,876,915,821.43	820	356,199,876.88	19695	3,941,221,798.35
9	SEPTEMBER	10126	1,708,808,863.15	8754	1,791,485,069.20	821	362,017,915.65	19701	3,862,311,848.00
10	OCTOBER	10143	1,744,378,261.73	8705	1,779,107,992.26	823	351,011,135.15	19671	3,874,497,389.14
11	NOVEMBER	10128	1,703,531,666.23	8679	1,772,606,213.15	844	365,610,584.57	19651	3,841,748,463.95
12	DECEMBER	10098	1,695,699,001.25	8633	1,762,055,729.66	852	368,557,677.05	19583	3,826,312,407.96
	TOTAL (A)		20,722,600,551.80		21,493,446,605.23		4,549,493,004.79		46,765,540,161.82

OTHERS:

CORPERS ALLOWANCE	46,480,188.79
REPATRIATION	30,317,459.13
LOCUM/INTERN	1,414,538.32
TOTAL (B)	78,212,186.24
TOTAL SALARY DUE JAN - DEC., 2025 (A+B)	46,843,752,348.06

NOTE 12: SOCIAL BENEFITS & SOCIAL CONTRIBUTION

CODE	DETAILS	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
		₦	₦	₦	₦
22010102	PENSION	10,835,436,457.14	10,907,386,887.49	71,950,430.35	9,109,126,526.20
22010101	GRATUITY	5,469,963,377.31	3,597,510,935.90	(1,872,452,441.41)	2,917,232,642.72
22010104	PENSION/MAINTENANCE FOR PAST POLITICAL OFFICE HOLDERS (GOVS. & DEP. GOVS.)	-		-	42,389,299.49
21020202	10% CONTRIBUTION TO RETIREMENT SAVINGS FUND ACCOUNT	641,575,105.32	641,620,971.02	45,865.70	262,648,444.85
21020202	5% CONTRIBUTION TO REDEEMABLE RETIREMENT FUND ACCOUNT	133,140,625.20	133,150,521.00	9,895.80	144,235,677.30
22020649	ACTUARIAL VALUATION	-		-	-
21020101	NON-REGULAR ALLOWANCE			-	
	TOTAL	17,080,115,564.97	15,279,669,315.41	(1,800,446,249.56)	12,475,632,590.56

NOTE 13: OVERHEAD COST

S/N	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			₦	₦	₦	₦
1	220201	TRAVEL & TRANSPORT- GENERAL	17,901,414,522.28	7,804,382,703.06	(10,097,031,819.22)	8,173,460,453.75
2	220202	UTILITIES-GENERAL	3,254,800,516.83	3,362,207,000.00	107,406,483.17	252,650,591.05
3	220203	MATERIALS & SUPPLIES-GENERAL	3,447,643,267.31	3,848,986,798.90	401,343,531.59	2,524,672,145.46
4	220204	MAINTENANCE SERVICES-GENERAL	3,967,188,264.17	4,426,010,115.16	458,821,850.99	2,869,105,312.97
5	220205	TRAINING GENERAL	2,774,102,593.08	3,099,115,639.42	325,013,046.34	1,489,120,142.46
6	220206	OTHER SERVICES- GENERAL	38,330,553,184.90	50,141,880,090.84	11,811,326,905.94	31,071,748,055.48
7	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL	552,121,820.71	482,800,000.00	(69,321,820.71)	452,449,172.83
8	220208	FUEL & LUBRICANTS- GENERAL	4,889,033,813.78	6,360,025,028.48	1,470,991,214.70	2,579,051,882.97
9	220209	FINANCIAL CHARGES- GENERAL	1,287,999,208.33	23,800,000.00	(1,264,199,208.33)	1,002,386,690.65
10	220210	MISCELLANEOUS EXPENSES GENERAL	5,848,564,135.79	6,183,542,326.51	334,978,190.72	5,803,634,335.86
		TOTAL	82,253,421,327.18	85,732,749,702.36	3,479,328,375.18	56,218,278,783.48

NOTE 13: OVERHEAD COST

S/NO	ADMIN CODE	SECTORS	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			₦	₦	₦	₦
1	A	ADMINISTRATION SECTOR	29,364,175,434.31	31,150,968,005.55	1,786,792,571.24	14,740,253,328.45
2	B	ECONOMIC SECTOR	45,022,328,627.81	45,737,259,157.01	714,930,529.20	38,144,821,688.47
3	C	LAW AND JUSTICE SECTOR	1,156,616,163.50	1,161,600,000.00	4,983,836.50	1,157,652,694.70
4	D	REGIONAL SECTOR	21,970,000.00	36,935,000.00	14,965,000.00	39,764,000.00
5	E	SOCIAL SECTOR	6,688,331,101.56	7,645,987,539.80	957,656,438.24	2,135,787,071.86
		TOTAL	82,253,421,327.18	85,732,749,702.36	3,479,328,375.18	56,218,278,783.48

NOTE 14: SUBVENTION/GRANTS TO TERTIARY INSTITUTIONS AND PARASTATALS

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			₦	₦	₦	₦
1	220401	GRANTS TO PARASTATALS	39,040,394,721.91	39,865,447,750.64	825,053,028.73	43,377,546,675.85
		TOTAL	39,040,394,721.91	39,865,447,750.64	825,053,028.73	43,377,546,675.85

		2018 SUBVENTION PAID IN JAN. - DEC., 2025		2018 SUBVENTION PAID IN JAN. - DEC., 2024
	EKSU	520,000,000.00		520,000,000.00
	COLLEGE IJERO	-		20,518,539.54
	EKSUTH	-		179,011,316.29
	BOUESTI	175,868,638.00		175,868,638.00
	CIVIL DEFENCE	-		-
	NIGERIAN LEGION	-		-
	JUDICIARY SER COMM	-		-
	JUDICIARY	-		74,453,546.00
	EKITI UNITED FOOTBALL	-		7,600,000.00
	TOTAL (B)	695,868,638.00		977,452,039.83
	Amount Due for the Year (A-B)	38,344,526,083.91	39,865,447,750.64	42,400,094,636.02

NOTE 15: SUBSIDIES

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			₦	₦	₦	₦
1						
		TOTAL	-	-	-	-

NOTE 16: DEPRECIATION CHARGES

S/NO	DETAILS	2025	2024	REF. NOTE
		₦	₦	
	PPE			
1	BUILDING	2,007,799,320.60	1,906,019,801.10	32
2	INFRASTRUCTURE	19,676,887,522.73	15,223,926,645.69	32
3	PLANT AND MACHINERY	434,923,535.09	342,521,392.87	32
4	TRANSPORTATION EQUIPMENT	1,841,011,927.45	2,071,908,100.45	32
5	OFFICE EQUIPMENT	3,311,181,071.36	2,689,229,633.50	32
6	FURNITURES AND FITTINGS	1,096,834,665.82	982,604,398.99	32
7	SPECIALISED ASSETS	652,053,329.61	342,677,850.55	32
	INVESTMENT PROPERTY:			
8	BUILDINGS	504,519,919.94	514,836,653.00	33
	TOTAL	29,525,211,292.60	24,073,724,476.15	

NOTE 20: PUBLIC DEBT CHARGES

		ACTUAL	FINAL BUDGET	VARIANCE	ACTUAL
CODE	DETAILS	2025	2025		2024
		₦	₦	₦	₦
	PUBLIC DEBT CHARGES:				
220602	DOMESTIC LOAN INTEREST CHARGES	4,214,136,372.54			6,299,172,810.16
220601	FOREIGN LOAN INTEREST CHARGES	3,164,991,210.22	400,000,000.00	- 6,979,127,582.76	1,928,531,840.40
	TOTAL (A)	7,379,127,582.76	400,000,000.00		8,227,704,650.56

NOTE 21: TRANSFER TO OTHER GOVERNMENT ENTITIES BY SPECIAL PROGRAMMES/PROJECTS

SUPPL. NO		ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
		₦	₦	₦	
9A	Special Programmes/Projects	9,599,168,912.17	16,763,299,816.68	12,519,734.65	36,185,993,952.22
9B	Projects Financed by grants	7,151,611,169.86			5,313,045,757.74
	TOTAL	16,750,780,082.03	16,763,299,816.68	12,519,734.65	41,499,039,709.96

NOTE 22: GAIN /LOSS ON DISPOSAL OF ASSET

S/NO	DETAILS	2025	2024	REF. NOTE
		₦	₦	
	DISPOSAL OF PPE			
	DISPOSAL OF INVESTMENT PROPERTY			
	DISPOSAL OF INTANGIBLE ASSET			
	TOTAL			

NOTE 23: GAIN / LOSS ON EXCHANGE TRANSACTION

S/NO	DETAILS	2025	2024	REF. NOTE
		₦	₦	
	GAIN ON EXCHANGE TRANSACTION			
	LOSS ON EXCHANGE TRANSACTION			
	TOTAL			

NOTE 26: CASH AND CASH EQUIVALENT AS AT 31/12/2025
RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 31/12/2025

				DECEMBER, 2025	DECEMBER, 2024
S/NO	MDA	BANKS	ACCOUNT DETAILS	CLOSING BALANCES	CLOSING BALANCES
				₦	₦
1	Treasury	Access	E- PAYROLL MDAS	1,339,645.15	6,635,332.23
2	Treasury	Access	E- PAYROLL PENSION	428,300.06	6,931,940.45
3	Treasury	Access	EKSG INTERVENTION	2,902,103.33	84,070,161.38
4	Treasury	Access	CSS	55,780,033.36	-
5	Treasury	Access	HEALTH INTERVENTION	323,376,172.26	342,764,953.79
6	Treasury	Access	FAAC VAT	1,389,198,430.16	-
7	Treasury	Access	CAPITAL	- 1,317,978,299.46	(1,074,192,141.02)
8	Treasury	FCMB	SPECIAL PROJECT	1,298,599,950.00	
9	Treasury	FIRST	ECOLOGICAL FUND	611,380,193.03	1,409,464,322.87
10	Treasury	FIRST	SOVEREIGN WEALTH	755,326,437.00	699,076,437.00
11	Treasury	FIRST	EKITI SABER PROGRAMME CONS. DOMICILIARY (NAIRA)	1,500,000.00	998,978.75
12	Treasury	FIRST	IGR	62,955.52	
13	Treasury	FIDELITY	IGR EXPENDITURE	2,085,714.29	
14	Treasury	KEYSTONE	IGR	87,844.09	84,363.24
15	Treasury	PREMIUM TRUST	FAAC	53,484,301.71	217,638.13
16	Treasury	PREMIUM TRUST	IGR	2,000,000,000.00	249,095,751.57
17	Treasury	PREMIUM TRUST	TSA	10,550,380,084.21	12,337,839,514.63
18	Treasury	PREMIUM TRUST	CSS	3,484.00	3,484.00
19	Treasury	PREMIUM TRUST	PENSION E-PAYROLL	45,011,936.78	489,088,201.38
20	Treasury	PREMIUM TRUST	SALARY COLLECTION	3,176,253,486.92	3,076,253,486.92
21	Treasury	PREMIUM TRUST	MDA E-PAYROLL	205,301,498.10	612,042,213.54
22	Treasury	PROVIDUS	RESERVE		269,732.17
23	Treasury	STANBIC	AGRIC SPECIAL INTERVENTION	500,000,859.59	
24	Treasury	STANBIC	IGR	500,025,203.85	500,025,250.60
25	Treasury	STERLING	RESERVE FUND		10.00
26	Treasury	STERLING	CSS REFUND	272,601,850.28	65,605,661.90
27	Treasury	STERLING	CACS REPAYMENT	188,863,758.42	166,564,179.52
28	Treasury	STERLING	CACS 2	8,804,611.66	20,991,480.93
29	Treasury	STERLING	OJA OBA	127,679,763.71	38,187,267.09
30	Treasury	STERLING	TSA RESERVE	168,397,952.69	17,983,523.47
31	Treasury	STERLING	SEVERANCE	3,873,992.08	3,873,992.08
32	Treasury	STERLING	IGR EXPENDITURE	402,226,136.20	127,357,069.95
33	Treasury	UBA	FURNITURE ALLOWANCE	5,861,731.85	-
34	Treasury	UBA	SOVEREIGN WEALTH	2,000,046.89	2,000,073.99

NOTE 26: CASH AND CASH EQUIVALENT AS AT 31/12/2025

RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 31/12/2025

				DECEMBER, 2025	DECEMBER, 2024
35	Treasury	UNION	IGR	168,625,915.53	
36	Treasury	UNION	LAPTOP REPAYMENT	6,050,120.40	5,923,176.38
37	Treasury	UNITY	CAPITAL EXPENDITURE	500,000,023.50	160.50
38	Treasury	UNITY	IGR EXPENDITURE	383,844,084.47	-
39	Treasury	UNITY	SURWASH	51,717,468.09	647,810,585.80
40	Treasury	WEMA	NG CARES	320,387,738.92	136,562,810.31
41	Treasury	WEMA	EKSG REMMITTANCE	85,049.10	13.48
42	Treasury	WEMA	INTEREST	403,967.36	403,969.36
43	Treasury	WEMA	ODUA SHARES	223,513.39	193,892.95
44	Treasury	WEMA	OJA-OBA MODERN MARKET		1,904.00
45	Treasury	WEMA	UNICEF GCC	1,883.38	1,883.38
46	Treasury	WEMA	SFTAS	50.00	
47	Treasury	WEMA	TREASURY	285,650,666.75	
48	Treasury	ZENITH	CRF	5,361,180.02	5,361,180.02
49	Treasury	ZENITH	IGR EXPENDITURE	208.75	208.75
			TOTAL	23,057,212,047.39	19,979,492,665.49

EKSG IGR COLLECTION ACCOUNT BALANCES AS AT 31ST DECEMBER, 2025

				2025	2024
1	Treasury	ACCESS	DRV LICENCE	6,007,150.00	1,446,700.00
2	Treasury	ACCESS	LEGAL FEE	38,978,296.55	861,523.07
3	Treasury	ACCESS	TRAFFIC OFFENCE	336,198.45	-
4	Treasury	FCMB	EKSG PAYDIRECT ACCT WHT/ STAMP DUTY	339,356,648.54	304,048,292.48
5	Treasury	FIDELITY	EKSG TAXI & BUS FEES	17,615,514.29	1,236,446.25
6	Treasury	FIRST	EKSG PLATE NUMBER	10,327,085.43	7,621,806.60
7	Treasury	PREMIUM	EKSG COMM DEVELOPMENT ACC	149,821,258.31	938,905,510.07
8	Treasury	UNION	EKSG TIPPER	958.25	958.25
9	Treasury	UNION	EKSG HOUSING DEBT RECOVERY	6,232,878.20	5,827,001.85
10	Treasury	WEMA	EKSG TRYCIRCLE/AKOTO	381,363.95	381,363.95
		TOTAL ©	TOTAL	569,057,351.97	1,260,329,602.52

NOTE 26: CASH AND CASH EQUIVALENT AS AT 31/12/2025

RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 31/12/2025

				DECEMBER, 2025	DECEMBER, 2024
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RECONCILED CASH BOOK BALANCES OF MDAs AS AT 31/12/2025

		MDA		2025	2024
1		EDUCATION TRUST FUND		190,292,482.41	935,519,825.63
2		SUBEB		12,176,285,979.19	3,453,403,621.33
		TOTAL		12,366,578,461.60	4,388,923,446.96

RECONCILED CASH BOOK BALANCES: EXTERNAL FINANCE (PFMU)

				2025	2024
		BALANCE B/F		36,710,136,758.21	6,556,973,727.99
	ADD:	TOTAL LOAN RECEIVED DURING THE YEAR		<u>31,539,133,283.34</u>	<u>40,109,505,663.84</u>
				68,249,270,041.55	46,666,479,391.83
	LESS:	AMOUNT UTILIZED DURING THE YEAR		(45,762,624,776.48)	(9,956,342,633.62)
		CLOSING BALANCE		22,486,645,265.07	36,710,136,758.21
				-	

RECONCILED CASH BOOK BALANCES: EXTERNAL FINANCE (SDG)

				2025	2024
		BALANCE B/F		303,749.41	303,749.41
	ADD:	TOTAL LOAN RECEIVED DURING THE YEAR		<u>-</u>	<u>-</u>
				303,749.41	303,749.41
	LESS:	AMOUNT UTILIZED DURING THE YEAR		-	-
		CLOSING BALANCE		303,749.41	303,749.41

NOTE 26: CASH AND CASH EQUIVALENT AS AT 31/12/2025

RECONCILED ACCOUNTANT-GENERAL'S CASH BOOK BALANCE AS AT 31/12/2025

				DECEMBER, 2025	DECEMBER, 2024

RECONCILED CASH BOOK BALANCES: EXTERNAL FINANCE (MINISTRY OF HEALTH)

				2025	2024
		BALANCE B/F		108,523,900.80	4,278,816.37
	ADD:	TOTAL LOAN RECEIVED DURING THE YEAR		<u>66,659,579.12</u>	<u>1,108,523,520.00</u>
				175,183,479.92	1,112,802,336.37
	LESS:	AMOUNT UTILIZED DURING THE YEAR		(175,176,060.75)	(1,004,278,435.57)
		CLOSING BALANCE		7,419.17	108,523,900.80

RECONCILED CASH BOOK BALANCES: EXTERNAL FINANCE (PRIMARY HEALTH CARE DEV. AGENCY)

				2025	2024
		BALANCE B/F		450,790,581.62	303,542,146.34
	ADD:	TOTAL LOAN RECEIVED DURING THE YEAR		<u>957,693,411.17</u>	<u>615,448,223.87</u>
				1,408,483,992.79	918,990,370.21
	LESS:	AMOUNT UTILIZED DURING THE YEAR		(817,271,138.55)	(468,199,788.59)
		CLOSING BALANCE		591,212,854.24	450,790,581.62

DOLLAR ACCOUNT				2025	2024
S/NO				AMOUNT (\$)	AMOUNT (\$)
1	Treasury	WEMA	COVID-19 DOLLAR	-	-
2	Treasury	FIRST BANK	SABER PROGRAMME CONS DOMICILIARY (DOLLAR)	620.93	3,020,972.16
3	Treasury	UNITY	SURWASH CONSOLIDATED (DOLLAR)	715.84	1,607,715.87
		TOTAL		1,336.77	4,628,688.03
		TOTAL (B) NAIRA VALUE \$1336.77* ₦1,429.00		1,910,244.33	7,105,036,126.05

NOTE: The Closing Rate of dollar to Naira was ₦1,429.00 as at 31st December, 2025

		TOTAL CASH BOOK BALANCES		59,072,927,393.18	70,003,536,831.06
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NOTE 27 A: RECEIVABLES (ADVANCES)

S/NO	MDA	AS AT 31/12/2025	AS AT 31/12/2024	REF. NOTE
	TREASURY	₦	₦	
1	WEMA SHARES	46,637,637.74	46,637,637.74	SUPPL. 12
2	ADVANCES	3,572,556,381.98	2,960,993,163.01	SUPPL. 12
3	Loan to other tiers of Government	1,030,198,431.74	1,030,198,431.74	SUPPL. 12
4	Tax Receivable	3,542,980,907.04	3,397,944,708.28	SUPPL. 12
	TOTAL RECEIVABLE	8,192,373,358.50	7,435,773,940.77	

NOTE 29 A : INVENTORIES

S/NO	CLASSIFICATION BY FUNCTION	AS AT 31/12/2025	AS AT 31/12/2024	REF. NOTE
		₦	₦	
1	ENGINEERING STORES	-	-	
2	MEDICAL STORES	341,000.00	465,000.00	
3	INDUSTRIAL & CHEMICAL STORES	-	-	
4	AMMUNITIONS	-	-	
5	FUEL & LUBRICANTS	-	-	
6	AGRICULTURAL INPUTS	-	-	
7	FARM STOCK	-	-	
8	SCHOLASTIC MATERIALS	-	-	
9	STATIONERIES STORES	9,412,780.57	5,967,057.04	
10	PRINTED MATERIALS	108,391,744.15	87,156,341.49	
11	BUILDING MATERIALS	-	-	
12	STRATEGIC STOCK PILES	-	-	
13	UNISSUED CURRENCY	-	-	
14	STAMPS & OTHER POSTAL SERVICES SUPPLIES HELD FOR SALE	16,812.50	20,750.00	
15	PROPERTY HELD FOR SALE	391,000.00	391,000.00	
16	AIRCRAFT SPARE STORE	-	-	
17	COMPUTER/INFORMATION TECHNOLOGY STORE	2,315,262.36	-	
18	PROVISIONAL STORE	-	-	
19	EQUIPMENT STORE	6,099,177.60	1,552,577.42	
20	PROJECTS STORE (IPPIS, GIFMIS, IPSAS , ETC)	-	-	
21	ELECTRICAL/ELECTRONIC STORE	-	-	
22	GRAINS STORE	-	-	
23	PERISHABLE STORE	-	-	
24	MOTOR SPARE STORE	14,560,000.00	-	
25	RAIL SPARE STORE	-	-	

26	SHIP SPARE STORE	-	-
27	FURNITURE STORE	6,538,675.00	-
28	PLANT/ EQUIPMENT STORE	220,000.00	-
29	PLANT/ EQUIPMENT SPARE STORE	-	-
30	ANIMAL FEED STORE	-	-
31	VETERINARY STORE	-	-
32	CLASS WARE/APPARATUS STORE	-	-
33	LABORATORY EQUIPMENT STORE	-	-
34	UNIFORM STORE	765,000.00	1,343,500.00
35	OTHER STOCKS	2,702,218.99	813,150.09
36	WORK-IN-PROGRESS (INVENTORIES UNDER CONSTRUCTION)	-	-
		-	-
	TOTAL	151,753,671.17	97,709,376.04

NOTE 29 B : INVENTORIES BY SECTOR

S/NO	CLASSIFICATION BY SECTORS	AS AT 31/12/2025	AS AT 31/12/2024	REF. NOTE
		₦	₦	
	ADMINISTRATION SECTOR	13,389,922.23	2,594,600.00	
	ECONOMIC SECTOR	121,989,886.44	91,792,800.04	
	LAW AND JUSTICE SECTOR	-	-	
	REGIONAL SECTOR	-	-	
	SOCIAL SECTOR	16,373,862.50	3,321,976.00	
	TOTAL	151,753,671.17	97,709,376.04	

NOTE 31: INVESTMENTS

S/NO		AS AT 31/12/2025	AS AT 31/12/2025	AS AT 31/12/2024	REF. NOTES
	LOCAL INVESTMENTS	₦		₦	
1	STOCKS (SHARES IN QUOTED COMPANIES):				
	OKOMU OIL	54,750,000.00		44,400,000.00	
	MTN NIG. COMM	102,199,489.00		112,104,000.00	
	STANBIC	5,900,000.00		3,398,400.00	
	WEMA BANK	550,829,988.80		-	
	ZENITH	66,984,669.00		55,055,000.00	
	GTHC	9,230,000.00		5,700,000.00	
	WEMA BANK	9,821,542,994.40		2,655,189,400.50	
	OANDO	-		19,800,000.00	
	ACCESS	69,370,944.00		70,154,775.00	
	FBNH			17,304,101.10	
	UBA	12,900,000.00		-	
	LAFARGE	16,501,805.00		9,631,415.50	
	FGS(BOND)	10,000,000.00			
	ETERNAL PLC	2,850,000.00			
	FIRST HOLDCO PLC	77,001,617.60			
	NIGERIA BREWERIES	9,574,400.00			
	UNITED CAPITAL OIL	5,550,000.00			
	COMMERCIAL PAPER (DANGOTE)	44,526,987.76			
	FIXED DEPOSIT & TREASURY BILL	301,146,629.09			
	DANGOTE SUGAR REFINERY PLC	6,020,000.00			
	ARADEL HOLDING PLC	3,601,500.00			
	GUINNESS NIGERIA PLC	4,898,600.00			
	INTERNATIONAL BREWRIES PLC	364,800.00			
	Total Stocks Value	11,175,744,424.65	11,175,744,424.65	2,992,737,092.10	
2	IKUN EKITI DIARY FARM & PRODUCTIONS (ASSOCIATE)		640,000,000.00	640,000,000.00	
3	IRE CLAY PRODUCTS LTD (ASSOCIATE)		267,000,000.00	267,000,000.00	
	TOTAL		12,082,744,424.65	3,899,737,092.10	

INCREMENT IN INVESTMENT VALUE

8,183,007,332.55

NOTE 32: SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT (PPE) FOR THE YEAR 2025

NOTE 32A									
	LAND	BUILDING	INFRASTRUCTURE	PLANT & MACHINERY	TRANSPORTATION EQUIPMENT(FIXED ASSET GENERAL)	OFFICE EQUIPMENT	FURNITURES & FITTINGS	SPECIALISED ASSET	TOTAL PPE
DEPRECIATION RATE	0%	2%	5%	10%	20%	25%	20%	10%	
	₦	₦	₦	₦	₦	₦	₦	₦	₦
COST AS AT 1/1/2025	24,073,112,200.13	93,394,970,254.03	289,254,606,268.15	3,082,692,535.84	8,287,632,401.82	8,067,688,900.49	3,930,417,595.97	3,084,100,654.91	433,175,220,811.34
ADDITION DURING THE YEAR	7,550,469,376.86	3,653,023,675.57	8,863,168,341.34	1,266,542,815.06	917,427,235.45	5,177,035,384.94	1,553,755,733.15	2,936,432,641.20	31,917,855,203.57
WIP COMPLETED (CLASSIFIED)	-	3,341,972,100.26	27,789,505,024.01	-	-	-	-	500,000,000.00	31,631,477,124.27
DISPOSAL	-	-	-	-	-	-	-	-	-
REVALUATION SURPLUS	-	-	67,630,470,821.07	-	-	-	-	-	67,630,470,821.07
COST AS AT 31/12/2025	31,623,581,576.99	100,389,966,029.86	393,537,750,454.57	4,349,235,350.90	9,205,059,637.27	13,244,724,285.43	5,484,173,329.12	6,520,533,296.11	564,355,023,960.25
DEPRECIATION:									-
DEPRECIATION AS AT 01/01/2025	-	33,998,244,925.99	70,696,333,307.93	2,044,744,412.21	11,277,912,829.42	8,998,841,871.46	4,301,198,511.01	646,382,232.82	131,963,658,090.84
DEPRECIATION CHARGE FOR THE PERIOD	-	2,007,799,320.60	19,676,887,522.73	434,923,535.09	1,841,011,927.45	3,311,181,071.36	1,096,834,665.82	652,053,329.61	29,020,691,372.66
DISPOSAL	-	-	-	-	-	-	-	-	-
ACCUMULATED DEP. AS AT 31/12/2025	-	36,006,044,246.59	90,373,220,830.66	2,479,667,947.30	13,118,924,756.88	12,310,022,942.81	5,398,033,176.83	1,298,435,562.43	160,984,349,463.50
CARRYING AMOUNT (NBV) AS AT 31/12/2025	31,623,581,576.99	98,382,166,709.26	373,860,862,931.84	3,914,311,815.81	7,364,047,709.81	9,933,543,214.07	4,387,338,663.29	5,868,479,966.50	535,334,332,587.59
WIP	-	13,490,087,319.88	118,697,934,908.51	-	-	49,405,500.00	269,673,340.72	100,000,000.00	132,607,101,069.11
CARRYING AMOUNT (NBV) AS AT 31/12/2024	24,073,112,200.13	93,394,970,254.03	289,254,606,268.15	3,082,692,535.84	8,287,632,401.82	8,067,688,900.49	3,930,417,595.97	3,084,100,654.91	433,175,220,811.34

NOTE 32B: SCHEDULE OF FIXED ASSETS (WORK IN PROGRESS) FOR THE YEAR 2025

S/NO	CLASSIFICATION	DETAILS	WIP B/F	PAYMENT TO COMPLETION	WIP OUTSTANDING	NEW WIP	WIP AS AT 31/12/2025	WIP AS AT 31/12/2024
			₦	₦	₦	₦	₦	₦
	LAND	MDAs	-	-	-	-	-	
	BUILDING	MDAs	4,541,972,100.26	3,341,972,100.26	1,200,000,000.00	12,290,087,319.88	13,490,087,319.88	4,541,972,100.26
	INFRASTRUCTURE	MDAs	70,842,464,081.78	27,789,505,024.01	43,052,959,057.77	75,644,975,850.74	118,697,934,908.51	70,842,464,081.78
	PLANT & MACHINEY	MDAs	-	-	-	-	-	
	TRANSPORT EQUIPMENT	MDAs	-	-	-	-	-	
	OFFICE EQUIPMENT	MDAs	-	-	-	49,405,500.00	49,405,500.00	
	FURNITURES & FITTINGS	MDAs	-	-	-	269,673,340.72	269,673,340.72	
	SPECIALISED ASSET	MDAs	500,000,000.00	500,000,000.00	-	100,000,000.00	100,000,000.00	500,000,000.00
		GRAND TOTAL	75,884,436,182.04	31,631,477,124.27	44,252,959,057.77	88,354,142,011.34	132,607,101,069.11	75,884,436,182.04

NOTE 33: INVESTMENT PROPERTY FOR THE YEAR 2025

	NOTE 33A
	BUILDING
DEPRECIATION RATE	2%
	₦
COST AS AT 1/1/2025	25,226,995,997.05
ADDITION DURING THE YEAR	-
DISPOSAL	-
REVALUATION DEFICIT	(1,000,000.00)
COST AS AT 31/12/2025	25,225,995,997.05
DEPRECIATION:	
DEPRECIATION AS AT 01/01/2025	3,670,040,056.10
DEPRECIATION CHARGE FOR THE PERIOD	504,519,919.94
DISPOSAL	
ACCUMULATED DEP. AS AT 31/12/2025	4,174,559,976.04
CARRYING AMOUNT (NBV) AS AT 31/12/2025	24,721,476,077.11
CARRYING AMOUNT (NBV) AS AT 31/12/2024	25,226,995,997.05

NOTE 33B: DETAILS OF INVESTMENT PROPERTIES FOR THE YEAR 2025

S/NO	DETAILS	AMOUNT	
		2025	2024
		₦	₦
1	ALAGBAKA LAND, AKURE	50,000,000.00	50,000,000.00
2	FOUNTAIN COURT, OJU OLOBUN, LAGOS	2,621,000,000.00	2,621,000,000.00
3	OBA ADEJUYIGBE BUILDERS MARKET	900,000,000.00	900,000,000.00
4	IKOGOSI WARM SPRING RESORT	309,400,000.00	309,400,000.00
5	FOUNTAIN HOTEL, ADO EKITI	151,650,000.00	151,650,000.00
6	EKITI HOUSE, WUSE ABUJA	8,870,000,000.00	8,870,000,000.00
7	ANIKE COURTS, 15 MILVERTON ROAD HOUSE	3,136,961,000.00	3,136,961,000.00
8	OBAFEMI AWOLOWO CIVIC AND CONFERENCE CENTRE	3,338,000,000.00	3,338,000,000.00
9	EKITI PARAPO PAVILION	2,250,000,000.00	2,250,000,000.00
10	ARCHBISHOP ADETILOYE ABIODUN HALL	167,000,000.00	168,000,000.00
11	ILASA YAM CONDITION FACILITY	133,000,000.00	133,000,000.00
12	MINISTRY OF AGRICULTURE	6,169,025,053.16	6,169,025,053.16
13	EYIYATO HOUSING ESTATE	850,000,000.00	850,000,000.00
	GRAND TOTAL	28,946,036,053.16	28,947,036,053.16
	TOTAL INVESTMENT PROPERTY	28,946,036,053.16	28,947,036,053.16
	LESS: LAND	(50,000,000.00)	(50,000,000.00)
	DEPRECIABLE VALUE	28,896,036,053.16	28,897,036,053.16
	LESS: ACCUMMULATED DEPRECIATION	(4,174,559,976.04)	(3,670,040,056.10)
	CARRYING AMOUNT (NBV) AS AT 31/12/2025	24,721,476,077.12	25,226,995,997.06

NOTE 37: UNREMITTED DEDUCTIONS

DETAILS		BALANCE AS AT DECEMBER, 2025	BALANCE AS AT DECEMBER, 2024
UNREMITTED DEDUCTIONS FROM SALARY:		N	N
NHIS	-	-	-
CONTRIBUTORY PENSION SCHEME		8,958,191.81	13,620,939.29
UNION DUES		21,056,563.85	32,016,525.64
COOPERATIVE SOCIETY		901,619,962.56	1,370,914,022.73
NATIONAL HOUSING FUND (FMBN)		21,409,040.35	32,552,466.50
LOAN DEDUCTIONS		274,995,965.07	418,131,630.13
SUB-TOTAL		1,228,039,723.64	1,867,235,584.29
TOTAL		1,228,039,723.64	1,867,235,584.29

NOTE 38: PAYABLES BY NATURE

				REF. NOTE
	DETAILS	BALANCE AS AT DECEMBER, 2025	BALANCE AS AT DECEMBER, 2024	
		₦	₦	
	PERSONNEL EMOLUMENTS	-	-	
	PENSION AND GRATUITY	8,072,415,267.97	10,046,103,886.73	
	PROFESSIONAL FEES	-	-	
	GOOD AND SERVICES	-	-	
	UTILITIES	-	-	
	CONTRACTORS ARREARS	1,214,736,619.36	2,135,285,922.11	
	OTHERS (JUDGEMENT DEBT)	285,319,647.38	403,319,647.38	
	TOTAL	9,572,471,534.71	12,584,709,456.22	

NOTE 38: PAYABLES BY MDAs

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	BALANCE AS AT DECEMBER, 2025	BALANCE AS AT DECEMBER, 2024
			₦	₦
1	022000700100	Office Of The Accountant General	9,572,471,534.71	12,584,709,456.22
		SUMMARY BY SECTOR		
	A	ADMINISTRATION SECTOR	-	-
	B	ECONOMIC SECTOR	9,572,471,534.71	12,584,709,456.22
	C	LAW AND JUSTICE SECTOR	-	-
	D	REGIONAL SECTOR	-	-
	E	SOCIAL SECTOR	-	-
		TOTAL (A)	9,572,471,534.71	12,584,709,456.22

NOTE 40: CURRENT PORTION OF BORROWING

DETAILS	BALANCE B/F AS AT 1/1/2025	DUE DURING THE YEAR	SUB-TOTAL	REPAYMENT DURING THE YEAR	BALANCE AS AT 31/12/2025	SUPPLEMENTARY NOTE
					₦	
DOMESTIC LOAN	6,853,928,404.25	5,639,567,647.06	12,493,496,051.31	6,853,928,404.25	5,639,567,647.06	10A
FOREIGN LOAN	6,742,730,882.40	6,608,166,595.36	13,350,897,477.77	6,742,730,882.40	6,608,166,595.36	10B
TOTAL	13,596,659,286.65	12,247,734,242.42	25,844,393,529.08	13,596,659,286.65	12,247,734,242.42	

NOTE 43: LONG TERM BORROWING

DETAILS	BALANCE B/F AS AT 1/1/2025	DUE DURING THE YEAR	SUB TOTAL	REPAYMENT DURING THE YEAR	2025	2024	Suppl Note
					BALANCE C/FAS AT 31/12/2025	BALANCE C/FAS AT 31/12/2024	
	₦	₦	₦	₦	₦		
DOMESTIC LOAN	39,076,772,300.55	-	39,076,772,300.55	(5,942,051,423.82)	33,134,720,876.73	39,076,772,300.55	10A
LESS: CURRENT PORTION OF BORROWING:	(6,853,928,404.25)	(5,639,567,647.06)	(12,493,496,051.31)	6,853,928,404.25	(5,639,567,647.06)	(6,853,928,404.25)	10A
SUB-TOTAL	32,222,843,896.30	(5,639,567,647.06)	26,583,276,249.24	911,876,980.43	27,495,153,229.67	32,222,843,896.30	
FOREIGN LOAN:	132,376,506,501.60	26,739,463,501.12	159,115,970,002.72	(6,608,166,595.36)	152,507,803,407.36	132,376,506,501.60	10B
EXCHANGE RATE DIFFERENTIAL	74,256,561,112.08	-	74,256,561,112.08	(31,119,681,318.88)	43,136,879,793.20	74,256,561,112.08	10B
LESS: CURRENT PORTION OF BORROWING:	(6,742,730,882.40)	(6,608,166,595.36)	(13,350,897,477.77)	6,742,730,882.40	(6,608,166,595.36)	(6,742,730,882.40)	10B
SUB-TOTAL	199,890,336,731.28	20,131,296,905.76	220,021,633,637.03	(30,985,117,031.84)	189,036,516,605.20	199,890,336,731.27	
TOTAL	232,113,180,627.58				216,531,669,834.87	232,113,180,627.57	

NOTE 44: CAPITAL GRANT

DETAILS	31/12/2025	31/12/2024
	₦	₦
BALANCE B/F		
ADDITIONS		
BALANCE C/F	-	-

NOTE 45: RESERVES

DETAILS	BALANCE B/F	ADDITONS	ADJUSTMENTS	BALANCE C/F
	₦	₦	₦	₦
REVALUATION RESERVES	314,156,671,567.61	71,731,339,660.39	-	385,888,011,228.00
RESERVES				-
TOTAL	314,156,671,567.61	71,731,339,660.39	-	385,888,011,228.00

NOTE 46: ACCUMULATED SURPLUS/(DEFICIT)

DETAILS	31/12/2025	31/12/2024
	₦	₦
BALANCE B/F	45,832,523,710.06	40,705,990,284.02
SURPLUS/(DEFICIT) FOR THE YEAR	106,865,837,348.61	172,933,527,560.33
ADJUSTMENTS DURING THE YEAR	-	(167,806,994,134.29)
BALANCE C/F	152,698,361,058.67	45,832,523,710.06

NOTE 47: MINORITY INTEREST

DETAILS	31/12/2025	31/12/2024
	₦	₦
BALANCE B/F		
ADDITIN DURING THE YEAR		
WITHDRAWALS DURING THE YEAR		
BALANCE C/F	-	-

NOTE 48: CHANGES IN ACCOUNTING POLICIES

There were no changes in accounting policies during the year.

NOTE 49: SURPLUS ON REVALUATION OF PROPERTIES

DETAILS	PPE	INVESTMENTS	INVESTMENT PROPERTY	INTANGIBLE ASSETS	TOTAL
	₦	₦	₦	₦	₦
FAIR VALUE/MARKET VALUE	67,630,470,821.07		(1,000,000.00)		67,629,470,821.07
LESS: CARRYING AMOUNT (NBV)					-
REVALUATION SURPLUS(DEFICIT)	67,630,470,821.07	-	(1,000,000.00)	-	67,629,470,821.07

NOTE 50: RELATED PARTY TRANSACTIONS

There was no related party transaction during the year.

NOTE 51: CONTINGENT LIABILITIES

This represent a liability that is likely to occur as a result of pending case before a court of competent jurisdiction of which the likelihood of judgement to be favourable is deemed low, however the occurrence of unfavourable judgement will result in a judgment debt of **N24,423,113,174.57** which are not provided for in the financial statements

NOTE 52: STATUTORY ALLOCATION (FAAC) (ACTUAL CASH RECEIVED)

NOTE	DETAILS	NOTE	₦	₦	REMARKS
1	GOVERNMENT SHARE OF FAAC (Statutory Revenue)				
	Net Share of Statutory Allocation from FAAC	1A	39,365,263,345.53		
	Add: Deduction at source for Loan Repayment	1B	29,980,493,143.46	69,345,756,488.99	
	Share of Statutory Allocation - Other Agencies	1C		41,758,083,407.97	
	Share of Statutory Allocation - Excess Crude Oil	1D		-	
	Total (GROSS) FAAC Allocation			111,103,839,896.96	

NOTE 53: VALUE ADDED TAX (VAT) (ACTUAL CASH RECEIVED)

2	VALUE ADDED TAX	NOTE	₦	₦	
	Share of Value Added Tax (VAT)	2	78,351,767,956.85		
				78,351,767,956.85	

NOTE 54: INTERNALLY GENERATED REVENUE (IGR) (ACTUAL CASH RECEIVED)

ECONOMIC CODE	DETAILS	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024	REF. NOTE
		₦	₦	₦	₦	
12						
1201	TAX REVENUE					1
1201	Personal Taxes:					
12010101	Pay AsYou Earn	17,154,183,096.57	15,386,662,326.13	1,767,520,770.44	9,613,946,816.59	
12010106	Development Levy	1,302,356,949.29	1,000,000,000.00	302,356,949.29	1,085,759,646.35	
12010110	Withholding Tax	2,102,194,923.84	1,408,000,000.00	694,194,923.84	1,993,849,820.71	
12010112	Direct Assessment	1,228,715,061.59	1,399,000,000.00	(170,284,938.41)	982,321,645.16	
12010113	Capital Gains Tax	2,346,777.22	10,000,000.00	(7,653,222.78)	4,161,150.02	
12010114	Tax Audit	610,761,828.46	500,000,000.00	110,761,828.46	403,728,016.92	
12020487	Stamp Duties	-	-	-	189,694.00	
12020109	Other Services Taxes	4,166,214,000.69	4,035,659,713.34	130,554,287.35	2,081,971,311.19	
	TOTAL TAX REVENUE	26,566,772,637.66	23,739,322,039.47	2,827,450,598.19	16,165,928,100.94	
	NOTE 55					
	SUPPL.. NOTE 1		-	-		
1202	Non Tax Revenue		-	-		1
120201	Licenses General	450,961,627.20	547,390,849.52	(96,429,222.32)	350,610,169.52	
120204	Fees - General	21,777,935,671.04	13,589,070,769.44	8,188,864,901.60	11,186,348,019.16	
120205	Fines - General	1,429,687,838.92	3,113,048,929.54	(1,683,361,090.62)	1,470,817,753.87	
120206	Sales - General	320,680,038.52	451,161,082.35	(130,481,043.83)	196,968,485.15	
120207	Earnings - General	5,838,769,734.48	6,266,150,076.41	(427,380,341.93)	5,226,471,454.11	
120208	Rent On Government Buildings	400.00	7,300,000.00	(7,299,600.00)	30,000.00	
120209	Rent On Lands & Other General	97,730,251.63	80,764,150.00	16,966,101.63	73,872,826.01	
120210	Repayment - General		244,900,000.00			
120211	Investment Income	-	-	-	-	
120212	Interest Earned	-	28,000,000.00	(28,000,000.00)	-	
	TOTAL NON-TAX REVENUE	29,915,765,561.79	24,327,785,857.26	5,587,979,704.53	18,505,118,707.82	
	TOTAL	56,482,538,199.45	48,067,107,896.73	8,415,430,302.72	34,671,046,808.76	

NOTE 56: INVESTMENT INCOME (ACTUAL CASH RECEIVED)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			₦	₦	₦	₦
1	022000100100	Ministry Of Finance	718,413,230.96	-	(718,413,230.96)	41,300,000.00
2	022200100100	Ministry Of Investment, Trade And Innovations	23,082,480.00	-	(23,082,480.00)	21,449,700.00
		TOTAL ECONOMIC SECTOR	741,495,710.96	-	(741,495,710.96)	62,749,700.00
					-	
					-	
		SUMMARY BY SECTOR			-	
		A ADMINISTRATION SECTOR	-	-	-	-
		B ECONOMIC SECTOR	741,495,710.96	-	(741,495,710.96)	62,749,700.00
		C LAW AND JUSTICE SECTOR	-	-	-	-
		D REGIONAL SECTOR	-	-	-	-
		E SOCIAL SECTOR	-	-	-	-
		TOTAL (A)	741,495,710.96	-	(741,495,710.96)	62,749,700.00

NOTE 57: INTEREST INCOME (ACTUAL CASH RECEIVED)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			₦	₦	₦	₦
35	022000700100	Office Of The Accountant General	-	-	-	-
36	022000701100	Central Internal Audit	-	-	-	-
		TOTAL REGIONAL SECTOR	-	-	-	-
				-		
		SUMMARY BY SECTOR			-	
		A ADMINISTRATION SECTOR	-	-	-	-
		B ECONOMIC SECTOR	-	-	-	-
		C LAW AND JUSTICE SECTOR	-	-	-	-
		D REGIONAL SECTOR	-	-	-	-
		E SOCIAL SECTOR	-	-	-	-
		TOTAL (A)	-	-	-	-

NOTE 58: AIDS AND GRANTS (ACTUAL CASH RECEIVED)

S/NO	MDAs/DONORS	ACTUAL 2025 ₦	FINAL BUDGET 2025 ₦	VARIANCE ₦	ACTUAL 2024 ₦	REF. NOTE
	DOMESTIC AIDS/GRANTS					
1	NG-CARE	1,487,729,525.40			-	
2	UBEC/SUBEB	3,500,000,000.00			2,840,831,119.24	
3	MEDA	52,457,096.49			-	
4	CSDA	291,031.05			5,612,190.12	
5	FADAMA	-			3,407,445,130.00	
	FOREIGN AIDS/GRANTS					
6	MINISTRY OF HEALTH (UNICEF)	66,659,579.12	-		-	
7	MINISTRY OF HEALTH (EU NIG SOLAR)	-			1,108,523,520.00	
8	PRIMARY HEALTH CARE DEVELOPMENT AGENCY (UNICEF)	957,693,411.17	40,562,429,050.00		615,448,223.87	
9	SFTAS/SABER	17,208,621,747.74			4,637,192,265.60	
10	PFMU (OTHER INCOME & GCC)	3,087,146,213.78			40,109,505,663.84	
11	SURWASH	683,790,000.00			2,467,843,860.45	
	TOTAL	27,044,388,604.75	40,562,429,050.00	(13,518,040,445.25)	55,192,401,973.12	

NOTE 59: OTHER REVENUE (ACTUAL CASH RECEIVED)

S/NO	DETAILS	ACTUAL 2025 ₦	FINAL BUDGET 2025 ₦	VARIANCE ₦	ACTUAL 2024 ₦	REF. NOTE
	OTHER REVENUE:					
1	RENT INCOME	-	-		-	SUPPL. NOTE 5A
2	LAPTOP REPAYMENT	104,662.34			1,900,964.00	SUPPL. NOTE 5A
3	OJA-OBA PROCEEDS	89,506,000.00			6,703,250.00	SUPPL. NOTE 5A
4	RECEIPT FROM JAAC	-			-	SUPPL. NOTE 5A
5	WEMA SHARE REFUND	-			128,148.10	SUPPL. NOTE 5A
6	EKSG SALARY REFUND	112,644,635.45	-		48,592,661.58	SUPPL. NOTE 5A
7	BAIL OUT REFUND BY JACC	94,369,459.44			94,369,459.44	SUPPL. NOTE 5A
8	MDAs' REFUND	-			-	SUPPL. NOTE 5A
9	ECA DEDUCTIOND REFUND	-			-	SUPPL. NOTE 5A
10	TSA SWEEPING	553,263,130.91			3,856,982,181.71	SUPPL. NOTE 5A
11	NIBSS/UPPERLINK REFUND	-			-	SUPPL. NOTE 5A
12	REFUND FROM BOND SINKING FUND TRUSTEE	2,343,844,290.00			2,343,844,290.00	SUPPL. NOTE 13
	TOTAL	3,193,732,178.14	-	3,193,732,178.14	6,352,520,954.83	

NOTE 60: SPECIAL FUNDS / RECEIPTS FROM OTHER SOURCES FOR THE YEAR ENDED 2025 (ACTUAL CASH RECEIVED)

MONTH	REFUND OF WHT & STAMP DUTY TO STATE	INFRASTRUCTURAL DEVELOPMENT FUND	PROJECT GAZELLE PRICE	NLN DIVIDEND REFUND TO STATE	TOTAL
	₦	₦	₦	₦	₦
JANUARY	-	-	-	-	-
FEBRUARY	-	-	-	-	-
MARCH	-	5,837,837,837.84	-	-	5,837,837,837.84
APRIL	95,786,119.95	5,405,405,405.41	5,000,000,000.00	5,555,555,555.56	16,056,747,080.92
MAY	-	-	-	2,724,806,201.55	2,724,806,201.55
JUNE	-	-	-	-	-
JULY	-	13,513,513,513.52	-	3,972,868,217.05	17,486,381,730.57
AUGUST	-	6,756,756,756.76	-	7,202,842,377.26	13,959,599,134.02
SEPTEMBER	-	-	-	-	-
OCTOBER	-	2,702,702,702.70	-	5,813,953,488.37	8,516,656,191.07
NOVEMBER	-	-	-	-	-
DECEMBER	-	-	-	-	-
TOTAL	95,786,119.95	34,216,216,216.23	5,000,000,000.00	25,270,025,839.79	64,582,028,175.97

NOTE 61: SALARIES & WAGES (EMPLOYEES BENEFITS (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N	N	N	N	N
	01000000000	Administration Sector	BASIC EDUCATION	PRIMARY HEALTH CARE	OTHERS				
1	011100100100	Government House And Protocol			303,451,559.74	303,451,559.74	305,442,749.19	1,991,189.45	177,199,769.21
2	011100100200	Deputy Governor's Office			95,073,994.89	95,073,994.89	95,074,689.54	694.65	56,695,994.51
3	011100300100	Ekiti State Boundary Commission			33,123,507.55	33,123,507.55	35,473,490.28	2,349,982.73	19,976,301.03
4	011100400100	Ekiti State Sustainable Development Goal			44,904,137.35	44,904,137.35	45,835,332.34	931,194.99	24,508,713.95
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency			34,740,867.57	34,740,867.57	35,957,228.86	1,216,361.29	29,419,517.70
6	011100600100	Ekiti State Emergency Management Agency			41,886,555.37	41,886,555.37	41,900,698.54	14,143.17	21,038,006.70
7	011100700100	Ekiti State Bureau Of Public Procurement			122,837,500.17	122,837,500.17	124,292,057.71	1,454,557.54	68,784,248.50
8	011101000100	Office Of Transformation And Strategy			48,356,493.92	48,356,493.92	48,962,373.05	605,879.13	28,205,953.65
9	011102100100	Ekiti State Liaison Office Abuja			27,212,736.38	27,212,736.38	28,542,617.50	1,329,881.12	18,081,876.85
10	011102100500	Ekiti State Liaison Office Lagos			35,391,508.76	35,391,508.76	35,739,057.70	347,548.94	21,806,126.23
11	011103300100	Ekiti State Aid Control Agency			25,073,136.21	25,073,136.21	25,250,926.98	177,790.77	15,225,743.20
12	011103700100	Muslim Pilgrim Board			20,365,423.44	20,365,423.44	20,366,423.56	1,000.12	11,088,079.02
13	011103800100	Christian Pilgrim Board			25,837,457.93	25,837,457.93	26,184,972.86	347,514.93	13,695,681.42
14	011111200100	General Admsitration Department			203,233,534.60	203,233,534.60	214,055,666.57	10,822,131.97	219,088,954.79
15	011111300100	Ekiti State Pension Commission			60,093,940.11	60,093,940.11	60,178,983.56	85,043.45	35,302,558.74
16	011111300200	Pension Transition Arrangement Department			68,492,904.67	68,492,904.67	68,962,820.59	469,915.92	42,063,788.38
17	011113200100	Inter-Governmental And Integration Affairs			-	-		-	60,064.18
18	011200100100	Ekiti State House Of Assembly			1,287,795,814.93	1,287,795,814.93	1,855,000,000.00	567,204,185.07	649,007,888.23
19	012300100100	Ministry Of Information And Value Orientation			205,326,050.65	205,326,050.65	209,500,737.48	4,174,686.83	122,983,996.36
20	012300300100	Broadcasting Service Of Ekiti State			440,545,464.03	440,545,464.03	450,737,064.67	10,191,600.64	261,328,054.06
21	012500600100	Office Of Establishment And Service Matters			161,543,906.60	161,543,906.60	168,023,774.30	6,479,867.70	106,983,168.48
22	012500700100	Office Of Capacity Development And Reform			50,278,933.06	50,278,933.06	52,665,192.29	2,386,259.23	31,975,627.25
23	014000100100	Ekiti State Auditor General Office			212,740,426.45	212,740,426.45	219,770,224.37	7,029,797.92	128,001,556.39
24	014000200100	Local Government Auditor General Office			88,902,977.00	88,902,977.00	90,349,684.42	1,446,707.42	49,903,385.89
25	014000300100	Ekiti State Audit Service Commission			18,022,841.66	18,022,841.66	18,153,682.72	130,841.06	

NOTE 61: SALARIES & WAGES (EMPLOYEES BENEFITS (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N	N	N	N	N
26	014700100100	Ekiti State Civil Service Commission			70,703,018.79	70,703,018.79	73,760,690.78	3,057,671.99	48,932,918.78
27	014800100100	Ekiti State Independence Electoral Commission			179,532,507.27	179,532,507.27	187,082,373.55	7,549,866.28	107,393,386.25
28	016101300200	Political And Economic Affairs			4,711,754,373.86	4,711,754,373.86	4,927,691,968.27	215,937,594.41	2,404,572,099.43
29	016101700100	Cabinet And Special Services			67,600,616.86	67,600,616.86	69,047,771.57	1,447,154.71	41,514,143.94
		TOTAL ADMINISTRATION SECTOR	-	-	8,684,822,189.82	8,684,822,189.82	9,534,003,253.25	849,181,063.43	4,754,837,603.12
	020000000000	ECONOMIC SECTOR							
30	021500100100	Ministry Of Agriculture And Food Security			917,127,265.30	917,127,265.30	917,266,334.56	139,069.26	645,138,364.06
31	021510200100	Agricultural Development Programme			301,865,634.27	301,865,634.27	312,548,902.73	10,683,268.46	204,800,308.69
32	021511000100	Fountain Marketing Agricultural Agency			56,354,160.74	56,354,160.74	58,745,771.58	2,391,610.84	39,244,059.76
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.			43,930,742.69	43,930,742.69	46,048,151.38	2,117,408.69	25,472,360.58
34	022000100100	Ministry Of Finance			146,208,820.12	146,208,820.12	148,220,075.56	2,011,255.44	85,201,434.91
35	022000700100	Office Of The Accountant General			1,715,775,256.51	1,715,775,256.51	2,877,475,616.04	1,161,700,359.53	192,193,808.72
36	022000701100	Central Internal Audit			46,667,008.82	46,667,008.82	50,273,719.28	3,606,710.46	35,874,931.26
37	022000800100	Ekiti State Board Of Internal Revenue Service			18,869,072.74	18,869,072.74	18,869,072.74	-	80,166,522.87
38	022000800200	Signage And Advertisement Agency			27,331,395.21	27,331,395.21	27,438,737.62	107,342.41	15,405,257.90
39	022200100100	Ministry Of Investment, Trade And Innovations			425,042,564.58	425,042,564.58	439,637,903.36	14,595,338.78	256,341,450.56
40	022700100100	Ministry of Wealth Creation & Employment (Bureau Of Employment, Labour And Productivity)			38,620,205.41	38,620,205.41	39,333,509.47	713,304.06	22,656,836.95
41	022700700100	Job Creation And Employment Agency			23,010,754.22	23,010,754.22	23,734,674.63	723,920.41	13,116,366.58
42	022800100100	Bureau Of Information, Communication And Technology (ICT)			78,882,495.65	78,882,495.65	78,892,222.48	9,726.83	43,040,190.52
43	023100100100	Ekiti State Electricity Board			195,592,369.44	195,592,369.44	198,440,016.95	2,847,647.51	117,550,792.24
44	023300100100	Ekiti State Mineral Resources Development Agency			44,185,332.99	44,185,332.99	44,192,112.86	6,779.87	25,385,827.89
45	023400100100	Ministry Of Works And Transportation			667,374,784.51	667,374,784.51	670,736,656.87	3,361,872.36	404,386,901.77
46	023400100300	Ekiti State Traffic Management Agency			80,085,118.80	80,085,118.80	80,939,069.28	853,950.48	58,151,989.58
47	023400100400	Ekiti State Public Works Corporation			70,743,812.41	70,743,812.41	72,634,882.37	1,891,069.96	42,110,784.62
48	023600100100	Ministry Of Arts, Culture And Tourism Development			183,302,832.90	183,302,832.90	187,499,145.16	4,196,312.26	121,501,857.02
49	023600100100	Bureau of Tourism			21,399,572.62	21,399,572.62	22,115,250.14	715,677.52	
50	023800100100	Ministry Of Budget And Economic Planning			189,667,968.09	189,667,968.09	189,728,275.72	60,307.63	112,314,967.92

NOTE 61: SALARIES & WAGES (EMPLOYEES BENEFITS (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N	N	N	N	N
51	023800200100	State Bureau Of Statistics			86,210,478.35	86,210,478.35	86,809,172.54	598,694.19	45,956,869.66
52	025000100100	Fiscal Responsibility Commission			31,279,572.55	31,279,572.55	33,089,386.37	1,809,813.82	23,098,975.34
53	025200100100	Ekiti State Water Cooperation			456,106,767.18	456,106,767.18	462,309,612.30	6,202,845.12	307,209,466.73
54	025200100200	State Rural Water Supply And Sanitation Agency			77,188,792.81	77,188,792.81	78,045,611.50	856,818.69	49,164,739.87
55	025300000000	Ministry of Physical Planning & Urban Devt. (Ministry Of Housing And Urban Development)			193,381,848.37	193,381,848.37	195,214,669.45	1,832,821.08	106,698,443.75
56	025301000100	Ekiti State Housing Corporation			190,478,298.32	190,478,298.32	193,322,278.39	2,843,980.07	113,211,965.26
57	026000100100	Bureau Of Lands			146,163,209.09	146,163,209.09	146,986,973.39	823,764.30	88,857,007.95
58	026000100200	Office Of Surveyor General			81,563,038.05	81,563,038.05	81,677,392.30	114,354.25	47,862,043.32
59	026000100400	Urban Renewal Agency			26,357,988.58	26,357,988.58	26,530,102.01	172,113.43	15,765,943.74
60	026100100100	Ministry Of Infrastructure And Public Utilities			277,367,171.22	277,367,171.22	277,623,701.81	256,530.59	155,687,999.60
		TOTAL ECONOMIC SECTOR	-	-	6,858,134,332.54	6,858,134,332.54	8,086,379,000.84	1,228,244,668.30	3,493,568,469.62
	030000000000	LAW & JUSTICE SECTOR							
61	031800100100	The Judiciary			-	-		-	0
62	031801100100	Ekiti State Judicial Service Commission			-	-		-	0
63	032600000000	Ministry Of Justice			441,028,439.41	441,028,439.41	441,111,150.55	82,711.14	271,023,947.89
64	032600100100	Ekiti State Citizen's Right			-	-	-	-	-
65	032600100200	Office Of Public Defender			16,544,158.91	16,544,158.91	17,836,271.66	1,292,112.75	11,956,125.68
66	032600100300	Ekiti State Law Reform Commission			-	-		-	-
		TOTAL LAW & JUSTICE SECTOR	-	-	457,572,598.32	457,572,598.32	458,947,422.21	1,374,823.89	282,980,073.57
	040000000000	REGIONAL SECTOR							
67	045102100100	Ministry Of Regional and Special Duties			38,505,499.65	38,505,499.65	38,571,295.26	65,795.61	19,414,006.81
68	045102100200	Serve EKS Steering Committee	-	-	-	-	-	-	-
69	045102100300	Serve EKS	-	-	-	-	-	-	-
70	045102100400	Subvention To Dawn Commission	-	-	-	-	-	-	-
		TOTAL REGIONAL SECTOR	-	-	38,505,499.65	38,505,499.65	38,571,295.26	65,795.61	19,414,006.81

NOTE 61: SALARIES & WAGES (EMPLOYEES BENEFITS (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N	N	N	N	N
	05000000000	SOCIAL SECTOR							
71	051300100100	Ministry Of Youth And Sport Development			56,171,337.03	56,171,337.03	59,081,692.11	2,910,355.08	32,233,790.44
72	051305200100	Ekiti State Sport Commission (Ekiti State Sport Council)			154,599,371.03	154,599,371.03	155,416,308.73	816,937.70	93,039,561.69
73	051305300100	Ekiti State Office Of Disability			61,534,289.96	61,534,289.96	63,226,071.02	1,691,781.06	36,607,263.20
74	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare			210,976,488.38	210,976,488.38	216,068,371.24	5,091,882.86	122,062,682.54
75	051700100100	Ministry Of Education, Science And Technology	786,973,758.08		732,552,654.92	1,519,526,413.00	1,531,533,502.70	12,007,089.70	880,753,046.11
76	051700100400	Ekiti State Libabry Board			38,916,819.39	38,916,819.39	41,806,445.50	2,889,626.11	27,781,540.43
77	051700100500	Education Trust Funds			37,983,792.41	37,983,792.41	38,865,752.80	881,960.39	22,245,669.27
78	051700100600	State Universal Basic Education Board	1,018,901,395.46		-	1,018,901,395.46	1,019,605,084.39	703,688.93	639,096,554.77
79	051701000100	Agency For Adult And Non Formal Education			63,772,111.24	63,772,111.24	65,539,737.62	1,767,626.38	39,328,658.67
80	051702600100	School Of Agriculture And Enterprise Agency			28,681,723.21	28,681,723.21	28,731,088.24	49,365.03	13,807,815.93
81	051705300100	Ekiti State Board For Technical And Vocational Education			383,159,392.63	383,159,392.63	391,013,700.11	7,854,307.48	228,554,942.34
82	051705400100	Ekiti State Scholarship Board			23,588,500.06	23,588,500.06	23,624,348.28	35,848.22	12,486,558.98
83	051705500100	Ekiti State Teaching Service Commission	11,131,611,997.15		10,361,834,608.08	21,493,446,605.23	21,753,256,099.93	259,809,494.70	12,696,543,378.27
84	051705500100	Ekiti State Teaching Service Commission (Secondary School Non-Teaching Staff)			243,513,611.60	243,513,611.60	244,445,317.48	931,705.88	132,697,749.44
85	052100100100	Ministry Of Health And Human Services			540,909,026.87	540,909,026.87	549,536,060.05	8,627,033.18	380,318,475.75
86	052100200100	Ekiti State Health Insurance Scheme			52,859,368.78	52,859,368.78	52,907,520.10	48,151.32	30,886,720.00
87	052100300100	Primary Healthcare Development		247,879,052.66	-	247,879,052.66	253,891,805.23	6,012,752.57	206,301,178.67
88	052110200100	Hospital Management Board			4,913,687,675.21	4,913,687,675.21	5,155,829,137.87	242,141,462.66	4,215,929,863.27
89	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))			57,142,150.38	57,142,150.38	57,157,488.70	15,338.32	29,174,127.33
90	053500100100	Ministry Of Environment			311,010,287.59	311,010,287.59	311,045,441.92	35,154.33	201,502,975.55
91	053501600100	State Environmental Protection Agency			37,803,708.06	37,803,708.06	40,791,119.35	2,987,411.29	21,954,789.29
92	053505300100	Ekiti State Waste Management Board			124,854,818.90	124,854,818.90	128,154,625.03	3,299,806.13	72,000,235.21
93	021510900100	Ekiti State Forestry Commission			253,476,422.70	253,476,422.70	255,855,734.95	32,619,901.67	163,015,418.83
94	055100100100	Ministry Of Local Government Affairs			120,639,200.49	120,639,200.49	124,131,570.29	3,492,369.80	72,556,432.25
95	055100200100	Ministry of Chieftaincy Affairs & Home Affairs (Bureau Of Chieftaincy Affairs)			52,139,033.22	52,139,033.22	54,375,538.85	2,236,505.63	28,284,791.53
96	055100300100	Ministry of Rural And Community Development (Bureau Of Rural And Community Development)			77,215,631.73	77,215,631.73	79,401,688.18	2,186,056.45	45,636,525.76
		TOTAL SOCIAL SECTOR	12,937,487,150.68	247,879,052.66	18,939,022,023.88	32,124,388,227.22	32,695,291,250.67	601,143,612.87	20,444,800,745.52

NOTE 61: SALARIES & WAGES (EMPLOYEES BENEFITS (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N	N	N	N	N
		SUMMARY OF PERSONNEL COST ON SECTOR							
	A	ADMINISTRATION SECTOR	-	-	8,684,822,189.82	8,684,822,189.82	9,534,003,253.25	849,181,063.43	4,754,837,603.12
	B	ECONOMIC SECTOR	-	-	6,858,134,332.54	6,858,134,332.54	8,086,379,000.84	1,228,244,668.30	3,493,568,469.62
	C	LAW AND JUSTICE SECTOR	-	-	457,572,598.32	457,572,598.32	458,947,422.21	1,374,823.89	282,980,073.57
	D	REGIONAL SECTOR	-	-	38,505,499.65	38,505,499.65	38,571,295.26	65,795.61	19,414,006.81
	E	SOCIAL SECTOR	12,937,487,150.68	247,879,052.66	18,939,022,023.88	32,124,388,227.22	32,695,291,250.67	601,143,612.87	20,444,800,745.52
		TOTAL (A)	12,937,487,150.68	247,879,052.66	34,978,056,644.21	48,163,422,847.55	50,813,192,222.24	2,680,009,964.11	28,995,600,898.64
		LEAVE BONUS			-	-			-
		PALLIATIVE			-	-			-
		CORPERS ALLOWANCE			46,480,188.79	46,480,188.79			51,650,968.32
		REPATRIATION			30,317,459.13	30,317,459.13			20,409,754.79
		LOCUM / INTERN			1,414,538.32	1,414,538.32			7,899,371.72
		TOTAL (B)	-	-	78,212,186.24	78,212,186.24	-	-	79,960,094.83
		GRAND TOTAL OF CASH (A+B)	12,937,487,150.68	247,879,052.66	35,056,268,830.45	48,241,635,033.79	50,813,192,222.24	2,680,009,964.11	29,075,560,993.47
		UNPAID DEDUCTIONS							-
		TOTAL SALARY PAID			35,056,268,830.45	48,241,635,033.79			29,075,560,993.47

		SUMMARY OF HOPE GOVERNANCE	SUPPL. NOTE	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
				N	N	N	N
		BASIC EDUCATION	15	12,937,487,150.68	13,078,966,621.53	141,479,470.85	7,670,876,917.52
		PRIMARY HEALTH CARE	15	247,879,052.66	253,891,805.23	6,012,752.57	206,301,178.67
		TOTAL		13,185,366,203.34	13,332,858,426.76	147,492,223.42	7,877,178,096.19

NOTE 62: SOCIAL BENEFITS & SOCIAL CONTRIBUTION

CODE	DETAILS	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
		₦	₦	₦	₦
22010102	PENSION	10,835,436,457.14	10,907,386,887.49	71,950,430.35	9,109,126,526.20
22010101	GRATUITY	3,450,000,000.00	3,597,510,935.90	147,510,935.90	5,400,000,000.00
22010104	PENSION/MAINTENANCE FOR PAST POLITICAL OFFICE HOLDERS (GOVS. & DEP. GOVS.)	-	-	-	42,389,299.49
21020202	10% CONTRIBUTION TO RETIREMENT SAVINGS FUND ACCOUNT	641,575,105.32	641,620,971.02	45,865.70	262,648,444.85
22010103	DEATH BENEFIT	-	-	-	-
21020202	5% CONTRIBUTION TO REDEEMABLE RETIREMENT FUND ACCOUNT	133,140,625.20	133,150,521.00	9,895.80	144,235,677.30
22020649	ACTUARIAL VALUATION	-	-	-	-
21020101	NON-REGULAR ALLOWANCE		-	-	
	TOTAL	15,060,152,187.66	15,279,669,315.41	219,517,127.75	14,958,399,947.84

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL 2025 ₦	FINAL BUDGET 2025 ₦	VARIANCE ₦	ACTUAL 2024
1	220201	TRAVEL & TRANSPORT- GENERAL	17,901,414,522.28	7,804,382,703.06	(10,097,031,819.22)	8,173,460,453.75
2	220202	UTILITIES-GENERAL	3,254,800,516.83	3,362,207,000.00	107,406,483.17	252,650,591.05
3	220203	MATERIALS & SUPPLIES-GENERAL	3,447,643,267.31	3,848,986,798.90	401,343,531.59	2,524,672,145.46
4	220204	MAINTENANCE SERVICES-GENERAL	3,967,188,264.17	4,426,010,115.16	458,821,850.99	2,869,105,312.97
5	220205	TRAINING GENERAL	2,774,102,593.08	3,099,115,639.42	325,013,046.34	1,489,120,142.46
6	220206	OTHER SERVICES- GENERAL	38,330,553,184.90	50,141,880,090.84	11,811,326,905.94	31,071,748,055.48
7	220207	CONSULTING & PROFESSIONAL SERVICES-GENERAL	552,121,820.71	482,800,000.00	(69,321,820.71)	452,449,172.83
8	220208	FUEL & LUBRICANTS- GENERAL	4,889,033,813.78	6,360,025,028.48	1,470,991,214.70	2,579,051,882.97
9	220209	FINANCIAL CHARGES- GENERAL	1,287,999,208.33	23,800,000.00	(1,264,199,208.33)	1,002,386,690.65
10	220210	MISCELLANEOUS EXPENSES GENERAL	5,848,564,135.79	6,183,542,326.51	334,978,190.72	5,803,634,335.86
		TOTAL	82,253,421,327.18	85,732,749,702.36	3,479,328,375.18	56,218,278,783.48

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N		N	N	N
			BASIC EDUCATION	PRIMARY HEALTH CARE	OTHERS				
1	011100100100	Government House And Protocol			22,835,761,026.30	22,835,761,026.30	22,840,000,000.00	4,238,973.70	10,163,377,926.95
2	011100100200	Deputy Governor's Office			309,150,583.00	309,150,583.00	320,000,000.00	10,849,417.00	263,662,030.00
3	011111201600	Ekiti State Bureau of Local Content			6,000,000.00	6,000,000.00	6,200,000.00	200,000.00	5,000,000.00
4	011100200100	Special Adviser On Investment			-	-	-	-	-
5	011100200200	Special Adviser To The Governor On Federal Matters			-	-	10,000,000.00	10,000,000.00	-
6	011100200300	Special Adviser On Allied Matters			-	-	-	-	-
7	011100200400	Special Adviser On Tertiary Institutions			-	-	-	-	-
8	011100200500	Special Adviser Governance, Reforms & Innovation			-	-	-	-	-
9	011100200600	Senior Special Adviser Policy, Startegy And Speeches			-	-	-	-	-
10	011100200700	Special Adviser Governor Office			-	-	-	-	-
11	011100200800	Special Adviser Communication And Strategy			-	-	-	-	-
12	011100200900	Special Adviser Policy And Documentation			-	-	-	-	-
13	011100201000	Special Adviser Mobilization, Urban And Rural			-	-	-	-	-
14	011100201100	Special Adviser NGO			-	-	-	-	-
15	011100201200	Special Assistant Protocol			-	-	-	-	-
16	011100201300	Senior Special Assistant National Assembly			-	-	-	-	-
17	011100201400	D. G, Development Partnership			9,000,000.00	9,000,000.00	12,000,000.00	3,000,000.00	7,500,000.00
18	011100201500	Special Adviser On Social Investment Programme			4,800,000.00	4,800,000.00	4,860,000.00	60,000.00	7,425,000.00
19	011100201600	Special Adviser On Economic Matters			-	-	-	-	-
20	011100201700	Office Of The Senior Special Assistant (Special Duties)			-	-	-	-	-
21	011100201800	Office Of The SSA (Tourism)			-	-	-	-	-
22	011100201900	Capital Development Authority			-	-	-	-	-
23	011100300100	Ekiti State Boundary Commission			5,850,000.00	5,850,000.00	7,500,000.00	1,650,000.00	5,060,000.00
24	011100300200	Boundary Technical Committee			2,400,000.00	2,400,000.00	2,500,000.00	100,000.00	2,270,000.00
25	011100400100	Ekiti State Sustainable Development Goal			14,390,064.96	14,390,064.96	16,804,814.96	2,414,750.00	11,303,000.00
26	011100400200	Development Relation			-	-	-	-	216,000.00
27	011100400300	CGS To LGAs Track			3,080,000.00	3,080,000.00	3,364,000.00	284,000.00	3,556,000.00

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N		N	N	N
28	011100500100	Ekiti State Micro Finance And Enterprise Development Agency			2,580,000.00	2,580,000.00	2,600,000.00	20,000.00	3,360,000.00
29	011100500200	Ekiti State Enterprise Development Agency			1,860,000.00	1,860,000.00	1,900,000.00	40,000.00	1,904,000.00
30	011100500300	Ekiti State Mortgage Board			8,120,000.00	8,120,000.00	10,000,000.00	1,880,000.00	3,000,000.00
31	011100600100	Ekiti State Emergency Management Agency			82,885,000.00	82,885,000.00	90,000,000.00	7,115,000.00	74,323,000.00
32	011100600200	Control Monitoring And Disaster Site			2,700,000.00	2,700,000.00	3,000,000.00	300,000.00	1,180,000.00
33	011100700100	Ekiti State Bureau Of Public Procurement			27,700,000.00	27,700,000.00	72,000,000.00	44,300,000.00	26,970,000.00
34	011100700200	Supervision And Monitoring Of Projects Office Of Economic Preservation And General			4,800,000.00	4,800,000.00	4,800,000.00	-	4,540,000.00
35	011100800100	Enforcement			-	-	-	-	-
36	011100800200	Safe City			7,680,000.00	7,680,000.00	10,000,000.00	2,320,000.00	6,912,000.00
37	011101000100	Office Of Transformation And Services Delivery			48,735,000.00	48,735,000.00	50,000,000.00	1,265,000.00	68,344,155.50
38	011101000200	Civil Service Transformation			1,680,000.00	1,680,000.00	5,000,000.00	3,320,000.00	1,652,000.00
39	011101000300	Transformation, Monitoring and Compliance			12,000,000.00	12,000,000.00	12,000,000.00	-	12,000,000.00
40	011102100100	Ekiti State Liaison Office Abuja			47,947,987.00	47,947,987.00	55,000,000.00	7,052,013.00	31,880,174.50
41	011102100200	Ekiti State Governor Lodge Abuja			-	-	-	-	396,000.00
42	011102100300	Deputy Governor Lodge Abuja			-	-	-	-	180,000.00
43	011102100400	Maintenance Of Liaison Office Staff Qarters Abuja			-	-	-	-	180,000.00
44	011102100500	Ekiti State Liaison Office Lagos			18,325,200.00	18,325,200.00	23,140,400.00	4,815,200.00	17,783,000.00
45	011102100600	Ekiti State Liaison Office Akure			1,800,000.00	1,800,000.00	1,800,000.00	-	1,770,000.00
46	011103300100	Ekiti State Aid Control Agency			13,487,020.00	13,487,020.00	15,000,000.00	1,512,980.00	4,986,000.00
47	011111300300	Pension Department			2,400,000.00	2,400,000.00	2,450,000.00	50,000.00	2,360,000.00
48	011103700100	Muslim Pilgrim Board			224,969,599.10	224,969,599.10	224,969,599.10	-	79,442,300.00
49	011103800100	Christian Pilgrim Board			161,383,774.00	161,383,774.00	170,000,000.00	8,616,226.00	104,046,540.00
50	011110100100	Bureau Of Special Projects			10,010,400.00	10,010,400.00	11,300,000.00	1,289,600.00	10,100,000.00
51	011110500100	Office Of The Chief Of Staff			436,000,000.01	436,000,000.01	450,750,436.18	14,750,436.17	17,160,000.00
52	011111100100	Public Private Partnership			840,000.00	840,000.00	900,000.00	60,000.00	826,000.00
53	011111200100	General Adminsitration Department			216,982,500.00	216,982,500.00	221,735,500.00	4,753,000.00	236,915,375.00
54	011111200200	Petroleum Product Consumer Protection Agency			1,200,000.00	1,200,000.00	1,300,000.00	100,000.00	2,225,000.00
55	011111200300	Utility Service Department			1,200,000.00	1,200,000.00	1,300,000.00	100,000.00	1,368,000.00
56	011111200400	Government Asset Unit			200,000.00	200,000.00	2,400,000.00	2,200,000.00	2,360,000.00

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N		N	N	N
57	011111200500	Office Of Chief Of Protocol (SCOP)			-	-	-	-	-
58	011111200600	Maintenance Of Governor's Lodge (Gh&P)			-	-	-	-	-
59	011111200700	Secretariat, Office of the Governor			36,000,000.00	36,000,000.00	36,000,000.00	-	17,000,000.00
60	011111200800	AUDA-NEPAD			600,000.00	600,000.00	700,000.00	100,000.00	590,000.00
61	011111200900	Open Governor Partnership (OGP Activities)			1,200,000.00	1,200,000.00	3,000,000.00	1,800,000.00	1,180,000.00
62	011111201000	3 SSAs Special Projects (for 3 Senatorial Districts)			-	-	-	-	-
63	011111201100	SSA Diaspora			-	-	-	-	-
64	011111201200	SSA Statistics			-	-	-	-	-
65	011111201300	SSA Development Partnership			-	-	-	-	-
66	011111201300	Citizenship Engagement Office (GH&P)			-	-	-	-	-
67	011111300100	Ekiti State Pension Commission			50,702,540.00	50,702,540.00	65,000,000.00	14,297,460.00	32,541,085.00
68	011111300200	Pension Transition Arrangement Department			11,500,000.00	11,500,000.00	12,000,000.00	500,000.00	8,190,500.00
69	011111400100	Chief Press Secretary			169,200,000.00	169,200,000.00	169,200,000.00	-	169,200,000.00
70	011113200100	Inter-Governmental And Integration Affairs			3,240,000.00	3,240,000.00	4,000,000.00	760,000.00	3,510,000.00
71	011200100100	Ekiti State House Of Assembly			2,821,520,574.80	2,821,520,574.80	3,974,500,000.00	1,152,979,425.20	2,027,336,863.98
72	011200200100	House Of Assembly Service Commission			-	-	186,916,270.86	186,916,270.86	50,000,000.00
73	011200100200	Legislative Service Loans Board			-	-	151,300,000.00	151,300,000.00	-
74	012300100100	Ministry Of Information And Value Orientation			253,198,282.40	253,198,282.40	260,649,100.00	7,450,817.60	174,862,352.00
75	012300300100	Bureau of Civil Orientation			5,500,000.00	5,500,000.00	10,000,000.00	4,500,000.00	-
76	012300300100	Broadcasting Service Of Ekiti State			52,646,496.05	52,646,496.05	110,000,000.00	57,353,503.95	3,967,630.67
77	012500100100	Head Of Service			43,905,635.00	43,905,635.00	45,000,000.00	1,094,365.00	46,794,000.00
78	012500500100	Public Service Coordinating Unit			2,280,000.00	2,280,000.00	2,280,000.00	-	2,242,000.00
79	012500600100	Office Of Establishment And Service Matters			242,001,625.00	242,001,625.00	245,000,000.00	2,998,375.00	41,895,500.00
80	012500600200	Establishment And Management Services			3,600,000.00	3,600,000.00	3,600,000.00	-	3,360,000.00
81	012500600300	Staff Matter And Industrial Relation			3,600,000.00	3,600,000.00	3,600,000.00	-	3,180,000.00
82	012500600400	Labour And Industrial Relation			83,427,446.16	83,427,446.16	85,000,000.00	1,572,553.84	90,449,350.00
83	012500600500	Hosting of Public Service Games			1,200,000.00	1,200,000.00	1,200,000.00	-	1,090,000.00

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N		N	N	N
84	012500600600	Peer Review Service Programme For HOS And PS			3,600,000.00	3,600,000.00	3,600,000.00	-	3,540,000.00
85	012500600700	Staff Housing Loan Board			1,200,000.00	1,200,000.00	1,200,000.00	-	1,135,000.00
86	012500600800	Nigeria Legion			-	-	-	-	-
87	012500700100	Office Of Capacity Development And Reform			74,330,000.00	74,330,000.00	80,000,000.00	5,670,000.00	43,703,100.00
88	012500700200	Training And Man Power Department			1,200,000.00	1,200,000.00	1,200,000.00	-	1,270,000.00
89	012500700300	Staff Development Centre			1,200,000.00	1,200,000.00	2,200,000.00	1,000,000.00	1,058,000.00
90	014000100100	Ekiti State Auditor General Office			88,623,784.44	88,623,784.44	100,023,084.45	11,399,300.01	67,133,750.83
91	014000100200	Pension And Gratuities			669,999.97	669,999.97	670,000.00	0.03	620,366.16
92	014000100300	Government Account Management Units			669,999.97	669,999.97	670,000.00	0.03	620,366.16
93	014000100400	Auditing Of Secondary Schools In Ekiti			4,100,000.03	4,100,000.03	4,100,000.00	(0.03)	3,722,196.72
94	014000100500	Monitoring And Special Audit Department			1,400,000.02	1,400,000.02	1,400,000.00	(0.02)	1,240,732.24
95	014000200100	Local Government Auditor General Office			99,999,999.96	99,999,999.96	100,000,000.00	0.04	45,666,666.60
96	014000300100	Ekiti State Audit Service Commission			74,000,000.04	74,000,000.04	74,000,000.00	(0.04)	31,849,216.70
97	014500100100	Public Complaint Commission			1,800,000.00	1,800,000.00	6,850,000.00	5,050,000.00	1,590,000.00
98	014700100100	Ekiti State Civil Service Commission			31,392,000.00	31,392,000.00	40,000,000.00	8,608,000.00	35,467,000.00
99	014700100200	Personnel Department			3,000,000.00	3,000,000.00	3,000,000.00	-	2,716,000.00
100	014700100300	Appointment Department			3,000,000.00	3,000,000.00	3,000,000.00	-	2,716,000.00
101	014800100100	Ekiti State Independence Electoral Commission			24,401,800.00	24,401,800.00	35,000,000.00	10,598,200.00	18,690,000.00
102	016100100100	Secretary To The State Government			83,797,500.00	83,797,500.00	90,000,000.00	6,202,500.00	87,073,800.00
103	016101300200	Political And Economic Affairs			403,425,196.10	403,425,196.10	410,000,000.00	6,574,803.90	355,579,029.44
104	016101300300	Economic P & E			1,200,000.00	1,200,000.00	1,250,000.00	50,000.00	1,180,000.00
105	016101300400	Political And Inter-Party			54,750,000.00	54,750,000.00	56,000,000.00	1,250,000.00	78,650,000.00
106	016101300500	Quarterly Legislative Executive			-	-	-	-	-
107	016101300600	Policy And Strategy			-	-	-	-	-
108	016101300700	NIREC			3,200,000.00	3,200,000.00	3,500,000.00	300,000.00	3,180,000.00
109	016101300800	Parastatals Affair Department			6,000,000.00	6,000,000.00	6,500,000.00	500,000.00	5,900,000.00
110	016101700100	Cabinet And Special Services			76,889,600.00	76,889,600.00	83,000,000.00	6,110,400.00	73,702,600.00

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N		N	N	N
111	016101700300	Ekiti State Security Trust Fund			4,800,000.00	4,800,000.00	6,000,000.00	1,200,000.00	5,080,000.00
112	016101700400	Maintenance of Exco Chamber			2,284,800.00	2,284,800.00	2,284,800.00	-	2,246,720.00
		TOTAL ADMINISTRATION SECTOR	-	-	29,364,175,434.31	29,364,175,434.31	31,150,968,005.55	1,786,792,571.24	14,740,253,328.45
					-	-	-	-	-
113	021500100100	Ministry Of Agriculture And Food Security			63,950,000.00	63,950,000.00	70,000,000.00	6,050,000.00	63,466,000.00
114	021510200100	Agricultural Development Programme			8,904,000.00	8,904,000.00	20,000,000.00	11,096,000.00	13,599,000.00
115	021511000100	Fountain Marketing Agricultural Agency			4,200,000.00	4,200,000.00	4,200,000.00	-	3,950,000.00
116	021511600100	Fadama Project			3,600,000.00	3,600,000.00	4,500,000.00	900,000.00	3,270,000.00
117	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.			5,591,000.00	5,591,000.00	5,917,000.00	326,000.00	3,180,000.00
118	021511800100	Ekiti State Rural Access And Agricultural Marketing Project (RAAMP)			6,000,000.00	6,000,000.00	6,000,000.00	-	6,575,000.00
119	022000100100	Ministry Of Finance			30,243,496,009.63	30,243,496,009.63	30,644,252,481.69	400,756,472.06	27,628,695,519.38
120	022000100200	State Revenue And Investment			2,040,000.00	2,040,000.00	2,400,000.00	360,000.00	2,006,000.00
121	022000100300	Fiscal Committee Secretariat			18,000,000.00	18,000,000.00	18,050,000.00	50,000.00	16,620,000.00
122	022000100400	Expenditure Department			8,400,000.00	8,400,000.00	9,300,000.00	900,000.00	7,630,000.00
123	022000100500	State Finance Department			6,000,000.00	6,000,000.00	6,600,000.00	600,000.00	5,450,000.00
124	022000100600	State Wide Revenue Committee			5,400,000.00	5,400,000.00	5,600,000.00	200,000.00	5,310,000.00
125	022000100700	State Fiscal Efficiency Unit			3,000,000.00	3,000,000.00	3,600,000.00	600,000.00	2,950,000.00
126	022000100800	Community Of Public Finance Committee			3,000,000.00	3,000,000.00	3,000,000.00	-	2,950,000.00
127	022000100900	SABER Related Activities			3,000,000.00	3,000,000.00	3,000,000.00	-	2,950,000.00
128	022000200100	Debt Management Office			3,600,000.00	3,600,000.00	3,600,000.00	-	3,414,000.00
129	022005600100	Financial Reporting Management Centre			5,400,000.00	5,400,000.00	6,000,000.00	-	-
130	022000700100	Office Of The Accountant General			2,509,235,638.82	2,509,235,638.82	2,550,000,000.00	40,764,361.18	2,596,619,853.78
131	022000700200	Main Accounts Department			4,800,000.00	4,800,000.00	4,800,000.00	-	4,450,000.00
132	022000700300	IPSAS Streering Committee			1,440,000.00	1,440,000.00	3,000,000.00	1,560,000.00	1,416,000.00
133	022000700400	Central Pay Office			3,000,000.00	3,000,000.00	4,000,000.00	1,000,000.00	2,770,000.00
134	022000700500	Management Service Department			4,200,000.00	4,200,000.00	4,200,000.00	-	3,860,000.00

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N		N	N	N
135	022000700600	Implementation Of Treasury Single Accounts			5,400,000.00	5,400,000.00	5,400,000.00	-	5,310,000.00
136	022000700700	Funds Management			4,200,000.00	4,200,000.00	4,200,000.00	-	3,950,000.00
137	022000700800	State Integrated Financial Management			4,200,000.00	4,200,000.00	4,200,000.00	-	3,950,000.00
138	022000700900	Projects Financial Management Units			1,200,000.00	1,200,000.00	3,000,000.00	1,800,000.00	1,108,000.00
139	022000701000	Nigeria Civil Defence Corps			-	-	-	-	-
140	022000701100	Central Internal Audit			27,979,600.00	27,979,600.00	36,000,000.00	8,020,400.00	25,073,800.00
141	022000800100	Ekiti State Board Of Internal Revenue Service			5,198,248,070.81	5,198,248,070.81	5,201,693,394.10	3,445,323.29	3,101,495,225.76
142	022000800200	Signage And Advertisement Agency			43,624,820.00	43,624,820.00	45,500,000.00	1,875,180.00	24,203,701.60
143	022000800300	Ekiti State Lotteries Commission			28,273,101.53	28,273,101.53	45,000,000.00	16,726,898.47	26,504,697.60
	022005800100	Bureau of Asset Management Ministry of Trade, Industry, Investment and Cooperatives			-	-	3,500,000.00	3,500,000.00	-
144	022200100100				42,141,002.50	42,141,002.50	50,000,000.00	7,858,997.50	177,889,871.25
145	022200100200	Steering Committee On Social Investment			-	-	-	-	3,175,000.00
146	022200100300	Ekiti State Export Promotion Council			-	-	-	-	-
147	022200600100	Cooperative Department & Coop. College Ijero Ekiti			6,000,000.00	6,000,000.00	6,000,000.00	-	5,162,000.00
148	022200900100	Technical Adviser On Ekiti Knowledge Zone			3,000,000.00	3,000,000.00	3,100,000.00	100,000.00	2,950,000.00
149	022201000100	Monitoring And Supervision Of Cooperative Societies			1,200,000.00	1,200,000.00	1,200,000.00	-	1,090,000.00
150	022201800100	State Cooperative Advisory Board			1,200,000.00	1,200,000.00	1,200,000.00	-	1,090,000.00
151	022205200100	Ekiti State Investment Promotion Agency			50,150,300.00	50,150,300.00	60,000,000.00	9,849,700.00	50,837,000.00
152	022205200300	Social Investment Coordinating office Min. of Employment & Wealth Creation (Bureau Of Employment, Labour And Productivity)			6,822,000.00	6,822,000.00	15,000,000.00	8,178,000.00	1,135,000.00
153	022700100100	Ekiti State Social Security Scheme			1,760,000.00	1,760,000.00	2,000,000.00	240,000.00	2,032,000.00
154	022700500100	Human Capital Development			4,750,000.00	4,750,000.00	8,000,000.00	3,250,000.00	9,560,000.00
155	022700600100	Job Creation And Employment Agency			2,200,000.00	2,200,000.00	2,400,000.00	200,000.00	2,356,400.00
156	022700700100	Ekiti State Employment Automation Centre Bureau Of Information, Communication And Technology (ICT)			1,100,000.00	1,100,000.00	1,200,000.00	100,000.00	1,135,000.00
157	022700700200	Ministry Of Innovation, Science and Technology			156,135,528.00	156,135,528.00	172,400,000.00	16,264,472.00	54,066,939.91
158	022800100100	Ekiti State Electricity Board			53,257,350.00	53,257,350.00	60,000,000.00	6,742,650.00	46,794,000.00
159	026200100100	Monitoring Of Government House Premises/Town			3,654,798,372.68	3,654,798,372.68	3,660,000,000.00	5,201,627.32	2,790,082,034.61
160	023100100100				-	-	-	-	-
161	023100100200				-	-	-	-	-

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N		N	N	N
162	023100100300	Ekiti State Office Of Energy Matters			5,600,000.00	5,600,000.00	5,680,000.00	80,000.00	3,045,000.00
163	023100100400	Ekiti State Electricity Regulatory Bureau			15,571,000.00	15,571,000.00	16,871,000.00	1,300,000.00	6,000,000.00
164	023300100100	Ekiti State Mineral Resources Development Agency			4,556,000.00	4,556,000.00	5,000,000.00	444,000.00	2,680,000.00
165	023305100100	Mineral Resources And Environmental Committee			2,400,000.00	2,400,000.00	2,800,000.00	400,000.00	2,360,000.00
166	023400100100	Ministry Of Works			16,898,552.62	16,898,552.62	20,000,000.00	3,101,447.38	20,916,052.62
167	023400100200	Planning Reseach And Statistics			1,200,000.00	1,200,000.00	1,200,000.00	-	1,135,000.00
168	023400100400	Ekiti State Public Works Corporation			6,000,000.00	6,000,000.00	7,000,000.00	1,000,000.00	6,116,000.00
169	023500100100	Ministry Of Transportation			1,641,934,248.08	1,641,934,248.08	1,647,632,000.00	5,697,751.92	77,986,287.88
170	023400100300	Ekiti State Traffic Management Agency			22,934,080.50	22,934,080.50	26,000,000.00	3,065,919.50	21,799,780.05
171	023400100500	Department Of Public Transportation			1,800,000.00	1,800,000.00	2,000,000.00	200,000.00	1,680,000.00
172	023500800100	Vehicle Inspection Services Department			6,000,000.00	6,000,000.00	6,000,000.00	-	-
173	023400100401	Monitoring of Ekiti-State Township Roads			-	-	-	-	-
174	023400100600	Ekiti State International Cargo Airport			17,640,395.48	17,640,395.48	18,000,000.00	359,604.52	86,845,454.00
175	023600100100	Ministry Of Arts, Culture And Creative Economy			80,305,000.00	80,305,000.00	90,000,000.00	9,695,000.00	22,066,000.00
176	023600100200	Bureau of Tourism			31,673,000.00	31,673,000.00	45,000,000.00	13,327,000.00	41,745,500.00
177	023600100300	Council For Art And Culture			3,000,000.00	3,000,000.00	3,000,000.00	-	3,175,000.00
178	023800100100	Ministry Of Budget And Economic Planning			195,207,600.00	195,207,600.00	203,400,000.00	8,192,400.00	531,120,750.00
179	023800100200	Multi-Lateral Department			1,200,000.00	1,200,000.00	1,280,000.00	80,000.00	1,180,000.00
180	023800100300	Project Evaluation Committee			900,000.00	900,000.00	1,200,000.00	300,000.00	885,000.00
181	023800100400	Economic Development Council			900,000.00	900,000.00	1,200,000.00	300,000.00	885,000.00
182	023800100500	Dev. Planning & Strategy Committee			600,000.00	600,000.00	640,000.00	40,000.00	590,000.00
183	023800100600	Budget Department			3,240,000.00	3,240,000.00	4,000,000.00	760,000.00	3,186,000.00
184	023800100700	Budget Monitoring Committee			2,985,000.00	2,985,000.00	4,000,000.00	1,015,000.00	2,935,250.00
185	023800100800	State Projects Monitoring & Evaluation			1,200,000.00	1,200,000.00	1,500,000.00	300,000.00	1,180,000.00
186	023800100900	Sustainable IGR Committee			3,360,000.00	3,360,000.00	3,400,000.00	40,000.00	3,304,000.00
187	023800101000	Secretariat			600,000.00	600,000.00	1,000,000.00	400,000.00	590,000.00
188	023800101100	Medium Term Expenditure Framework Secretariat			1,200,000.00	1,200,000.00	2,083,778.81	883,778.81	1,180,000.00
189	023800101200	State Committee On Food & Nutrition			600,000.00	600,000.00	800,000.00	200,000.00	590,000.00
190	023800101300	Budget Tracking And Automation			600,000.00	600,000.00	800,000.00	200,000.00	590,000.00
191	023800101600	(NASSP)/(YESS0)			900,000.00	900,000.00	3,000,000.00	2,100,000.00	885,000.00
192	023800101400	Home Grown School Feeding			3,000,000.00	3,000,000.00	3,000,000.00	-	10,285,000.00
193	023800101500	Activities Of The National Cash Transfer Office			1,200,000.00	1,200,000.00	1,200,000.00	-	1,135,000.00

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N		N	N	N
194	023800101700	Allied Body on FSP/MTEF			2,400,000.00	2,400,000.00	2,560,000.00	160,000.00	2,360,000.00
195	023800101800	N-Power			1,200,000.00	1,200,000.00	1,300,000.00	100,000.00	1,135,000.00
196	023800101900	Budget Reconciliation Committee			600,000.00	600,000.00	800,000.00	200,000.00	590,000.00
197	023800102000	NCOA Platform Development And Related Activities			2,400,000.00	2,400,000.00	2,500,000.00	100,000.00	2,360,000.00
198	023800102100	Nec And Other Related Activities			3,000,000.00	3,000,000.00	4,000,000.00	1,000,000.00	2,950,000.00
199	023800102200	Inter-Ministerial Project Monitoring Task Force			1,200,000.00	1,200,000.00	1,280,000.00	80,000.00	1,180,000.00
200	023800102300	Automated Project Monitoring Information System			600,000.00	600,000.00	1,000,000.00	400,000.00	590,000.00
201	023800102400	Project Monitoring Committee			2,400,000.00	2,400,000.00	2,560,000.00	160,000.00	2,360,000.00
202	023800102500	Newly Created Mdas			121,292,390.00	121,292,390.00	138,503,457.31	17,211,067.31	1,000,000.00
203	023800102600	State CARES Coordinating Unit (SCCU)			1,680,000.00	1,680,000.00	10,916,000.00	9,236,000.00	10,590,000.00
204	023800102600	Activities and Coordination State Development Plan			-	-	-	-	-
205	023800102700	State Operations Coordinating Unit (SOCU)			600,000.00	600,000.00	1,000,000.00	400,000.00	590,000.00
206	023800102800	Activities on Joint Planning Board (JPB)			5,400,000.00	5,400,000.00	5,400,000.00	-	-
207	023800102900	Steering Committee on National Social Safety Net Programme (NASSP)			3,000,000.00	3,000,000.00	3,000,000.00	-	-
208	023800103000	Economic Management Team Expenses			-	-	-	-	24,370,000.00
209	023800200100	State Bureau Of Statistics			49,054,000.00	49,054,000.00	50,000,000.00	946,000.00	25,596,725.00
210	025000100100	Fiscal Responsibility Commission			13,550,000.00	13,550,000.00	16,000,000.00	2,450,000.00	10,175,000.00
211	025000100200	Monitoring And Evaluation (Fiscal Responsibility Commission)			1,800,000.00	1,800,000.00	3,000,000.00	1,200,000.00	2,370,000.00
212	025200100100	Ekiti State Water Corporation			92,300,000.00	92,300,000.00	100,000,000.00	7,700,000.00	18,015,000.00
213	025200100200	State Rural Water Supply And Sanitation Agency			59,200,000.00	59,200,000.00	60,000,000.00	800,000.00	59,400,000.00
214	025300000000	Ministry Of Physical Planning & Urban Development (Ministry Of Housing And Urban Development)			39,921,583.13	39,921,583.13	41,500,000.00	1,578,416.87	27,456,071.82
215	025300100200	Planning Permit Agency			2,400,000.00	2,400,000.00	2,400,000.00	-	2,162,000.00
216	025300100300	Physical Planning And Development Matters			2,400,000.00	2,400,000.00	2,400,000.00	-	2,135,000.00
217	025300100400	Deeds Registry			1,200,000.00	1,200,000.00	1,200,000.00	-	1,135,000.00
218	025301000100	Ekiti State Housing Corporation			7,305,000.00	7,305,000.00	35,000,000.00	27,695,000.00	6,022,782.95
219	026000100100	Bureau Of Lands			126,971,006.43	126,971,006.43	127,669,170.10	698,163.67	239,804,445.43
220	026000100200	Office Of Surveyor General			7,380,491.08	7,380,491.08	17,500,000.00	10,119,508.92	8,877,317.45
221	026000100300	Control Monitoring And Field Charting			1,200,000.00	1,200,000.00	1,200,000.00	-	1,135,000.00
222	026000100400	Urban Renewal Agency			4,200,000.00	4,200,000.00	8,210,000.00	4,010,000.00	4,040,000.00

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N		N	N	N
223	026000100500	Geospatial Data			61,948,875.00	61,948,875.00	61,948,875.00	-	1,270,000.00
224	025300100500	Development/Building Control Development			6,000,000.00	6,000,000.00	6,000,000.00	-	-
225	026100100100	Ministry Of Infrastructure And Public Utilities			36,510,611.52	36,510,611.52	45,000,000.00	8,489,388.48	22,858,500.00
226	026100100200	Ekiti State Fire Services			39,600,000.00	39,600,000.00	39,600,000.00	-	36,592,500.00
227	026100100300	Transmission Company Of Nigeria Projects (TCN)			6,000,000.00	6,000,000.00	6,050,000.00	50,000.00	5,900,000.00
228	026100100500	Ekiti State Water Supply, Sanitation and Hygiene Dept			6,000,000.00	6,000,000.00	6,062,000.00	62,000.00	6,350,000.00
229	026100100400	Ekiti State Water Sector Regulatory Agency			2,400,000.00	2,400,000.00	5,000,000.00	2,600,000.00	2,540,000.00
		TOTAL ECONOMIC SECTOR	-	-	45,022,328,627.81	45,022,328,627.81	45,737,259,157.01	714,930,529.20	38,130,597,461.09
					-	-	-	-	-
230	031800100100	The Judiciary	-	-	-	-	-	-	-
231	031801100100	Ekiti State Judicial Service Commission	-	-	-	-	-	-	-
232	031801100100	Ekiti State Customary Court of Appeal	-	-	-	-	-	-	-
233	032600100100	Ministry Of Justice	-	-	1,145,716,163.50	1,145,716,163.50	1,146,000,000.00	283,836.50	1,147,027,694.70
234	032600100200	Ekiti State Citizen's Right	-	-	2,400,000.00	2,400,000.00	2,400,000.00	-	2,360,000.00
235	032600100300	Office Of Public Defender	-	-	5,500,000.00	5,500,000.00	10,000,000.00	4,500,000.00	5,405,000.00
236	032600100400	Ekiti State Law Reform Commission	-	-	3,000,000.00	3,000,000.00	3,200,000.00	200,000.00	2,860,000.00
		TOTAL LAW & JUSTICE SECTOR	-	-	1,156,616,163.50	1,156,616,163.50	1,161,600,000.00	4,983,836.50	1,157,652,694.70
					-	-	-	-	-
237	045102100100	Ministry Of Regional and Inter-Governmental Affairs			9,420,000.00	9,420,000.00	15,000,000.00	5,580,000.00	9,812,500.00
238	045102100200	Serve EKS Steering Committee			600,000.00	600,000.00	635,000.00	35,000.00	518,000.00
239	045102100300	Serve EKS			1,200,000.00	1,200,000.00	1,300,000.00	100,000.00	1,144,000.00
240	045102100400	Subvention To Dawn Commission			-	-	-	-	-
241	045102100100	Ministry Of Special Duties			10,750,000.00	10,750,000.00	20,000,000.00	9,250,000.00	28,289,500.00
		TOTAL REGIONAL SECTOR	-	-	21,970,000.00	21,970,000.00	36,935,000.00	14,965,000.00	39,764,000.00
					-	-	-	-	-
242	051300100100	Ministry Of Youth And Sport Development			109,214,558.82	109,214,558.82	110,000,000.00	785,441.18	64,384,691.18
243	051300100200	Ekiti State United Football Club			-	-	-	-	-
244	051300100300	Ekiti Queens Football Club			-	-	-	-	-
245	051305100100	Youth Development			1,680,000.00	1,680,000.00	1,700,000.00	20,000.00	1,778,000.00

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N		N	N	N
246	051305200100	Ekiti State Sport Council (SPORT COMMISSION)			143,141,410.00	143,141,410.00	144,300,000.00	1,158,590.00	112,163,715.00
247	051305300100	Ekiti State Office Of Disability			168,059,000.00	168,059,000.00	178,362,000.00	10,303,000.00	39,527,250.00
248	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare			188,650,182.40	188,650,182.40	200,000,000.00	11,349,817.60	186,720,072.60
249	051400200100	Women Development Centre			6,000,000.00	6,000,000.00	6,000,000.00	-	5,135,000.00
250	051400300100	State Child's Right Implementation			2,400,000.00	2,400,000.00	2,500,000.00	100,000.00	2,270,000.00
251	051400400100	Government Pupils In Children Home Nur/Pry			1,800,000.00	1,800,000.00	1,900,000.00	100,000.00	1,770,000.00
252	051400500100	Sexual Assaulted Referral Centre (SARC)			6,000,000.00	6,000,000.00	6,000,000.00	-	5,270,000.00
253	051400600100	Gender Empowerment And Social Mobilization			-	-	-	-	-
254	051700100100	Ministry Of Education, Science And Technology	247,370,115.29		230,263,884.71	477,634,000.00	558,778,643.00	81,144,643.00	738,850,700.00
255	051700100200	Monitoring Of Public Schools	3,107,443.55		2,892,556.45	6,000,000.00	6,000,000.00	-	5,180,000.00
256	051700100300	Monitoring Of Technical Colleges			1,800,000.00	1,800,000.00	1,800,000.00	-	1,635,000.00
257	051700100400	Ekiti State Libary Board			8,421,500.00	8,421,500.00	8,500,000.00	78,500.00	5,318,500.00
258	051700100500	Education Trust Funds			4,800,000.00	4,800,000.00	4,850,534.34	50,534.34	4,324,000.00
259	051700100600	State Universal Basic Education Board	50,000,000.00			50,000,000.00	50,000,000.00	-	34,405,000.00
260	051700100700	Subeb Staff Housing Loans Board	1,200,000.00			1,200,000.00	1,300,000.00	100,000.00	1,045,000.00
261	051701000100	Agency For Adult And Non Formal Education			6,000,000.00	6,000,000.00	33,000,000.00	27,000,000.00	5,810,000.00
262	051702600100	School Of Agriculture And Enterprise Agency			6,204,000.00	6,204,000.00	7,000,000.00	796,000.00	2,270,000.00
263	051702600200	Ekiti State University			3,913,809,660.22	3,913,809,660.22	3,914,700,000.00	890,339.78	-
264	051702600300	Bamidele Olumilua University of Education			-	-	-	-	-
265	051702600400	Ekiti State College Of Health Science And Technology, Ijero Ekiti			-	-	-	-	-
266	051702600500	Ekiti State Polytechnic, Isan Ekiti			-	-	-	-	-
267	051705300100	EKITI State Board For Technical And Vocational Education			6,000,000.00	6,000,000.00	72,000,000.00	66,000,000.00	5,675,000.00
268	051705400100	Ekiti State Scholarship Board			6,000,000.00	6,000,000.00	374,915,000.00	368,915,000.00	6,080,000.00
269	051705500100	Ekiti State Teaching Service Commission	13,324,717.93		12,403,282.07	25,728,000.00	35,000,000.00	9,272,000.00	25,544,000.00
270	051705500200	Office Of The Tutor General (Ekiti Central Senatorial District)	621,488.71		578,511.29	1,200,000.00	1,245,000.00	45,000.00	1,190,000.00
271	051705500300	Office Of The Tutor General (Ekiti South Senatorial District)	621,488.71		578,511.29	1,200,000.00	1,245,000.00	45,000.00	1,190,000.00
272	051705500400	Office Of The Tutor General (Ekiti North Senatorial District)	621,488.71		578,511.29	1,200,000.00	1,245,000.00	45,000.00	1,190,000.00

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N		N	N	N
273	051705600100	Teaching Service Commision Loans Board	78,307,577.42		72,892,422.58	151,200,000.00	161,200,000.00	10,000,000.00	1,135,000.00
274	052100100100	Ministry Of Health And Human Services			170,143,138.53	170,143,138.53	250,100,000.00	79,956,861.47	25,450,000.00
275	052100200100	Ekiti State Health Insurance Scheme			251,200,000.00	251,200,000.00	260,200,000.00	9,000,000.00	1,135,000.00
276	052100200200	Ekiti State Health Insurance Scheme Committee Members			1,200,000.00	1,200,000.00	1,200,000.00	-	1,135,000.00
277	052100300100	Primary Healthcare Development		27,073,000.00		27,073,000.00	44,200,000.00	17,127,000.00	10,066,000.00
278	052100400100	Maintenance Of Health Data Bank			1,200,000.00	1,200,000.00	1,200,000.00	-	1,135,000.00
279	052100500100	Monitoring Of Health Centre			1,200,000.00	1,200,000.00	1,200,000.00	-	1,090,000.00
280	052102600100	Ekiti State University Teaching Hospital			-	-	-	-	-
281	052110200100	Hospital Management Board			12,500,000.00	12,500,000.00	220,000,000.00	207,500,000.00	5,270,000.00
282	052110300100	Medical Mission			1,200,000.00	1,200,000.00	1,200,000.00	-	1,135,000.00
283	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA))			2,400,000.00	2,400,000.00	2,400,000.00	-	2,270,000.00
284	053500100100	Ministry Of Environment			199,036,612.50	199,036,612.50	200,300,000.00	1,263,387.50	322,551,390.00
285	053500100200	Monthly Sanitation Exercise			27,780,000.00	27,780,000.00	28,205,000.00	425,000.00	27,780,000.00
286	053501600100	State Environmental Protection Agency			2,600,000.00	2,600,000.00	40,000,000.00	37,400,000.00	9,780,000.00
287	053505300100	Ekiti State Waste Management Board			549,541,362.46	549,541,362.46	549,541,362.46	-	344,540,000.08
288	053505400100	Ekiti State Forestry Commission			18,088,676.63	18,088,676.63	22,000,000.00	3,911,323.37	12,454,227.38
289	021511500100	Monitoring And Task Force On Forestry Activities			1,800,000.00	1,800,000.00	1,800,000.00	-	1,770,000.00
290	055100100100	Ministry Of Local Government Affairs			10,750,000.00	10,750,000.00	15,000,000.00	4,250,000.00	10,790,000.00
291	055100200100	Ministry of Chieftaincy & Home Affairs (Bureau Of Chieftaincy Affairs)			12,174,000.00	12,174,000.00	15,100,000.00	2,926,000.00	12,203,500.00
292	055100200200	Ekiti State Council Of Obas			87,552,000.00	87,552,000.00	90,000,000.00	2,448,000.00	83,995,253.00
293	055100300100	Ministry of Rural And Community Development (Bureau Of Rural And Community Development)			10,750,000.00	10,750,000.00	14,000,000.00	3,250,000.00	10,790,000.00
294	055100300200	Community Development			2,400,000.00	2,400,000.00	2,400,000.00	-	2,270,000.00
295	055100300300	Rural Development			2,400,000.00	2,400,000.00	2,400,000.00	-	2,540,000.00
		TOTAL SOCIAL SECTOR	395,174,320.31	27,073,000.00	6,266,083,781.25	6,688,331,101.56	7,645,987,539.80	957,656,438.24	2,150,011,299.24

NOTE 63: OVERHEAD COST (ACTUAL CASH PAYMENT)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			₦	₦	₦		₦	₦	₦
						-	-	-	-
		SUMMARY OF OVERHEAD BY SECTORS				-	-	-	-
A		ADMINISTRATION SECTOR	-	-	29,364,175,434.31	29,364,175,434.31	31,150,968,005.55	1,786,792,571.24	14,740,253,328.45
B		ECONOMIC SECTOR	-	-	45,022,328,627.81	45,022,328,627.81	45,737,259,157.01	714,930,529.20	38,130,597,461.09
C		LAW AND JUSTICE SECTOR	-	-	1,156,616,163.50	1,156,616,163.50	1,161,600,000.00	4,983,836.50	1,157,652,694.70
D		REGIONAL SECTOR	-	-	21,970,000.00	21,970,000.00	36,935,000.00	14,965,000.00	39,764,000.00
E		SOCIAL SECTOR	395,174,320.31	27,073,000.00	6,266,083,781.25	6,688,331,101.56	7,645,987,539.80	957,656,438.24	2,150,011,299.24
		GRAND TOTAL	395,174,320.31	27,073,000.00	81,831,174,006.87	82,253,421,327.18	85,732,749,702.36	3,479,328,375.18	56,218,278,783.48
						-	-	-	-
		SUMMARY OF HOPE GOVERNANCE	SUPPL. NOTE	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024		
				₦	₦	₦	₦		
		BASIC EDUCATION	15	395,174,320.31	447,350,746.03	52,176,425.72	419,364,888.68		
		PRIMARY HEALTH CARE	15	27,073,000.00	44,200,000.00	17,127,000.00	10,066,000.00		
		TOTAL		422,247,320.31	491,550,746.03	69,303,425.72	429,430,888.68		

NOTE 64: SUBVENTION/GRANTS TO TERTIARY INSTITUTIONS AND PARASTATALS (ACTUAL CASH PAYMENT)

S/NO	ECONOMIC CODE	EXPENDITURE DETAILS	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			₦	₦	₦	
1	220401	GRANTS TO PARASTATALS	39,040,394,721.91	39,865,447,750.64	825,053,028.73	43,377,546,675.85
		TOTAL	39,040,394,721.91	39,865,447,750.64	825,053,028.73	43,377,546,675.85

NOTE 65: SUBSIDIES (ACTUAL CASH PAYMENT)

S/NO	DETAILS	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			₦	₦	₦
				-	
				-	
	TOTAL	-	-	-	-

NOTE 66: PUBLIC DEBT (ACTUAL CASH PAYMENT)

CODE	DETAILS	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
		₦	₦	₦	₦
220602	DOMESTIC LOAN INTEREST CHARGES	4,214,136,372.54	400,000,000.00	(6,979,127,582.76)	6,299,172,810.16
220601	FOREIGN LOAN INTEREST CHARGES	3,164,991,210.22			1,928,531,840.40
	TOTAL (A)	7,379,127,582.76	400,000,000.00	(6,979,127,582.76)	8,227,704,650.56

NOTE 67: TRANSFER TO OTHER GOVERNMENT ENTITIES BY SPECIAL PROGRAMMES/PROJECTS

SUPPL. NO		ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
		₦	₦	₦	
9A	Special Programmes/Projects	9,599,168,912.17	16,763,299,816.68	12,519,734.65	36,185,993,952.22
9B	Projects Financed by grants	7,151,611,169.86			5,313,045,757.74
	TOTAL	16,750,780,082.03	16,763,299,816.68	12,519,734.65	41,499,039,709.96

NOTE 68: CASH RECEIPT FROM DISPOSAL OF ASSET

S/NO	DETAILS	2025	2024
		₦	₦
	DISPOSAL OF PPE		
	DISPOSAL OF INVESTMENT PROPERTY		
	DISPOSAL OF INTANGIBLE ASSET		
	TOTAL		

NOTE 69: PURCHASE/CONSTRUCTION OF ASSETS (ACTUAL CASH PAYMENT)

S/N	Administrative Code	Description	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N	N	N	N	
			BASIC EDUCATION	PRIMARY HEALTH CARE	OTHERS				
	01000000000	Administration Sector							
1	011100100100	Government House And Protocol			1,953,187,964.04	1,953,187,964.04	1,975,058,939.00	21,870,974.96	145,210,208.60
2	011100100200	Deputy Governor's Office			12,551,351.35	12,551,351.35	15,000,000.00	2,448,648.65	-
3	011100201400	Special Adviser Development Matters			-	-	-	-	-
4	011100201500	Ekiti State Special Adviser On Social Investment Programme			-	-	-	-	-
5	011100201400	Technical Adviser on Sport Development			3,300,000,000.00	3,300,000,000.00	3,858,516,185.63	558,516,185.63	-
6	011111201600	Ekiti State Bureau of Local Content					50,000,000.00	50,000,000.00	
7	011111201500	Independent Project Monitoring Office					-	-	-
8	011100300100	Ekiti State Boundary Commission			2,000,000.00	2,000,000.00	10,000,000.00	8,000,000.00	-
9	011100400100	Ekiti State Sustainable Development Goal			19,800,000.00	19,800,000.00	20,619,090.00	819,090.00	33,478,632.23
10	011100500100	Ekiti State Micro Finance And Enterprise Development Agency			-	-	50,000,000.00	50,000,000.00	1,232,921,237.50
11	011100500300	Ekiti State Mortgage Board			-	-	20,000,000.00	20,000,000.00	-
12	011100600100	Ekiti State Emergency Management Agency			150,000,000.00	150,000,000.00	250,000,000.00	100,000,000.00	43,160,000.00
13	011100700100	Ekiti State Bureau Of Public Procurement			203,394,054.10	203,394,054.10	392,923,623.00	189,529,568.90	215,051,925.00
14	011101000100	Office Of Transformation And Strategy			-	-	12,500,000.00	12,500,000.00	49,703,431.25
15	011102100100	Ekiti State Liaison Office Abuja			-	-	5,000,000.00	5,000,000.00	-
16	011102100500	Ekiti State Liaison Office Lagos			-	-	25,000,000.00	25,000,000.00	-
17	011103300100	Ekiti State Aid Control Agency			-	-	-	-	3,000,000.00
18	011103700100	Muslim Pilgrim Board			-	-	-	-	-
19	011103800100	Christian Pilgrim Board			-	-	5,000,000.00	5,000,000.00	-
20	011110100100	Bureau Of Special Projects			984,623,051.75	984,623,051.75	1,140,000,000.00	155,376,948.25	926,150,001.48
21	011110500100	Office of the Chief of Staff					3,900,000,000.00	3,900,000,000.00	
22	011111200100	General Admsitration Department			547,834,997.51	547,834,997.51	1,435,579,197.51	887,744,200.00	596,071,060.43
23	011111200300	Utility Service Department			-	-	10,000,000.00	10,000,000.00	-
24	011100201900	Capital Development Authority			-	-	10,000,000.00	10,000,000.00	-
25	011111300100	Ekiti State Pension Commission			-	-	6,000,000.00	6,000,000.00	-
26	011111300200	Pension Transition Arrangement Department			-	-	-	-	-
27	011200100100	Ekiti State House Of Assembly			308,321,014.78	308,321,014.78	3,909,715,000.00	3,601,393,985.22	-
28	011200200100	House Of Assembly Service Commission			-	-	190,000,000.00	190,000,000.00	-
29	012300100100	Ministry Of Information And Value Orientation			-	-	50,629,364.26	50,629,364.26	-
30	012300300100	Broadcasting Service Of Ekiti State			-	-	30,000,000.00	30,000,000.00	4,000,000.00
31	012500100100	Head Of Service			-	-	250,000,000.00	250,000,000.00	4,870,000.00
32	012500600100	Office Of Establishment And Service Matters			-	-	50,000,000.00	50,000,000.00	-
33	012500700100	Office Of Capacity Development And Reform			-	-	10,000,000.00	10,000,000.00	-
34	014000100100	Ekiti State Auditor General Office			-	-	138,000,000.00	138,000,000.00	-
35	014000200100	Local Government Auditor General Office			-	-	50,819,710.17	50,819,710.17	37,500,000.00
36	014000300100	Ekiti State Audit Service Commission			2,500,000.00	2,500,000.00	74,819,710.17	72,319,710.17	53,000,000.00
37	014700100100	Ekiti State Civil Service Commission			-	-	5,000,000.00	5,000,000.00	-
38	014800100100	Ekiti State Independence Electoral Commission			-	-	50,000,000.00	50,000,000.00	-
39	016100100100	Secretary To The State Government			-	-	-	-	-

NOTE 69: PURCHASE/CONSTRUCTION OF ASSETS (ACTUAL CASH PAYMENT)

S/N	Administrative Code	Description	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N	N	N	N	
40	016101300200	Political And Economic Affairs			-	-	1,500,000,000.00	1,500,000,000.00	-
41	016101300800	Parastatals Affairs			-	-	5,000,000.00	5,000,000.00	-
42	016101700100	Cabinet And Special Services			-	-	30,000,000.00	30,000,000.00	115,176,845.80
43	016101700300	Ekiti State Security Trust Fund			-	-	-	-	-
		LESS: SPECIAL PROGRAMME/PROJECTS			(152,500,000.00)	(152,500,000.00)	(575,000,000.00)		(1,741,513,439.55)
		SUB TOTAL ADMIN	-	-	7,331,712,433.53	7,331,712,433.53	18,960,180,819.74	12,050,968,386.21	1,717,779,902.74
								-	
	020000000000	Economic Sector							
44	021500100100	Ministry Of Agriculture And Food Security			9,436,022,850.27	9,436,022,850.27	10,569,437,839.59	1,133,414,989.32	3,664,496,610.88
45	021512000100	Livestock Productivity and ResilienceSupport Project (L-PRES)			27,069,500.00	27,069,500.00	1,560,000,000.00	1,532,930,500.00	
46	021510200100	Agricultural Development Programme			14,240,000.00	14,240,000.00	40,000,000.00	25,760,000.00	9,221,000.00
47	021511000100	Fountain Marketing Agricultural Agency			-	-	90,000,000.00	90,000,000.00	35,000,000.00
48	021511600100	Fadama Project			1,960,000.00	1,960,000.00	2,000,000.00	40,000.00	3,407,445,130.00
49	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.			-	-		-	-
50	021511800100	Ekiti State Rural Access And Agricultural Marketing Project (Raamp)			1,311,343,862.44	1,311,343,862.44	9,528,759,392.29	8,217,415,529.85	1,500,000,000.00
51	022000100100	Ministry Of Finance			5,491,905,179.20	5,491,905,179.20	5,532,470,898.77	40,565,719.57	13,548,950,933.81
52	022000700100	Office Of The Accountant General			187,848,181.60	187,848,181.60	297,426,251.78	109,578,070.18	386,962,423.74
53	022000701100	Central Internal Audit			-	-	5,156,513.28	5,156,513.28	-
54	022000800100	Ekiti State Board Of Internal Revenue Service			2,372,811,536.99	2,372,811,536.99	2,433,652,858.46	60,841,321.47	70,529,499.34
55	022000800200	Signage And Advertisement Agency			4,000,000.00	4,000,000.00	4,000,000.00	-	3,500,000.00
56	022000800300	Ekiti State Lotteries Commission			45,775,743.75	45,775,743.75	70,022,120.31	24,246,376.56	7,224,637.89
57	022200100100	Ministry Of Investment, Trade And Innovations			1,325,053,584.63	1,325,053,584.63	1,530,000,000.00	204,946,415.37	146,188,966.91
58	022200900100	Technical Adviser On Ekiti Knowledge Zone			-	-		-	-
59	022205200100	Ekiti State Investment Promotion Agency			125,000,000.00	125,000,000.00	128,000,000.00	3,000,000.00	6,190,000.00
60	022205200200	Ekiti State Community and Social Development Agency			152,350,000.00	152,350,000.00	153,000,000.00	650,000.00	4,354,693,200.00
61	022205200300	Ekiti State Social Investment Programme			-	-		-	2,097,631,541.50
62	022700100100	Ministry of Wealth Creation And Employment (Bureau Of Employment, Labour And Productivity)			131,985,000.00	131,985,000.00	132,604,698.18	619,698.18	142,960,000.00
63	022700700100	Job Creation And Employment Agency			-	-		-	439,604,000.00
64	022700600100	Office of Human Capital Development and Allied Matters			-	-		-	-
65	022800100100	Bureau Of Information, Communication And Technology (ICT)			3,836,490.80	3,836,490.80	50,000,000.00	46,163,509.20	101,804,805.89
66	026200100100	Ministry of Innovations, Science and Technology			100,000,000.00	100,000,000.00	100,000,000.00	-	25,820,000.00
67	023100100100	Ekiti State Electricity Board			1,900,380,816.94	1,900,380,816.94	2,200,000,000.00	299,619,183.06	2,519,377,038.48
68	023100100300	Ekiti State Office Of Energy Matters			-	-		-	-
69	023100100400	Ekiti State Electricity Regulatory Bureau			5,000,000.00	5,000,000.00	5,000,000.00	-	-
70	026100100300	Transmission Company of Nigeria					10,000,000.00	10,000,000.00	
71	023300100100	Ekiti State Mineral Resources Development Agency			-	-		-	-
72	023400100100	Ministry Of Works			57,044,008,872.09	57,044,008,872.09	58,166,793,376.10	1,122,784,504.01	65,521,517,558.69
73	023400100400	Ekiti State Public Works Corporation			218,000,000.00	218,000,000.00	600,000,000.00	382,000,000.00	626,687,223.11
74	023500100100	Ministry Of Transportation			7,653,799,323.97	7,653,799,323.97	8,383,296,829.21	729,497,505.24	12,075,550,036.20

NOTE 69: PURCHASE/CONSTRUCTION OF ASSETS (ACTUAL CASH PAYMENT)

S/N	Administrative Code	Description	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N	N	N	N	
75	023400100300	Ekiti State Traffic Management Agency			-	-	50,000,000.00	50,000,000.00	33,259,000.00
76	023400100500	Department Of Public Transportation			-	-		-	-
77	023600100100	Ministry Of Arts, Culture And Creative Economy			1,715,772,523.00	1,715,772,523.00	2,015,973,305.11	300,200,782.11	264,444,400.00
78	023600100200	Bureau of Tourism			58,215,608.10	58,215,608.10	100,000,000.00	41,784,391.90	136,458,901.30
79	023800100100	Ministry Of Budget And Planning			-	-	22,151,800,650.30	22,151,800,650.30	4,382,875,626.76
80	023800103100	United Nations International Children Emmergency Fund (UNICEF) Supported Projects					80,000,000.00		
81	023800200100	State Bureau Of Statistics			10,000,000.00	10,000,000.00	70,000,000.00	60,000,000.00	56,994,250.00
82	025000100100	Fiscal Responsibility Commission			-	-	5,000,000.00	5,000,000.00	-
83	025200100100	Ekiti State Water Cooperation			334,017,983.47	334,017,983.47	465,130,415.47	131,112,432.00	365,552,352.96
84	025200100200	State Rural Water Supply And Sanitation Agency			2,406,570,901.47	2,406,570,901.47	2,410,000,000.00	3,429,098.53	386,555,399.36
85	025300100100	Ministry Of Physical And Urban Development			25,942,706.50	25,942,706.50	55,069,369.53	29,126,663.03	14,236,350.00
86	025301000100	Ekiti State Housing Corporation			-	-	80,000,000.00	80,000,000.00	-
87	026000100100	Bureau Of Lands			1,371,097,608.74	1,371,097,608.74	1,979,410,906.29	608,313,297.55	2,627,284,487.22
88	026000100200	Office Of Surveyor General			7,653,200.00	7,653,200.00	30,000,000.00	22,346,800.00	4,500,000.00
89	026000100400	Urban Renewal Agency			80,380,065.12	80,380,065.12	90,000,000.00	9,619,934.88	300,000,000.00
90	026100100100	Ministry Of Infrastructure And Public Utilities			93,806,200.00	93,806,200.00	250,000,000.00	156,193,800.00	202,149,790.00
91	026100100400	Ekiti State Water Sector Regulatory Agency			101,196,640.00	101,196,640.00	200,000,000.00	98,803,360.00	70,503,112.95
		LESS: SPECIAL PROGRAMME/PROJECTS			(5,579,461,313.50)	(5,579,461,313.50)	(5,858,313,172.17)		(32,322,518,689.87)
		SUB TOTAL ECONOMIC	-	-	103,772,204,497.42	103,772,204,497.42	125,765,692,252.50	21,993,487,755.08	87,213,649,587.12
92	030000000000	Law & Justice Sector						-	-
93	031800100100	The Judiciary			-	-	50,000,000.00	50,000,000.00	-
94	031801100100	Ekiti State Judicial Service Commission			-	-	250,000,000.00	250,000,000.00	-
95	031800100100	Ekiti State Customary Court of Appeal			-	-			-
96	032600100100	Ministry Of Justice			20,000,000.00	20,000,000.00	46,060,861.12	26,060,861.12	-
97	032600100200	Ekiti State Citizen's Right			-	-	-	-	-
98	032600100300	Office Of Public Defender			-	-	50,000,000.00	50,000,000.00	-
99	032600100400	Ekiti State Law Reform Commission			-	-	10,000,000.00	10,000,000.00	48,210,600.00
		LESS: SPECIAL PROGRAMME/PROJECTS			-	-	(10,000,000.00)		(48,210,600.00)
		SUB TOTAL LAW & JUSTICE	-	-	20,000,000.00	20,000,000.00	396,060,861.12	376,060,861.12	-
	040000000000	Regional Sector						-	-
100	045102100100	Ministry Of Regional and Special Duties			-	-	10,000,000.00	10,000,000.00	-
101	045102100200	Serve EKS Steering Committee			-	-	-	-	-
102	045102100300	Serve EKS			-	-	-	-	-
103	045102100400	Subvention To Dawn Commission			-	-	-	-	-
		LESS: SPECIAL PROGRAMME/PROJECTS			-	-	-		
		SUB TOTAL REGIONAL	-	-	-	-	10,000,000.00	10,000,000.00	-

NOTE 69: PURCHASE/CONSTRUCTION OF ASSETS (ACTUAL CASH PAYMENT)

S/N	Administrative Code	Description	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N	N	N	N	
	05000000000	Social Sector							
104	051300100100	Ministry Of Youth And Sport Development			100,000,000.00	100,000,000.00	172,579,287.57	72,579,287.57	139,321,166.66
105	051305200100	Ekiti State Sport Council			1,950,000,000.00	1,950,000,000.00	1,982,062,725.83	32,062,725.83	45,307,500.00
106	051305300100	Ekiti State Office Of Disability			18,797,000.00	18,797,000.00	100,000,000.00	81,203,000.00	85,640,910.00
107	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare			15,330,000.00	15,330,000.00	35,186,331.54	19,856,331.54	146,537,500.00
108	051400700100	Nigeria for Women Project					300,000,000.00	300,000,000.00	
109	051700100100	Ministry Of Education, Science And Technology	131,649,186.34		604,648,326.27	736,297,512.61	1,681,572,885.64	945,275,373.03	-
110	051700100800	Adolescent Girls Initiative for learning and Empowerment Project (AGILE)					1,885,000,000.00	1,885,000,000.00	
111	051700100900	Innovative Development Effectiveness in Acquisition of Skills (IDEAS)					19,442,205.00	19,442,205.00	
112	051700100400	Ekiti State Library Board			4,810,000.00	4,810,000.00	7,000,000.00	2,190,000.00	-
113	051700100500	Education Trust Funds			-	-	45,000,000.00	45,000,000.00	-
114	051700100600	State Universal Basic Education Board (SUBEB)			-	-	4,200,000,000.00	4,200,000,000.00	1,395,784,959.14
115	051701000100	Agency For Adult And Non Formal Education			-	-	28,000,000.00	28,000,000.00	-
116	051702600100	School Of Agriculture And Enterprise Agency			10,000,000.00	10,000,000.00	40,000,000.00	30,000,000.00	8,441,250.00
117	051702600200	Ekiti State University			2,200,000,000.00	2,200,000,000.00	2,261,331,942.00	61,331,942.00	-
118	051702600300	Bamidele Olumilua University Of Education			1,338,568,058.00	1,338,568,058.00	1,338,668,058.00	100,000.00	-
119	051702600400	Ekiti State College Of Health Science And Technology, Ijero Ekiti			-	-	140,000,000.00	140,000,000.00	-
120	051702600500	Ekiti State Polytechnic, Isan Ekiti			150,000,000.00	150,000,000.00	201,178,622.21	51,178,622.21	19,511,705.30
121	051705300100	Ekiti State Board For Technical And Vocational Education			-	-	116,000,000.00	116,000,000.00	-
122	051705400100	Ekiti State Scholarship Board			-	-	10,000,000.00	10,000,000.00	2,000,000.00
123	051705500100	Ekiti State Teaching Service Commission			-	-	-	-	-
124	052100100100	Ministry Of Health And Human Services			3,524,111,111.66	3,524,111,111.66	3,757,708,004.00	233,596,892.34	5,596,198,876.56
125	052110500100	Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Service (IMPACT)					1,228,924,000.00	1,228,924,000.00	
126	052100200100	Ekiti State Health Insurance Scheme			-	-	58,804,385.21	58,804,385.21	100,000,000.00
127	052110800100	Basic Healthcare Provision Fund					365,000,000.00	365,000,000.00	
128	052100300100	Primary Healthcare Development Agency			-	-	32,860,093.59	32,860,093.59	17,421,120.00
129	052110600100	Nutrition					206,660,000.00	206,660,000.00	
130	052110700100	Immunization Programme					26,800,000.00	26,800,000.00	
131	052102600100	Ekiti State University Teaching Hospital			100,000,000.00	100,000,000.00	100,000,000.00	-	-
132	052110200100	Hospital Management Board			-	-	20,177,843.68	20,177,843.68	2,850,000.00
133	052110400100	Ekiti Drugs Health Supplies Management (Central Medical Stores)			-	-	10,498,691.09	10,498,691.09	-
134	053500100100	Ministry Of Environment			22,607,895.00	22,607,895.00	50,000,000.00	27,392,105.00	90,238,931.00
135	053501600100	State Environmental Protection Agency			249,834,078.60	249,834,078.60	250,000,000.00	165,921.40	522,092,422.51
136	021510900100	Ekiti State Forestry Commission			36,904,645.67	36,904,645.67	51,404,645.67	14,500,000.00	32,008,125.00
137	053501600300	Ekiti State Nigeria Erosion and Watershed Management Project (NEWMAP)			250,000,000.00	250,000,000.00	250,000,000.00	-	
138	053501600200	GREEN ECONOMY & ECOLOGICAL MATTER			692,122,703.01	692,122,703.01	714,218,088.23	22,095,385.22	
139	053505300100	Ekiti State Waste Management Board			321,779,875.00	321,779,875.00	358,000,000.00	36,220,125.00	760,373,671.12
140	055100100100	Ministry Of Local Government Affairs			-	-	10,000,000.00	10,000,000.00	-
141	055100200100	Ministry of Chieftaincy and Home Affairs			-	-	5,000,000.00	5,000,000.00	-
142	055100300100	Ministry Of Rural And Community Development			885,573,768.75	885,573,768.75	1,100,000,000.00	214,426,231.25	402,003,932.00
		External Finances with Draw Down			-	-	-	-	-
		LESS: SPECIAL PROGRAMME/PROJECTS			(3,867,207,598.67)	(3,867,207,598.67)	(3,163,684,118.65)		(2,073,751,222.80)
		SUB TOTAL SOCIAL	131,649,186.34	-	8,607,879,863.29	8,739,529,049.63	19,995,393,690.61	11,255,864,640.98	7,291,980,846.49

NOTE 69: PURCHASE/CONSTRUCTION OF ASSETS (ACTUAL CASH PAYMENT)

S/N	Administrative Code	Description	ACTUAL 2025	ACTUAL 2025	ACTUAL 2025	TOTAL ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N	N	N	N	
		TOTAL ADMINISTRATION SECTOR	-	-	7,331,712,433.53	7,331,712,433.53	18,960,180,819.74	11,628,468,386.21	1,717,779,902.74
		TOTAL ECONOMIC SECTOR	-	-	103,772,204,497.42	103,772,204,497.42	125,765,692,252.50	21,993,487,755.08	87,213,649,587.12
		TOTAL LAW & JUSTICE SECTOR	-	-	20,000,000.00	20,000,000.00	396,060,861.12	376,060,861.12	-
		TOTAL REGIONAL SECTOR	-	-	-	-	10,000,000.00	10,000,000.00	-
		TOTAL SOCIAL SECTOR	131,649,186.34	-	8,607,879,863.29	8,739,529,049.63	19,995,393,690.61	11,255,864,640.98	7,291,980,846.49
		TOTAL (A)	131,649,186.34	-	119,731,796,794.24	119,863,445,980.58	165,127,327,623.97	45,263,881,643.39	96,223,410,336.35
		(B) OTHER: EXTERNAL FINANCES WITH DRAW DOWN							
		ADMINISTRATION SECTOR							
		SDG	-	-	-	-			-
		ECONOMIC SECTOR							
	Anex i	WORLD BANK ASSISTED PROJECT(PFMU)			34,762,624,776.48	34,762,624,776.48			20,956,342,633.62
		LESS: SPECIAL PROGRAMME/PROJECTS			(2,853,649,748.73)	(2,853,649,748.73)	(2,854,884,315.73)		(2,247,245,269.06)
		TOTAL ECONOMIC SECTOR	-	-	31,908,975,027.75	31,908,975,027.75	(2,854,884,315.73)		18,709,097,364.56
		LAW & JUSTICE SECTOR							
		REGIONAL SECTOR							
		SOCIAL SECTOR							
	Anex ii	EDUCATION TRUST FUND			3,309,310,727.17	3,309,310,727.17			1,507,621,350.18
		SUBEB	6,117,917,193.94			6,117,917,193.94			2,588,360,505.56
		HEALTH PROJECTS FINANCED BY AIDS & GRANTS			175,176,060.71	175,176,060.71			1,004,278,435.57
		PRIMARY HEALTH CARE		817,271,138.55		817,271,138.55			468,199,788.59
		LESS: SPECIAL PROGRAMME/PROJECTS			(4,297,961,421.13)	(4,297,961,421.13)	(4,301,418,210.13)		(3,065,800,488.68)
		TOTAL SOCIAL SECTOR	6,117,917,193.94	817,271,138.55	(813,474,633.25)	6,121,713,699.24	(4,301,418,210.13)		2,502,659,591.22
		TOTAL EXTERNAL FINANCES WITH DRAW DOWN (B)	6,117,917,193.94	817,271,138.55	31,095,500,394.50	38,030,688,726.99	(7,156,302,525.86)		21,211,756,955.78
		TOTAL (A+B)	6,249,566,380.28	817,271,138.55	150,827,297,188.74	157,894,134,707.57	157,971,025,098.11		117,435,167,292.13
		SUMMARY BY SECTORS							
		TOTAL ADMINISTRATION SECTOR	-	-	7,331,712,433.53	7,331,712,433.53	18,960,180,819.74		1,717,779,902.74
		TOTAL ECONOMIC SECTOR	-	-	135,681,179,525.17	135,681,179,525.17	122,910,807,936.77		105,954,755,076.68
		TOTAL LAW & JUSTICE SECTOR	-	-	20,000,000.00	20,000,000.00	396,060,861.12		-
		TOTAL REGIONAL SECTOR	-	-	-	-	10,000,000.00		-
		TOTAL SOCIAL SECTOR	6,249,566,380.28	817,271,138.55	7,794,405,230.04	14,861,242,748.87	15,693,975,480.48		9,762,632,312.71
		GRAND TOTAL	6,249,566,380.28	817,271,138.55	150,827,297,188.74	157,894,134,707.57	157,971,025,098.11		117,435,167,292.13

	SUMMARY OF HOPE GOVERNANCE	SUPPL. NOTE	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			N	N	N	N
	BASIC EDUCATION	15	6,249,566,380.28	5,070,898,802.40	(1,178,667,577.88)	1,395,784,959.14
	PRIMARY HEALTH CARE	15	817,271,138.55	32,860,093.59	(784,411,044.96)	17,421,120.00
	TOTAL		7,066,837,518.83	5,103,758,895.99	(1,963,078,622.84)	1,413,206,079.14

NOTE 71: PROCEEDS FROM FOREIGN LOAN

S/NO	PROJECT	2025	2024
		₦	₦
1	CONDITIONAL CASH TRANSFER	146,503,115.00	63,781,400.00
2	CoPREP	13,240,020.12	-
3	NASSNP	203,440,050.00	20,833,550.00
4	RAAMP	8,215,683,552.00	4,067,925,345.00
5	IDEAS	-	34,258,387.50
6	AGILE	420,000,000.00	4,932,881,662.00
7	IMPACT	7,891,815,588.00	2,660,208,547.50
8	NEWMAP (EIB)	835,000,000.00	-
9	L-PRES	8,400,000,000.00	600,000,000.00
10	NFWP-SU	271,717,420.00	2,251,562,205.00
11	EKZ	342,063,756.00	1,567,500,000.00
	TOTAL	26,739,463,501.12	16,198,951,097.00

NOTE 72: PROCEEDS FROM DOMESTIC LOANS

S/NO	FACILITY	2025	2024
		₦	₦
1	CBN COVID HEALTH INTERVENTION FUND	-	-
2	CBN (DCRR) SCHEME I	-	-
3	CBN (DCRR) SCHEME II	-	-
4	RESTRUCTURED COMMERCIAL BANK LOANS	-	-
5	CBN- BRIDGING FACILITY	-	-
5	EXCESS CRUDE ACCOUNT	-	2,722,353,990.97
	TOTAL	-	2,722,353,990.97

NOTE 73: LOAN REPAYMENTS

S/NO	DETAILS	2025	2024
		₦	₦
1	Foreign Loan	6,608,166,595.36	6,742,730,882.40
2	Domestic Loan	5,942,051,423.82	54,603,122,607.28
	TOTAL	12,550,218,019.18	61,345,853,489.68

SUPPLEMENTARY NOTE 1: DETAILS OF TAX & NON-TAX REVENUES

S/N	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	120101	120201	120204	120205	120206	120207	120208	120209	120210	120211	Total Actual 2025	FINAL BUDGET 2025	VARIANCE	Total Actual 2024
			Personal Taxes	Licences - General	Fees - General	Fines - General	Sales - General	Earnings -General	Rent On Government Buildings -	Rent On Land & Others - General	Repayments - General	Investment Income				
			N	N	N	N	N	N	N	N	N	N	N	N		
		ADMINISTRATION SECTOR														
1	011100100100	Government House And Protocol	-	-	2,050,000.00	-	-	-	-	-	-	-	2,050,000.00	-	2,050,000.00	2,200,000.00
2	011100200800	Special Adviser Communication And Strategy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	011111201600	Ekiti State Bureau of Local Content	-	-	1,061,000.00	121,500.00	160,000.00	-	-	-	-	-	-	2,000,000.00	-	-
4	011100400100	Ekiti State Sustainable Development Goal	-	-	-	-	-	-	-	-	-	-	-	300,000.00	(300,000.00)	-
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	-	-	-	-	-	-	-	-	-	-	-	500,000.00	(500,000.00)	176,000.00
6	011100700100	Ekiti State Bureau Of Public Procurement	-	-	1,050,000.00	-	-	36,134,000.00	-	-	-	-	37,184,000.00	70,000,000.00	(32,816,000.00)	42,550,000.00
7	011102100100	Ekiti State Liaison Office Abuja	-	-	-	-	-	1,715,300.00	-	-	-	-	1,715,300.00	1,200,000.00	515,300.00	1,430,800.00
8	011102100500	Ekiti State Liaison Office Lagos	-	-	-	-	-	1,650,473.60	-	-	-	-	1,715,300.00	2,000,000.00	(284,700.00)	1,430,800.00
9	011103700100	Muslim Pilgrim Board	-	-	-	-	990,000.00	-	-	-	-	-	990,000.00	1,000,000.00	(10,000.00)	859,500.00
10	011103800100	Christian Pilgrim Board	-	-	-	-	800,400.00	-	-	-	-	-	800,400.00	864,048.75	(63,648.75)	170,000.00
11	011110100100	Bureau Of Special Projects	-	-	8,250,000.00	-	-	-	-	-	-	-	8,250,000.00	10,000,000.00	(1,750,000.00)	251,000.00
12	011111200100	General Administration Department	-	-	850,000.00	-	204,000.00	-	-	-	-	-	1,054,000.00	1,500,000.00	(446,000.00)	1,994,400.00
13	011111200200	Petroleum Product Consumer Protection Agency	-	-	-	950,000.00	-	-	-	-	-	-	950,000.00	1,000,000.00	(50,000.00)	490,000.00
14	011111201600	Bureau of Local Contents	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	011111300100	Ekiti State Pension Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	011111300200	Pension Transition Arrangement Department	-	-	-	-	2,754,100.00	-	-	-	-	-	2,754,100.00	3,024,170.61	(270,070.61)	2,526,360.00
17	011111400100	Chief Press Secretary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	011113200100	Inter-Governmental And Integration Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	011200100100	Ekiti State House Of Assembly	-	-	-	-	797,000.00	-	-	-	-	-	797,000.00	20,600,000.00	(19,803,000.00)	-
20	011200200100	House Of Assembly Service Commission	-	-	-	-	233,500.00	-	-	-	-	-	233,500.00	618,050.49	(384,550.49)	346,900.00
21	011200300100	Ekiti State Legislative Loans Board	-	-	-	156,000.00	-	-	-	-	-	-	156,000.00	1,500,000.00	(1,344,000.00)	-
22	012300100100	Ministry Of Information And Value Orientation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	012300200100	Government Printing Press	-	-	-	10,100.00	-	-	-	-	-	-	-	-	-	-
24	012500600100	Office Of Establishment And Service Matters	-	-	-	5,500.00	3,985,700.00	-	-	-	-	-	3,991,200.00	3,500,000.00	491,200.00	5,498,400.00
25	012500600700	Ekiti State Staff Housing Loans Board	-	-	-	58,000.00	-	-	-	-	-	-	-	500,000.00	-	-
26	012500700100	Office Of Capacity Development And Reform	-	-	1,000.00	-	416,200.00	-	-	-	-	-	417,200.00	500,000.00	(82,800.00)	1,485,050.00
27	012500700300	Staff Development Centre	-	-	605,000.00	-	180,000.00	-	-	-	-	-	785,000.00	1,000,000.00	(215,000.00)	-
28	014000100100	Ekiti State Auditor General Office	-	-	320,200.00	-	-	-	-	-	-	-	320,200.00	350,000.00	(29,800.00)	75,000.00
29	014000200100	Local Government Auditor General Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	014000300100	Ekiti State Audit Service Commission	-	-	-	-	46,000.00	-	-	-	-	-	-	800,000.00	-	-
31	014700100100	Ekiti State Civil Service Commission	-	-	-	407,500.00	183,000.00	-	-	-	-	-	590,500.00	4,000,000.00	(3,409,500.00)	10,874,227.00
32	014800100100	Ekiti State Independence Electoral Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	011101000100	Office of Transformation, Strategy & Service Delivery	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	016101700100	Cabinet And Special Services	-	-	349,000.00	-	20,000.00	944,000.00	-	-	-	-	1,313,000.00	1,000,000.00	313,000.00	635,500.00
		TOTAL ADMINISTRATION SECTOR	-	-	14,536,200.00	1,708,600.00	10,769,900.00	40,443,773.60	-	-	-	-	66,066,700.00	127,756,269.85	(61,689,569.85)	72,993,937.00

S/N	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	120101	120201	120204	120205	120206	120207	120208	120209	120210	120211	Total Actual 2025	FINAL BUDGET 2025	VARIANCE	Total Actual 2024
			Personal Taxes	Licences - General	Fees - General	Fines - General	Sales - General	Earnings -General	Rent On Government Buildings -	Rent On Land & Others - General	Repayments - General	Investment Income				
			N	N	N	N	N	N	N	N	N	N	N	N		
		ECONOMIC SECTOR														
		Ministry Of Agriculture And Food Security	-	1,200,200.00	33,272,500.00	53,067,500.00	1,565,000.00	719,200.00	-	1,356,000.00	-	-	91,180,400.00	80,000,000.00	11,180,400.00	81,238,000.00
35	021500100100	Agricultural Development Programme	-	-	-	-	195,200.00	-	-	-	-	-	195,200.00	500,000.00	(304,800.00)	246,000.00
36	021510200100	Fountain Marketing Agricultural Agency	-	-	-	-	3,162,010.00	-	-	-	-	-	3,162,010.00	4,000,000.00	(837,990.00)	1,152,319.00
37	021511000100	Directorate Of Farm Settlement And Peasant Farmer Devt.	-	-	-	-	150,000.00	-	-	19,910,000.00	-	-	20,060,000.00	20,000,000.00	60,000.00	15,372,500.00
38	021511700100	Ekiti State Rural Access And Agricultural Marketing Project	-	-	-	-	-	-	-	-	-	-	-	27,000,000.00	(27,000,000.00)	-
39	021511800100	Ekiti State Roads Fund (SRF)	-	-	-	-	22,500.00	-	-	-	-	-	-	500,000,000.00	(500,000,000.00)	-
40	021512300100	Ministry Of Finance	-	-	-	-	-	-	-	-	-	-	22,500.00	500,024.37	(477,524.37)	272,500.00
41	022000100100	Office Of The Accountant General Ekiti State Board Of Internal Revenue Service	26,566,772,637.66	406,654,012.20	139,697,835.04	399,500.00	52,578,580.44	17,750,034.57	-	-	-	-	27,183,852,599.91	24,719,222,039.47	2,464,630,560.44	16,642,953,065.72
42	022000700100	Signage And Advertisement Agency	-	-	114,062,021.00	-	-	-	-	-	-	-	114,062,021.00	150,000,000.00	(35,937,979.00)	94,327,708.00
43	022000800200	Lottery Commission	-	-	-	-	-	165,257,159.53	-	-	-	-	165,257,159.53	200,000,000.00	(34,742,840.47)	101,399,976.00
44	022000800300	Ministry Of Investment, Trade And Innovations	-	-	51,799,000.00	-	10,000.00	25,049,980.00	-	-	-	-	76,858,980.00	70,758,293.86	6,100,686.14	46,424,055.20
45	022200100100	Cooperative Department & Loop, College Ijero Ekiti	-	-	-	-	230,000.00	-	-	-	-	-	230,000.00	2,592,146.24	(2,362,146.24)	200,000.00
46	022200600100	Technical Adviser On Ekiti Knowledge Zone	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	022200900100	Monitoring And supervision Of Cooperative Societies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	022201000100	State Cooperative Advisory Board Ekiti State Investment Promotion Agency	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	022201800100	Ekiti State Wealth Creation And Agency	-	-	-	-	-	-	-	-	-	-	100,000.00	(100,000.00)	-	
50	022205200100	Ministry Of Innovation, Science and Digital Economy	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500.00
51	022700100100	Ministry of Innovation, Science and Digital Economy	-	-	-	-	-	-	-	-	-	-	100,000.00	(100,000.00)	-	
52	022800100100	Ekiti State Electricity Board	-	240,000.00	1,752.00	-	100.00	-	-	-	-	-	241,852.00	1,000,000.00	(758,148.00)	2,119,756.00
53	023100100100	Ekiti State Electricity Regulaory Bureau	-	1,200,000.00	556,000.00	-	-	-	-	-	-	-	1,756,000.00	2,500,000.00	(744,000.00)	-
54	023100100400	Ekiti State Mineral Resources Development Agency	-	-	57,500,000.00	-	-	-	-	-	-	-	57,500,000.00	57,500,000.00	-	15,100,000.00
55	023300100100	Ministry Of Works	-	-	61,840,000.00	150,500.00	-	-	-	-	-	-	61,990,500.00	100,216,720.00	(38,226,220.00)	31,840,000.00
56	023400100100	Ministry Of Transportation	-	-	1,500,000.00	172,543,250.00	-	45,300,000.00	-	-	-	-	220,000,000.00	220,000,000.00	-	-
57	023400100200	Planning Reseach And Statistics Ekiti State Traffic Management Agency	-	-	-	9,732,720.00	-	100.00	-	-	-	-	9,732,820.00	25,000,000.00	(15,267,180.00)	16,124,001.00
58	023400100300	Ekiti State Public Works Corporation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	023400100400	Department Of Public Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	023600100100	Ministry Of Arts, Culture And Tourism Development	-	-	-	-	-	2,240,000.00	400.00	-	-	-	2,240,400.00	2,000,000.00	240,400.00	1,202,430.00
61	023600100200	Bureau of Tourism	-	-	1,831,600.00	-	-	815,900.00	-	-	-	-	2,647,500.00	5,000,000.00	(2,352,500.00)	1,340,000.00
62	023600100300	Council For Art And Culture	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	025200100100	Ekiti State Water Corporation	-	-	1,750,000.00	-	-	44,813,418.65	-	-	-	-	46,563,418.65	28,000,000.00	18,563,418.65	55,095,646.35
64	025200100200	State Rural Water Supply And Sanitation Agency	-	-	18,370,000.00	-	-	-	-	-	-	-	18,370,000.00	38,000,000.00	(19,630,000.00)	2,610,000.00
65	025200100400	Ekiti State Water Sector Regulatory Agency	-	-	5,906,609.61	-	-	-	-	-	-	-	-	4,000,000.00	-	-
66	026100100100	Ministry Of Physical Planning And Urban Development	-	-	177,037,057.28	134,258.22	-	13,208,438.76	-	-	-	-	190,379,754.26	176,266,006.50	14,113,747.76	130,350,618.48
67	0253001000100	Ekiti State Housing Corporation	-	-	43,573,508.80	-	72,189,718.39	124,347,092.25	-	71,655,844.13	-	-	311,766,163.57	250,000,000.00	61,766,163.57	203,405,640.10
68	012500600700	Ekiti State Staff Housing Loans Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	026000100100	Bureau Of Lands	-	-	602,682,030.50	245,737,078.46	13,162,498.00	188,925,546.62	-	4,808,407.50	-	-	1,055,315,561.08	540,000,000.00	515,315,561.08	479,170,114.94
70	026000100500	Geospatial Data Centre	-	-	-	-	-	855,637.50	-	-	-	-	855,637.50	3,000,000.00	(2,144,362.50)	-
71	026000100200	Office Of Surveyor General	-	-	21,079,919.70	16,310,879.70	-	25,000.00	-	-	-	-	37,415,799.40	24,000,000.00	13,415,799.40	30,502,828.00
72	026000100400	Urban Renewal Agency	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	026100100100	Ministry Of Infrastructure And Public Utilities	-	-	10,208,200.00	2,040,000.00	-	27,000.00	-	-	-	-	12,275,200.00	15,082,720.00	(2,807,520.00)	10,799,700.00
74	026100100100	TOTAL ECONOMIC SECTOR	26,566,772,637.66	409,294,212.20	1,342,668,033.93	500,138,186.38	143,243,106.83	629,334,507.88	400.00	97,730,251.63	-	-	29,463,931,476.90	27,311,337,950.44	2,152,593,526.46	17,963,248,358.79

S/N	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	120101	120201	120204	120205	120206	120207	120208	120209	120210	120211	Total Actual 2025	FINAL BUDGET 2025	VARIANCE	Total Actual 2024
			Personal Taxes	Licences - General	Fees - General	Fines - General	Sales - General	Earnings -General	Rent On Government Buildings -	Rent On Land & Others - General	Repayments - General	Investment Income				
			N	N	N	N	N	N	N	N	N	N	N	N		
		LAW & JUSTICE SECTOR														
77	031800100100	The Judiciary	-	-	48,170,569.03	4,499,700.00	-	700.00	-	-	-	-	52,670,969.03	33,500,000.00	19,170,969.03	25,610,958.40
78	031801100100	Ekiti State Judicial Service Commission	-	-	525,000.00	-	17,500.00	-	-	-	-	-	542,500.00	1,000,000.00	(457,500.00)	424,500.00
79	031801100200	Ekiti State Customary Court of Appeal	-	-	3,018,663.63	-	-	-	-	-	-	-	3,018,663.63	1,500,000.00	1,518,663.63	1,954,634.53
80	032600100100	Ministry Of Justice	-	-	69,000.00	799,443,797.56	157,000.00	-	-	-	-	-	799,669,797.56	900,000,000.00	(100,330,202.44)	980,345,206.76
		TOTAL LAW & JUSTICE SECTOR	-	-	51,783,232.66	803,943,497.56	174,500.00	700.00	-	-	-	-	855,901,930.22	936,000,000.00	(80,098,069.78)	1,008,335,299.69
		SOCIAL SECTOR														
81	051300100100	Ministry Of Youth And Sport Development	-	-	-	8,064,769.09	-	-	-	-	-	-	8,064,769.09	6,000,000.00	2,064,769.09	5,005,000.00
82	051305200100	Ekiti State Sport Council	-	-	1,925,200.00	-	-	-	-	-	-	-	1,925,200.00	3,000,000.00	(1,074,800.00)	349,000.00
83	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	-	300,000.00	6,675,000.00	650,000.00	20,000.00	635,800.00	-	-	-	-	8,280,800.00	5,500,000.00	2,780,800.00	7,308,500.00
84	051700100100	Ministry Of Education, Science And Technology	-	26,283,000.00	9,289,166.00	70,925,300.00	-	-	-	-	-	-	106,497,466.00	150,500,000.00	(44,002,534.00)	109,954,800.00
85	051700100400	Ekiti State Libabry Board	-	-	172,000.00	-	-	-	-	-	-	-	172,000.00	500,000.00	(328,000.00)	482,000.00
86	051700100600	State Universal Basic Education Board (SUBEB)	-	-	5,699,800.00	-	-	-	-	-	-	-	5,699,800.00	1,390,000.00	4,309,800.00	1,980,000.00
87	051701000100	Agency For Adult And Non Formal Education	-	-	480,000.00	150,000.00	10,000.00	-	-	-	-	-	640,000.00	600,000.00	40,000.00	523,000.00
88	051702600100	School Of Agriculture And Enterprise Agency	-	-	-	-	85,000.00	-	-	-	-	-	85,000.00	112,000.00	(27,000.00)	120,000.00
89	051705300100	Ekiti State Board For Technical And Vocational Education	-	-	300,000.00	400,000.00	-	-	-	-	-	-	700,000.00	400,000.00	300,000.00	196,000.00
90	051705400100	Ekiti State Scholarship Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	051705500100	Ekiti State Teaching Service Commission	-	-	-	-	1,462,800.00	-	-	-	-	-	1,462,800.00	3,000,000.00	(1,537,200.00)	3,076,800.00
92	052100100100	Ministry Of Health And Human Services	-	-	6,653,700.00	190,200.00	-	-	-	-	-	-	6,843,900.00	12,000,000.00	(5,156,100.00)	8,736,000.00
93	052100200100	Ekiti State Health Insurance Scheme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	052100300100	Primary Healthcare Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	052110200100	Hospital Management Board	-	-	70,818,698.42	15,404,688.37	-	258,838,418.44	-	-	-	-	345,061,805.23	300,174,530.00	44,887,275.23	273,996,037.02
96	052110400100	MANAGEMENT (Central Medical Stores)	-	-	-	-	6,871,812.04	-	-	-	-	-	6,871,812.04	7,000,000.00	(128,187.96)	7,171,672.07
97	053500100100	Ministry Of Environment	-	-	27,500.00	9,832,600.00	-	15,000.00	-	-	-	-	9,875,100.00	10,000,000.00	(124,900.00)	5,570,036.25
98	053500100200	Monthly Sanitation Exercise	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	053500200200	Monitoring And Task Force On Forest Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	053501600100	State Environmental Protection Agency	-	-	17,981,802.42	4,189,800.00	-	300,000.00	-	-	-	-	22,471,602.42	25,000,000.00	(2,528,397.58)	21,389,800.00

S/N	ADMIN CODE	MINISTRY DEPARTMENT & AGENCY	120101	120201	120204	120205	120206	120207	120208	120209	120210	120211	Total Actual 2025	FINAL BUDGET 2025	VARIANCE	Total Actual 2024
			Personal Taxes	Licences - General	Fees - General	Fines - General	Sales - General	Earnings -General	Rent On Government Buildings -	Rent On Land & Others - General	Repayments - General	Investment Income				
			N	N	N	N	N	N	N	N	N	N	N	N		
101	053505300100	Ekiti State Waste Management Board	-	-	230,000.00	5,821,447.52	-	200.00	-	-	-	-	6,051,647.52	43,000,000.00	(36,948,352.48)	6,906,683.54
102	021510900100	Ekiti State Forestry Commission	-	13,008,900.00	43,498,631.00	6,888,750.00	37,740,000.00	10,234,257.50	-	-	-	-	111,370,538.50	110,000,000.00	1,370,538.50	-
103	055100100100	Ministry Of Local Government Affairs	-	2,075,515.00	1,300,000.00	-	-	-	-	-	-	-	3,375,515.00	2,100,000.00	1,275,515.00	-
104	055100200100	Affairs (Bureau Of Chieftaincy Affairs)	-	-	-	1,380,000.00	-	-	-	-	-	-	1,380,000.00	1,592,146.24	(212,146.24)	1,390,000.00
		TOTAL SOCIAL SECTOR	-	41,667,415.00	165,051,497.84	123,897,554.98	46,189,612.04	270,023,675.94	-	-	-	-	646,829,755.80	681,868,676.24	(35,038,920.44)	454,155,328.88
		SUMMARY OF IGR ON SECTOR														
	A	ADMINISTRATION SECTOR	-	-	14,536,200.00	1,708,600.00	10,769,900.00	40,443,773.60	-	-	-	-	67,458,473.60	127,756,269.85	(60,297,796.25)	79,198,587.00
	B	ECONOMIC SECTOR	26,566,772,637.66	409,294,212.20	1,342,668,033.93	500,138,186.38	143,243,106.83	629,334,507.88	400.00	97,730,251.63	-	-	29,689,181,336.51	27,311,337,950.44	2,377,843,386.07	18,149,011,469.85
	C	LAW AND JUSTICE SECTOR	-	-	51,783,232.66	803,943,497.56	174,500.00	700.00	-	-	-	-	855,901,930.22	936,000,000.00	(80,098,069.78)	1,008,335,299.69
	D	REGIONAL SECTOR														
	E	SOCIAL SECTOR	-	41,667,415.00	165,051,497.84	123,897,554.98	46,189,612.04	270,023,675.94	-	-	-	-	646,829,755.80	681,868,676.24	(35,038,920.44)	454,155,328.88
		TOTAL (A)	26,566,772,637.66	450,961,627.20	1,574,038,964.43	1,429,687,838.92	200,377,118.87	939,802,657.42	400.00	97,730,251.63	-	-	31,259,371,496.13	29,056,962,896.53	2,202,408,599.60	19,690,700,685.42

SUPPLEMENTARY NOTE 2 : INTERNAL GENERATED REVENUE BY INSTITUTION AND PARASTATAL

1	012300300100	Broadcasting Service Of Ekiti State	-	-	-	-	120,302,919.65	-	-	-	-	-	120,302,919.65	110,000,000.00	10,302,919.65	87,480,628.79
2	051702600200	Ekiti State University	-	-	14,942,853,966.03	-	-	300,658,523.50	-	-	-	-	15,243,512,489.53	8,509,578,114.41	6,733,934,375.12	8,395,546,566.01
3	051702600300	Bamidele Olumilua University Of Education - Ikere Ekiti	-	-	4,136,763,985.74	-	-	1,190,800,691.88	-	-	-	-	5,327,564,677.62	7,115,154,073.29	(1,787,589,395.67)	2,810,196,170.94
4	051702600400	Ekiti State College Of Health Science And Technology, Ijero Ekiti	-	-	1,103,072,954.84	-	-	1,472,800.00	-	-	-	-	1,104,545,754.84	750,412,812.50	354,132,942.34	587,832,030.00
5	051702600500	Ekiti State Polytechnic Isan - Ekiti	-	-	21,205,800.00	-	-	12,955,720.50	-	-	-	-	34,161,520.50	25,000,000.00	9,161,520.50	22,765,344.00
6	052102600100	Ekiti State University Teaching Hospital	-	-	-	-	-	828,100,931.26	-	-	-	-	828,100,931.26	700,000,000.00	128,100,931.26	636,225,031.55
7	051700100500	Education Trust Funds	-	-	-	-	-	2,564,978,409.92	-	-	-	-	2,564,978,409.92	1,800,000,000.00	764,978,409.92	2,440,300,352.05
		TOTAL (B)	-	-	20,203,896,706.61	-	120,302,919.65	4,898,967,077.06	-	-	-	-	25,223,166,703.32	19,010,145,000.20	6,213,021,703.12	14,980,346,123.34
		GRAND TOTAL A+ B	26,566,772,637.66	450,961,627.20	21,777,935,671.04	1,429,687,838.92	320,680,038.52	5,838,769,734.48	400.00	97,730,251.63	-	-	56,482,538,199.45	48,067,107,896.73	8,415,430,302.72	34,671,046,808.76

SUPPLEMENTARY NOTE 3: BREAKDOWN OF INVESTMENT INCOME

SECTORS	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
	₦	₦	₦	₦
OPERATING SURPLUS	-	-	-	-
DIVIDEND	375,131,593.54	-	(375,131,593.54)	41,300,000.00
OTHER INVESTMENT INCOME	366,364,117.42	-	(366,364,117.42)	21,449,700.00
TOTAL	741,495,710.96	-	(741,495,710.96)	62,749,700.00

SUPPLEMENTARY NOTE 4: BREAKDOWN OF INTEREST EARNED

SECTORS	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
	₦	₦	₦	₦
MOTOR VEHICLE ADVANCES	-	-	-	-
INTEREST ON HOUSING LOAN	-	-	-	-
BANK INTEREST	-	-	-	-
TOTAL	-	-	-	-

SUPPLEMENTARY NOTE 5A: OTHER REVENUE

S/NO	MONTHS	RENT	LAPTOP REPAYMENT	WEMA SHARE	OJA OBA PROCEEDS	OTHER (JAAC)	TOTAL
		₦	₦	₦	₦	₦	₦
1	JANUARY	-	6,290.38	-	4,522,500.00	-	4,528,790.38
2	FEBRUARY	-	6,290.38	-	1,368,000.00	-	1,374,290.38
3	MARCH	-	-	-	2,880,000.00	-	2,880,000.00
4	APRIL	-	-	-	1,605,000.00	-	1,605,000.00
5	MAY	-	-	-	484,000.00	-	484,000.00
6	JUNE	-	-	-	7,398,500.00	-	7,398,500.00
7	JULY	-	10,693.86	-	14,915,000.00	-	14,925,693.86
8	AUGUST	-	-	-	8,200,000.00	-	8,200,000.00
9	SEPTEMBER	-	65,346.93	-	19,514,000.00	-	19,579,346.93
10	OCTOBER	-	10,693.86	-	14,955,000.00	-	14,965,693.86
11	NOVEMBER	-	-	-	8,872,000.00	-	8,872,000.00
12	DECEMBER	-	5,346.93	-	4,792,000.00	-	4,797,346.93
	TOTAL	-	104,662.34	-	89,506,000.00	-	89,610,662.34

SUPPLEMENTARY NOTE 5B: OTHER REVENUE

S/NO	MONTHS	EKSG SALARY REFUND	JAAC REFUND	ECA DEDUCTIONS REFUND	TOTAL
		₦	₦	₦	₦
1	JANUARY	6,618,741.47	7,864,121.62	-	14,482,863.09
2	FEBRUARY	11,044,511.00	7,864,121.62	-	18,908,632.62
3	MARCH	9,516,631.65	-	-	9,516,631.65
4	APRIL	5,493,342.91	15,728,243.24	-	21,221,586.15
5	MAY	5,997,027.04	7,864,121.62	-	13,861,148.66
6	JUNE	10,898,433.95	-	-	10,898,433.95
7	JULY	16,702,919.98	15,728,243.24	-	32,431,163.22
8	AUGUST	6,523,764.17	7,864,121.62	-	14,387,885.79
9	SEPTEMBER	14,724,976.88	7,864,121.62	-	22,589,098.50
10	OCTOBER	15,212,063.44	7,864,121.62	-	23,076,185.06
11	NOVEMBER	3,543,588.42	7,864,121.62	-	11,407,710.04
12	DECEMBER	6,368,634.54	7,864,121.62	-	14,232,756.16
	TOTAL	112,644,635.45	94,369,459.44	-	207,014,094.89

SUPPLEMENTARY NOTE 5C: MDAs TSA SWEEPINGS (INFLOWS)

Transaction Details: Fund transfer - EKSG Bank Account Monitoring System for year 2025

S/N	SOURCE BANK	SOURCE ACCOUNT NAME	SOURCE ACCOUNT NUMBER	BENEFICIARY BANK	BENEFICIARY ACCOUNT NAME	BENEFICIARY ACCOUNT NUMBER	AMOUNT (₦)
1	Union Bank#236366704755	PRIMARY HEALTH CLINIC ADEOMI IYIN EKITI	'0004660874	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT TSA	'0080024718	13,960.18
2	Union Bank#323885142865	EKITI STATE PPS	'0003623777	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT TSA	'0080024718	4,376.35
3	Union Bank#035321791617	EKITI STATE GOVERNMT	'0003642750	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT TSA	'0080024718	64,901.59
4	Sterling Bank#006425430536	EKSG IGR EXPENDITURE ACCOUNT	'0025804871	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT TSA	'0080024718	536,480,077.69
5	Premium Trust Bank#070148857550	EKSG IGR EXPENDITURE	'0080022556	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT TSA	'0080024718	6,320,175.64
6	First City Monument Bank#805016010568	VETERINARY CLINICAL ACCOUNT	'0501258011	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT TSA	'0080024718	939,154.97
7	First City Monument Bank#242554789874	EKITI TEACHING SERVICE COMMISSION OVERHEAD ACCOUNT	'0537177025	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT TSA	'0080024718	14,228,197.52
8	First City Monument Bank#235992089777	EKITI STATE WASTE MANAGEMENT AUTHORITY	'2387219016	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT TSA	'0080024718	1,733.33
9	First City Monument Bank#675713705936	EKITI STATE MUSLIM PILGRIMS WELFARE BOARD OVERHEAD ACCOUNT	'3585756024	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT TSA	'0080024718	16,172.45
10	First City Monument Bank#614839850910	EKITI OFFICE OF THE PUBLIC DEFENDER, OVERHEAD ACCOUNT	'3461058015	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT TSA	'0080024718	1,230.73
11	First City Monument Bank#813511045441	EKITI MINISTRY OF WORKS AND TRANSPORTATION - CAPITAL ACCOUNT	'0708058010	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT TSA	'0080024718	3,984.55

12	First City Monument Bank#736320576351	EKITI MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT OVERHEAD ACCOUNT	'2111927020	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT TSA	'0080024718	8,735.61
13	First City Monument Bank#607659300228	EKITI INDEPENDENT ELECTORAL COMMISSION OVERHEAD ACCOUNT	'6138917017	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT TSA	'0080024718	1,497.42
14	First City Monument Bank#766613283229	EKITI FISCAL RESPONSIBILITY COMMISSION OVERHEAD ACCOUNTS	'0777815024	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT TSA	'0080024718	22,488.88
15	First Bank#417961997857	GENERAL HOSPITAL OPERATIONAL ACCOUNT IJESU ISU	'2021182266	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT TSA	'0080024718	80,637.66
16	First Bank#027421095922	EKITI SABER PROGRAMME CONSOLIDATED NAIRA ACCOUNT	'2045407534	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT TSA	'0080024718	611,563.02
		TOTAL INFLOWS (A)					558,798,887.59

MDAs TSA SWEEPINGS (OUTFLOWS)

Transaction Details: Fund transfer - EKSG Bank Account Monitoring System for year 2025

S/N	SOURCE BANK	SOURCE ACCOUNT NAME	SOURCE ACCOUNT NUMBER	BENEFICIARY BANK	BENEFICIARY ACCOUNT NAME	BENEFICIARY ACCOUNT NUMBER	AMOUNT (₦)
1	Premium Trust Bank	EKSG TREASURY SINGLE ACCOUNT	'0080024718	Ecobank	EKITI STATE UNIVERSITY EXPENDITURE ACCOUNT	5782002885	5,535,756.68
		TOTAL OUTFLOWS (B)		TOTAL (B)			5,535,756.68
		NET RECEIPT (TSA SWEEPING) (A-B)					553,263,130.91

SUPPLEMENTARY NOTE 6: SALARIES & WAGES (EMPLOYEES BENEFITS)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			₦	₦	₦	₦
	10000000000	Administration Sector				
1	011100100100	Government House And Protocol	303,451,559.74	305,442,749.19	1,991,189.45	177,199,769.21
2	011100100200	Deputy Governor's Office	95,073,994.89	95,074,689.54	694.65	56,695,994.51
3	011100300100	Ekiti State Boundary Commission	33,123,507.55	35,473,490.28	2,349,982.73	19,976,301.03
4	011100400100	Ekiti State Sustainable Development Goal	44,904,137.35	45,835,332.34	931,194.99	24,508,713.95
5	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	34,740,867.57	35,957,228.86	1,216,361.29	29,419,517.70
6	011100600100	Ekiti State Emergency Management Agency	41,886,555.37	41,900,698.54	14,143.17	21,038,006.70
7	011100700100	Ekiti State Bureau Of Public Procurement	122,837,500.17	124,292,057.71	1,454,557.54	68,784,248.50
8	011101000100	Office Of Transformation And Strategy	48,356,493.92	48,962,373.05	605,879.13	28,205,953.65
9	011102100100	Ekiti State Liaison Office Abuja	27,212,736.38	28,542,617.50	1,329,881.12	18,081,876.85
10	011102100500	Ekiti State Liaison Office Lagos	35,391,508.76	35,739,057.70	347,548.94	21,806,126.23
11	011103300100	Ekiti State Aid Control Agency	25,073,136.21	25,250,926.98	177,790.77	15,225,743.20
12	011103700100	Muslim Pilgrim Board	20,365,423.44	20,366,423.56	1,000.12	11,088,079.02
13	011103800100	Christian Pilgrim Board	25,837,457.93	26,184,972.86	347,514.93	13,695,681.42
14	01111200100	General Admsitration Department	203,233,534.60	214,055,666.57	10,822,131.97	219,088,954.79
15	01111300100	Ekiti State Pension Commission	60,093,940.11	60,178,983.56	85,043.45	35,302,558.74
16	01111300200	Pension Transition Arrangement Department	68,492,904.67	68,962,820.59	469,915.92	42,063,788.38
17	011113200100	Inter-Governmental And Integration Affairs	-	-	-	60,064.18
18	011200100100	Ekiti State House Of Assembly	1,287,795,814.93	1,855,000,000.00	567,204,185.07	649,007,888.23
19	012300100100	Ministry Of Information And Value Orientation	205,326,050.65	209,500,737.48	4,174,686.83	122,983,996.36
20	012300300100	Broadcasting Service Of Ekiti State	440,545,464.03	450,737,064.67	10,191,600.64	261,328,054.06
21	012500600100	Office Of Establishment And Service Matters	161,543,906.60	168,023,774.30	6,479,867.70	106,983,168.48
22	012500700100	Office Of Capacity Development And Reform	50,278,933.06	52,665,192.29	2,386,259.23	31,975,627.25
23	014000100100	Ekiti State Auditor General Office	212,740,426.45	219,770,224.37	7,029,797.92	128,001,556.39
24	014000200100	Local Government Auditor General Office	88,902,977.00	90,349,684.42	1,446,707.42	49,903,385.89
25	014000300100	Ekiti State Audit Service Commission	18,022,841.66	18,153,682.72		
26	014700100100	Ekiti State Civil Service Commission	70,703,018.79	73,760,690.78	3,057,671.99	48,932,918.78
27	014800100100	Ekiti State Independence Electoral Commission	179,532,507.27	187,082,373.55	7,549,866.28	107,393,386.25
28	016101300200	Political And Economic Affairs	4,711,754,373.86	4,927,691,968.27	215,937,594.41	2,404,572,099.43
29	016101700100	Cabinet And Special Services	67,600,616.86	69,047,771.57	1,447,154.71	41,514,143.94
		TOTAL ADMINISTRATION SECTOR	8,684,822,189.82	9,534,003,253.25	849,181,063.43	4,754,837,603.12

SUPPLEMENTARY NOTE 6: SALARIES & WAGES (EMPLOYEES BENEFITS)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			₦	₦	₦	₦
					-	
	020000000000	ECONOMIC SECTOR			-	
30	021500100100	Ministry Of Agriculture And Food Security	917,127,265.30	917,266,334.56	139,069.26	645,138,364.06
31	021510200100	Agricultural Development Programme	301,865,634.27	312,548,902.73	10,683,268.46	204,800,308.69
32	021511000100	Fountain Marketing Agricultural Agency	56,354,160.74	58,745,771.58	2,391,610.84	39,244,059.76
33	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	43,930,742.69	46,048,151.38	2,117,408.69	25,472,360.58
34	022000100100	Ministry Of Finance	146,208,820.12	148,220,075.56	2,011,255.44	85,201,434.91
35	022000700100	Office Of The Accountant General	1,715,775,256.51	2,877,475,616.04	1,161,700,359.53	192,193,808.72
36	022000701100	Central Internal Audit	46,667,008.82	50,273,719.28	3,606,710.46	35,874,931.26
37	022000800100	Ekiti State Board Of Internal Revenue Service	18,869,072.74	18,869,072.74	-	80,166,522.87
38	022000800200	Signage And Advertisement Agency	27,331,395.21	27,438,737.62	107,342.41	15,405,257.90
39	022200100100	Ministry Of Investment, Trade And Innovations	425,042,564.58	439,637,903.36	14,595,338.78	256,341,450.56
40	022700100100	Bureau Of Employment, Labour And Productivity	38,620,205.41	39,333,509.47	713,304.06	22,656,836.95
41	022700700100	Job Creation And Employment Agency	23,010,754.22	23,734,674.63	723,920.41	13,116,366.58
42	022800100100	Bureau Of Information, Communication And Technology (ICT)	78,882,495.65	78,892,222.48	9,726.83	43,040,190.52
43	023100100100	Ekiti State Electricity Board	195,592,369.44	198,440,016.95	2,847,647.51	117,550,792.24
44	023300100100	Ekiti State Mineral Resources Development Agency	44,185,332.99	44,192,112.86	6,779.87	25,385,827.89
45	023400100100	Ministry Of Works And Transportation	667,374,784.51	670,736,656.87	3,361,872.36	404,386,901.77
46	023400100300	Ekiti State Traffic Management Agency	80,085,118.80	80,939,069.28	853,950.48	58,151,989.58
47	023400100400	Ekiti State Public Works Corporation	70,743,812.41	72,634,882.37	1,891,069.96	42,110,784.62
48	023600100100	Ministry Of Arts, Culture And Tourism Development	183,302,832.90	187,499,145.16	4,196,312.26	121,501,857.02
49	023600100100	Bureau of Tourism	21,399,572.62	22,115,250.14		
50	023800100100	Ministry Of Budget And Economic Planning	189,667,968.09	189,728,275.72	60,307.63	112,314,967.92
51	023800200100	State Bureau Of Statistics	86,210,478.35	86,809,172.54	598,694.19	45,956,869.66
52	025000100100	Fiscal Responsibility Commission	31,279,572.55	33,089,386.37	1,809,813.82	23,098,975.34
53	025200100100	Ekiti State Water Corporation	456,106,767.18	462,309,612.30	6,202,845.12	307,209,466.73
54	025200100200	State Rural Water Supply And Sanitation Agency	77,188,792.81	78,045,611.50	856,818.69	49,164,739.87
55	025300000000	Ministry Of Housing And Urban Development	193,381,848.37	195,214,669.45	1,832,821.08	106,698,443.75
56	025301000100	Ekiti State Housing Corporation	190,478,298.32	193,322,278.39	2,843,980.07	113,211,965.26
57	026000100100	Bureau Of Lands	146,163,209.09	146,986,973.39	823,764.30	88,857,007.95
58	026000100200	Office Of Surveyor General	81,563,038.05	81,677,392.30	114,354.25	47,862,043.32
59	026000100400	Urban Renewal Agency	26,357,988.58	26,530,102.01	172,113.43	15,765,943.74
60	026100100100	Ministry Of Infrastructure And Public Utilities	277,367,171.22	277,623,701.81	256,530.59	155,687,999.60
		TOTAL ECONOMIC SECTOR	6,858,134,332.54	8,086,379,000.84	1,228,244,668.30	3,493,568,469.62

SUPPLEMENTARY NOTE 6: SALARIES & WAGES (EMPLOYEES BENEFITS)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			₦	₦	₦	₦
					-	
	030000000000	LAW & JUSTICE SECTOR			-	
61	031800100100	The Judiciary	-	-	-	0
62	031801100100	Ekiti State Judicial Service Commission	-	-	-	0
63	032600000000	Ministry Of Justice	441,028,439.41	441,111,150.55	82,711.14	271,023,947.89
64	032600100100	Ekiti State Citizen's Right	-	-	-	0
65	032600100200	Office Of Public Defender	16,544,158.91	17,836,271.66	1,292,112.75	11,956,125.68
66	032600100300	Ekiti State Law Reform Commission	-	-	-	0
		TOTAL LAW & JUSTICE SECTOR	457,572,598.32	458,947,422.21	1,374,823.89	282,980,073.57
	040000000000	REGIONAL SECTOR			-	
67	045102100100	Ministry Of Regional and Special Duties	38,505,499.65	38,571,295.26	65,795.61	19,414,006.81
68	045102100200	Serve EKS Steering Committee	-	-	-	-
69	045102100300	Serve EKS	-	-	-	-
70	045102100400	Subvention To Dawn Commission	-	-	-	-
		TOTAL REGIONAL SECTOR	38,505,499.65	38,571,295.26	65,795.61	19,414,006.81
	050000000000	SOCIAL SECTOR			-	
71	051300100100	Ministry Of Youth And Sport Development	56,171,337.03	59,081,692.11	2,910,355.08	32,233,790.44
72	051305200100	Ekiti State Sport Council	154,599,371.03	155,416,308.73	816,937.70	93,039,561.69
73	051305300100	Ekiti State Office Of Disability	61,534,289.96	63,226,071.02	1,691,781.06	36,607,263.20
74	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	210,976,488.38	216,068,371.24	5,091,882.86	122,062,682.54
75	051700100100	Ministry Of Education, Science And Technology	1,519,526,413.00	1,531,533,502.70	12,007,089.70	880,753,046.11
76	051700100400	Ekiti State Libabry Board	38,916,819.39	41,806,445.50	2,889,626.11	27,781,540.43
77	051700100500	Education Trust Funds	37,983,792.41	38,865,752.80	881,960.39	22,245,669.27
78	051700100600	State Universal Basic Education Board	1,018,901,395.46	1,019,605,084.39	703,688.93	639,096,554.77
79	051701000100	Agency For Adult And Non Formal Education	63,772,111.24	65,539,737.62	1,767,626.38	39,328,658.67
80	051702600100	School Of Agriculture And Enterprise Agency	28,681,723.21	28,731,088.24	49,365.03	13,807,815.93
81	051705300100	Ekiti State Board For Technical And Vocational Education	383,159,392.63	391,013,700.11	7,854,307.48	228,554,942.34
82	051705400100	Ekiti State Scholarship Board	23,588,500.06	23,624,348.28	35,848.22	12,486,558.98
83	051705500100	Ekiti State Teaching Service Commission	21,493,446,605.23	21,753,256,099.93	259,809,494.70	12,696,543,378.27
84	051705500100	Teaching Staff)	243,513,611.60	244,445,317.48	931,705.88	132,697,749.44
85	052100100100	Ministry Of Health And Human Services	540,909,026.87	549,536,060.05	8,627,033.18	380,318,475.75

SUPPLEMENTARY NOTE 6: SALARIES & WAGES (EMPLOYEES BENEFITS)

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			₦	₦	₦	₦
86	052100200100	Ekiti State Health Insurance Scheme	52,859,368.78	52,907,520.10	48,151.32	30,886,720.00
87	052100300100	Primary Healthcare Development	247,879,052.66	253,891,805.23	6,012,752.57	206,301,178.67
88	052110200100	Hospital Management Board	4,913,687,675.21	5,155,829,137.87	242,141,462.66	4,215,929,863.27
89	052110400100	Central Medical Stores (EKITI DRUGS HEALTH SUPPLIES MANAGEMENT	57,142,150.38	57,157,488.70	15,338.32	29,174,127.33
90	053500100100	Ministry Of Environment	311,010,287.59	311,045,441.92	35,154.33	201,502,975.55
91	053501600100	State Environmental Protection Agency	37,803,708.06	40,791,119.35	2,987,411.29	21,954,789.29
92	053505300100	Ekiti State Waste Management Board	124,854,818.90	128,154,625.03	3,299,806.13	72,000,235.21
93	021510900100	Ekiti State Forestry Commission	253,476,422.70	255,855,734.95	32,619,901.67	163,015,418.83
94	055100100100	Ministry Of Local Government Affairs	120,639,200.49	124,131,570.29	3,492,369.80	72,556,432.25
95	055100200100	Ministry of Chieftaincy Affairs & Home Affairs (Bureau Of Chieftaincy A	52,139,033.22	54,375,538.85	2,236,505.63	28,284,791.53
96	055100300100	Ministry of Rural And Community Development (Bureau Of Rural And C	77,215,631.73	79,401,688.18	2,186,056.45	45,636,525.76
		TOTAL SOCIAL SECTOR	32,124,388,227.22	32,695,291,250.67	570,903,023.45	20,444,800,745.52
		SUMMARY OF PERSONNEL COST ON SECTOR			-	
	A	ADMINISTRATION SECTOR	8,684,822,189.82	9,534,003,253.25	849,181,063.43	4,754,837,603.12
	B	ECONOMIC SECTOR	6,858,134,332.54	8,086,379,000.84	1,228,244,668.30	3,493,568,469.62
	C	LAW AND JUSTICE SECTOR	457,572,598.32	458,947,422.21	1,374,823.89	282,980,073.57
	D	REGIONAL SECTOR	38,505,499.65	38,571,295.26	65,795.61	19,414,006.81
	E	SOCIAL SECTOR	32,124,388,227.22	32,695,291,250.67	570,903,023.45	20,444,800,745.52
		TOTAL (A)	48,163,422,847.55	50,813,192,222.24	2,649,769,374.69	28,995,600,898.64
SUPPLEMENTARY NOTE 6B: EMPLOYEES BENEFITS						
		LEAVE BONUS				
		PALLIATIVE				
		CORPERS ALLOWANCE	46,480,188.79	-		51,650,968.32
		REPATRIATION	30,317,459.13	-		20,409,754.79
		LOCUM/INTERN	1,414,538.32	-		7,899,371.72
		TOTAL (B)	78,212,186.24	-		79,960,094.83
		GRAND TOTAL OF CASH (A+B)	48,241,635,033.79	50,813,192,222.24		29,075,560,993.47

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
1	011100100100	Government House And Protocol	5,709,198,877.61	3,110,251,241.54	2,860,075,899.34	2,796,163,588.73	1,734,762,716.27	2,165,713,101.59	-	1,198,355,823.72	2,853,228.19	3,258,386,549.31	22,835,761,026.30	22,840,000,000.00	4,238,973.70	10,163,377,926.95
2	011100100200	Deputy Governor's Office	185,436,603.00	-	21,440,250.00	16,856,600.00	1,395,000.00	-	-	-	-	84,022,130.00	309,150,583.00	320,000,000.00	10,849,417.00	263,662,030.00
3	011111201600	Ekiti State Bureau of Local Content	4,477,000.00	-	784,700.00	369,000.00	-	-	-	-	-	369,300.00	6,000,000.00	6,200,000.00	200,000.00	5,000,000.00
4	011100200100	Special Adviser On Investment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	011100200200	Special Adviser To The Governor On Federal Matters	-	-	-	-	-	-	-	-	-	-	-	10,000,000.00	10,000,000.00	-
6	011100200300	Special Adviser On Allied Matters	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	011100200400	Special Adviser On Tertiary Institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	011100200500	Special Adviser Governance, Reforms & Innovation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	011100200600	Senior Special Adviser Policy, Strategy And Speeches	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	011100200700	Special Adviser Governor Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	011100200800	Special Adviser Communication And Strategy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	011100200900	Special Adviser Policy And Documentation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	011100201000	Special Adviser Mobilization, Urban And Rural	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	011100201100	Special Adviser NGO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	011100201200	Special Assistant Protocol	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	011100201300	Senior Special Assistant National Assembly	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	011100201400	D. G, Development Partnership	4,500,000.00	-	1,800,000.00	1,800,000.00	-	450,000.00	-	-	-	450,000.00	9,000,000.00	12,000,000.00	3,000,000.00	7,500,000.00
18	011100201500	Special Adviser On Social Investment Programme	2,500,000.00	-	700,000.00	900,000.00	200,000.00	-	-	-	-	500,000.00	4,800,000.00	4,860,000.00	60,000.00	7,425,000.00
19	011100201600	Special Adviser On Economic Matters	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	011100201700	Office Of The Senior Special Assistant (Special Duties)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	011100201800	Office Of The SSA (Tourism)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	011100201900	Capital Development Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	011100300100	Ekiti State Boundary Commission	3,600,000.00	-	771,450.00	787,550.00	291,400.00	-	-	-	-	399,600.00	5,850,000.00	7,500,000.00	1,650,000.00	5,060,000.00
24	011100300200	Boundary Technical Committee	1,136,100.00	-	339,000.00	417,900.00	199,000.00	-	-	-	-	308,000.00	2,400,000.00	2,500,000.00	100,000.00	2,270,000.00
25	011100400100	Ekiti State Sustainable Development Goal	4,857,064.96	-	1,950,000.00	2,670,000.00	2,898,250.00	-	-	-	-	2,014,750.00	14,390,064.96	16,804,814.96	2,414,750.00	11,303,000.00
26	011100400200	Development Relation	-	-	-	-	-	-	-	-	-	-	-	-	-	216,000.00
27	011100400300	CGS To LGAs Track	1,264,000.00	-	395,000.00	470,000.00	100,000.00	-	-	-	-	851,000.00	3,080,000.00	3,364,000.00	284,000.00	3,556,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
28	011100500100	Ekiti State Micro Finance And Enterprise Development Agency	2,277,800.00	47,200.00	141,500.00	64,000.00	-	-	-	-	-	49,500.00	2,580,000.00	2,600,000.00	20,000.00	3,360,000.00
29	011100500200	Ekiti State Enterprise Development Agency	574,800.00	158,000.00	520,750.00	225,000.00	224,750.00	-	-	-	-	156,700.00	1,860,000.00	1,900,000.00	40,000.00	1,904,000.00
30	011100500300	Ekiti State Mortgage Board	5,040,000.00	80,000.00	1,754,500.00	970,000.00	-	-	-	-	-	275,500.00	8,120,000.00	10,000,000.00	1,880,000.00	3,000,000.00
31	011100600100	Ekiti State Emergency Management Agency	23,680,000.00	-	1,330,500.00	2,449,000.00	-	54,883,500.00	-	-	-	542,000.00	82,885,000.00	90,000,000.00	7,115,000.00	74,323,000.00
32	011100600200	Control Monitoring And Disaster Site	950,000.00	-	-	1,750,000.00	-	-	-	-	-	-	2,700,000.00	3,000,000.00	300,000.00	1,180,000.00
33	011100700100	Ekiti State Bureau Of Public Procurement	7,950,000.00	-	6,550,000.00	8,400,000.00	3,600,000.00	-	-	-	-	1,200,000.00	27,700,000.00	72,000,000.00	44,300,000.00	26,970,000.00
34	011100700200	Supervision And Monitoring Of Projects	2,400,000.00	-	720,000.00	1,200,000.00	480,000.00	-	-	-	-	-	4,800,000.00	4,800,000.00	-	4,540,000.00
35	011100800100	Office Of Economic Preservation And General Enforcement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	011100800200	Safe City	1,988,000.00	-	2,360,000.00	1,560,000.00	500,000.00	-	-	-	-	1,272,000.00	7,680,000.00	10,000,000.00	2,320,000.00	6,912,000.00
37	011101000100	Office Of Transformation And Services Delivery	8,529,000.00	-	31,084,500.00	3,821,500.00	5,000,000.00	-	-	-	-	300,000.00	48,735,000.00	50,000,000.00	1,265,000.00	68,344,155.50
38	011101000200	Civil Service Transformation	360,000.00	-	269,000.00	137,000.00	-	-	-	-	-	914,000.00	1,680,000.00	5,000,000.00	3,320,000.00	1,652,000.00
39	011101000300	Transformation, Monitoring and Compliance	6,500,000.00	-	500,000.00	1,000,000.00	-	-	-	-	-	4,000,000.00	12,000,000.00	12,000,000.00	-	12,000,000.00
40	011102100100	Ekiti State Liaison Office Abuja	17,157,500.00	5,290,049.50	1,379,100.00	2,992,300.00	957,000.00	3,116,937.50	-	-	-	17,055,100.00	47,947,987.00	55,000,000.00	7,052,013.00	31,880,174.50
41	011102100200	Ekiti State Governor Lodge Abuja	-	-	-	-	-	-	-	-	-	-	-	-	-	396,000.00
42	011102100300	Deputy Governor Lodge Abuja	-	-	-	-	-	-	-	-	-	-	-	-	-	180,000.00
43	011102100400	Maintenance Of Liaison Office Staff Quarters Abuja	-	-	-	-	-	-	-	-	-	-	-	-	-	180,000.00
44	011102100500	Ekiti State Liaison Office Lagos	13,640,400.00	-	960,000.00	120,000.00	120,000.00	-	-	-	-	3,484,800.00	18,325,200.00	23,140,400.00	4,815,200.00	17,783,000.00
45	011102100600	Ekiti State Liaison Office Akure	600,000.00	-	300,000.00	240,000.00	-	-	-	-	-	660,000.00	1,800,000.00	1,800,000.00	-	1,770,000.00
46	011103300100	Ekiti State Aid Control Agency	1,579,500.00	-	283,800.00	359,900.00	732,900.00	10,065,020.00	-	-	-	465,900.00	13,487,020.00	15,000,000.00	1,512,980.00	4,986,000.00
47	011111300300	Pension Department	922,800.00	-	134,200.00	-	120,000.00	-	-	-	-	1,223,000.00	2,400,000.00	2,450,000.00	50,000.00	2,360,000.00
48	11103700100	Muslim Pilgrim Board	223,289,599.10	-	600,000.00	720,000.00	360,000.00	-	-	-	-	-	224,969,599.10	224,969,599.10	-	79,442,300.00
49	011103800100	Christian Pilgrim Board	2,563,700.00	-	1,138,900.00	3,883,400.00	-	151,860,014.00	46,000.00	-	-	1,891,760.00	161,383,774.00	170,000,000.00	8,616,226.00	104,046,540.00
50	011110100100	Bureau Of Special Projects	7,499,500.00	-	1,135,300.00	800,600.00	575,000.00	-	-	-	-	-	10,010,400.00	11,300,000.00	1,289,600.00	10,100,000.00
51	011110500100	Office Of The Chief Of Staff	433,245,198.15	-	864,222.01	810,302.38	-	-	-	-	-	1,080,277.47	436,000,000.01	450,750,436.18	14,750,436.17	17,160,000.00
52	011111100100	Public Private Partnership	24,000.00	-	380,000.00	292,000.00	144,000.00	-	-	-	-	-	840,000.00	900,000.00	60,000.00	826,000.00
53	011111200100	General Administration Department	28,721,980.00	-	2,949,000.00	182,819,000.00	-	-	-	-	-	2,492,520.00	216,982,500.00	221,735,500.00	4,753,000.00	236,915,375.00
54	011111200200	Petroleum Product Consumer Protection Agency	480,000.00	-	60,000.00	60,000.00	-	-	-	-	-	600,000.00	1,200,000.00	1,300,000.00	100,000.00	2,225,000.00
55	011111200300	Utility Service Department	686,200.00	-	-	320,000.00	-	-	-	-	-	193,800.00	1,200,000.00	1,300,000.00	100,000.00	1,368,000.00
56	011111200400	Government Asset Unit	105,000.00	-	65,250.00	-	-	-	-	-	-	29,750.00	200,000.00	2,400,000.00	2,200,000.00	2,360,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
57	011111200500	Office Of Chief Of Protocol (SCOP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	011111200600	Maintenance Of Governor's Lodge (Gh&P)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	011111200700	Secretariat, Office of the Governor	5,727,272.75	-	13,090,909.08	3,272,727.25	-	-	-	-	-	13,909,090.92	36,000,000.00	36,000,000.00	-	17,000,000.00
60	011111200800	AUDA-NEPAD	240,000.00	-	240,000.00	60,000.00	-	-	-	-	-	60,000.00	600,000.00	700,000.00	100,000.00	590,000.00
61	011111200900	Open Governor Partnership (OGP Activities)	660,000.00	-	240,000.00	240,000.00	-	-	-	-	-	60,000.00	1,200,000.00	3,000,000.00	1,800,000.00	1,180,000.00
62	011111201000	3 SSAs Special Projects (for 3 Senatorial Districts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	011111201100	SSA Diaspora	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	011111201200	SSA Statistics	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	011111201300	SSA Development Partnership	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	011111201300	Citizenship Engagement Office (GH&P)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	011111300100	Ekiti State Pension Commission	5,272,780.00	-	8,910,100.00	7,561,800.00	7,676,315.00	20,000,000.00	-	-	-	1,281,545.00	50,702,540.00	65,000,000.00	14,297,460.00	32,541,085.00
68	011111300200	Pension Transition Arrangement Department	1,368,000.00	-	1,464,100.00	1,115,700.00	575,000.00	-	-	-	-	6,977,200.00	11,500,000.00	12,000,000.00	500,000.00	8,190,500.00
69	011111400100	Chief Press Secretary	49,751,470.40	-	84,148,529.63	17,299,999.97	-	-	-	-	-	18,000,000.00	169,200,000.00	169,200,000.00	-	169,200,000.00
70	0111113200100	Inter-Governmental And Integration Affairs	1,299,000.00	-	781,000.00	790,000.00	-	-	-	-	-	370,000.00	3,240,000.00	4,000,000.00	760,000.00	3,510,000.00
71	011200100100	Ekiti State House Of Assembly	711,175,700.85	-	27,817,600.00	451,176,500.00	521,354,499.84	411,469,811.01	-	6,000,000.00	-	692,526,463.10	2,821,520,574.80	3,974,500,000.00	1,152,979,425.20	2,027,336,863.98
72	011200200100	House Of Assembly Service Commission	-	-	-	-	-	-	-	-	-	-	-	186,916,270.86	186,916,270.86	50,000,000.00
73	011200100200	Legislative Service Loans Board	-	-	-	-	-	-	-	-	-	-	-	151,300,000.00	151,300,000.00	-
74	012300100100	Ministry Of Information And Value Orientation	54,029,082.40	-	1,660,000.00	3,243,200.00	-	192,906,000.00	-	-	-	1,360,000.00	253,198,282.40	260,649,100.00	7,450,817.60	174,862,352.00
75	012300300100	Bureau of Civil Orientation	1,571,428.55	-	1,571,428.55	1,571,428.55	-	392,857.18	-	-	-	392,857.17	5,500,000.00	10,000,000.00	4,500,000.00	-
76	012300300100	Broadcasting Service Of Ekiti State	10,873,468.36	-	14,428,495.67	16,530,796.46	5,471,497.32	-	-	5,000,000.00	-	342,238.24	52,646,496.05	110,000,000.00	57,353,503.95	3,967,630.67
77	012500100100	Head Of Service	30,856,985.00	-	1,224,600.00	1,936,650.00	-	-	-	-	-	9,887,400.00	43,905,635.00	45,000,000.00	1,094,365.00	46,794,000.00
78	012500500100	Public Service Coordinating Unit	600,000.00	-	240,000.00	360,000.00	480,000.00	-	-	-	-	600,000.00	2,280,000.00	2,280,000.00	-	2,242,000.00
79	012500600100	Office Of Establishment And Service Matters	20,540,000.00	-	11,244,625.00	2,590,000.00	1,500,000.00	-	-	-	-	206,127,000.00	242,001,625.00	245,000,000.00	2,998,375.00	41,895,500.00
80	012500600200	Establishment And Management Services	1,850,000.00	-	800,000.00	750,000.00	200,000.00	-	-	-	-	-	3,600,000.00	3,600,000.00	-	3,360,000.00
81	012500600300	Staff Matter And Industrial Relation	2,000,000.00	-	1,000,000.00	350,000.00	250,000.00	-	-	-	-	-	3,600,000.00	3,600,000.00	-	3,180,000.00
82	012500600400	Labour And Industrial Relation	51,431,246.16	-	12,350,200.00	6,100,000.00	1,200,000.00	-	-	-	-	12,346,000.00	83,427,446.16	85,000,000.00	1,572,553.84	90,449,350.00
83	012500600500	Hosting of Public Service Games	1,200,000.00	-	-	-	-	-	-	-	-	-	1,200,000.00	1,200,000.00	-	1,090,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
84	012500600600	Peer Review Service Programme For HOS And PS	1,425,000.00	-	1,000,000.00	-	-	-	-	-	-	1,175,000.00	3,600,000.00	3,600,000.00	-	3,540,000.00
85	012500600700	Staff Housing Loan Board	360,000.00	-	540,000.00	150,000.00	50,000.00	-	-	-	-	100,000.00	1,200,000.00	1,200,000.00	-	1,135,000.00
86	012500600800	Nigeria Legion	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	012500700100	Office Of Capacity Development And Reform	3,499,500.00	-	3,168,500.00	1,631,000.00	5,989,000.00	58,095,000.00	-	-	-	1,947,000.00	74,330,000.00	80,000,000.00	5,670,000.00	43,703,100.00
88	012500700200	Training And Man Power Department	400,000.00	-	474,500.00	175,500.00	-	-	-	-	-	150,000.00	1,200,000.00	1,200,000.00	-	1,270,000.00
89	012500700300	Staff Development Centre	675,000.00	-	67,500.00	-	-	-	-	-	-	457,500.00	1,200,000.00	2,200,000.00	1,000,000.00	1,058,000.00
90	014000100100	Ekiti State Auditor General Office	14,050,000.00	-	24,000,000.00	8,064,824.77	13,832,000.00	19,626,959.67	-	-	-	9,050,000.00	88,623,784.44	100,023,084.45	11,399,300.01	67,133,750.83
91	014000100200	Pension And Gratuities	235,000.00	-	118,999.97	196,000.00	120,000.00	-	-	-	-	-	669,999.97	670,000.00	0.03	620,366.16
92	014000100300	Government Account Management Units	235,000.00	-	118,999.97	196,000.00	120,000.00	-	-	-	-	-	669,999.97	670,000.00	0.03	620,366.16
93	014000100400	Auditing Of Secondary Schools In Ekiti	1,210,000.00	-	720,000.00	1,220,000.03	950,000.00	-	-	-	-	-	4,100,000.03	4,100,000.00	(0.03)	3,722,196.72
94	014000100500	Monitoring And Special Audit Department	360,000.00	-	300,000.00	535,000.00	205,000.02	-	-	-	-	-	1,400,000.02	1,400,000.00	(0.02)	1,240,732.24
95	014000200100	Local Government Auditor General Office	14,999,999.99	-	30,000,000.00	25,000,000.00	25,000,000.00	-	-	-	-	4,999,999.97	99,999,999.96	100,000,000.00	0.04	45,666,666.60
96	014000300100	Ekiti State Audit Service Commission	52,999,999.95	-	5,000,000.03	6,000,000.03	8,000,000.00	-	-	-	-	2,000,000.03	74,000,000.04	74,000,000.00	(0.04)	31,849,216.70
97	014500100100	Public Complaint Commission	379,411.80	-	315,882.36	678,529.44	273,529.90	-	-	-	-	152,646.50	1,800,000.00	6,850,000.00	5,050,000.00	1,590,000.00
98	014700100100	Ekiti State Civil Service Commission	17,970,200.00	-	2,415,900.00	2,288,700.00	-	-	-	-	-	8,717,200.00	31,392,000.00	40,000,000.00	8,608,000.00	35,467,000.00
99	014700100200	Personnel Department	2,112,000.00	-	659,000.00	180,000.00	-	-	-	-	-	49,000.00	3,000,000.00	3,000,000.00	-	2,716,000.00
100	014700100300	Appointment Department	1,860,000.00	-	420,000.00	408,000.00	-	-	-	-	-	312,000.00	3,000,000.00	3,000,000.00	-	2,716,000.00
101	014800100100	Ekiti State Independence Electoral Commission	22,001,800.00	-	300,000.00	1,270,000.00	600,000.00	-	-	-	-	230,000.00	24,401,800.00	35,000,000.00	10,598,200.00	18,690,000.00
102	016100100100	Secretary To The State Government	34,733,000.00	-	5,450,000.00	7,714,500.00	500,000.00	30,000,000.00	-	-	-	5,400,000.00	83,797,500.00	90,000,000.00	6,202,500.00	87,073,800.00
103	016101300200	Political And Economic Affairs	11,036,500.00	-	1,986,000.00	3,204,000.00	418,400.00	201,374,296.10	-	-	-	185,406,000.00	403,425,196.10	410,000,000.00	6,574,803.90	355,579,029.44
104	016101300300	Economic P & E	480,000.00	-	180,000.00	240,000.00	60,000.00	-	-	-	-	240,000.00	1,200,000.00	1,250,000.00	50,000.00	1,180,000.00
105	016101300400	Political And Inter-Party	7,750,000.00	-	1,620,000.00	780,000.00	-	35,000,000.00	-	-	-	9,600,000.00	54,750,000.00	56,000,000.00	1,250,000.00	78,650,000.00
106	016101300500	Quarterly Legislative Executive	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	016101300600	Policy And Strategy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108	016101300700	NIREC	1,100,000.00	-	360,000.00	240,000.00	-	-	-	-	-	1,500,000.00	3,200,000.00	3,500,000.00	300,000.00	3,180,000.00
109	016101300800	Parastatals Affair Department	3,000,000.00	-	800,000.00	1,320,000.00	-	-	-	-	-	880,000.00	6,000,000.00	6,500,000.00	500,000.00	5,900,000.00
110	016101700100	Cabinet And Special Services	9,793,320.00	-	11,086,890.00	14,727,970.00	3,106,000.00	15,000,000.00	-	-	-	23,175,420.00	76,889,600.00	83,000,000.00	6,110,400.00	73,702,600.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
111	016101700300	Ekiti State Security Trust Fund	2,004,000.00	-	660,000.00	432,000.00	666,000.00	-	-	-	-	1,038,000.00	4,800,000.00	6,000,000.00	1,200,000.00	5,080,000.00
112	016101700400	Maintenance of Exco Chamber	-	-	856,320.00	1,428,480.00	-	-	-	-	-	-	2,284,800.00	2,284,800.00	-	2,246,720.00
		TOTAL ADMINISTRATION SECTOR	7,862,850,789.03	3,115,826,491.04	3,217,566,901.61	3,628,457,947.61	2,351,257,258.35	3,369,953,497.05	46,000.00	1,209,355,823.72	2,853,228.19	4,606,007,497.71	29,364,175,434.31	31,150,968,005.55	1,786,792,571.24	14,740,253,328.45
113	021500100100	Ministry Of Agriculture And Food Security	50,030,000.00	-	4,700,000.00	3,400,000.00	-	-	-	-	-	5,820,000.00	63,950,000.00	70,000,000.00	6,050,000.00	63,466,000.00
114	021510200100	Agricultural Development Programme	4,518,000.00	-	226,000.00	-	729,000.00	-	-	-	-	3,431,000.00	8,904,000.00	20,000,000.00	11,096,000.00	13,599,000.00
115	021511000100	Fountain Marketing Agricultural Agency	2,498,000.00	-	720,000.00	453,600.00	229,000.00	-	-	-	-	299,400.00	4,200,000.00	4,200,000.00	-	3,950,000.00
116	021511600100	Fadama Project	870,000.00	-	1,500,000.00	450,000.00	160,000.00	-	-	-	-	620,000.00	3,600,000.00	4,500,000.00	900,000.00	3,270,000.00
117	021511700100	Directorate Of Farm Settlement And Peasant Farmer Devt.	2,700,000.00	-	500,000.00	1,671,000.00	-	-	-	-	-	720,000.00	5,591,000.00	5,917,000.00	326,000.00	3,180,000.00
118	021511800100	Ekiti State Rural Access And Agricultural Marketing Project (RAAMP)	1,080,000.00	-	1,680,000.00	1,680,000.00	840,000.00	-	-	-	-	720,000.00	6,000,000.00	6,000,000.00	-	6,575,000.00
119	022000100100	Ministry Of Finance	8,118,493,000.00	-	4,815,000.00	14,143,900.00	750,000.00	21,236,456,235.53	375,622,236.07	-	119,001,718.68	374,213,919.35	30,243,496,009.63	30,644,252,481.69	400,756,472.06	27,628,695,519.38
120	022000100200	State Revenue And Investment	420,000.00	-	690,000.00	660,000.00	-	-	-	-	-	270,000.00	2,040,000.00	2,400,000.00	360,000.00	2,006,000.00
121	022000100300	Fiscal Committee Secretariat	600,000.00	-	4,800,000.00	-	-	-	-	-	-	12,600,000.00	18,000,000.00	18,050,000.00	50,000.00	16,620,000.00
122	022000100400	Expenditure Department	-	-	1,620,000.00	1,512,000.00	-	-	-	-	-	5,268,000.00	8,400,000.00	9,300,000.00	900,000.00	7,630,000.00
123	022000100500	State Finance Department	1,200,000.00	-	1,920,000.00	2,160,000.00	-	-	-	-	-	720,000.00	6,000,000.00	6,600,000.00	600,000.00	5,450,000.00
124	022000100600	State Wide Revenue Committee	1,416,000.00	-	1,572,000.00	1,800,000.00	-	-	-	-	-	612,000.00	5,400,000.00	5,600,000.00	200,000.00	5,310,000.00
125	022000100700	State Fiscal Efficiency Unit	600,000.00	-	960,000.00	1,080,000.00	-	-	-	-	-	360,000.00	3,000,000.00	3,600,000.00	600,000.00	2,950,000.00
126	022000100800	Community Of Public Finance Committee	660,000.00	-	984,000.00	1,032,000.00	-	-	-	-	-	324,000.00	3,000,000.00	3,000,000.00	-	2,950,000.00
127	022000100900	SABER Related Activities	695,000.00	-	1,117,000.00	885,000.00	168,000.00	-	-	-	-	135,000.00	3,000,000.00	3,000,000.00	-	2,950,000.00
128	022000200100	Debt Management Office	960,000.00	-	1,200,000.00	1,080,000.00	-	-	-	-	-	360,000.00	3,600,000.00	3,600,000.00	-	3,414,000.00
129	022005600100	Financial Reporting Management Centre	1,416,000.00	-	1,572,000.00	1,800,000.00	-	-	-	-	-	612,000.00	5,400,000.00	6,000,000.00	-	-
130	022000700100	Office Of The Accountant General	40,002,000.00	-	30,104,450.00	81,240,022.50	15,600,000.00	1,163,374,904.86	2,055,000.00	-	1,166,144,261.46	10,715,000.00	2,509,235,638.82	2,550,000,000.00	40,764,361.18	2,596,619,853.78
131	022000700200	Main Accounts Department	1,000,000.00	-	1,300,000.00	1,100,000.00	500,000.00	-	-	-	-	900,000.00	4,800,000.00	4,800,000.00	-	4,450,000.00
132	022000700300	IPSAS Streering Committee	300,000.00	-	420,000.00	300,000.00	120,000.00	-	-	-	-	300,000.00	1,440,000.00	3,000,000.00	1,560,000.00	1,416,000.00
133	022000700400	Central Pay Office	600,000.00	-	960,000.00	720,000.00	300,000.00	-	-	-	-	420,000.00	3,000,000.00	4,000,000.00	1,000,000.00	2,770,000.00
134	022000700500	Management Service Department	840,000.00	-	1,080,000.00	960,000.00	480,000.00	-	-	-	-	840,000.00	4,200,000.00	4,200,000.00	-	3,860,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
		Implementation Of Treasury Single Accounts	1,000,000.00	-	1,600,000.00	1,300,000.00	600,000.00	-	-	-	-	900,000.00	5,400,000.00	5,400,000.00	-	5,310,000.00
135	022000700600	Accounts														
136	022000700700	Funds Management	840,000.00	-	1,080,000.00	960,000.00	480,000.00	-	-	-	-	840,000.00	4,200,000.00	4,200,000.00	-	3,950,000.00
137	022000700800	State Integrated Financial Management	840,000.00	-	1,080,000.00	960,000.00	480,000.00	-	-	-	-	840,000.00	4,200,000.00	4,200,000.00	-	3,950,000.00
138	022000700900	Projects Financial Management Units	240,000.00	-	300,000.00	240,000.00	120,000.00	-	-	-	-	300,000.00	1,200,000.00	3,000,000.00	1,800,000.00	1,108,000.00
139	022000701000	Nigeria Civil Defence Corps	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	022000701100	Central Internal Audit	17,431,447.20	-	2,661,628.93	2,024,464.11	1,658,550.00	-	-	-	-	4,203,509.76	27,979,600.00	36,000,000.00	8,020,400.00	25,073,800.00
141	022000800100	Ekiti State Board Of Internal Revenue Service	-	-	-	-	-	5,198,248,070.81	-	-	-	-	5,198,248,070.81	5,201,693,394.10	3,445,323.29	3,101,495,225.76
142	022000800200	Signage And Advertisement Agency	17,877,210.00	-	4,531,700.00	2,571,110.00	901,000.00	-	-	-	-	17,743,800.00	43,624,820.00	45,500,000.00	1,875,180.00	24,203,701.60
143	022000800300	Ekiti State Lotteries Commission	8,067,000.00	-	773,035.00	1,359,365.00	830,000.00	15,443,101.53	195,000.00	-	-	1,605,600.00	28,273,101.53	45,000,000.00	16,726,898.47	26,504,697.60
	022005800100	Bureau of Asset Management	-	-	-	-	-	-	-	-	-	-	-	3,500,000.00	3,500,000.00	-
144	022200100100	Ministry of Trade, Industry, Investment and Cooperatives	17,097,102.50	-	3,584,080.00	4,815,400.00	-	1,800,000.00	-	-	-	14,844,420.00	42,141,002.50	50,000,000.00	7,858,997.50	177,889,871.25
145	022200100200	Steering Committee On Social Investment	-	-	-	-	-	-	-	-	-	-	-	-	-	3,175,000.00
146	022200100300	Ekiti State Export Promotion Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-
147	022200600100	Cooperative Department & Coop. College Ijero Ekiti	4,236,360.00	-	348,000.00	-	-	-	-	-	-	1,415,640.00	6,000,000.00	6,000,000.00	-	5,162,000.00
148	022200900100	Technical Adviser On Ekiti Knowledge Zone	1,497,500.00	-	466,500.00	636,000.00	100,000.00	-	-	-	-	300,000.00	3,000,000.00	3,100,000.00	100,000.00	2,950,000.00
149	022201000100	Monitoring And Supervision Of Cooperative Societies	700,000.00	-	200,000.00	200,000.00	-	-	-	-	-	100,000.00	1,200,000.00	1,200,000.00	-	1,090,000.00
150	022201800100	State Cooperative Advisory Board	360,000.00	-	211,900.00	78,000.00	65,000.00	-	-	-	-	485,100.00	1,200,000.00	1,200,000.00	-	1,090,000.00
151	022205200100	Ekiti State Investment Promotion Agency	9,750,000.00	-	5,728,100.00	5,918,100.00	4,250,000.00	16,025,000.00	-	-	-	8,479,100.00	50,150,300.00	60,000,000.00	9,849,700.00	50,837,000.00
152	022205200300	Social Investment Coordinating office Min. of Employment & Wealth Creation (Bureau Of Employment, Labour And Productivity)	6,072,000.00	-	200,000.00	250,000.00	150,000.00	-	-	-	-	150,000.00	6,822,000.00	15,000,000.00	8,178,000.00	1,135,000.00
153	022700100100	Ekiti State Social Security Scheme	15,495,000.00	-	-	-	3,628,000.00	-	-	-	-	990,000.00	20,113,000.00	25,000,000.00	4,887,000.00	16,534,000.00
154	022700500100	Human Capital Development	132,000.00	-	660,000.00	825,000.00	143,000.00	-	-	-	-	-	1,760,000.00	2,000,000.00	240,000.00	2,032,000.00
155	022700600100	Job Creation And Employment Agency	1,140,000.00	-	1,900,000.00	855,000.00	380,000.00	-	-	-	-	475,000.00	4,750,000.00	8,000,000.00	3,250,000.00	9,560,000.00
156	022700700100	Ekiti State Employment Automation Centre	930,000.00	-	913,000.00	260,000.00	76,000.00	-	-	-	-	21,000.00	2,200,000.00	2,400,000.00	200,000.00	2,356,400.00
157	022700700200	Bureau Of Information, Communication And Technology (ICT)	335,000.00	-	735,000.00	30,000.00	-	-	-	-	-	-	1,100,000.00	1,200,000.00	100,000.00	1,135,000.00
158	022800100100	Ministry Of Innovation, Science and Technology	4,560,000.00	-	1,800,000.00	2,400,000.00	-	146,535,528.00	-	-	-	840,000.00	156,135,528.00	172,400,000.00	16,264,472.00	54,066,939.91
159	026200100100	Ekiti State Electricity Board	25,379,000.00	-	3,678,000.00	10,427,850.00	-	8,965,000.00	-	-	-	4,807,500.00	53,257,350.00	60,000,000.00	6,742,650.00	46,794,000.00
160	023100100100	Monitoring Of Government House Premises/Town	9,750,730.00	137,948,525.79	-	-	-	-	-	3,507,099,116.89	-	-	3,654,798,372.68	3,660,000,000.00	5,201,627.32	2,790,082,034.61
161	023100100200	Ekiti State Office Of Energy Matters	-	-	-	-	-	-	-	-	-	-	-	-	-	-
162	023100100300	Ekiti State Electricity Regulatory Bureau	5,600,000.00	-	-	-	-	-	-	-	-	-	5,600,000.00	5,680,000.00	80,000.00	3,045,000.00
163	023100100400	Ekiti State Mineral Resources Development Agency	13,530,000.00	-	432,000.00	629,000.00	-	-	-	-	-	980,000.00	15,571,000.00	16,871,000.00	1,300,000.00	6,000,000.00
164	023300100100		2,696,000.00	-	281,500.00	295,500.00	-	-	-	-	-	1,283,000.00	4,556,000.00	5,000,000.00	444,000.00	2,680,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
165	023305100100	Mineral Resources And Environmental Committee	1,399,500.00	-	347,560.00	236,000.00	-	-	-	-	-	416,940.00	2,400,000.00	2,800,000.00	400,000.00	2,360,000.00
166	023400100100	Ministry Of Works	11,255,000.00	-	1,665,552.62	2,600,100.00	737,900.00	-	-	-	-	640,000.00	16,898,552.62	20,000,000.00	3,101,447.38	20,916,052.62
167	023400100200	Planning Reseach And Statistics	1,200,000.00	-	-	-	-	-	-	-	-	-	1,200,000.00	1,200,000.00	-	1,135,000.00
168	023400100400	Ekiti State Public Works Corporation	890,000.00	-	1,730,000.00	1,560,000.00	790,000.00	-	-	-	-	1,030,000.00	6,000,000.00	7,000,000.00	1,000,000.00	6,116,000.00
169	023500100100	Ministry Of Transportation	6,000,000.00	-	660,000.00	24,900,339.76	135,535,909.60	1,160,900,540.91	143,203,584.64	167,833,873.17	-	2,900,000.00	1,641,934,248.08	1,647,632,000.00	5,697,751.92	77,986,287.88
170	023400100300	Ekiti State Traffic Management Agency	4,019,200.00	-	2,177,280.50	8,191,200.00	6,200,000.00	-	-	-	-	2,346,400.00	22,934,080.50	26,000,000.00	3,065,919.50	21,799,780.05
171	023400100500	Department Of Public Transportation	1,150,000.00	-	200,000.00	160,000.00	-	-	-	-	-	290,000.00	1,800,000.00	2,000,000.00	200,000.00	1,680,000.00
172	023500800100	Vehicle Inspection Services Department	2,500,000.00	-	600,000.00	1,200,000.00	500,000.00	-	-	-	-	1,200,000.00	6,000,000.00	6,000,000.00	-	-
173	023400100401	Monitoring of Ekiti-State Township Roads	-	-	-	-	-	-	-	-	-	-	-	-	-	-
174	023400100600	Ekiti State International Cargo Airport	593,000.00	-	1,248,500.00	812,500.00	-	14,050,395.48	-	936,000.00	-	-	17,640,395.48	18,000,000.00	359,604.52	86,845,454.00
175	023600100100	Ministry Of Arts, Culture And Creative Economy	5,755,000.00	-	1,800,000.00	4,730,000.00	360,000.00	42,000,000.00	-	-	-	25,660,000.00	80,305,000.00	90,000,000.00	9,695,000.00	22,066,000.00
176	023600100200	Bureau of Tourism	26,147,166.74	-	2,326,666.62	2,326,666.64	872,500.00	-	-	-	-	-	31,673,000.00	45,000,000.00	13,327,000.00	41,745,500.00
177	023600100300	Council For Art And Culture	1,500,000.00	-	780,000.00	499,200.00	220,800.00	-	-	-	-	-	3,000,000.00	3,000,000.00	-	3,175,000.00
178	023800100100	Ministry Of Budget And Economic Planning	22,750,000.00	-	18,240,000.00	7,800,000.00	960,000.00	49,479,500.00	-	-	-	95,978,100.00	195,207,600.00	203,400,000.00	8,192,400.00	531,120,750.00
179	023800100200	Multi-Lateral Department	360,000.00	-	324,000.00	276,000.00	120,000.00	-	-	-	-	120,000.00	1,200,000.00	1,280,000.00	80,000.00	1,180,000.00
180	023800100300	Project Evaluation Committee	420,000.00	-	240,000.00	144,000.00	-	-	-	-	-	96,000.00	900,000.00	1,200,000.00	300,000.00	885,000.00
181	023800100400	Economic Development Council	360,000.00	-	288,000.00	144,000.00	60,000.00	-	-	-	-	48,000.00	900,000.00	1,200,000.00	300,000.00	885,000.00
182	023800100500	Devt. Planning & Strategy Committee	144,000.00	-	156,000.00	204,000.00	36,000.00	-	-	-	-	60,000.00	600,000.00	640,000.00	40,000.00	590,000.00
183	023800100600	Budget Department	840,000.00	-	888,000.00	792,000.00	-	-	-	-	-	720,000.00	3,240,000.00	4,000,000.00	760,000.00	3,186,000.00
184	023800100700	Budget Monitoring Committee	909,000.00	-	996,000.00	960,000.00	-	-	-	-	-	120,000.00	2,985,000.00	4,000,000.00	1,015,000.00	2,935,250.00
185	023800100800	State Projects Monitoring & Evaluation	480,000.00	-	120,000.00	480,000.00	-	-	-	-	-	120,000.00	1,200,000.00	1,500,000.00	300,000.00	1,180,000.00
186	023800100900	Sustainable IGR Committee	996,000.00	-	900,000.00	1,272,000.00	-	-	-	-	-	192,000.00	3,360,000.00	3,400,000.00	40,000.00	3,304,000.00
187	023800101000	Development Partners & Aids Coordinating Secretariat	240,000.00	-	180,000.00	180,000.00	-	-	-	-	-	-	600,000.00	1,000,000.00	400,000.00	590,000.00
188	023800101100	Medium Term Expenditure Framework Secretariat	360,000.00	-	528,000.00	264,000.00	24,000.00	-	-	-	-	24,000.00	1,200,000.00	2,083,778.81	883,778.81	1,180,000.00
189	023800101200	State Committee On Food & Nutrition	180,000.00	-	240,000.00	108,000.00	-	-	-	-	-	72,000.00	600,000.00	800,000.00	200,000.00	590,000.00
190	023800101300	Budget Tracking And Automation	360,000.00	-	120,000.00	120,000.00	-	-	-	-	-	-	600,000.00	800,000.00	200,000.00	590,000.00
191	023800101600	National Social Safety Net Programme (NASSP)/(YESSO)	360,000.00	-	240,000.00	180,000.00	120,000.00	-	-	-	-	-	900,000.00	3,000,000.00	2,100,000.00	885,000.00
192	023800101400	Home Grown School Feeding Activities Of The National Cash Transfer Office	1,597,996.23	-	340,000.00	312,003.77	50,000.00	-	-	-	-	700,000.00	3,000,000.00	3,000,000.00	-	10,285,000.00
193	023800101500	Transfer Office	850,000.00	-	140,000.00	140,000.00	-	-	-	-	-	70,000.00	1,200,000.00	1,200,000.00	-	1,135,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
194	023800101700	Dawn Commission Related Activities / Interface with Allied Body on FSP/MTEF	1,296,000.00	-	636,000.00	408,000.00	60,000.00	-	-	-	-	-	2,400,000.00	2,560,000.00	160,000.00	2,360,000.00
195	023800101800	N-Power	750,000.00	-	110,000.00	270,000.00	-	-	-	-	-	70,000.00	1,200,000.00	1,300,000.00	100,000.00	1,135,000.00
196	023800101900	Budget Reconciliation Committee	-	-	300,000.00	-	-	-	-	-	-	300,000.00	600,000.00	800,000.00	200,000.00	590,000.00
197	023800102000	NCOA Platform Development And Related Activities	1,020,000.00	-	696,000.00	492,000.00	96,000.00	-	-	-	-	96,000.00	2,400,000.00	2,500,000.00	100,000.00	2,360,000.00
198	023800102100	Nec And Other Related Activities	3,000,000.00	-	-	-	-	-	-	-	-	-	3,000,000.00	4,000,000.00	1,000,000.00	2,950,000.00
199	023800102200	Inter-Ministerial Project Monitoring Task Force	660,000.00	-	360,000.00	156,000.00	-	-	-	-	-	24,000.00	1,200,000.00	1,280,000.00	80,000.00	1,180,000.00
200	023800102300	Automated Project Monitoring Information System	120,000.00	-	360,000.00	120,000.00	-	-	-	-	-	-	600,000.00	1,000,000.00	400,000.00	590,000.00
201	023800102400	Project Monitoring Committee	1,140,000.00	-	600,000.00	180,000.00	-	-	-	-	-	480,000.00	2,400,000.00	2,560,000.00	160,000.00	2,360,000.00
202	023800102500	Newly Created Mdas	121,292,390.00	-	-	-	-	-	-	-	-	-	121,292,390.00	138,503,457.31	17,211,067.31	1,000,000.00
203	023800102600	State CARES Coordinating Unit (SCCU)	1,260,000.00	-	180,000.00	60,000.00	120,000.00	-	-	-	-	60,000.00	1,680,000.00	10,916,000.00	9,236,000.00	10,590,000.00
204	023800102600	Activities and Coordination State Development Plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-
205	023800102700	State Operations Coordinating Unit (SOCU)	168,000.00	-	120,000.00	120,000.00	96,000.00	-	-	-	-	96,000.00	600,000.00	1,000,000.00	400,000.00	590,000.00
206	023800102800	Activities on Joint Planning Board (JPB)	2,760,000.00	-	960,000.00	480,000.00	600,000.00	-	-	-	-	600,000.00	5,400,000.00	5,400,000.00	-	-
207	023800102900	Steering Committee on National Social Safety Net Programme (NASSP)	96,000.00	-	192,000.00	192,000.00	96,000.00	-	-	-	-	2,424,000.00	3,000,000.00	3,000,000.00	-	-
208	023800103000	Economic Management Team Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	24,370,000.00
209	023800200100	State Bureau Of Statistics	8,422,000.00	-	3,080,400.00	300,000.00	34,920,000.00	-	-	-	-	2,331,600.00	49,054,000.00	50,000,000.00	946,000.00	25,596,725.00
210	025000100100	Fiscal Responsibility Commission	2,240,000.00	-	1,970,000.00	1,500,000.00	-	-	-	-	-	7,840,000.00	13,550,000.00	16,000,000.00	2,450,000.00	10,175,000.00
211	025000100200	Monitoring And Evaluation (Fiscal Responsibility Commission)	608,000.00	-	-	1,192,000.00	-	-	-	-	-	-	1,800,000.00	3,000,000.00	1,200,000.00	2,370,000.00
212	025200100100	Ekiti State Water Cooperation	810,000.00	-	480,000.00	820,000.00	190,000.00	81,300,000.00	5,000,000.00	3,460,000.00	-	240,000.00	92,300,000.00	100,000,000.00	7,700,000.00	18,015,000.00
213	025200100200	State Rural Water Supply And Sanitation Agency	12,500,000.00	-	6,275,000.00	13,725,000.00	18,500,000.00	-	-	-	-	8,200,000.00	59,200,000.00	60,000,000.00	800,000.00	59,400,000.00
214	025300000000	Ministry Of Physical Planning & Urban Development (Ministry Of Housing And Urban Development)	26,140,000.00	-	916,500.60	3,047,000.00	97,500.00	9,246,582.53	-	-	-	474,000.00	39,921,583.13	41,500,000.00	1,578,416.87	27,456,071.82
215	025300100200	Planning Permit Agency	1,620,000.00	-	19,000.00	343,000.00	73,500.00	-	-	-	-	344,500.00	2,400,000.00	2,400,000.00	-	2,162,000.00
216	025300100300	Physical Planning And Development Matters	1,565,000.00	-	33,500.00	337,500.00	53,500.00	-	-	-	-	410,500.00	2,400,000.00	2,400,000.00	-	2,135,000.00
217	025300100400	Deeds Registry	444,000.00	-	324,000.00	216,000.00	108,000.00	-	-	-	-	108,000.00	1,200,000.00	1,200,000.00	-	1,135,000.00
218	025301000100	Ekiti State Housing Corporation	1,335,000.00	-	472,000.00	491,000.00	-	-	-	349,000.00	-	4,658,000.00	7,305,000.00	35,000,000.00	27,695,000.00	6,022,782.95
219	026000100100	Bureau Of Lands	51,903,670.10	-	9,084,500.00	7,045,000.00	9,572,836.33	48,840,000.00	-	-	-	525,000.00	126,971,006.43	127,669,170.10	698,163.67	239,804,445.43
220	026000100200	Office Of Surveyor General	6,360,491.08	-	276,000.00	-	744,000.00	-	-	-	-	-	7,380,491.08	17,500,000.00	10,119,508.92	8,877,317.45
221	026000100300	Control Monitoring And Field Charting	876,000.00	-	240,000.00	-	84,000.00	-	-	-	-	-	1,200,000.00	1,200,000.00	-	1,135,000.00
222	026000100400	Urban Renewal Agency	3,404,100.00	-	245,400.00	-	425,700.00	35,800.00	-	-	-	89,000.00	4,200,000.00	8,210,000.00	4,010,000.00	4,040,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
223	026000100500	Geospatial Data	1,500,000.00	-	8,200,000.00	1,300,000.00	49,948,875.00	-	-	-	-	1,000,000.00	61,948,875.00	61,948,875.00	-	1,270,000.00
224	025300100500	Development/Building Control Development	3,300,000.00	-	550,000.00	1,800,000.00	-	-	-	-	-	350,000.00	6,000,000.00	6,000,000.00	-	-
225	026100100100	Ministry Of Infrastructure And Public Utilities	21,000,000.00	-	1,500,000.00	8,802,011.52	450,000.00	-	-	-	-	4,758,600.00	36,510,611.52	45,000,000.00	8,489,388.48	22,858,500.00
226	026100100200	Ekiti State Fire Services	30,600,000.00	-	650,000.00	5,850,000.00	500,000.00	-	-	-	-	2,000,000.00	39,600,000.00	39,600,000.00	-	36,592,500.00
227	026100100300	Transmission Company Of Nigeria Projects (TCN)	2,750,000.00	-	855,000.00	735,000.00	-	-	-	-	-	1,660,000.00	6,000,000.00	6,050,000.00	50,000.00	5,900,000.00
228	026100100500	Ekiti State Water Supply, Sanitation and Hygiene Dept	2,000,000.00	-	600,000.00	2,885,000.00	100,000.00	-	-	-	-	415,000.00	6,000,000.00	6,062,000.00	62,000.00	6,350,000.00
229	026100100400	Ekiti State Water Sector Regulatory Agency	1,000,000.00	-	465,000.00	750,000.00	50,000.00	-	-	-	-	135,000.00	2,400,000.00	5,000,000.00	2,600,000.00	2,540,000.00
		TOTAL ECONOMIC SECTOR	8,804,010,863.85	137,948,525.79	175,830,754.27	269,370,833.30	297,210,570.93	29,192,700,659.65	526,075,820.71	3,679,677,990.06	1,285,145,980.14	654,356,629.11	45,022,328,627.81	45,737,259,157.01	714,930,529.20	38,130,597,461.09
													-	-	-	-
230	031800100100	The Judiciary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
231	031801100100	Ekiti State Judicial Service Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
232	031801100100	Ekiti State Customary Court of Appeal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
233	032600100100	Ministry Of Justice	25,550,613.00	-	1,450,636.32	3,057,619.84	942,290.64	1,113,966,163.50	-	-	-	748,840.20	1,145,716,163.50	1,146,000,000.00	283,836.50	1,147,027,694.70
234	032600100200	Ekiti State Citizen's Right	1,479,600.00	-	477,360.00	266,400.00	88,320.00	-	-	-	-	88,320.00	2,400,000.00	2,400,000.00	-	2,360,000.00
235	032600100300	Office Of Public Defender	2,456,500.00	-	552,500.00	1,464,000.00	-	-	-	-	-	1,027,000.00	5,500,000.00	10,000,000.00	4,500,000.00	5,405,000.00
236	032600100400	Ekiti State Law Reform Commission	602,181.60	-	642,827.40	986,284.92	335,153.16	-	-	-	-	433,552.92	3,000,000.00	3,200,000.00	200,000.00	2,860,000.00
		TOTAL LAW & JUSTICE SECTOR	30,088,894.60	-	3,123,323.72	5,774,304.76	1,365,763.80	1,113,966,163.50	-	-	-	2,297,713.12	1,156,616,163.50	1,161,600,000.00	4,983,836.50	1,157,652,694.70
													-	-	-	-
237	045102100100	Ministry Of Regional and Inter-Governmental Affairs	4,190,000.00	-	1,250,000.00	890,000.00	-	1,590,000.00	-	-	-	1,500,000.00	9,420,000.00	15,000,000.00	5,580,000.00	9,812,500.00
238	045102100200	Serve EKS Steering Committee	92,000.00	-	508,000.00	-	-	-	-	-	-	-	600,000.00	635,000.00	35,000.00	518,000.00
239	045102100300	Serve EKS	360,000.00	-	-	374,000.00	-	-	-	-	-	466,000.00	1,200,000.00	1,300,000.00	100,000.00	1,144,000.00
240	045102100400	Subvention To Dawn Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
241	045102100100	Ministry Of Special Duties	5,239,500.00	-	1,444,000.00	1,444,500.00	406,500.00	-	-	-	-	2,215,500.00	10,750,000.00	20,000,000.00	9,250,000.00	28,289,500.00
		TOTAL REGIONAL SECTOR	9,881,500.00	-	3,202,000.00	2,708,500.00	406,500.00	1,590,000.00	-	-	-	4,181,500.00	21,970,000.00	36,935,000.00	14,965,000.00	39,764,000.00

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
													-		-	
242	051300100100	Ministry Of Youth And Sport Development	4,840,860.00	-	2,866,700.00	4,050,000.00	700,000.00	57,777,500.00	-	-	-	38,979,498.82	109,214,558.82	110,000,000.00	785,441.18	64,384,691.18
243	051300100200	Ekiti State United Football Club	-	-	-	-	-	-	-	-	-	-	-	-	-	-
244	051300100300	Ekiti Queens Football Club	-	-	-	-	-	-	-	-	-	-	-	-	-	-
245	051305100100	Youth Development	350,000.00	-	500,000.00	400,000.00	80,000.00	-	-	-	-	350,000.00	1,680,000.00	1,700,000.00	20,000.00	1,778,000.00
246	051305200100	Ekiti State Sport Council (SPORT COMMISSION)	3,965,000.00	-	422,000.00	690,100.00	-	65,000,000.00	-	-	-	73,064,310.00	143,141,410.00	144,300,000.00	1,158,590.00	112,163,715.00
247	051305300100	Ekiti State Office Of Disability	3,893,000.00	-	1,415,500.00	3,090,000.00	102,500,000.00	26,400,000.00	-	-	-	30,760,500.00	168,059,000.00	178,362,000.00	10,303,000.00	39,527,250.00
248	051400100100	Ministry Of Women Affairs, Gender Empowerment And Social Welfare	14,608,000.00	-	1,582,000.00	3,027,000.00	100,000.00	141,487,500.00	-	-	-	27,845,682.40	188,650,182.40	200,000,000.00	11,349,817.60	186,720,072.60
249	051400200100	Women Development Centre	2,300,000.00	-	900,000.00	1,300,000.00	500,000.00	-	-	-	-	1,000,000.00	6,000,000.00	6,000,000.00	-	5,135,000.00
250	051400300100	State Child's Right Implementation	1,050,000.00	-	500,000.00	480,000.00	180,000.00	-	-	-	-	190,000.00	2,400,000.00	2,500,000.00	100,000.00	2,270,000.00
251	051400400100	Government Pupils In Children Home Nur/Pry	500,000.00	-	590,000.00	350,000.00	150,000.00	-	-	-	-	210,000.00	1,800,000.00	1,900,000.00	100,000.00	1,770,000.00
252	051400500100	Sexual Assulted Referral Centre (SARC)	2,000,000.00	-	1,000,000.00	1,600,000.00	400,000.00	-	-	-	-	1,000,000.00	6,000,000.00	6,000,000.00	-	5,270,000.00
253	051400600100	Gender Empowerment And Social Mobilization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	051700100100	Ministry Of Education, Science And Technology	25,750,000.00	-	-	-	-	451,884,000.00	-	-	-	-	477,634,000.00	558,778,643.00	81,144,643.00	738,850,700.00
255	051700100200	Monitoring Of Public Schools	3,000,000.00	-	1,500,000.00	1,500,000.00	-	-	-	-	-	-	6,000,000.00	6,000,000.00	-	5,180,000.00
256	051700100300	Monitoring Of Technical Colleges	1,800,000.00	-	-	-	-	-	-	-	-	-	1,800,000.00	1,800,000.00	-	1,635,000.00
257	051700100400	Ekiti State Libabry Board	3,130,500.00	1,025,500.00	327,250.00	405,250.00	-	1,627,000.00	-	-	-	1,906,000.00	8,421,500.00	8,500,000.00	78,500.00	5,318,500.00
258	051700100500	Education Trust Funds	2,561,000.00	-	438,000.00	1,348,000.00	253,000.00	-	-	-	-	200,000.00	4,800,000.00	4,850,534.34	50,534.34	4,324,000.00
259	051700100600	State Universal Basic Education Board	10,500,000.00	-	2,000,000.00	1,000,000.00	1,500,000.00	-	26,000,000.00	-	-	9,000,000.00	50,000,000.00	50,000,000.00	-	34,405,000.00
260	051700100700	Subeb Staff Housing Loans Board	328,534.80	-	482,587.71	250,578.50	-	-	-	-	-	138,298.99	1,200,000.00	1,300,000.00	100,000.00	1,045,000.00
261	051701000100	Agency For Adult And Non Formal Education	4,336,000.00	-	720,000.00	543,000.00	195,000.00	-	-	-	-	206,000.00	6,000,000.00	33,000,000.00	27,000,000.00	5,810,000.00
262	051702600100	School Of Agriculture And Enterprise Agency	1,200,000.00	-	1,600,000.00	2,564,000.00	-	-	-	-	-	840,000.00	6,204,000.00	7,000,000.00	796,000.00	2,270,000.00
263	051702600200	Ekiti State University	900,000,000.00	-	-	-	-	2,700,000,000.00	-	-	-	313,809,660.22	3,913,809,660.22	3,914,700,000.00	890,339.78	-
264	051702600300	Bamidele Olumilua University of Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-
265	051702600400	Ekiti State College Of Health Science And Technology, Ijero Ekiti	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
266	051702600500	Ekiti State Polytechnic, Isan Ekiti	-	-	-	-	-	-	-	-	-	-	-	-	-	-
267	051705300100	Ekiti State Board For Technical And Vocational Education	2,040,000.00	-	1,800,000.00	744,000.00	120,000.00	1,200,000.00	-	-	-	96,000.00	6,000,000.00	72,000,000.00	66,000,000.00	5,675,000.00
268	051705400100	Ekiti State Scholarship Board	3,208,000.00	-	169,500.00	1,618,500.00	-	-	-	-	-	1,004,000.00	6,000,000.00	374,915,000.00	368,915,000.00	6,080,000.00
269	051705500100	Ekiti State Teaching Service Commission	14,646,000.00	-	1,500,000.00	2,748,700.00	-	6,833,300.00	-	-	-	-	25,728,000.00	35,000,000.00	9,272,000.00	25,544,000.00
270	051705500200	Office Of The Tutor General (Ekiti Central Senatorial District)	600,000.00	-	276,000.00	204,000.00	-	-	-	-	-	120,000.00	1,200,000.00	1,245,000.00	45,000.00	1,190,000.00
271	051705500300	Office Of The Tutor General (Ekiti South Senatorial District)	600,000.00	-	276,000.00	204,000.00	-	-	-	-	-	120,000.00	1,200,000.00	1,245,000.00	45,000.00	1,190,000.00
272	051705500400	Office Of The Tutor General (Ekiti North Senatorial District)	600,000.00	-	276,000.00	204,000.00	-	-	-	-	-	120,000.00	1,200,000.00	1,245,000.00	45,000.00	1,190,000.00
273	051705600100	Teaching Service Commission Loans Board	408,000.00	-	120,000.00	432,000.00	-	150,000,000.00	-	-	-	240,000.00	151,200,000.00	161,200,000.00	10,000,000.00	1,135,000.00
274	052100100100	Ministry Of Health And Human Services	26,641,700.00	-	1,209,000.00	3,318,300.00	15,798,500.00	61,882,693.11	-	-	-	61,292,945.42	170,143,138.53	250,100,000.00	79,956,861.47	25,450,000.00
275	052100200100	Ekiti State Health Insurance Scheme	696,400.00	-	258,600.00	30,000.00	-	250,000,000.00	-	-	-	215,000.00	251,200,000.00	260,200,000.00	9,000,000.00	1,135,000.00
276	052100200200	Ekiti State Health Insurance Scheme Committee Members	-	-	-	-	-	-	-	-	-	1,200,000.00	1,200,000.00	1,200,000.00	-	1,135,000.00
277	052100300100	Primary Healthcare Development	3,860,000.00	-	9,113,000.00	2,600,000.00	-	11,000,000.00	-	-	-	500,000.00	27,073,000.00	44,200,000.00	17,127,000.00	10,066,000.00
278	052100400100	Maintenance Of Health Data Bank	450,000.00	-	390,000.00	360,000.00	-	-	-	-	-	-	1,200,000.00	1,200,000.00	-	1,135,000.00
279	052100500100	Monitoring Of Health Centre	1,200,000.00	-	-	-	-	-	-	-	-	-	1,200,000.00	1,200,000.00	-	1,090,000.00
280	052102600100	Ekiti State University Teaching Hospital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
281	052110200100	Hospital Management Board	3,194,000.00	-	3,101,000.00	2,360,000.00	1,140,000.00	-	-	-	-	2,705,000.00	12,500,000.00	220,000,000.00	207,500,000.00	5,270,000.00
282	052110300100	Medical Mission Central Medical Stores [EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA)]	300,000.00	-	300,000.00	240,000.00	180,000.00	-	-	-	-	180,000.00	1,200,000.00	1,200,000.00	-	1,135,000.00
283	052110400100	Medical Mission Central Medical Stores [EKITI DRUGS HEALTH SUPPLIES MANAGEMENT (EKSDMA)]	750,000.00	-	750,000.00	500,000.00	-	-	-	-	-	400,000.00	2,400,000.00	2,400,000.00	-	2,270,000.00
284	053500100100	Ministry Of Environment	7,687,500.00	-	1,653,600.00	11,521,500.00	-	171,269,112.50	-	-	-	6,904,900.00	199,036,612.50	200,300,000.00	1,263,387.50	322,551,390.00
285	053500100200	Monthly Sanitation Exercise	27,780,000.00	-	-	-	-	-	-	-	-	-	27,780,000.00	28,205,000.00	425,000.00	27,780,000.00
286	053501600100	State Environmental Protection Agency	2,366,000.00	-	234,000.00	-	-	-	-	-	-	-	2,600,000.00	40,000,000.00	37,400,000.00	9,780,000.00
287	053505300100	Ekiti State Waste Management Board	5,238,280.00	-	360,000.00	-	-	543,893,082.46	-	-	-	50,000.00	549,541,362.46	549,541,362.46	-	344,540,000.08
288	053505400100	Ekiti State Forestry Commission	4,626,700.00	-	1,019,300.00	-	66,000.00	12,088,676.63	-	-	-	288,000.00	18,088,676.63	22,000,000.00	3,911,323.37	12,454,227.38

SUPPLEMENTARY NOTE 7: OVERHEAD COST

S/N	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	TRAVEL & TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES -	FUEL & LUBRICANTS - GENERAL	FINANCIAL CHARGES - GENERAL	MISCELLANEOUS EXPENSES GENERAL	ACTUAL 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL 2024
			220201	220202	220203	220204	220205	220206	220207	220208	220209	220210				
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
289	021511500100	Monitoring And Task Force On Forestry Activities	1,800,000.00	-	-	-	-	-	-	-	-	-	1,800,000.00	1,800,000.00	-	1,770,000.00
290	055100100100	Ministry Of Local Government Affairs	2,785,000.00	-	2,196,250.00	4,568,750.00	-	-	-	-	-	1,200,000.00	10,750,000.00	15,000,000.00	4,250,000.00	10,790,000.00
291	055100200100	Ministry of Chieftaincy & Home Affairs (Bureau Of Chieftaincy Affairs)	5,790,000.00	-	3,204,000.00	2,230,000.00	-	-	-	-	-	950,000.00	12,174,000.00	15,100,000.00	2,926,000.00	12,203,500.00
292	055100200200	Ekiti State Council Of Obas	83,877,000.00	-	-	-	-	-	-	-	-	3,675,000.00	87,552,000.00	90,000,000.00	2,448,000.00	83,995,253.00
293	055100300100	Ministry of Rural And Community Development (Bureau Of Rural And Community Development)	5,500,000.00	-	1,550,000.00	3,100,000.00	-	-	-	-	-	600,000.00	10,750,000.00	14,000,000.00	3,250,000.00	10,790,000.00
294	055100300200	Community Development	925,000.00	-	660,000.00	635,000.00	-	-	-	-	-	180,000.00	2,400,000.00	2,400,000.00	-	2,270,000.00
295	055100300300	Rural Development	900,000.00	-	660,000.00	660,000.00	-	-	-	-	-	180,000.00	2,400,000.00	2,400,000.00	-	2,540,000.00
		TOTAL SOCIAL SECTOR	1,194,582,474.80	1,025,500.00	47,920,287.71	60,876,678.50	123,862,500.00	4,652,342,864.70	26,000,000.00	-	-	581,720,795.85	6,688,331,101.56	7,645,987,539.80	957,656,438.24	2,150,011,299.24
		SUMMARY OF OVERHEAD BY SECTORS											-	-	-	
A		ADMINISTRATION SECTOR	7,862,850,789.03	3,115,826,491.04	3,217,566,901.61	3,628,457,947.61	2,351,257,258.35	3,369,953,497.05	46,000.00	1,209,355,823.72	2,853,228.19	4,606,007,497.71	29,364,175,434.31	31,150,968,005.55	1,786,792,571.24	14,740,253,328.45
B		ECONOMIC SECTOR	8,804,010,863.85	137,948,525.79	175,830,754.27	269,370,833.30	297,210,570.93	29,192,700,659.65	526,075,820.71	3,679,677,990.06	1,285,145,980.14	654,356,629.11	45,022,328,627.81	45,737,259,157.01	714,930,529.20	38,130,597,461.09
C		LAW AND JUSTICE SECTOR	30,088,894.60	-	3,123,323.72	5,774,304.76	1,365,763.80	1,113,966,163.50	-	-	-	2,297,713.12	1,156,616,163.50	1,161,600,000.00	4,983,836.50	1,157,652,694.70
D		REGIONAL SECTOR	9,881,500.00	-	3,202,000.00	2,708,500.00	406,500.00	1,590,000.00	-	-	-	4,181,500.00	21,970,000.00	36,935,000.00	14,965,000.00	39,764,000.00
E		SOCIAL SECTOR	1,194,582,474.80	1,025,500.00	47,920,287.71	60,876,678.50	123,862,500.00	4,652,342,864.70	26,000,000.00	-	-	581,720,795.85	6,688,331,101.56	7,645,987,539.80	957,656,438.24	2,150,011,299.24
		GRAND TOTAL	17,901,414,522.28	3,254,800,516.83	3,447,643,267.31	3,967,188,264.17	2,774,102,593.08	38,330,553,184.90	552,121,820.71	4,889,033,813.78	1,287,999,208.33	5,848,564,135.79	82,253,421,327.18	85,732,749,702.36	3,479,328,375.18	56,218,278,783.48

SUPPLEMENTARY NOTE 8: SUBVENTION GRANTS

S/NO	ADMINISTRATIVE Code	MINISTRY DEPARTMENT AND AGENCY	ACTUAL 2025 ₦	FINAL BUDGET 2025 ₦	VARIANCE ₦	ACTUAL 2024
1	011100100100	Government House And Protocol	-	-	-	-
2	011100100200	Deputy Governor's Office	50,779,685.00	60,000,000.00	9,220,315.00	63,088,870.00
3	011102100500	Ekiti State Liaison Office Lagos	115,200.00	150,000.00	34,800.00	116,000.00
4	012300100100	Ministry Of Information And Value Orientation	109,030,772.00	111,000,000.00	1,969,228.00	59,659,648.00
5	012500600100	Office Of Establishment And Service Matters	-	-	-	-
6	012500600800	Nigeria Legion	2,400,000.00	2,900,000.00	500,000.00	2,400,000.00
		TOTAL ADMINISTRATION SECTOR	162,325,657.00	174,050,000.00	11,724,343.00	125,264,518.00
7	022000701000	Nigeria Civil Defence Corps	12,000,000.00	12,000,000.00	-	6,666,664.00
		TOTAL ECONOMIC SECTOR	12,000,000.00	12,000,000.00	-	6,666,664.00
8	031800100100	The Judiciary	2,977,352,422.40	3,200,000,000.00	222,647,577.60	2,382,113,334.02
9	031801100100	Ekiti State Judicial Service Commission	550,561,742.10	700,000,000.00	149,438,257.90	496,913,083.97
	031801100100	Ekiti State Customary Court of Appeal	1,110,686,763.10	1,454,686,762.93	343,999,999.83	824,291,970.20
		TOTAL LAW & JUSTICE SECTOR	4,638,600,927.60	5,354,686,762.93	716,085,835.33	3,703,318,388.19
10	045102100400	Subvention To Dawn Commission	-	40,000,000.00	40,000,000.00	-
		TOTAL REGIONAL SECTOR	-	40,000,000.00	40,000,000.00	-
11	051300100200	Ekiti State United Football Club	92,000,000.00	92,000,000.00	-	102,636,000.00
12	051300100300	Ekiti Queens Football Club	116,000,000.00	116,000,000.00	-	120,332,000.00
13	051700100100	Ministry Of Education, Science And Technology		-	-	115,209,300.00
14	051702600200	Ekiti State University	15,529,578,114.41	15,544,578,114.41	15,000,000.00	21,094,865,375.21
15	051702600300	Bamidele Olumilua University of Education	8,155,866,389.62	8,155,866,389.62	-	8,465,958,715.44
16	051702600400	Ekiti State College Of Health Science And Technology, Ijero	2,180,601,777.14	2,182,677,242.48	2,075,465.34	1,953,266,639.14
17	051702600500	Ekiti State Polytechnic, Isan Ekiti	1,363,750,761.70	1,366,244,150.69	2,493,388.99	1,183,170,009.00
18	052102600100	Ekiti State University Teaching Hospital	6,789,671,094.44	6,827,345,090.51	37,673,996.07	6,506,859,066.87
		TOTAL SOCIAL SECTOR	34,227,468,137.31	34,284,710,987.71	57,242,850.40	39,542,297,105.66
		SUMMARY OF GANTS & SUBVENTIONS ON SECTORS				
	A	ADMINISTRATION SECTOR	162,325,657.00	174,050,000.00	11,724,343.00	125,264,518.00
	B	ECONOMIC SECTOR	12,000,000.00	12,000,000.00	-	6,666,664.00
	C	LAW AND JUSTICE SECTOR	4,638,600,927.60	5,354,686,762.93	716,085,835.33	3,703,318,388.19
	D	REGIONAL SECTOR	-	40,000,000.00	40,000,000.00	-
	E	SOCIAL SECTOR	34,227,468,137.31	34,284,710,987.71	57,242,850.40	39,542,297,105.66
		GRAND TOTAL	39,040,394,721.91	39,865,447,750.64	825,053,028.73	43,377,546,675.85

SUPPLEMENTARY NOTE 9: SPECIAL PROGRAMMES/PROJECTS
(OTHER CAPITAL EXPENDITURES THAT CANNOT BE CLASSIFIED INTO PPE)

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2025	
				₦	₦
	010000000000	ADMINISTRATION SECTOR			
1		EKITI STATE EMERGENCY MANAGEMENT AGENCY	Purchase of Building Materials for Victims of Rainctor disaster	150,000,000.00	
					150,000,000.00
2	014000200100	AUDIT SERVICE COMMISSION	Payment for production of Audit service handbook regulation	2,500,000.00	
					2,500,000.00
		SUB TOTAL ADMIN			152,500,000.00
	020000000000	ECONOMIC SECTOR			
3	021500100100	MINISTRY OF AGRIC	Payment approved for 50% Government Counterpart Fund on mechanism the bring back the youth in Agriculture	38,045,285.00	
			Payment approved for State Owned Entity (SOE) name Ilu Eye Trading and Aggregation Company Limited	1,000,000,000.00	
			Payment for the Establishment of 100,000 Cocoa and 50,000 Oil Palm Seedling in the 2024/2025 Cropping Season	26,808,750.00	
			Payment for the Engagement of 25 youth farmers to boost Fish Production	19,982,000.00	
			Payment for farm mechanization, a key to food security, strategy formulation for Ekiti State Agricultural Revolution through targeted subsidy to small holders	150,000,000.00	
			Payment approved for the fumigation of poultry farm live birds markets and sensitization of poultry farmers on standard operation procedures for preventing outbreak at Avian influenza	1,350,000.00	
			Payment for Torographic and of perimeter survey crops enumeration and valuation exercise of 500 hectares of land community engagement at Itapaji Ekiti for the Agricultural Industrial Hub of the Special Agro Industrial Processing	9,423,400.00	
			Payment for monitoring, measurement education and supervision	1,961,324.00	
			Payment for sponsorship of training and data collection exercise for Ekiti State participation in October, 2025 cycle of cadre harmonization	15,000,000.00	
			2025 cycle of cadre cadre harmonize analysis and attendance of results validation/ participation workshops in Abuja	5,000,000.00	
			Payment for monitoring , measurement evaluation and supervision	13,646,066.50	
			transformation centers for Special Agro Industrial Processing Zone (SAPZ) project	11,464,875.00	
			Payment for economy of production for EBOPS new clusters across the state	130,549,363.32	
			Payment for consultancy services for preparation at Environmental and Social Impact Assessment (ESIA) for Ido, Eporo ATCS	36,576,000.00	
			Payment for consultancy services for feasibility studies at Orin farm settlement and ATCS	36,973,500.00	
			Purchase of Agrochemicals and fertilizer to farmers during wet season agricultural	200,000,000.00	

**SUPPLEMENTARY NOTE 9: SPECIAL PROGRAMMES/PROJECTS
(OTHER CAPITAL EXPENDITURES THAT CANNOT BE CLASSIFIED INTO PPE)**

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2025	
				₦	₦
			Payment the Input distribution to farmer's during wet season agricultural production	20,000,000.00	
					1,716,780,563.82
4	021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	Payment for the establishment of skill knowledge and extension dissemination tools for 2025 farming season FFS and FBS	14,240,000.00	
					14,240,000.00
	021512000100	LIVESTOCK PRODUCTIVITY AND RESILIENCE SUPPORT PROJECT	Payment for State Government Counterpart Contribution	27,069,500.00	
					27,069,500.00
5	021511600100	FADAMA	Payment for Salaries of (4) staffs at FADAMA Officers	1,960,000.00	
					1,960,000.00
6	021511800100	RAAMP	Payment for State Government Counterpart Contribution	1,311,343,862.44	
					1,311,343,862.44
7	022000100100	MINISTRY OF FINANCE	Payment of Rent Space occupied Ekiti State Liason Office, Abuja	11,250,000.00	
					11,250,000.00
8	022000700100	ACCOUNTANT GENERAL'S OFFICE	Payment for the migration of softsuite Application to cloud and implementation of Biometric system for Ekiti State	153,948,181.60	
					153,948,181.60
9	022205200100	EKITI STATE INVESTMENT PROMOTION AGENCY	Payment for Government Counterpart Contribution for Ekiti Knowledge Zone project.	125,000,000.00	
					125,000,000.00
10	022200100100	MINISTRY OF INNOVATION	Payment of SEED money for the Enterprise Fund and Mentor Digital Innovation and Entrepreneur in the Digital field in Ekiti State	100,000,000.00	
					100,000,000.00
11	023600100200	BUREAU OF TOURISM	Payment for Execution of Tourism Policy of Ekiti State (Tourism Master Plan)	58,215,608.10	
					58,215,608.10
12	025200100100	WATER CORPORATION	Payment for the NEEDS assessment of urban pipeline water in Ekiti State	49,500,000.00	
			Payment for the procurement of water treatment chemical	113,319,500.00	
			Payment for the engagement of a Consultant to develop Risk Resilience & Emergency Response Plan in Ekiti State	9,500,000.00	
					172,319,500.00
13	026100100400	EK-WASRA	Payment for conduct of comprehensive hydrological investigation, characterization and ground water resource mapping of Ekiti State	66,000,000.00	
					66,000,000.00
14	022700100100	MINISTRY OF EMPLOMENT & WEALTH CREATION	Payment approved for the implementation for agency banking scheme in Ekiti State	6,000,000.00	
			Payment for the development of Labour Information System	96,985,000.00	
					102,985,000.00
15	022700100100	MINISTRY OF TRADE, INDUSTRY, INVESTMENT & COOPERATIVES	Payment for the upgrade of existing Ekiti State youth & women empowerment micro credit programme	500,000,000.00	
			Payment for Counterpart Fund for EKSG/BOI LOAN LOTS	500,000,000.00	
			Payment for setup of Ekiti State MSME HUB	32,204,540.40	
			Payment for training & securing trade test certificate for artisan group in Ekiti State slots	31,100,000.00	

**SUPPLEMENTARY NOTE 9: SPECIAL PROGRAMMES/PROJECTS
(OTHER CAPITAL EXPENDITURES THAT CANNOT BE CLASSIFIED INTO PPE)**

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2025	
				₦	₦
					1,063,304,540.40
16	023800200100	BUREAU OF STATISTIC	Payment for government financial support towards National Computation of State Gross Domestic Product 2019 - 2023	10,000,000.00	
					10,000,000.00
		MINISTRY OF WORKS	Payment for the engagement of Consultant for the supervision of Ekiti City Ring road phase 1	244,311,509.57	
			Payment for the engagement of Consultant for the supervision of flyover bridge and Construction of Ikere - Igbara Odo Road	228,121,607.17	
					472,433,116.74
17	023500100100	MINISTRY OF TRANSPORTATION	Payment for the engagement for the commencement consultant of flight operation at the Ekiti State Airport	94,657,181.82	
			Payment for planting of grasses at selected low to medium erosion prone area of the Airfield at the Ekiti State Cargo Airport	38,065,858.58	
					132,723,040.40
18	026100100100	MINISTRY OF INFRASTRUCTURE & PUBLIC UTILITY	Payment for Consultancy fee for the resident design of Construction of mini water treatment at Odo Oja, Ikere Ekiti	4,000,000.00	
			Payment for engagement of technical assistant / consultant to provide technical assistance for the Implementation Agencies on APTS of sanitation sector of SURWASH programme	26,700,000.00	
			Payment for engagement of Consultant for the development of ESMP for Construction of WASH facility at Community Primary School in Ekiti State	9,188,400.00	
					39,888,400.00
		SUB TOTAL ECONOMIC			5,579,461,313.50
	030000000000	LAW & JUSTICE SECTOR			
					-
		SUB TOTAL LAW & JUSTICE			-
	050000000000	SOCIAL SECTOR			
19	051400100100	MINISTRY OF WOMEN AFFAIRS, GENDER EMPOWERMENT AND SOCIAL WELFARE	Payment for maintenance of facilities at the transit home for abuse women & girl at Agric Olope	15,330,000.00	
					15,330,000.00
20	051305300100	EKITI STATE OFFICE OF DISABILITY	Celebration of 2025 International Day of Persons on the Wheel Chair	18,797,000.00	
					18,797,000.00
		EKITI STATE UNIVERSITY	Consultancy Services	2,200,000,000.00	
					2,200,000,000.00
		BAMIDELE OLUMILUA UNIVERSITY OF EDUCATION, SCIENCE AND TECHNOLOGY	Consultancy Services	1,338,568,058.00	
					1,338,568,058.00
21	053501600100	MINISTRY OF ENVIRONMENT	Payment for Planting & Maintenance of Ornament Tree at strategic location across the State Capital	22,607,895.00	
					22,607,895.00
22	053501600200	NEWMAP	Payment for Government Counterpart Contribution Project	250,000,000.00	
					250,000,000.00

**SUPPLEMENTARY NOTE 9: SPECIAL PROGRAMMES/PROJECTS
(OTHER CAPITAL EXPENDITURES THAT CANNOT BE CLASSIFIED INTO PPE)**

S/N	ADMINISTRATIVE CODE	MDA's	DETAILS	2025	
				₦	₦
23	053501600300	FORESTRY COMMISSION	Payment for raising of 60,000 seedlings of Afara , Obeche , Iru , Teak and Gmelina	12,404,645.67	
			Ilawe	9,500,000.00	
					21,904,645.67
		SUB TOTAL SOCIAL	-		3,867,207,598.67
		TOTAL ADMINISTRATION SECTOR	-	-	152,500,000.00
		TOTAL ECONOMIC SECTOR		-	5,579,461,313.50
		TOTAL LAW & JUSTICE SECTOR			-
		TOTAL REGIONAL SECTOR			-
		TOTAL SOCIAL SECTOR	-	-	3,867,207,598.67
		TOTAL (A)	-	9,599,168,912.17	9,599,168,912.17
		(B) OTHER: EXTERNAL FINANCES WITH DRAW DOWN			
		ADMINISTRATION SECTOR			
		ECONOMIC SECTOR			
24	Anex i	WORLD BANK ASSISTED PROJECT(PFMU)	WORLD BANK ASSISTED PROJECT(PFMU)	2,853,649,748.73	2,853,649,748.73
		LAW & JUSTICE SECTOR			
		REGIONAL SECTOR			
		SOCIAL SECTOR			
25	Anex ii	EDUCATION TRUST FUND	EDUCATION TRUST FUND	2,701,237,671.77	2,701,237,671.77
26		SUBEB		604,276,550.10	604,276,550.10
		GRANTS :			
27	052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES		175,176,060.71	175,176,060.71
28	052100300100	PRIMARY HEALTHCARE DEVELOPMENT		817,271,138.55	817,271,138.55
		TOTAL SOCIAL SECTOR			4,297,961,421.13
		TOTAL EXTERNAL FINANCES WITH DRAW DOWN (B)			7,151,611,169.86
		GRAND TOTAL			
		TOTAL ADMINISTRATION SECTOR			152,500,000.00
		TOTAL ECONOMIC SECTOR			8,433,111,062.23
		TOTAL REGIONAL SECTOR			-
		TOTAL LAW & JUSTICE SECTOR			-
		TOTAL SOCIAL SECTOR			8,165,169,019.80
		GRAND TOTAL (A+B)			16,750,780,082.03

SUPPLEMENTARY NOTE 10A: LONG TERM BORROWING (DOMESTIC LOANS)

S/NO	DETAILS	OPENING BALANCE AS AT 01/01/2025	ADDITIONAL LOAN	TOTAL LOAN BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT (Due and paid)	TOTAL PAYMENT	CLOSING BALANCE AS AT 31/12/2025	CURRENT PORTION OF BORROWING
A	B	C	E	F=C-D+E	G	I	J=G+H+I	K=F-G	PROJECTED PR & INT.
		₦	₦	₦	₦	₦	₦	₦	₦
1	BUDGET SUPPORT	-	-	-	-	-	-	-	-
2	BAIL OUT	-	-	-	-	-	-	-	-
3	RESTRUCTURED COMMERCIAL BANK LOANS (FGN BONDS)	15,354,939,348.15		15,354,939,348.15	766,512,399.27	2,211,331,422.08	2,977,843,821.35	14,588,426,948.88	766,512,399.27
4	EXCESS CRUDE ACCOUNT (ECA) LOAN	2,117,386,437.45		2,117,386,437.45	907,451,330.28	-	907,451,330.28	1,209,935,107.17	604,967,553.52
5	STATE BONDS	7,691,498,405.93	-	7,691,498,405.93	2,318,108,474.49	822,996,727.30	3,141,105,201.79	5,373,389,931.44	2,318,108,474.49
6	RESTRUCTURED COMMERCIAL BANK LOANS (STATE GOVT.)	440,301,331.27	-	440,301,331.27	440,301,331.27	-	440,301,331.27	-	440,301,331.27
7	COMMERCIAL AGRICULTURE CREDIT SCHEME	4,051,603,268.56	-	4,051,603,268.56	252,196,220.00	356,363,730.52	608,559,950.52	3,799,407,048.56	252,196,220.00
8	CBN HEALTH INTERVENTION	1,723,513,525.11	-	1,723,513,525.11	212,490,733.56	112,537,078.52	325,027,812.08	1,511,022,791.55	212,490,733.56
9	CBN (DCRR) SCHEME I	3,774,134,765.87	-	3,774,134,765.87	522,161,993.95	355,226,845.73	877,388,839.68	3,251,972,771.92	522,161,993.95
10	CBN (DCRR) SCHEME II	3,923,395,218.21	-	3,923,395,218.21	522,828,941.00	355,680,568.39	878,509,509.39	3,400,566,277.21	522,828,941.00
11	CBN - BRIDGING FACILITY	-	-	-	-	-	-	-	-
	TOTAL	39,076,772,300.55	-	39,076,772,300.55	5,942,051,423.82	4,214,136,372.54	10,156,187,796.36	33,134,720,876.73	5,639,567,647.06

Less: Current Portion of Borrowing

5,639,567,647.06

Balance of Long Term Borrowing (Domestic)

27,495,153,229.67

SUPPLEMENTARY NOTE 10B: LONG TERM BORROWING (FOREIGN LOANS)

S/N	FOREIGN LOAN	CREDITOR	LOAN CURRENCY	LOAN AMOUNT	PRINCIPAL	INTEREST	TOTAL PR+INT IN LOAN CURRENCY	DEBT BAL IN ORIGINAL CURRENCY	DEBT OUTSTANDING IN USD AS AT 31/12/2025	DEBT OUTSTANDING IN NAIRA AS AT 31/12/2025
1	EKITI KNOWLEDGE ZONE PROJECT	IDA	USD	80,000,000.00	-	102,222.22	102,222.22	-	-	-
2	EKITI STATE COMMUNITY BASED POVERTY REDUCTION	IDA	XDR	7,642,692.44	191,179.04	14,220.59	205,399.63	3,534,883.28	4,842,790.03	6,950,648,770.21
3	HSDP	IDA	XDR	4,088,840.02	102,221.00	6,844.73	109,065.73	379,321.19	519,670.02	745,860,090.40
4	UBE	IDA	USD	4,851,562.50	120,052.08	9,439.58	129,491.66	1,429,010.17	1,429,010.17	2,050,996,992.46
5	HIV/AIDS	IDA	XDR	1,535,762.25	38,394.06	2,978.81	41,372.87	654,485.39	896,644.97	1,286,916,062.22
6	HSDP (II)	IDA	XDR	2,313,697.75	23,136.98	7,442.63	30,579.61	1,902,869.25	2,606,930.84	3,741,615,992.59
7	FADAMA	IDA	XDR	2,858,563.00	28,585.63	9,218.87	37,804.50	2,429,778.55	3,328,796.57	4,777,678,908.38
8	HIV/AIDS (SECOND)	IDA	XDR	3,343,202.00	33,432.02	11,017.99	44,450.01	2,894,867.81	3,965,968.85	5,692,184,943.51
9	SEPIP	IDA	USD	48,333,333.00	483,333.30	171,094.37	654,427.67	43,218,187.38	43,218,187.38	62,029,210,286.28
10	3RD NATIONAL URBAN WATER SECTOR REFORM	IDA	XDR	32,401,915.99	534,600.00	96,229.92	630,829.92	24,917,515.99	34,136,996.44	48,995,366,509.67
11	EKITI STATE NATIONAL PROGRAMME FOR FOOD SECURITY	IDA	FUA	7,000,000.00	-	17,134.86	17,134.86	-	-	-
12	YOUTH EMPLOYMENT & SOCIAL SUPPORT OPTION	IDA	USD	18,000,000.00	180,000.00	44,296.03	224,296.03	600,000.00	600,000.00	861,154,260.00
13	EKITI STATE ADOLESCENT GIRLS INITIATIVE FOR LEARNING AND EMP. PROJECT	IDA	USD	25,000,000.00	-	233,573.39	233,573.39	23,357,338.92	23,357,338.92	33,523,786,522.04
14	EKITI STATE NIGERIA FOR WOMEN SCALE UP PROJECT	IDA	USD	16,000,000.00	-	10,000.00	10,000.00	1,000,000.00	1,000,000.00	1,435,257,100.00
15	EKITI STATE RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	IDA	XDR	9,698,371.52	-	72,430.66	72,430.66	9,698,371.52	13,286,768.80	19,069,929,256.19
16	URBAN AND RURAL WATER SUPPLY, SANITATION AND HYGIENE PROGRAM		XDR	2,280,462.03	-	22,804.62	22,804.62	2,280,462.03	3,124,232.94	4,484,077,506.61
	TOTAL			265,348,402.50	1,734,934.11	830,949.27	2,565,883.38	118,297,091.48	136,313,335.93	195,644,683,200.56
	Less: Current Portion of Borrowing (Foregn Loan)									6,608,166,595.36
	Long Term Borrowing (Foregn Loan)									189,036,516,605.20

	LOAN CURRENCY	NAIRA (₦)	FOREIGN LOAN BALANCE AS AT 31/12/2025	NAIRA (₦)
OVERALL TOTAL (PR+INTR)	2,565,883.38	9,773,157,805.58	FOREIGN LOAN BALANCE B/F	206,633,067,613.68
PRINCIPAL PAYMENT	1,734,934.11	6,608,166,595.36	ADDITIONAL LOAN	26,739,463,501.12
INTEREST PAYMENT	830,949.27	3,164,991,210.22	EXCHANGE RATE DIFFERENTIAL ADJUSTMENT	(31,119,681,318.88)
			PRINCIPAL REPAYMENT	(6,608,166,595.36)
			FOREIGN LOAN B/D	195,644,683,200.56

NOTE:

The Dollar to Naira rate of conversion as at 31st December, 2025 was ₦1435.26

SUPPLEMENTARY NOTE 10C: BREAKDOWN OF DOMESTIC AND FOREIGN DEBTS

	DETAILS	BALANCE AS AT 31/12/2025 ₦	BALANCE AS AT 31/12/2025 ₦	REFERENCE
	DOMESTIC DEBTS:			
	Unremitted Deductions	1,228,039,723.64		NOTE 37
	Payables	9,572,471,534.71		NOTE 38
	Current Portion of Borrowings	5,639,567,647.06		NOTE 40 / SUPPL. NOTE 10A
	Long Term Borrowings	27,495,153,229.67		NOTE 43 / SUPPL. NOTE 10A
	TOTAL DEMESTIC DEBTS (A)		43,935,232,135.08	
	FOREIGN DEBTS:			
	Current Portion of Borrowings	6,608,166,595.36		NOTE 40 / SUPPL. NOTE 10B
	Long Term Borrowings	189,036,516,605.20		NOTE 43 / SUPPL. NOTE 10B
	TOTAL FOREIGN DEBTS (B)		195,644,683,200.56	
	TOTAL DEBTS (A+B)		239,579,915,335.64	

SUPPLEMENTARY NOTE 11: FINANCIAL CHARGES FOR THE YEAR 2025

SUMMARY ANALYSIS OF FINANCIAL CHARGES

S/N	MONTH	SMS CHARGES	SUNDRY BANK CHARGES	NIBSS CHARGES	COMMISSION CHARGES	TOTAL
		₦	₦	₦	₦	₦
1	JANUARY	-	-	-	-	-
2	FEBRUARY	6,576.50	39,939.23	21,207,918.20	-	21,254,433.93
3	MARCH	2,777.65	2,829,757.70	4,617,394.77	-	7,449,930.12
4	APRIL	17,160.01	3,136,758.81	-	-	3,153,918.82
5	MAY	17,594.05	6,796,345.76	1,268,100.00	-	8,082,039.81
6	JUNE	23,134.80	3,480,736.78	35,102,772.36	-	38,606,643.94
7	JULY	-	0.54	-	-	0.54
8	AUGUST	14,339.05	903,985.21	307,568,334.70	-	308,486,658.96
9	SEPTEMBER	17,048.65	5,036,750.97	16,984,550.00	-	22,038,349.62
10	OCTOBER	1,564.40	605,962,563.98	21,263,239.32	-	627,227,367.70
11	NOVEMBER	38,751.30	2,497,990.40	22,507,833.15	-	25,044,574.85
12	DECEMBER	1,437,337.47	18,265,951.30	85,097,054.40	-	104,800,343.17
	TOTAL	1,576,283.88	648,950,780.68	515,617,196.90	-	1,166,144,261.46

SUPPLEMENTARY NOTE 12A: ADVANCES (REVOLVING ADVANCES)

DETAILS	₦	₦	₦	₦	REMARK ₦
CIVIL SERVANTS	31/12/2025	31/12/2025	31/12/2024	31/12/2024	INCREASE (DECREASE)
Housing Loan	1,617,054,195.90		989,920,462.75		
Vehicle Loan	1,084,138,809.72		1,147,800,496.46		
TOTAL		2,701,193,005.62		2,137,720,959.21	
SECONDARY SCHOOLS TEACHERS					
Housing Loan	361,395,514.06		339,883,056.31		
Vehicle Loan	463,525,124.07		257,354,257.51		
TOTAL		824,920,638.13		597,237,313.82	
PRIMARY SCHOOL TEACHERS					
Housing Loan	30,256,464.50		35,412,757.22		
Vehicle Loan	107,628,216.81		134,278,583.72		
TOTAL		137,884,681.31		169,691,340.94	
HOUSE OF ASSEMBLY					
Housing Loan	1,561,819.84		6,835,162.12		
Vehicle Loan	52,032,435.84		49,508,386.92		
		53,594,255.68		56,343,549.04	
TOTAL		3,572,556,381.98		2,960,993,163.01	611,563,218.97
LOAN TO OTHER TIERS OF GOVERNMENT					
Local Government (Bail-Out)	1,030,198,431.74		1,124,567,891.18		
less: Refunds by Local Governmnets	-		94,369,459.44		
TOTAL		1,030,198,431.74		1,030,198,431.74	
GRAND TOTAL		4,602,754,813.72		3,991,191,594.75	

SUPPLEMENTARY NOTE: 12B WEMA SHARES

DETAILS	₦	₦	₦
Shares divested to Civil Servants etc	499,743,683.20		
Add: Unallotted Shares	16,256,316.80		
Amount released by State Government		516,000,000.00	
Less:			
Refunds (2007-2024)	469,362,362.26		
Refunds 2025	-	469,362,362.26	
BALANCE			46,637,637.74

SUPPLEMENTARY NOTE: 12C REVENUE RECEIVABLES AS AT 31ST DECEMBER, 2025

DETAILS/SECTORS	₦
CONSTRUCTION	75,408,460.90
CONSULTING	139,102.81
EDUCATION	3,296,153,771.67
FINANCIAL INSTITUTIONS	108,517,460.42
HEALTH	351,687.60
HOSPITALITY	2,804,035.77
LOTTERY	11,031,200.29
MANUFACTURING	16,889,993.73
OIL & GAS	4,558,832.95
TELECOMMUNICATION	5,999,303.44
TRADING	847,663.28
OTHERS	20,279,394.18
GRAND TOTAL	3,542,980,907.04

**SUPPLEMENTARY NOTE 13: PREPAYMENT
BOND SINKING FUND ACCOUNT AS AT 31ST DECEMBER, 2025**

DETAILS	2025	2024	SUPPL. NOTE
	₦	₦	
INFLOWS:			
ISPO	-	-	
Receipt from State Government	22,845,340,773.00	18,705,340,773.00	
Investment Income	926,814,067.00	397,840,048.00	
TOTAL INFLOW	23,772,154,840.00	19,103,180,821.00	
OUTFLOWS:			
Payment to Bond Holders	15,143,336,166.00	12,112,617,082.00	
Refund to State Government	2,343,844,290.00	2,343,844,290.00	
Consultants Fee	-	-	
Registrars Fees	-	-	
Management Fees	98,412,890.00	66,648,428.00	
Trusteeship Fees	80,625,000.00	64,500,000.00	
Reimbursable Fees	-	-	
Bank Charges and Courier	41,960.00	36,776.00	
Secretariat fee	102,315,493.00	87,964,243.00	
TOTAL OUTFLOW	17,768,575,799.00	14,675,610,819.00	
BALANCE	6,003,579,041.00	4,427,570,002.00	

SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2025	2025
			₦		₦	₦	₦
	010000000000	ADMINISTRATION SECTOR					
1	011100100100	GOVERNMENT HOUSE AND PROTOCOL	BUILDING	Completed	Reconstruction & remodelling of Adebayo Lodge in the Govt House	730,388,839.04	
				On-going	Renovation & remodelling of some deteriorated and old fashion structure and facilities in the Government House and Governor's Office as well as provision of Annex Building for a Guest lodge in the	1,000,000,000.00	
							1,730,388,839.04
			FURNIURES & FITTINGS	Completed	Replacement of some old fashioned & damaged furniture in Guest & Residential Lodge in Govt House	222,799,125.00	
							222,799,125.00
2	011100100200	DEPUTY GOVERNOR'S OFFICE	BUILDING	Completed	Reconstruction of POP and Wardrobes at the Deputy Governor's Lodge	3,901,351.35	
							3,901,351.35
			INFRASTRUCTURE	Completed	Procurement of Acrylic Podium with wireless microphone for the Deputy Governor	4,500,000.00	
				Completed	Procurement of Communication Equipment for the Deputy Governor's Office	4,150,000.00	
							8,650,000.00
3	011100300100	EKITI STATE BOUNDARY COMMISSION	BUILDING	Completed	Renovation of Ekiti Boundary Commission office, Ado Ekiti	2,000,000.00	
							2,000,000.00
4	011100400100	EKITI STATE SUSTAINABLE DEVELOPMENT GOAL	INFRASTRUCTURE	Completed	Payment for drilling of Motorised Boreholes	19,800,000.00	
							19,800,000.00
5	011111200100	GENERAL ADMINISTRATION DEPARTMENT	BUILDING	Completed	Payment for Construction of New Governor Office	162,354,997.51	
							162,354,997.51
			FURNITURE & FITTINGS	Completed	Procurement of first batch of furniture item and office equipment to MDAs in Ekiti State.	385,000,000.00	
							385,000,000.00

SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2025	2025
						₦	₦
			₦			₦	₦
			INFRASTRUCTURE	Completed	Purchase of 2 units of 3000 litres of stores water Tanks at the State Secretariat	480,000.00	
							480,000.00
6	011110100100	BUREAU OF SPECIAL PROJECTS	BUILDING	Completed	Renovation of the Office of Transformation and Service Delivery	25,563,762.16	
				Completed	Completion of Ekiti State Governor's Lodge, Abuja	300,000,000.00	
				On-going	Contract for the Construction of Ekiti State Centre, Ado Ekiti	375,665,017.38	
				Completed	Construction of 100 Bed Space Hostel Capacity at Command Secondary School, Isan Ekiti	43,948,004.33	
				Completed	Renovation of Office Allocated to the Min of Innovation, Science and Digital Economy at State Secretariat complex Ado Ekiti	15,300,108.11	
				Completed	Construction of Toilet bath at NYSC orientation camp	94,179,297.30	
				Completed	Payment for the repair of public buildings effected by rainstorm in Ado Ekiti	84,916,538.15	
							939,572,727.43
			INFRASTRUCTURE	Completed	Fencing and outstanding item of works on the new State Library along Ilawe Road, Ado Ekiti	45,050,324.32	
							45,050,324.32
7	011100201400	TECHNICAL ADVISER ON SPORTS DEVELOPMENT	BUILDING	On-going	Construction of Ekiti State Indoor Sport Hall, Ado Ekiti.	3,300,000,000.00	
							3,300,000,000.00
8	011100700100	BUREAU OF PUBLIC PROCUREMENT	OFFICE EQUIPMENT	Completed	Procurement of office equipment	32,100,000.00	
				Completed	Replacement of Working Tools	35,000,000.00	
							67,100,000.00
			SPECIALISED EQUIPMENT	On-going	Provision of SAAS-E procurement solution.	100,000,000.00	
				Completed	Renewal of the Subscription on the BPP portal / servicing and up-grade of server and portal	36,294,054.10	

SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2025	2025
			₦		₦	₦	₦
							136,294,054.10
9	011200100100	HOUSE OF ASSEMBLY	BUILDING	On-going	Renovating and remodelling of the HOA complex and HASC	308,321,014.78	
							308,321,014.78
		SUB TOTAL ADMIN					7,331,712,433.53
	020000000000	ECONOMIC SECTOR					
10	021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	LAND	Completed	Land Clearing for Agricultural purposes across the state	4,904,498,968.50	
							4,904,498,968.50
			BUILDING	Completed	Construction of renewed Hope dormitories at selected farm clusters in Iyemero and Aramoko Ekiti	440,926,153.37	
				Completed	Construction of renewed Hope dormitories at selected farm clusters in Oke Ako and Ikere Ekiti	440,926,153.37	
				Completed	Construction of renewed Hope dormitories at selected farm clusters in Emure / Eporo Ekiti	220,463,076.75	
				Completed	Construction of Trenches / Ditches around different farm clusters within the state	392,472,560.00	
				On-going	Construction for six(6) security houses and renovation of Two(2) existing as security house at Oke Ago1, Oke Ago2, Ado, Emure ,	424,617,653.06	
							1,919,405,596.55
			INFRASTRUCTURE	On-going	Construction modular solar powered irrigation system at some selected	60,000,000.00	
							60,000,000.00
			PLANT AND MACHINERY	Completed	Purchase of agricultural working tools for the first set of bring back our youth to agriculture initiative in collaboration with YSJ farms Ltd	144,300,000.00	
				Completed	Payment for the purchase of global positioning system (GPS) for land clearing and tractorization subsidy activities	3,250,000.00	
							147,550,000.00
			FURNITURES & FITTINGS	Completed	Procurement of furniture and equipment to the newly constructed dormitories	638,382,221.40	
							638,382,221.40

SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2025	2025
			₦		₦	₦	₦
			OFFICE EQUIPMENT	On-going	Payment for newly equipment and materials for EBOPS across the state	49,405,500.00	49,405,500.00
11	022000100100	MINISTRY OF FINANCE	INVESTMENT	Completed	Payment for amount approved State Government intervention fund to Fountain & Holding Ltd	4,762,241,948.24	
				Completed	Return on Investment with Fountain & Holding Ltd	718,413,230.96	
							5,480,655,179.20
12	022000700100	ACCOUNTANT-GENERAL'S OFFICE	OFFICE EQUIPMENT	Completed	Payment for the Purchase of Iron safe for MDA's in Ekiti State	33,900,000.00	
							33,900,000.00
13	022000800100	EKITI STATE BOARD OF INTERNAL REVENUE SERVICES	BUILDING	Completed	Payment for the construction of Ekiti State Hevenue House, Fajuyi, Ado Ekiti	2,372,811,536.99	
							2,372,811,536.99
14	22000800200	SIGNAGE AND ADVERTISEMENT AGENCY	INFRASTRUCTURE	Completed	Repair of Bill Board Sheet own by Ekiti State	4,000,000.00	
							4,000,000.00
15	022800100100	BUREAU OF INFORMATION, COMMUNICATION AND TECHNOLOGY	INFRASTRUCTURE	Completed	Restoration of Campus B network Infrastructure (Secretariat Complex Network).	3,836,490.80	
							3,836,490.80
16	023100100100	EKITI STATE ELECTRICITY BOARD	INFRASTRUCTURE	On-going	Purchase and delivery of 16 units 500 KVA/110.415KV Transformer	422,984,000.00	
				Completed	Installation of Solar Streetlight from DE-HEAD Area Road to Olorunsogo Zone, Ado Ekiti	195,633,011.81	
				Completed	Installation of Solar Streetlight along Mosque Road, Oja - Oba Ado Ekiti	29,908,133.64	
				Completed	Extension of Electricity and Installation of Transformor at Maryland Avenue, Ado Ekiti	133,349,196.80	
				Completed	Installation of Solar Streetlight at GRA 3rd Extension Phase II off NTA Road, Ado Ekiti.	105,008,150.00	
				Completed	Repair of damaged 2.5MVA 33/3.3KVA Power Transformer at Ero Headworks	16,008,817.50	
				Completed	Installation of new Transformers at Igede/ Erio/ Oke-oro and Iroko Ekiti	79,860,590.44	
				Completed	Extension of Electricity & Installation of Transformer at Ibukunoluwa/Asungbowoola Community Lot	147,554,000.00	
				Completed	Replacement of damaged Transformer 500KVA at Ilumoba Ekiti	65,902,394.25	

SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2025	2025
			₦			₦	₦
				Completed	Upgrading of damaged 2.5kMVA Transformer at Government House Injection Substation to 5MVA Power Transformer	199,300,000.00	
				Completed	Installation of Solar Streetlight in the new road beside Bovas Fillings Station off secretariat road, Ado Ekiti	57,475,950.00	
				Completed	Repair of damaged Transformer at Omuo Ekiti	198,369,532.50	
				On-going	Extension of Electricity and Installation of Transformer at the College of Health, Ijero Ekiti	70,807,786.63	
				Completed	Extension of Electricity and Installation of Transformer at Temidire Community Okeoro Quarter, Iyin Ekiti	72,257,601.51	
				Completed	Extension of Electricity and Installation of Transformer at Aseyori Community, off Eleyo High School, Ikere Ekiti	36,367,825.10	
				Completed	Extension of Electricity and Installation of Transformer at Agbelusi cres, Judge Quarter, off NTA Ado Ekiti	69,593,826.76	
							1,900,380,816.94
17	023100100400	ELECTRICITY REGULATORY BUREAU	PLANT & MARCHINERY	Completed	Payment for the purchase of Power Testing Tools & Equipment	5,000,000.00	
							5,000,000.00
18	023400100100	MINISTRY OF WORKS	INFRASTRUCTURE	On-going	Reconstruction of Ikere - Ilawe Road	6,166,689,173.95	
				On-going	Rehabilitation of Itawure- Okemesi Road	6,000,000,000.00	
				On-going	Rehabilitation of Igede- Ilawe Road	420,144,815.19	
				On-going	Construction of BOVAS filling station - Sportless Hotel Road, Ado Ekiti	882,487,149.37	
				On-going	Construction of Ikole-Ara-Isinbode Road	3,256,285,956.09	
				On-going	Construction of 1km Flyover from Ajilosun (Unoin Bank) to Okeyinmi (First Bank) Ado Ekiti	9,000,000,000.01	
				On-going	Rehabilitataion of Itapa-Ijelu-Omu Oke Road and additional works on River Ele	1,113,181,092.31	
				On-going	Construction of Alternative Route at Mudshid area along Ado - Ilawe Road	38,754,227.86	
				On-going	Rehabilitation of Agric -Olope- Mofere - Odo Ado Road	16,012,255.87	
				On-going	Rehabilitataion of Ado - Ilawe road	200,000,000.00	

SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2025	2025
			₦		₦	₦	₦
				On-going	Construction of Ilawe - Erinjiyan link Road	200,000,000.00	
				On-going	Construction of Atlas - Ajebamidele- Deeper life- Alasia - shephard-Omisajana Road, Ado Ekiti	1,500,000,000.00	
				On-going	Rehabilitation of Igbara Odo - Ikogosi Road	5,385,920,033.55	
				On-going	Rehabilitation of Oke-Ayedun - Ipao - Oke-Ako - Irele Road	1,000,000,000.00	
				On-going	Construction of FMS farms Internal Road, Iyemero Ekiti	150,000,000.00	
				On-going	Rehabilitation of DE-HEAD-FAGLO-BASIRI junction Road Ado Ekiti	500,000,000.00	
				On-going	Construction of failed Convert with concrete at Tinuola Road, Okela, Ado Ekiti	359,236,471.62	
				On-going	Consultancy on the supervision of Flyover Bridge and Construction of Ikere - Igbara Odo	36,573,210.55	
				On-going	Construction of Ikogosi Township road and Ikogosi Warmspring	1,859,894,854.56	
				On-going	Construction of Iloro - Ijurin - Temidire - Ayegunle road and additional works on Construction of Oke Ero, Ilokun Ekiti	2,739,514,934.35	
				On-going	Reconstruction of Ikere- Igbara Odo Road	2,500,000,000.00	
				On-going	Rehabilitation of Ado - Iworoko - Ifaki dualization Road	4,288,819,531.36	
				On-going	Rehabilitation of HMB/Doctor's Quarters to Apata nata Road	1,246,546,153.51	
				On-going	Rehabilitation of Oke Ako Road, Ire Ekiti	1,243,714,043.91	
				On-going	Reconstruction of Oke Age - Palace Road and partiching of Oke Yaweh-Idolofin road	237,333,828.39	
				On-going	Rehabilitation of Oro Akinaka Moba road, Efon Alaaye	1,000,000,000.00	
				On-going	Reconstruction of GRA 3rd Extension Road behind NTA Ado Ekiti	2,730,468,022.90	
				On-going	Rehabilitation of Ikere - Ise - Emure Road to Eporo Ekiti	2,500,000,000.00	
							72,166,197,187.19
19	023500100100	MINISTRY OF TRANSPORTATION	BUILDING	Completed	Construction of passanger terminal building at Ekiti State Airport Ado Ekiti	50,297,732.47	
				On-going	Payment for the construction of Aviation quarters at the Ekiti State Airport	1,500,000,000.00	
							1,550,297,732.47

SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2025	2025
						₦	₦
			₦		₦	₦	₦
			FURNITURES & FITTING	On-going	Furniture fitting and household equipment for the quarters recently acquired for the aviation staff deployed to the Ekiti State Cargo Airport	269,673,340.72	
							269,673,340.72
			OFFICE EQUIPMENT	Completed	Supply and installation of Instrument Landing system (ILS) at the Ekiti State International Airport	3,361,129,366.30	
							3,361,129,366.30
			TRANSPORT EQUIPMENT	Completed	Payment for production of the reflective jacket and permits for all motorcycle and Tricycle riders in Ekiti State	18,354,545.45	
							18,354,545.45
			INFRASTRUCTURE	Completed	Clearing and transportation of Baggage handling system for Ekiti State Airport	41,005,917.16	
				Completed	Procurement and Installation of LPG Canons and laser beam bird and wildlife mearsures at the Ekiti Airport	46,036,363.64	
				Completed	Demarcation and partitioning of the passagers screening area of the Ekiti State International Agro - Allied Airport	9,304,848.48	
				On-going	Construction of the perimeter fence of the Ekiti State Airport	615,482,846.65	
				On-going	Completion of Civil/ Infrastructural Work phase II at Cargo Airport	382,309,183.75	
				On-going	Repair and construction of drainage embarkments at Ekiti State Airport	326,381,108.65	
				On-going	Construction of Overhead Water Storage tank (Braith waite steel) for the Ekiti State International Cargo Airport	93,501,030.30	
				On-going	Construction of Airfield payment at the Ekiti Cargo Airport.	807,600,000.00	
							2,321,621,298.63
20	023500300100	EKITI STATE PUBLIC WORKS CORPORATION	INFRASTRUCTURE	On-going	Rehabilitation of Olora Junction to Housing Junction Road.	218,000,000.00	
							218,000,000.00
21	022000800300	LOTTERIES COMMISSION	BUILDING	Completed	PYMT for Renovation of Ekiti State Lotteries Commission COMPLEX	45,775,743.75	
							45,775,743.75
22	022200100100	MINISTRY OF TRADE, INDUSTRY, INVESTMENT & COOPERATIVES	BUILDING	Completed	Renovation & remodeling of a section of ODUJA Textile Complex to Accommodation & kickstart the Fashion & Garment Hub	109,207,807.15	
							109,207,807.15
			INFRASTRUCTURE	On-going	Payment to set up Ekiti State MSME ICT HUB for funding structure and operational model for facilitators fees LOT 3	102,541,237.08	
				On-going	Payment to set up Ekiti State MSME ICT HUB for funding structure and operational model for purchase of goods LOT 1	50,000,000.00	

SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2025	2025
			₦		₦	₦	₦
							152,541,237.08
23	022700100100	MINISTRY OF EMPLOYMENT AND WEALTH CREATION	OFFICE EQUIPMENT	Completed	Payment approved for setting up Labour Market Information System (LMIS) Office and Equipment	29,000,000.00	
							29,000,000.00
24	023600100100	MINISTRY OF ARTS, CULTURE & TOURISM DEVELOPMENT	BUILDING	On-going	Construction/Building of Cultural Centre at Water Works Ajilosun, Ado Ekiti	1,707,372,523.00	
							1,707,372,523.00
			SPECIALIZED EQUIPMENT	Completed	Purchase of Costume & Accessories for the State Performing Troupe	8,400,000.00	
							8,400,000.00
25	025300100100	MINISTRY OF PHYSICAL PLANNING & URBAN DEVELOPMENT	LAND	Completed	Payment for the Preparation and Design of Layout for Residential purpose	25,942,706.50	
							25,942,706.50
26	026000100100	BUREAU OF LANDS	LAND	Completed	Payment for the valuation exercise and compensation payable to 159 claimants whose properties would be affected by the Dualization of	156,997,608.74	
				Completed	Payment for acquisition exercise for the Rehabilitation of Afe Babalola University road along Ado - Ilumoba - Imesi to Ondo State boundary	2,500,000.00	
				Completed	Payment for acquisition exercise and determination of compensation in respect of building museum	1,500,000.00	
				Completed	Payment for Compensation of land users along the right way of the on-going TCN & for building properties.	504,000,000.00	
				Completed	Payment for acquisition of land for the establishment of Command Secondary Schl	2,100,000.00	
				Completed	Payment for enumeration and evaluation of 230 hectares of land for the proposed Army Barracks in Ekiti	4,000,000.00	
				Completed	Payment for the implementation of a Comprehensive Land Administration Solution in Ekiti State	700,000,000.00	
							1,371,097,608.74
27	026000100400	URBAN RENEWAL AGENCY	LAND	Completed	Payment for Compensation Dr & Mrs Omodara at the proposed Atikankan Urban Regeneration in Ado Ekiti & 41 Claimants to	80,380,065.12	
							80,380,065.12
28	026000100200	OFFICE OF SURVEYOR GENERAL	LAND	Completed	Payment for the Perimeter & Topographical Survey of 230 Hectares of Lands for Military Base	7,653,200.00	
							7,653,200.00
29	022205200200	EKITI STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	INFRASTRUCTURES	Completed	EK CARES Programme DL1-14 COMPLETION OF 5 New Communities Development Plans	152,350,000.00	

SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2025	2025
						₦	₦
			₦			₦	152,350,000.00
30	026100100100	MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES	INFRASTRUCTURE	Completed	Payment for ESMP 100 number of wash facilities in Ekiti State	8,000,000.00	
				Completed	Payment for development of ESMP for the completion of existing Artisan well at odo oja, ikere-Ekiti	14,281,800.00	
							22,281,800.00
			TRANSPORTATION EQUIPMENT	Completed	Payment for Repair of two Fire Fighting Truck and one Water Tanker in the fleet of Ekiti State Fire Service Department	17,546,000.00	
				Completed	Refurbishment of three Fire Ambulance	14,090,000.00	
			OFFICE EQUIPMENT				31,636,000.00
31	025200100200	EKITI STATE RURAL WATER SUPPLY & SANITATION AGENCY	INFRASTRUCTURE	Completed	Implementation of World Bank's Sustainable Urban, Rural Water Sanitation and Hygiene (SURWASH) Programme in the State	2,406,570,901.47	
							2,406,570,901.47
32	025200100100	WATER CORPORATION	INFRASTRUCTURE	On-going	Supply of 150mm HDPE pipe and Replacement of weak pipes within Ado	18,968,730.00	
				Completed	Development of ESMP for laying 100mm/hope pipeline extension at Embassy High Land Community, Ado -Ekiti; Rehabilitation of Isan border Station & Rehabilitaion of Ikere Borehole Scheme at Ikere Ekiti	14,644,526.80	
				On-going	Rehabilitation of Ijan Booster Station and Stabilization of Ado Ekiti Transmission	100,000,000.00	
				On-going	Construction and Installation of 2 water pumps at Fajuyi Booster Station	28,085,226.67	
							161,698,483.47
33	026100100400	EKITI WATER AND SANITATION REGULATORY AGENCY	TRANSPORTATION EQUIPMENT	Completed	Payment for procurement of two motorcycles	3,472,500.00	
							3,472,500.00
			SPECIALIZED ASSET	Completed	Payment for procurement of a portable rapid TACE Heavy metal analysis and accessories	31,724,140.00	
							31,724,140.00
		SUB TOTAL ECONOMIC					103,772,204,497.42
	030000000000	LAW & JUSTICES					
34		MINISTRY OF JUSTICE	SPECIALIZED ASSET	Completed	Payment approved for the purchase and installation of law pavillion software (law book)	20,000,000.00	

SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2025	2025
			₦		₦	₦	₦
							20,000,000.00
		SUB TOTAL LAW & JUSTICE					20,000,000.00
	050000000000	SOCIAL SECTOR					
35	051300100100	MINISTRY OF YOUTH DEVELOPMENT	INFRASTRUCTURE	Completed	Construction of Ekiti Parapo Pavilion	100,000,000.00	-
							100,000,000.00
36	051305200100	SPORT COMMISSION	INFRASTRUCTURE	Completed	Payment for the renovating, construction & modelling of Oluyemi	1,950,000,000.00	
							1,950,000,000.00
37	052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	BUILDING	On-going	Construction of Multipurpose Building at Ekiti State Teaching Hospital Ado-Ekiti	3,524,111,111.66	
							3,524,111,111.66
38	052102600100	EKITI STATE UNIVERSITY TEACHING HOSPITAL	SPECIALISED ASSET	Completed	Payment for the Purchase of Ventilator for Optimum function of ICU in EKSUTH	100,000,000.00	
							100,000,000.00
39	051700100100	MINISTRY OF EDUCATION	BUILDING	Completed	Renovation of SUBEB Building and SS2A to SS2C Block at Government High School, Are/Afao Ekiti (ix); Re-roofing of computer room affected	131,649,186.34	
				Completed	Renovation of School building affected by rainstorm and School with perimeter fencing in Ekiti State category E (xiii); Perimeter fencing at	195,138,290.54	
				Completed	Renovation of Comm High School Igbara Odo (IV); The Renovation of block of C/R at Okemesi Comm high school Okemesi (V); The re-	187,248,641.70	
				Completed	Infrastructural Renovation and Correction of Structural Defects at Deji Fasuan Model College, Ado Ekiti	222,261,394.03	
							736,297,512.61
40	051700100400	LIBRARY BOARD	SPECIALIZED ASSET	Completed	Payment for purchase of books & journal including E-LIBRARY Books	4,810,000.00	
							4,810,000.00
41	051702600100	SCHOOL AGRIC AND ENTERPRISE AGENCY	PLANT AND MACHINERY	Completed	Being payment for Purchase of government equipment for local fabric	10,000,000.00	
							10,000,000.00
42	051702600500	EKITI STATE POLYTECHNIC, ISAN	BUILDING	On-going	Completion of E-library at the Ekiti State Polytechnic, Isan Ekiti	130,000,000.00	
				On-going	Construction of Gate House and Fence at the Ekiti State Polytechnic, Isan Ekiti	20,000,000.00	

SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2025	2025
			₦		₦	₦	₦
							150,000,000.00
43	053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	INFRASTRUCTURE	Completed	Dredging of GRA River to Pavilion, NTA and Amala Sport	54,485,953.60	
				Completed	Desilataion of lined drains, access SDABS Culverts Ado-Irepodun-Ifelodun and Moba	195,348,125.00	
							249,834,078.60
44	053501600200	GREEN ECONOMY & ECOLOGICAL MATTERS	INFRASTRUCTURE	On-going	Payment for Reclamation of the emerging cully and construction the line drains & reclamation road	105,975,316.29	
				On-going	Payment for 60% Mobilization fee for Construction of the Culvert & Channel and Dredging	586,147,386.72	
							692,122,703.01
45	053505300100	WATER MANAGEMENT BOARD	SPECIALIZED ASSET	Completed	Payment for fabrication of 20 single dino bins of 12cm with rollers	172,929,875.00	
				Completed	Payment for the purchase of 2000 Wheelie Bins for waste collection	148,850,000.00	
							321,779,875.00
46	053505400100	FORESTRY COMMISSION	INFRASTRUCTURE	Completed	Payment for construction of central post in Omuo, Igbara Odo and Efon	15,000,000.00	
							15,000,000.00
47	055100300100	MINISTRY OF RURAL & COMMUNITY DEV.	BUILDING	Completed	Renovation of Alara of Aramoko Palace through Self-help project	94,415,468.75	
							94,415,468.75
			INFRASTRUCTURE	Completed	Construction of Rural Road in Ekiti State	368,750,000.00	
				Completed	Rehabilitaion of Market stall, Palaces,Town Halls e.t.c Community Self Project	5,408,300.00	
				Completed	Payment for second phase of the Communities Self-help/Grant in Aids project for 40 Communities across in Ekiti	417,000,000.00	
							791,158,300.00
		SUB TOTAL SOCIAL	-				8,739,529,049.63

SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2025	2025
			N		N	N	N
		TOTAL ADMINISTRATION SECTOR				-	7,331,712,433.53
		TOTAL ECONOMIC SECTOR				-	103,772,204,497.42
		TOTAL LAW & JUSTICE SECTOR				-	20,000,000.00
		TOTAL REGIONAL SECTOR				-	-
		TOTAL SOCIAL SECTOR				-	8,739,529,049.63
		TOTAL (A)				119,863,445,980.58	119,863,445,980.58
						82,408,973,638.92	20,651,447,668.05
		OTHER: EXTERNAL FINANCES WITH DRAW DOWN					
48	Annex i	WORLD BANK ASSISTED PROJECT(PFMU)				31,908,975,027.75	31,908,975,027.75
49	Annex ii	EDUCATION TRUST FUND				608,073,055.40	608,073,055.40
50		SUBEB				5,513,640,643.84	5,513,640,643.84
51	011100400100	EKITI STATE SUSTAINABLE DEVELOPMENT GOAL				-	-
		HEALTH PROJECTS FINANCED BY AIDS & GRANTS				-	-
		TOTAL (B)				38,030,688,726.99	38,030,688,726.99
		GRAND TOTAL (A+B)	-			157,894,134,707.57	157,894,134,707.57

SUPPLEMENTARY NOTE 14: SCHEDULE OF EXPENDITURE CAPTURED IN PPE

S/N	ADMINISTRATIVE CODE	MDA'S	CLASSIFICATION	STATUS	DETAILS	2025	2025
			N		N	N	N

SUMMARY OF EXPENDITURE CAPTURED IN PPE

CLASS OF ASSET	ADDITION DURING THE YEAR	WIP COMPLETED	ON-GOING (WIP)	TOTAL
LAND	7,550,469,376.86	-	-	7,550,469,376.86
BUILDING	3,653,023,675.57	3,341,972,100.26	12,290,087,319.88	19,285,083,095.71
INFRASTRUCTURE	8,863,168,341.34	27,789,505,024.01	75,644,975,850.74	112,297,649,216.09
PLANT AND MACHINERY	1,266,542,815.06	-	-	1,266,542,815.06
TRANSPORT EQUIPMENT	917,427,235.45	-	-	917,427,235.45
OFFICE EQUIPMENT	5,177,035,384.94	-	49,405,500.00	5,226,440,884.94
FURNITURE AND FITTING	1,553,755,733.15	-	269,673,340.72	1,823,429,073.87
SPECIALISED ASSETS	2,936,432,641.20	500,000,000.00	100,000,000.00	3,536,432,641.20
INVESTMENT				-
TOTAL	31,917,855,203.57	31,631,477,124.27	88,354,142,011.34	151,903,474,339.18

SUPPLEMENTARY NOTE 15: HOPE GOVERNANCE (BASIC EDUCATION AND PRIMARY HEALTH CARE EXPENDITURE)

BASIC EDUCATION

S/N	ADMINISTRATIVE CODE	MDAS	NOTE	PROGRAMME	FUNCTIONAL CODE		ECONOMIC CLASSIFICATION	DESCRIPTION	AMOUNT ₦
	051700100600	SUBEB	61	IMPROVEMENT IN LITERACY LEVEL	PRIMARY EDUCATION	70912	PERSONNEL COST	SALARIES AND EMOLUMENTS	1,018,901,395.46
			63	IMPROVEMENT IN LITERACY LEVEL	PRIMARY EDUCATION	70912	OVERHEAD	RUNNING COST	51,200,000.00
			69	IMPROVEMENT IN LITERACY LEVEL	PRIMARY EDUCATION	70912	CAPITAL	EXECUTION OF CAPITAL PROJECTS	6,117,917,193.94
	051700100100	MINISTRY OF EDUCATION	61	IMPROVING QUALITY OF EDUCATION	LOWER SECONDARY EDUCATION	70921	PERSONNEL COST	SALARIES AND EMOLUMENTS	786,973,758.08
			63	IMPROVING QUALITY OF EDUCATION	LOWER SECONDARY EDUCATION	70921	OVERHEAD	RUNNING AND MONITORING COST	250,477,558.83
			69	IMPROVING QUALITY OF EDUCATION	LOWER SECONDARY EDUCATION	70921	CAPITAL	RENOVATION OF SUBEB BUILDING	131,649,186.34
	051705500100	TEACHING SERVICE COMMISSION	61	IMPROVING QUALITY OF EDUCATION	LOWER SECONDARY EDUCATION	70921	PERSONNEL COST	SALARIES AND EMOLUMENTS	11,131,611,997.15
			63	IMPROVING QUALITY OF EDUCATION	LOWER SECONDARY EDUCATION	70921	OVERHEAD	RUNNING AND MONITORING COST	93,496,761.48
			69	IMPROVING QUALITY OF EDUCATION	LOWER SECONDARY EDUCATION	70921	CAPITAL		

PRIMARY HEALTH CARE

S/N	ADMINISTRATIVE CODE	MDAS	NOTE	PROGRAMME	FUNCTIONAL CODE		ECONOMIC CLASSIFICATION	DESCRIPTION	AMOUNT
									₦
	052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	61	REDUCTION IN MATERNAL AND INFANT MORTALITY RATE	MEDICAL AND MATERNITY CENTER SERVICES	70733	PERSONNEL COST	SALARIES AND EMOLUMENTS	247,879,052.66
			63	REDUCTION IN MATERNAL AND INFANT MORTALITY RATE	MEDICAL AND MATERNITY CENTER SERVICES	70733	OVERHEAD	RUNNING COST	27,073,000.00
			69	REDUCTION IN MATERNAL AND INFANT MORTALITY RATE	MEDICAL AND MATERNITY CENTER SERVICES	70733	CAPITAL	EXECUTION OF CAPITAL PROJECTS	817,271,138.55

BASIC EDUCATION AND PRIMARY HEALTH CARE SUMMARY TABLE

	SECTOR	SUPPL. NOTE	PERSONNEL COST	OVERHEAD	CAPITAL	TOTAL
			₦	₦	₦	₦
	BASIC EDUCATION	15	12,937,487,150.68	395,174,320.31	131,649,186.34	13,464,310,657.34
	PRIMARY HEALTH CARE	15	247,879,052.66	27,073,000.00	-	274,952,052.66
	TOTAL		13,185,366,203.34	422,247,320.31	131,649,186.34	13,739,262,710.00

ANNEXURE

FINANCIAL HIGHLIGHTS: BUDGET SIZE AND PERFORMANCE ANALYSIS (CASH BASIS)

S/NO	DETAILS	FINAL BUDGET 2025	ACTUAL 2025	PERFORMANCE (%)
	REVENUE	₦	₦	
1	OPENING BALANCE	70,003,536,831.06	70,003,536,831.06	
2	RECURRENT REVENUE	252,990,689,004.37	314,455,402,118.33	124
3	CAPITAL RECEIPTS	75,331,158,070.00	53,783,852,105.87	71
	TOTAL REVENUE	398,325,383,905.43	438,242,791,055.26	110
	EXPENDITURE			
1	RECURRENT EXPENDITURE	223,591,058,990.64	204,524,948,872.48	91
2	CAPITAL EXPENDITURE	174,734,324,914.79	174,644,914,789.60	100
	TOTAL EXPENDITURE	398,325,383,905.43	379,169,863,662.08	95

FINANCIAL HIGHLIGHTS: PRIOR YEAR COMPARATIVE ANALYSIS (CASH BASIS)

	DETAILS	ACTUAL 2025	ACTUAL 2024	PERCENTAGE CHANGE (%)
	REVENUE	₦	₦	
1	OPENING BALANCE	70,003,536,831.06	39,714,164,593.81	
2	RECURRENT REVENUE	314,455,402,118.33	328,313,216,719.13	(4)
3	CAPITAL RECEIPTS	53,783,852,105.87	74,113,707,061.09	(27)
	TOTAL REVENUE	438,242,791,055.26	442,141,088,374.03	(1)
	EXPENDITURE			
1	RECURRENT EXPENDITURE	204,524,948,872.48	213,203,344,540.88	(4)
2	CAPITAL EXPENDITURE	174,644,914,789.60	158,934,207,002.09	10
	TOTAL EXPENDITURE	379,169,863,662.08	372,137,551,542.97	2

PROGRAMME FOR RESULT (P for R)

	2025			2024		
MDAs	PERSONNEL	OVERHEADS	TOTAL	PERSONNEL	OVERHEADS	TOTAL
	₦	₦	₦	₦	₦	₦
MINISTRY OF FINANCE	146,208,820.12	30,243,496,009.63	30,389,704,829.75	85,201,434.91	27,628,695,519.38	27,713,896,954.29
MINISTRY OF BUDGET	189,667,968.09	16,898,552.62	206,566,520.71	112,314,967.92	20,916,052.62	133,231,020.54
STATE INTERNAL REVENUE	18,869,072.74	5,198,248,070.81	5,217,117,143.55	80,166,522.87	3,101,495,225.76	3,181,661,748.63
ACCOUNTANT GENERAL	1,715,775,256.51	2,509,235,638.82	4,225,010,895.33	192,193,808.72	2,596,619,853.78	2,788,813,662.50
TOTAL	2,070,521,117.46	37,967,878,271.88	40,038,399,389.34	469,876,734.42	33,347,726,651.54	33,817,603,385.96

SFTAS/SABER RECIEPTS

DETAILS	2025 N	2024 N
SFTAS/SABER GRANTS	17,208,621,747.74	4,637,192,265.60
TOTAL	17,208,621,747.74	4,637,192,265.60

EKITI STATE GOVERNMENT
WORLD BANK ASSISTED PROJECTS

FUND FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

Annex ia													
DETAILS	RAAMP	NFWP-SU	LPRES	NEWMAP (EIB)	NASSNP	IDEAS	AGILE	SURWASH	IMPACT	CoPREP	EKZ	CASH TRANSFER	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
Opening Balance	2,273,579,522.79	5,037,352,287.94	663,977,413.98	100,912,515.15	1,925.71	1,531,308,189.72	2,743,096,835.65	695,191,000.61	9,502,055,585.01	14,465,527.20	3,146,241,120.95	1,954,833.50	25,710,136,758.21
IDA (DRAW DOWN)	8,215,683,552.00	271,717,420.00	8,400,000,000.00	835,000,000.00	203,440,050.00	-	420,000,000.00	-	7,891,815,588.00	13,240,020.12	342,063,756.00	146,503,115.00	26,739,463,501.12
GCC	1,311,343,862.44	-	26,179,706.00	250,000,000.00	-	-	-	-	-	-	125,000,000.00	-	1,712,523,568.44
Interest	4,544,124.00	18,613,596.00	33,017,304.00	23,062.70	-	12,071,655.84	-	-	5,423,676.00	-	-	-	73,693,418.54
Exchange Rate Gain	270,243,214.00	(149,511,420.25)	1,673,389,746.42	-	-	(65,468,373.95)	41,309,333.96	(30,420,194.00)	1,250,934,963.64	-	17,228,125.42	-	3,007,705,395.24
Other Income	-	-	5,297,400.00	-	-	450,000.00	-	-	-	-	-	-	5,747,400.00
Total Inflow (A)	9,801,814,752.44	140,819,595.75	10,137,884,156.42	1,085,023,062.70	203,440,050.00	(52,946,718.11)	461,309,333.96	(30,420,194.00)	9,148,174,227.64	13,240,020.12	484,291,881.42	146,503,115.00	31,539,133,283.34
Total Fund Available	12,075,394,275.23	5,178,171,883.69	10,801,861,570.40	1,185,935,577.85	203,441,975.71	1,478,361,471.61	3,204,406,169.61	664,770,806.61	18,650,229,812.65	27,705,547.32	3,630,533,002.37	148,457,948.50	57,249,270,041.55
													-
Less:													-
Recurrent Expenditure	103,221,389.61	286,396,782.90	384,245,852.33	69,070,219.45	202,367,010.37	46,012,342.66	204,517,061.85	167,329,251.46	1,088,458,510.14	27,634,924.70	129,171,153.82	145,225,249.44	2,853,649,748.73
Capital Expenditure	9,638,376,730.70	1,194,740,939.96	2,092,225,665.80	-	-	1,299,441,626.19	1,677,489,455.33	-	14,432,298,729.60	-	1,574,401,880.17	-	31,908,975,027.75
Total Outflow (B)	9,741,598,120.31	1,481,137,722.86	2,476,471,518.13	69,070,219.45	202,367,010.37	1,345,453,968.85	1,882,006,517.18	167,329,251.46	15,520,757,239.74	27,634,924.70	1,703,573,033.99	145,225,249.44	34,762,624,776.48
Closing Balance (A - B)	2,333,796,154.92	3,697,034,160.83	8,325,390,052.27	1,116,865,358.40	1,074,965.34	132,907,502.76	1,322,399,652.43	497,441,555.15	3,129,472,572.91	70,622.62	1,926,959,968.38	3,232,699.06	22,486,645,265.07

SCHEDULE OF EXPENDITURE CAPTURED IN PPE FOR THE YEAR 2025
(EXTERNAL FINANCES WITH DRAW DOWN)

Annex i (b)

S/N	ADMIN CODE	MDA'S	CLASSIFICATION	DETAILS	AMOUNT	
					N	N
		WORLD BANK ASSISTED PROJECTS UNDER PFMU				
1		EKITI STATE ADOLESCENT GIRLS INITIATIVE FOR LEARNING AND EMPOWERMENT (AGILE)	BUILDING	PROCUREMENT OF TLMs FOR SEC. SCHL(CONSTRUCTION OF LAB. & PROCUREMENT OF LAB EQUIPMENT)-NORTH SEN. DISTRICT	65,165,505.63	
				PROCUREMENT OF TLMs FOR SEC. SCHL(CONSTRUCTION OF LAB. & PROCUREMENT OF LAB EQUIPMENT)-SOUTH SEN. DISTRICT	37,627,050.57	
				PROCUREMENT OF TLMs FOR SEC. SCHL(CONSTRUCTION OF LAB. & PROCUREMENT OF LAB EQUIPMENT)-CENTRAL SEN. DISTRICT	162,959,141.62	
						265,751,697.82
			OFFICE EQUIPMENT	PROCUREMENT OF 1470 UNINTERRUPTED POWER SUPPLY (UPS) IN SECONDARY SCHOOLS IN EKITI STATE	102,716,250.00	
				INSTALLATION OF STARLINK INTERNET FACILITIES	5,888,873.65	
				PROCUREMENT OF LAB EQUIPMENT & CONSTRUCTION OF LABORATORY FOR SECONDARY SCHOOLS IN EKITI STATE	238,504,500.55	
				PROCUREMENT OF SECURITY AND SAFETY EQUIPMENT & MATERIALS FOR SECONDARY SCHOOLS IN EKITI STATE - LOT 2	183,383,197.63	
				PROCUREMENT OF LAPTOPS	271,321,960.00	
				BALANCE PAYMENT IN RESPECT OF SUBSCRIPTION OF INTERNET FACILITIES IN SECONDARY SCHOOLS	11,239,070.18	
						813,053,852.01
			INFRASTRUCTURE	CONSULTANCY SERVICES	388,208,772.87	
						388,208,772.87
			SPECIALIZED ASSETS	PROCUREMENT OF SECURITY & SAFETY EQUIPMENT & MATERIALS FOR SEC. SCHLS IN EKITI STATE-LOT 1	121,673,790.13	
				PROCUREMENT OF SECURITY & SAFETY EQUIPMENT & MATERIALS FOR SEC. SCHLS IN EKITI STATE-LOT 2	88,801,342.50	

SCHEDULE OF EXPENDITURE CAPTURED IN PPE FOR THE YEAR 2025
(EXTERNAL FINANCES WITH DRAW DOWN)

Annex i (b)

S/N	ADMIN CODE	MDA'S	CLASSIFICATION	DETAILS	AMOUNT	
					N	N
						210,475,132.63
2		LIVESTOCK PRODUCTIVITY AND RESILIENCE SUPPORT	BUILDING	CONSTRUCTION OF FARMERS FIELD SCHOOL	167,509,734.19	
				REHABILITATION OF VETERINARY HOSPITAL / OTHER CIVIL WORKS	109,155,178.13	
						276,664,912.32
			OFFICE EQUIPMENT	INSTALLATION OF PROJECT INTERNET FACILITY	2,956,250.00	
				SUPPLY OF OFFICE EQUIPMENTS	6,408,612.50	
				SUPPLY OF LAPTOPS	9,284,775.00	
				SUPPLY OF 10 UNITS OF FODDERS CHOPPERS & CONVEYOR	13,419,762.00	
						32,069,399.50
			TRANSPORTATION EQUIPMENT	PROCUREMENT OF 2 TOYOTA HILUX	181,374,190.00	
						181,374,190.00
			INFRASTRUCTURE	DESIGN AND CONSTRUCTION OF ULTRA MODERN ABBATOIR	680,535,161.86	-
				CONSTRUCTION OF SLAUGHTER SLABS	174,433,434.12	
				CONSTRUCTION OF WATER POINTS IN THE STATE	299,956,923.00	
				CONSTRUCTION OF BOREHOLE	5,532,000.00	
				CONSULTANCY SERVICES	441,659,645.00	
						1,602,117,163.98

SCHEDULE OF EXPENDITURE CAPTURED IN PPE FOR THE YEAR 2025
(EXTERNAL FINANCES WITH DRAW DOWN)

Annex i (b)

S/N	ADMIN CODE	MDA'S	CLASSIFICATION	DETAILS	AMOUNT	
					₦	₦
3		INNIVATION DEVELOPMENT AND EFFECTIVENESS IN THE ACQUISITION OF SKILLS (IDEAS) PROJECT	INFRASTRUCTURE	UPGRADING OF GARMENT MAKING WORKSHOP AT GTC IJERO EKITI	65,022,692.82	
				UPGRADING OF BLOCKLAYING & CONCRETING WORKSHOP AT GTC IGBARA-ODO EKITI	46,507,789.70	
				UPGRADING OF MECHANICAL WORKSHOP AT GTC OTUN EKITI	51,257,426.09	
				UPGRADING OF COLLEGE LIBRARY AT GTC OTUN EKITI	25,151,112.10	
				UPGRADING OF 2 STAND ALONE TOILET EACH AT GTC OTUN, IJERO & IGBARA-ODO EKITI	68,689,970.82	
						256,628,991.53
			PLANT & MACHINERY	PROCUREMENT & INSTALLATION OF COMPUTER CRAFT EQUIPMENT AT GTC IGBARA-ODO EKITI	130,646,900.00	
				PROCUREMENT & INSTALLATION OF AGRIC MECHANICS EQUIPMENT AT GTC OTUN EKITI	130,800,020.85	
				PROCUREMENT & INSTALLATION OF ELECTRICAL EQUIPMENT AT GTC IJERO EKITI	95,800,001.00	
				PROCUREMENT & INSTALLATION OF BLOCKLAYING AND CONCRETING EQUIPMENT AT GTC IGBARA-ODO EKITI	129,500,001.42	
				PROCUREMENT & INSTALLATION OF WELDING AND FABRICATION EQUIPMENT AT GTC OTUN EKITI	130,800,020.85	
				PROCUREMENT & INSTALLATION OF CATERING EQUIPMENT AT GTC IGBARA-ODO EKITI	130,580,250.00	
				PROCUREMENT & INSTALLATION OF GARMENT MAKING EQUIPMENT AT GTC IGBARA-ODO EKITI	133,364,285.00	

SCHEDULE OF EXPENDITURE CAPTURED IN PPE FOR THE YEAR 2025
(EXTERNAL FINANCES WITH DRAW DOWN)

Annex i (b)

S/N	ADMIN CODE	MDA'S	CLASSIFICATION	DETAILS	AMOUNT	
					₦	₦
				PROCUREMENT & INSTALLATION OF MECHANICAL EQUIPMENT AT GTC IGBARA-ODO EKITI	93,867,925.00	
				PROCUREMENT OF (3) NOS 20KVA SOLAR INVERTER TO 3 GTCS IN EKITI	40,264,260.00	
				PROCUREMENT OF (3) NOS 20KVA GENERATORS TO 3 GTCS IN EKITI	27,188,970.54	
						1,042,812,634.66
4		RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	INFRASTRUCTURE	REHABILITATION AND REPAIR OF 8.41KM ENU ODI – ITAEKU - IGIRIGIRI ROAD AND 5.70KM OMISANJANA - BEN FOLARIN - OKE ASO ROAD, ADO EKITI	1,324,945,225.92	
				REHABILITATION AND REPAIR OF 1.95KM AFOLU – ODOFIN ROAD,5.30KM ISE – IMOLA ROAD AND 2.85KM OWODE -ANAYE ROAD. IKERE EKITI	776,279,444.70	
				REHABILITATION AND REPAIR OF 6.68KM ERINMOPE – IRARE - IKOSUN ROAD AND 5.10KM IYE – ISAPA – OLOPOMEJI - IKUN ROAD, ILEJEMEJE LGA	479,464,386.53	
				REHABILITATION AND REPAIR OF 4.60KM IGBOLE/OSIN - IROPORA ROAD AND 2.05KM ARA – EKAMETA SCHOOL ROAD, IJERO LGA	213,079,727.30	
				REHABILITATION AND REPAIR OF 3.10KM ILUPEJU- IGBO EGAN I-AYEDE AND 3.40KM FMS-OKE-AKO, IKOLE LGA	409,855,666.08	
				REHABILITATION AND REPAIR OF 7.19KM IKOGOSI-ABA OSUN-ABA ORIOKUTA-IKOGOSI, EKITI WEST LGA	376,929,640.20	
				REHABILITATION AND REPAIR OF 11.31KM IJERO-EPE-ARAROMI-IROPORA ROAD , IJERO LGA	1,039,239,538.39	
				REHABILITATION AND REPAIR OF 19.81KM IKOLE-ISABA- IKOYI-IGBEMO ROAD, IKOLE LGA	2,552,632,956.15	
				REHABILITATION AND REPAIR OF 15.10KM IDO-IPERE- ILUDUN ROAD, ILEJEMEJE LGA	799,684,205.58	
				REHABILITATION AND REPAIR OF 4.53KM ABEKOKO- IJARINGBIN ROAD, ADO EKITI	483,679,243.17	
				REHABILITATION AND REPAIR OF 15.73KM AGBADO- EJISUN-IPOLE-ISE ROAD, AIYEKIRE	1,182,586,696.68	

SCHEDULE OF EXPENDITURE CAPTURED IN PPE FOR THE YEAR 2025
(EXTERNAL FINANCES WITH DRAW DOWN)

Annex i (b)

S/N	ADMIN CODE	MDA'S	CLASSIFICATION	DETAILS	AMOUNT	
					₦	₦
						9,638,376,730.70
5		IMMUNIZATION PLUS AND MALARIA PROGRESS BY ACCELERATING COVERAGE AND TRANSFORMING SERVICE (IMPACT) PROJECT	BUILDING	CONSTRUCTION OF ICT BUILDING AT SCHOOL OF NURSING.	737,709,422.53	
				RENOVATION OF SHPCDAS BUILDING	17,710,000.00	
						755,419,422.53
			INFRASTRUCTURE	UPGRADING OF 63 PHCS FACILITIES	5,634,360,486.32	
				UPGRADING OF 20 PHCS FACILITIES	1,785,975,557.36	
				SUPPLY OF LONG LASTING INSETICIDE NETS	1,028,383,725.57	
				HEALTH DEVELOPMENT PROGRAM (MALARIA PROJECT)	2,313,449,461.60	
						10,762,169,230.85
			FURNITURES & FITTINGS	SUPPLY OF FURNITURES AND ICT EQUIPMENTS	246,758,136.75	
						246,758,136.75
			SPECIALIZED ASSET	SUPPLY OF HOSPITAL EQUIPMENTS	2,667,951,939.47	
						2,667,951,939.47
6		EKITI NIGERIA FOR WOMEN PROGRAM-SCALE UP (NFWP-SU)	FURNITURES & FITTINGS	PROCUREMENT OF OFFICE FURNITURES	43,111,800.00	
						43,111,800.00
			OFFICE EQUIPMENT	PROCUREMENT OF LAPTOP COMPUTERS & TABLETS	217,033,283.80	
				PROCUREMENT OF OFFICE EQUIPMENT	41,600,431.16	
				PROCUREMENT OF INFORMATION EDUCATION & COMMUNICATION (IEC) MATERIALS	81,667,750.00	

SCHEDULE OF EXPENDITURE CAPTURED IN PPE FOR THE YEAR 2025
(EXTERNAL FINANCES WITH DRAW DOWN)

Annex i (b)

S/N	ADMIN CODE	MDA'S	CLASSIFICATION	DETAILS	AMOUNT	
					N	N
				PROCUREMENT OF SAVING KITS (3,600 UNITS)	170,280,000.00	
				PROCUREMENT OF TRAINING MATERIALS	32,098,750.00	
				PROCUREMENT OF PERSONAL PROTECTIVE EQUIPMENTS (PPE)	86,400,000.00	
						629,080,214.96
			PLANT & MACHINERY	PROCUREMENT OF SOLAR POWER AND GENERATOR	52,286,925.00	
						52,286,925.00
			TRANSPORTATION EQUIPMENT	PROCUREMENT OF 4 HILUX VEHICLES AND 4 HIAICE BUS	446,400,000.00	
				PROCUREMENT OF 12 MOTORCYCLES	23,862,000.00	
						470,262,000.00
7		EKITI KNOWLEDGE ZONE (EKZ) PROJECT	LAND	COMPENSATION OF LAND AND ECONOMIC TREES ACQUIRED FOR EKZ	1,158,386,828.00	
						1,158,386,828.00
			OFFICE EQUIPMENT	PROCUREMENT OF OFFICE EQUIPMENT AND FURNITURES	211,702,552.17	
						211,702,552.17
			TRANSPORTATION EQUIPMENT	PROCUREMENT OF 1 TOYOTA HILUX AND 1 TOYOTA HIAICE BUS	204,312,500.00	
						204,312,500.00
					31,908,975,027.75	31,908,975,027.75

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JANUARY - DECEMBER, 2025

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
02/04/2025	Adult and Non formal Education Agency	Fund released for year 2025 State Government Free JAMB Programme	25,800,000.00			25,800,000.00
04/02/2025	Adult and Non formal Education Agency	Fund released for perimeter fencing of the Adult and Non formal Education Acquisition Centre in Ado Ekiti	19,083,145.00	BUILDING	19,083,145.00	
08/01/2025	Adult and Non formal Education Agency	Fund released for the Executive Secretary to attend the meeting of National stakeholders engagement meeting on youth enrolment into Adult and Non formal Education programme	360,000.00			360,000.00
30/09/2025	Adult and Non formal Education Agency	Fund released for Ekiti State participant in south west vocational competition	480,625.00			480,625.00
18/03/2025	AGILE	Refund of erroneous payment credited into ETF account	221,023.00			221,023.00
30/01/2025	BTVE	furniture across Government Technical Colleges in Ekiti State	14,876,450.00	FURNITURES & FITTINGS	14,876,450.00	
02/11/2025	BTVE	Fund released for outstanding balance to BISOLAB Venture LTD	4,525,368.42	BUILDING	4,525,368.42	
03/04/2025	BTVE	Fund released for running grant to Government Technical Colleges in Ekiti State for second term 2024/2025 session	3,784,500.00			3,784,500.00
03/06/2025	BTVE	Fund released for outstanding balance to TOLBEN & CO	8,893,255.40	PLANT & MACHINERY	8,893,255.40	
18/03/2025	BTVE	Fund released for NABTEB registration 2024 /2025 academic section	35,884,000.00			35,884,000.00
15/04/2025	BTVE	Fund released for the running grant to Government Technical Colleges in Ekiti State for third term 2024 / 2025 academic session	3,784,500.00			3,784,500.00
15/04/2025	BTVE	Fund released for the renovation of carpentry and joinery workshop / College hall at Gov. Tech College Ikole Ekiti	7,117,210.00	BUILDING	7,117,210.00	
10/06/2025	BTVE	Fund released for the running grant to Government Technical Colleges in Ekiti State for 1st term 2025/2026 academic session	3,439,500.00			3,439,500.00
10/10/2025	BTVE	Fund released for the touring allowance to Executive Secretary to attend meeting of Executive Secretaries of State Technical Education Board	755,000.00			755,000.00

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JANUARY - DECEMBER, 2025

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
25/11/2025	BTVE	Fund released for payment of broken portion of the perimeter fence at government technical college Ado Ekiti	15,280,690.00	BUILDING	15,280,690.00	
30/10/2025	Ekiti State Polytechnic	Refund of erroneous payment credited into ETF Account by Ekiti State Polytechnic	78,364.81			78,364.81
06/01/2025	ETF	Payment of 1.5% operational cost of what we generated in the month of December, 2024 (N222,161,865.26)	3,332,427.98			3,332,427.98
02/05/2025	ETF	Payment of 1.5% operational cost for the month of February, 2025	1,603,996.48			1,603,996.48
02/06/2025	ETF	Payment of 1.5% operational cost for the month of January, 2025	2,716,444.43			2,716,444.43
18/03/2025	ETF	Fund released for furnishing of the Board room of ETF Board of Trustees	2,828,000.00	FURNITURES & FITTINGS	2,828,000.00	
04/04/2025	ETF	Payment of 1.5% operational cost for the month of March, 2025	1,443,632.47			1,443,632.47
05/06/2025	ETF	Payment of 1.5% operational cost for the month of April, 2025	6,532,120.00			6,532,120.00
06/04/2025	ETF	Payment of 1.5% operational cost for the month of May, 2025	2,201,247.07			2,201,247.07
07/08/2025	ETF	Payment of 1.5% operational cost of what we generated in the month of June, 2025	3,894,276.65			3,894,276.65
08/04/2025	ETF	Payment of 1.5% operational cost of what we generated in the month of July, 2025	4,330,087.56			4,330,087.56
08/12/2025	ETF	Fund released to support the family in the burial activities of Late Muyiwa Igbalajobi the Board Chairman ETF	5,000,000.00			5,000,000.00
09/01/2025	ETF	Payment of 1.5% operational cost of what we generated in the month of August, 2025	1,592,252.55			1,592,252.55
10/06/2025	ETF	Payment of 1.5% operational cost of what we generated in the month of September, 2025	3,686,529.43			3,686,529.43
10/02/2025	ETF	Fund released for the construction of perimeter fence and landscaping of Ekiti State Education Trust Fund Environment	45,000,000.00	BUILDING	45,000,000.00	
11/04/2025	ETF	Payment of 1.5% operational cost of what we generated in the month of October, 2025	3,430,919.50			3,430,919.50
12/10/2025	ETF	Payment of 1.5% operational cost of what we generated in the month of November, 2025 (N70,016,589.68)	1,050,248.84			1,050,248.84

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JANUARY - DECEMBER, 2025

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
23/01/2025	MOEST	Being fund released as part payment for 2 nd term 2024 / 2025 running grant to public primary and secondary schools in Ekiti State	327,821,500.00			327,821,500.00
30/01/2025	MOEST	Fund released for sensitization programme for Education stakeholder	695,000.00			695,000.00
02/04/2025	MOEST	Fund released for Extra ordinary meeting of the National Council on Education	600,000.00			600,000.00
02/04/2025	MOEST	Fund released for conduct of 2025 WAEC Examination	652,798,300.00			652,798,300.00
17/02/2025	MOEST	Fund released for second and third term operational inspection of all public secondary school in Ekiti State	10,000,000.00			10,000,000.00
19/02/2025	MOEST	Fund released for the construction of structural steel support to Ayo Fasanmi model College, Ado Ekiti	169,314,054.05	BUILDING	169,314,054.05	
19/02/2025	MOEST	Fund released for specialized blind student writing materials for 2024/2025 session	4,897,500.00	SPECIALIZED ASSETS	4,897,500.00	
21/02/2025	MOEST	Fund released for developing minimum standard for senior secondary Education in Nigeria from 25/2/2025	650,000.00			650,000.00
03/11/2025	MOEST	Fund released for 25 th Nestle Milo Secondary School basketball championship competition in Ibadan	554,000.00			554,000.00
18/03/2025	MOEST	Being fund released as balance payment for 2 nd term 2024 / 2025 running grant to public primary and secondary schools in Ekiti State	100,000,000.00			100,000,000.00
04/07/2025	MOEST	Fund released for the study tour of Enugu State Smart Green School on a peer learning initiative	6,380,000.00			6,380,000.00
04/07/2025	MOEST	Fund released for the competition of 25 th Nestle milo secondary school in Ekiti State	300,000.00			300,000.00
15/04/2025	MOEST	Fund released for the 2025 JCCE meetings in Ebonyin State on 16 th – 17 th April, 2025	2,000,000.00			2,000,000.00
15/04/2025	MOEST	Fund released for the 2025 Art exhibition in Lagos on 2 nd – 20 th April, 2025	700,000.00			700,000.00
13/05/2025	MOEST	Fund released for the 2025 edition of the children day celebration	700,000.00			700,000.00
13/05/2025	MOEST	Fund released for the 25 th Nestle Milo Secondary Schools Basketball competition	4,578,000.00			4,578,000.00
16/05/2025	MOEST	Fund released for the Conduct of 2025 JSSCE Certificate Examination	100,000,000.00			100,000,000.00
06/11/2025	MOEST	Fund released for the South west Education round table forum by DAWN Commission	800,000.00			800,000.00

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JANUARY - DECEMBER, 2025

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
06/11/2025	MOEST	Fund released for the 2025 NIEPA	640,000.00			640,000.00
06/11/2025	MOEST	Fund released for payment of the 3 rd term 2024 / 2025 running grant to all public primary and Secondary Schools in Ekiti State	397,835,554.05			397,835,554.05
20/06/2025	MOEST	Fund released for the conduct of 2025 unified promotion Examination	97,351,251.20			97,351,251.20
26/06/2025	MOEST	Fund released for the capacity building on girl Education and skill development programme	600,000.00			600,000.00
07/01/2025	MOEST	Fund released for National senior secondary Education commission (NSSEC) capacity building workshop Abuja	555,000.00			555,000.00
07/02/2025	MOEST	Fund released for the construction of perimeter fence and gate house for Ekiti State Government College Efon Alaaye	270,692,632.53	BUILDING	270,692,632.53	
25/07/2025	MOEST	Fund released for payment of the second and third term 2024 / 2025 running grant to five newly established Nursery and Primary Schools in Ekiti State	834,000.00			834,000.00
29/07/2025	MOEST	Fund released for the conduct of 2025 Primary School leaving certificate examination	54,777,132.00			54,777,132.00
24/07/2025	MOEST	Fund released for the State level workshop on foundational learning and out of School children in Nigeria	1,730,000.00			1,730,000.00
08/06/2025	MOEST	Fund released for relocation of moveable Assets from temporary site of Government Science College, Iyin Ekiti to permanent site	800,000.00			800,000.00
08/06/2025	MOEST	Fund released for the plenary meeting of the joint consultative committee on Education (JCCE)	2,500,000.00			2,500,000.00
08/06/2025	MOEST	Fund released for the construction of basketball court at Government College, Ado Ekiti	4,939,250.00	INFRASTRUCTURE	4,939,250.00	
08/08/2025	MOEST	Fund released for the Nigeria School sport federation (NSSF) in collaboration with WAMUFAT youth community Development foundation (WYCDF)	1,775,000.00			1,775,000.00
25/8/2025	MOEST	Fund released for the 9th annual conference of the deaf teachers	832,000.00			832,000.00
29/09/2025	MOEST	Fund released for WAEC recognition on five(5) model colleges in Ado Ekiti	5,252,000.00			5,252,000.00
29/09/2025	MOEST	Fund released for the procurement of instructional materials to schools in Ekiti State	21,100,000.00	SPECIALIZED ASSETS	21,100,000.00	
13/10 2025	MOEST	Fund released for the reconnaissance survey of the land mass of Government College, Ado –Ekiti	2,510,000.00	LAND	2,510,000.00	

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JANUARY - DECEMBER, 2025

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
13/10/2025	MOEST	Fund released for the procurement of the equipment as well as seed fund for the 37 trainees	9,000,000.00	SPECIALIZED ASSETS	9,000,000.00	
16/10/2025	MOEST	Fund released for the year 2025 Back to School programme	50,000,000.00			50,000,000.00
16/10/2025	MOEST	Fund released to support NSCDC for treat and vulnerability mapping of public school	2,500,000.00			2,500,000.00
16/10/2025	MOEST	Fund released for operational inspection and facility monitoring of public Secondary Schools in Ekiti State for first term 2025/2026 session	2,330,700.00			2,330,700.00
22/10/2025	MOEST	Fund released for the part payment of WAEC sponsorship for 22 vulnerable students for one academic session	15,000,000.00			15,000,000.00
22/10/2025	MOEST	Fund released for the balance payment of WAEC sponsorship for 22 vulnerable students for one academic session	5,000,000.00			5,000,000.00
27/10/2025	MOEST	Fund released for the part payment for running grant to all public secondary schools in Ekiti State for first term of the 2025 / 2026 academic session	203,289,000.00			203,289,000.00
30/10/2025	MOEST	Fund released for the participation of the Honourable Commissioner for Education, Permanent Secretary and the three other officials at the meeting for the 2025 edition of National Council on Education	1,500,000.00			1,500,000.00
11/06/2025	MOEST	Fund released for the 2026 WAEC SSCE Offline / Online registration	53,496,000.00			53,496,000.00
11/06/2025	MOEST	Fund released for the 2025 Nigeria Education forum at Abuja	1,000,000.00			1,000,000.00
12/02/2025	MOEST	Fund released for the conduct of 2024 / 2025 promotion exercise for eligible junior and senior staff of the Ministry	1,000,000.00			1,000,000.00
12/02/2025	MOEST	Fund released for the mid-term co-creation workshop on National EDTECH Strategy.	400,000.00			400,000.00
29/12/2025	MOEST	Fund released for the Nigeria Education forum slated between Tuesday 9 th and Wednesday 10 th December, 2025 at Abuja	1,014,000.00			1,014,000.00

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JANUARY - DECEMBER, 2025

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
05/06/2025	SA(SEST) OFFICE OF THE GOVERNOR	Fund released for a 3 day training on inclusive Education for all Head Teachers and Principal in Ekiti State	21,360,000.00			21,360,000.00
02/04/2025	Scholarship Board	Fund released for Bursary awards to 171 Ekiti indigenes in Nigeria Law Schools for 2024/2025 backlog set	26,505,000.00			26,505,000.00
05/06/2025	Scholarship Board	Fund released for the payment of Bursary and Scholarship awards for beneficiaries from undergraduate to postgraduate level who have successfully been verified for 2024/2025 Bursary / Scholarship awards	155,586,000.00			155,586,000.00
06/11/2025	Scholarship Board	Fund released for the development of website and design software for the operation of portal administration dash board for digitalization of data base for all Ekiti State student in tertiary institutions	9,800,000.00			9,800,000.00
26/8/2025	Scholarship Board	Fund released for 2024/2025 Sholarship awards to post graduate students of Ekiti State in Nigeria tertiary institutions	152,322,000.00			152,322,000.00
09/10/2025	Scholarship Board	Fund released for payment of fourth tranche of the scholarship award to master Okunola Ikeoluwa Isreal	2,734,000.00			2,734,000.00
16/10/2025	Scholarship Board	Fund released for the payment of Bursary awards to 209 Ekiti indigenes in Nigeria Law Schools for 2025 Bar II set	31,768,000.00			31,768,000.00
02/06/2025	SUBEB	Fund released for Executive Chairman SUBEB to attend one day Extra ordinary meeting of the National council on Education(NCA) hold on 6/2/2025	960,000.00			960,000.00
15/04/2025	SUBEB	Fund released for three days visit of the Koreans expatriates and UBEC Officials to Ekiti State	10,000,000.00			10,000,000.00
24/04/2025	SUBEB	Fund released for the Teacher and pupils to attend the public primary school in south west debate competition organized by LG News academy based in Lagos	2,000,000.00			2,000,000.00
08/04/2025	SUBEB	Fund released for the Executive Chairman SUBEB to attend public primary School debate competition in the south west	855,000.00			855,000.00

EKITI EDUCATION TRUST FUND

DETAILS OF FUND UTILIZATION FROM JANUARY - DECEMBER, 2025

Annex ii

DATE	MINISTRY	PURPOSE	AMOUNT (N)	CLASSIFICATION	PPE	NOT PPE
45728	SUBEB	Fund released for the accommodation /Honorarium and other expenses for the team of Auditor from the Office of the Auditor General for Federation to conduct periodic check of 2024 financial and non-financial record of direct intervention projects matching grant project	5,000,000.00			5,000,000.00
15/09/2025	Teaching Service Commission	Fund released for monitoring exercises for 1st term of 2025/2026 academic session	1,600,000.00			1,600,000.00
13/01/2025	TSC	Being fund released for the monitoring exercise for 2nd term of 2024 / 2025 academic session as stated in the mr Governors original standing approval earlier forwarded to this office	1,600,000.00			1,600,000.00
45811	TSC	Fund released for plenary meeting of the commission (first quarter, 2025)	1,150,000.00			1,150,000.00
45842	TSC	Fund released for the two days orientation / training of newly recruited watchmen	5,000,000.00			5,000,000.00
45904	TSC	Fund released for the production of 5,000 copies of pension forms, 3,000 copies of record of service card and 6,000 copies of file jackets	3,000,000.00			3,000,000.00
14/04/2025	TSC	Fund released for the conduct of the recruitment exercise	20,000,000.00			20,000,000.00
13/05/2025	TSC	Fund released for monitoring exercise for 3rd term of 2024 /2025 academic session	1,600,000.00			1,600,000.00
23/05/2025	TSC	Fund released for plenary meeting of the commission (second quarter, 2025)	1,150,000.00			1,150,000.00
07/01/2025	TSC	Fund released for the repair of six (6) vehicle	8,015,500.00	TRANSPORTATION EQUIPMENT	8,015,500.00	
16/07/2025	TSC	Fund released for the 2025 3rd quarter plenary meeting	1,150,000.00			1,150,000.00
12/03/2025	TSC	Fund released for the conduct of 2024/2025 promotion exercise for teaching staff and non-teaching staff of TESCOM	20,000,000.00			20,000,000.00
		Bankcharges	107,538.75			107,538.75
		TOTAL PAYMENTS	3,309,310,727.17	-	608,073,055.40	2,701,237,671.77

EKITI STATE GOVERNMENT
WORLD BANK ASSISTED PROJECTS
CONSOLIDATED FUND FLOW STATEMENT FOR JANUARY TO DECEMBER, 2025
EKITI STATE COVID ACTION RECOVERY AND ECONOMIC STIMULUS (CARES)

Annex iii

	DETAILS		COORDINATING UNIT	CASH TRANSFER UNIT	CSDP UNIT	FADAMA UNIT	MEDA	LIPW	TOTAL
A	RECEIPTS		₦	₦	₦	₦	₦	₦	₦
	Opening Balance	i	19,684,954.18	120,069,699.71	531,261,260.35	761,795,625.05	47,329,716.90	79,931,723.39	1,560,072,979.58
	IDA	ii				-			-
	GCC	iii	0.00	0.00	152,350,000.00	1,960,000.00	-	0.00	154,310,000.00
	Other Income	iv	1,080,000.00	-	291,031.05	-	52,457,096.49	-	53,828,127.54
	Total (i+ii+iii+iv)	v	20,764,954.18	120,069,699.71	683,902,291.40	763,755,625.05	99,786,813.39	79,931,723.39	1,768,211,107.12
B	EXPENDITURES BY CATEGORY								
	Stipends to beneficiaries	v	20,751,002.76	100,000,000.00	-	-	-	50,000,000.00	170,751,002.76
	Grants to communities and groups	vi	-	-	488,516,923.43	-	-	-	488,516,923.43
	Enrollment Cost (one off)	vii	-	-	-	-	-	-	0.00
	Training, Workshop and Study Tours	viii	-	-	876,240.00	-	-	-	876,240.00
	Operating Cost	ix	-	19,911,300.21	29,719,003.89	763,135,283.00	35,940,792.65	27,709,823.63	876,416,203.38
	Consultancy	x	-	-	159,561,900.00	-	39,156,822.97	-	198,718,722.97
	Goods	xi	-	-	0.00	-	-	-	-
	Total Expenditures (v+vi+vii+viii+ix+x+xi+xii)	xii	20,751,002.76	119,911,300.21	678,674,067.32	763,135,283.00	75,097,615.62	77,709,823.63	1,735,279,092.54
	Closing Balance (v-xiii)	xiii	13,951.42	158,399.50	5,228,224.08	620,342.05	24,689,197.77	2,221,899.76	32,932,014.58